

Buchanan County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended: June 30, 2014

Budget Accounting Basis:		General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	Budgeted Totals (G)	
CASH									
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property	1	4,229,952	2,669,905		366,472		7,266,329	7,266,306	1
Less: Uncollected Delinquent Taxes - Levy Year	2	10,006	6,437		894		17,337	34,369	2
Less: Credits to Taxpayers	3	216,151	138,149		18,642		372,942	276,512	3
Net Current Property Taxes	4	4,003,795	2,525,319		346,936		6,876,050	6,955,425	4
Delinquent Property Tax Revenue	5	1,786	1,255		153		3,194	690	5
Penalties, Interest & Costs on Taxes	6	56,049					56,049	26,338	6
Other County Taxes/TIF Tax Revenues	7	95,263	993,018		8,152		1,096,433	1,035,106	7
Intergovernmental	8	920,190	4,500,471		18,856		5,439,517	5,635,284	8
Licenses & Permits	9	125	34,705				34,830	34,610	9
Charges for Service	10	584,881	7,802				592,683	568,125	10
Use of Money & Property	11	64,081	182,406		48,484		294,971	61,540	11
Miscellaneous	12	140,066	177,860				317,926	366,189	12
Subtotal Revenues	13	5,866,236	8,422,836	0	422,581	0	14,711,653	14,683,307	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14						0		14
Operating Transfers In	15	830,531	1,473,191		160,585		2,464,307	2,462,093	15
Proceeds of Capital Asset Sales	16	6,238	84,144				90,382	9,500	16
Total Revenues & Other Sources	17	6,703,005	9,980,171	0	583,166	0	17,266,342	17,154,900	17
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	18	2,323,692	978,505				3,302,197	3,292,437	18
Physical Health Social Services	19	500,941	42,151				543,092	614,871	19
Mental Health, ID & DD	20	114,418	911,762				1,026,180	1,230,484	20
County Environment and Education	21	657,716	427,917				1,085,633	1,111,456	21
Roads & Transportation	22		5,427,224				5,427,224	6,334,700	22
Government Services to Residents	23	614,337	6,092				620,429	745,019	23
Administration	24	1,347,764					1,347,764	1,502,205	24
Nonprogram Current	25	53,396	2,234				55,630	60,276	25
Debt Service	26	43,030	4,000		602,320		649,350	537,773	26
Capital Projects	27	115,086	503,274	162,114			780,474	1,405,881	27
Subtotal Expenditures	28	5,770,380	8,303,159	162,114	602,320	0	14,837,973	16,835,102	28
Other Financing Uses:									
Operating Transfers Out	29	1,058,616	1,405,691				2,464,307	2,462,093	29
Refunded Debt/Payments to Escrow	30						0		30
Total Expenditures & Other Uses	31	6,828,996	9,708,850	162,114	602,320	0	17,302,280	19,297,195	31
Changes in fund balances	32	-125,991	271,321	-162,114	-19,154	0	-35,938	-2,142,295	32
Beginning Fund Balance - July 1, 2013	33	2,443,357	4,554,043	276,881	3,001,735		10,276,016	7,244,612	33
Increase (Decrease) in Reserves (GAAP Budget)	34						0		34
Fund Balance - Nonspendable	35						0		35
Fund Balance - Restricted	36						0		36
Fund Balance - Committed	37						0		37
Fund Balance - Assigned	38						0		38
Fund Balance - Unassigned	39	2,317,366	4,825,364	114,767	2,982,581	0	10,240,078	5,102,317	39
Total Ending Fund Balance - June 30, 2014	40	2,317,366	4,825,364	114,767	2,982,581	0	10,240,078	5,102,317	40

Additional details are available at:
 Notes to the financial statement, if any:

Buchanan County Auditor's office

Telephone: 319-334-4109

Buchanan County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the fiscal year ended: June 30, 2014

Reporting Accounting Basis:		General	Special	Capital	Debt	Permanent	Actual
CASH		(A)	Revenue	Projects	Service	(E)	Totals
REVENUES & OTHER FINANCING SOURCES			(B)	(C)	(D)		(F)
Taxes Levied on Property	1	4,229,952	2,669,905		366,472		7,266,329
Less: Uncollected Delinquent Taxes - Levy Year	2	10,006	6,437		894		17,337
Less: Credits to Taxpayers	3	216,151	138,149		18,642		372,942
Net Current Property Taxes	4	4,003,795	2,525,319		346,936		6,876,050
Delinquent Property Tax Revenue	5	1,786	1,255		153		3,194
Penalties, Interest & Costs on Taxes	6	56,049					56,049
Other County Taxes/TIF Tax Revenues	7	95,263	993,018		8,152		1,096,433
Intergovernmental	8	920,190	4,500,471		18,856		5,439,517
Licenses & Permits	9	125	34,705				34,830
Charges for Service	10	584,881	7,802				592,683
Use of Money & Property	11	64,081	182,406		48,484		294,971
Miscellaneous	12	140,066	177,860				317,926
Subtotal Revenues	13	5,866,236	8,422,836	0	422,581	0	14,711,653
Other Financing Sources:							
General Long-Term Debt Proceeds	14						0
Operating Transfers In	15	830,531	1,473,191		160,585		2,464,307
Proceeds of Capital Asset Sales	16	6,238	84,144				90,382
Total Revenues & Other Sources	17	6,703,005	9,980,171	0	583,166	0	17,266,342
EXPENDITURES & OTHER FINANCING USES							
Operating:							
Public Safety and Legal Services	18	2,323,692	978,505				3,302,197
Physical Health Social Services	19	500,941	42,151				543,092
Mental Health, ID & DD	20	114,418	911,762				1,026,180
County Environment and Education	21	657,716	427,917				1,085,633
Roads & Transportation	22		5,427,224				5,427,224
Government Services to Residents	23	614,337	6,092				620,429
Administration	24	1,347,764					1,347,764
Nonprogram Current	25	53,396	2,234				55,630
Debt Service	26	43,030	4,000		602,320		649,350
Capital Projects	27	115,086	503,274	162,114			780,474
Subtotal Expenditures	28	5,770,380	8,303,159	162,114	602,320	0	14,837,973
Other Financing Uses:							
Operating Transfers Out	29	1,058,616	1,405,691				2,464,307
Refunded Debt/Payments to Escrow	30						0
Total Expenditures & Other Uses	31	6,828,996	9,708,850	162,114	602,320	0	17,302,280
Changes in fund balances							
	32	-125,991	271,321	-162,114	-19,154	0	-35,938
Beginning Fund Balance - July 1, 2013	33	2,443,357	4,554,043	276,881	3,001,735		10,276,016
Increase (Decrease) in Reserves	34						0
Fund Balance - Nonspendable	35						0
Fund Balance - Restricted	36						0
Fund Balance - Committed	37						0
Fund Balance - Assigned	38						0
Fund Balance - Unassigned	39	2,317,366	4,825,364	114,767	2,982,581		10,240,078
Total Ending Fund Balance - June 30, 2014	40	2,317,366	4,825,364	114,767	2,982,581	0	10,240,078

Notes to the financial statement, if any: _____

REVENUES DETAIL
 Buchanan County

Reporting Accounting Basis: CASH	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects	All Debt Service	All Permanent Funds	TOTALS	
	General Basic	General Supplemental	General Other	County Srvc's Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other				Actual	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	2013/2014	
TAXES LEVIED ON PROPERTY	1	3,244,084	985,868	0	969,249	1,700,656	0		0			7,266,329	
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	7,674	2,332		2,293	4,144						17,337	
LESS: CREDITS TO TAXPAYERS	3	165,773	50,378		49,529	88,620						372,942	
=1000 NET CURRENT PROPERTY TAXES	*4	3,070,637	933,158		917,427	1,607,892						6,876,050	
1010 DELINQ. PROPERTY TAX REVENUE	*5	1,370	416		409	846						3,194	
11xx PENALTIES, INT, & COSTS ON TAXES	*6	56,049										56,049	
OTHER COUNTY TAXES:													
12xx Other County Taxes	7	4,906	1,491		1,466	1,577				547		9,987	
13xx Voter Approved Local Option Taxes	8					921,881						921,881	
14xx Gambling Taxes	9											0	
15xx TIF Tax Revenues	10											0	
16xx Utility Tax Replacement Excise Taxes, 17xx	11	68,154	20,712		20,363	47,731				7,605		164,565	
Subtotal (lines 7 - 11)	*12	73,060	22,203	0	21,829	971,189	0	0	0	8,152	0	1,096,433	
INTERGOVERNMENTAL REVENUE:													
20xx State Shared Revenues	13	3,323					3,454,519					3,457,842	
21xx State Replacements Against Levied Taxes	14	165,773	50,378		49,529	88,620				18,642		372,942	
22xx Other State Tax Replacements	15	1,890	574		565	693				214		3,936	
23xx, 24xx State/Federal Pass-Thru Revenues	16	341,718		19,011	408,621		202,254	16,492				988,096	
25xx Contributions from Other													
Intergovernmental Units	17	168,795			13	135,233						304,041	
26xx, 27xx State Grants and Entitlements	18	154,428		8,800	60,459		83,473					307,160	
28xx Federal Grants and Entitlements	19	5,500										5,500	
29xx Payments in Lieu of Taxes	20	0										0	
Subtotal (lines 13 - 20)	*21	841,427	50,952	27,811	519,187	224,546	0	3,740,246	16,492	0	18,856	0	5,439,517
3xxx LICENSES & PERMITS	*22	125				22,495		12,210				34,830	
4xxx, 5xxx CHARGES FOR SERVICE	*23	490,566		94,315		3,835			3,967			592,683	
6xxx USE OF MONEY & PROPERTY	*24	63,395		686		182,095			311		48,484	294,971	
8xxx MISCELLANEOUS	*25	104,428	502	35,136	5,726	4,500		159,429	8,205			317,926	
Total Revenues*	26	4,701,057	1,007,231	157,948	1,464,578	3,017,398	0	3,911,885	28,975	0	422,581	0	14,711,653
OTHER FINANCING SOURCES:													
OPERATING TRANSFERS IN:													
9000 From General Basic	27		750,000					75,000				825,000	
9020 From Rural Services Basic	28						1,397,477					1,397,477	
90xx From Other Budgetary Funds	29	80,531					714			160,585		241,830	
Subtotal (lines 27- 29)	30	80,531	750,000	0	0	0	0	1,473,191	0	0	160,585	0	2,464,307
91xx PROCEEDS/GEN LONG-TERM DEBT	31											0	
92xx PROCEEDS/CAPITAL ASSET SALES	32			6,238				84,144				90,382	
Total Revenues and Other Sources	33	4,781,588	1,757,231	164,186	1,464,578	3,017,398	0	5,469,220	28,975	0	583,166	0	17,266,342
Beginning Fund Balance - July 1, 2013	34	1,626,610	305,366	511,381	1,296,946	473,568		2,668,391	115,138	276,881	3,001,735		10,276,016
TOTAL RESOURCES (lines 33 + 34)	35	6,408,198	2,062,597	675,567	2,761,524	3,490,966	0	8,137,611	144,113	276,881	3,584,901	0	27,542,358

**SERVICE AREA 1
 PUBLIC SAFETY AND LEGAL SERVICES**
 Buchanan County

Reporting Accounting Basis:
 CASH

	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS		
	General	General	General	County Srvc	Rural Services	Rural Services	Secondary	Other	Permanent	Actual		
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2013/2014		
										(L)		
LAW ENFORCEMENT PROGRAM												
1000 - Uniformed Patrol Services	1				978,185						978,185	1
1010 - Investigations	2	149,724	48,774						320		198,818	2
1020 - Unified Law Enforcement	3										0	3
1030 - Contract Law Enforcement	4										0	4
1040 - Law Enforcement Communications	5	268,660	82,251								350,911	5
1050 - Adult Correctional Services	6	648,712	259,368	3,877							911,957	6
1060 - Administration	7	184,770	61,937								246,707	7
Subtotal	8	1,251,866	452,330	3,877	0	978,185	0	0	320	0	2,686,578	8
LEGAL SERVICES PROGRAM												
1100 - Criminal Prosecution	9	300,236	108,613								408,849	9
1110 - Medical Examiner	10	38,982									38,982	10
1120 - Child Support Recovery	11										0	11
Subtotal	12	339,218	108,613	0	0	0	0	0	0	0	447,831	12
EMERGENCY SERVICES												
1200 - Ambulance Services	13										0	13
1210 - Emergency Management	14		81,000								81,000	14
1220 - Fire Protection & Rescue Srvc	15										0	15
1230 - E911 Service Board	16	40,000									40,000	16
Subtotal	17	40,000	81,000	0	0	0	0	0	0	0	121,000	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM												
1400 - Physical Operations	18		1,674								1,674	18
1410 - Research & Other Assistance	19										0	19
1420 - Bailiff Services	20										0	20
Subtotal	21	0	1,674	0	0	0	0	0	0	0	1,674	21
COURT PROCEEDINGS PROGRAM												
1500 - Juries & Witnesses	22										0	22
1510 - (Reserved)	23										0	23
1520 - Detention Services	24										0	24
1530 - Court Costs	25										0	25
1540 - Service of Civil Papers	26		3,878								3,878	26
Subtotal	27	0	3,878	0	0	0	0	0	0	0	3,878	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM												
1600 - Juvenile Victim Restitution	28										0	28
1610 - Juvenile Representation Services	29		41,236								41,236	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30										0	30
Subtotal	31	0	41,236	0	0	0	0	0	0	0	41,236	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	1,631,084	688,731	3,877	0	978,185	0	0	320	0	3,302,197	32

**SERVICE AREA 3
 PHYSICAL HEALTH AND SOCIAL SERVICES
 Buchanan County**

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS	
	General	General	General	County Srvcs	Rural Services	Rural Services	Secondary	Other	Permanent	Actual	
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2013/2014	
CASH										2013/2014	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)	
PHYSICAL HEALTH SERVICES PROGRAM											
3000 - Personal & Family Health Services	1 200,650	104,406								305,056	1
3010 - Communicable Disease Prevention & Control Services	2									0	2
3020 - Environmental Health	3				42,151					42,151	3
3040 - Health Administration	4 26,732	4,006								30,738	4
3050 - Support of Hospitals	5									0	5
Subtotal	6 227,382	108,412	0	0	42,151	0	0	0	0	377,945	6
SERVICES TO POOR PROGRAM											
3100 - Administration	7 30,518									30,518	7
3110 - General Welfare Services	8 27,012	3,679								30,691	8
3120 - Care in County Care Facility	9									0	9
Subtotal	10 57,530	3,679	0	0	0	0	0	0	0	61,209	10
SERVICES TO MILITARY VETERANS PROGRAM											
3200 - Administration	11 29,068	14,996								44,064	11
3210 - General Services to Veterans	12 24,557									24,557	12
Subtotal	13 53,625	14,996	0	0	0	0	0	0	0	68,621	13
CHILDREN'S & FAMILY SERVICES PROGRAM											
3300 - Youth Guidance	14									0	14
3310 - Family Protective Services	15 2,000									2,000	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17 2,000	0	0	0	0	0	0	0	0	2,000	17
SERVICES TO OTHER ADULTS PROGRAM											
3400 - Services to the Elderly	18 7,000									7,000	18
3410 - Other Social Services	19									0	19
3420 - Soc Serv Business Operations	20									0	20
Subtotal	21 7,000	0	0	0	0	0	0	0	0	7,000	21
CHEMICAL DEPENDENCY PROGRAM											
3500 - Treatment Services	22	21,317								21,317	22
3510 - Preventive Services	23	5,000								5,000	23
Subtotal	24 0	26,317	0	0	0	0	0	0	0	26,317	24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25 347,537	153,404	0	0	42,151	0	0	0	0	543,092	25

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
 Buchanan County

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds	TOTALS	
CASH	General Basic (A)	General Supplemental (B)	General Other (C)	County Srvcs Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Permanent Funds (K)	Actual 2013/2014 (L)	
ENVIRONMENTAL QUALITY PROGRAM											
6000 - Natural Resources Conservation	1									0	
6010 - Weed Eradication	2				118,130					118,130	
6020 - Solid Waste Disposal	3				45,471					45,471	
6030 - Environmental Restoration	4									0	
Subtotal	5	0	0	0	163,601	0	0	0	0	163,601	
CONSERVATION & RECREATION SERVICES PROGRAM											
6100 - Administration	6	86,797	32,830							119,627	
6110 - Maintenance & Operations	7	368,420	100,342	47,834				5,150		521,746	
6120 - Recreation & Environmental Educ.	8									0	
Subtotal	9	455,217	133,172	47,834	0	0	0	5,150	0	641,373	
ANIMAL CONTROL PROGRAM											
6200 - Animal Shelter	10									0	
6210 - Animal Bounties & State Apiarist Expenses	11					115				115	
Subtotal	12	0	0	0		115	0	0	0	115	
COUNTY DEVELOPMENT PROGRAM											
6300 - Land Use & Building Controls	13				55,028					55,028	
6310 - Housing Rehabilitation & Develop.	14									0	
6320 - Community Economic Development	15				98,015					98,015	
Subtotal	16	0	0	0	153,043	0	0	0	0	153,043	
EDUCATIONAL SERVICES PROGRAM											
6400 - Libraries	17				106,008					106,008	
6410 - Historic Preservation	18	7,493								7,493	
6420 - Fair & 4-H Clubs	19	14,000								14,000	
6430 - Fairgrounds	20									0	
6440 - Memorial Halls	21									0	
6450 - Other Educational Services	22									0	
Subtotal	23	21,493	0	0	106,008	0	0	0	0	127,501	
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM											
6500 - Property	24									0	
6510 - Buildings	25									0	
6520 - Equipment	26									0	
6530 - Public Facilities	27									0	
Subtotal	28	0	0	0	0	0	0	0	0	0	
TOTAL - COUNTY ENVIRONMENT AND EDUCATION	29	476,710	133,172	47,834	0	422,767	0	0	5,150	0	1,085,633

SERVICE AREA 7
ROADS & TRANSPORTATION
 Buchanan County

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds (K)	TOTALS	
	General Basic (A)	General Supplemental (B)	General Other (C)	County Svcs Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Actual	
										2013/2014	
CASH	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM											
7000 - Administration	1						237,765			237,765	1
7010 - Engineering	2						265,319			265,319	2
Subtotal	3	0	0	0	0	0	503,084	0	0	503,084	3
ROADWAY MAINTENANCE PROGRAM											
7100 - Bridges & Culverts	4						230,564			230,564	4
7110 - Roads	5						1,971,256			1,971,256	5
7120 - Snow & Ice Control	6						493,288			493,288	6
7130 - Traffic Controls	7						148,092			148,092	7
7140 - Road Clearing	8						36,483			36,483	8
Subtotal	9	0	0	0	0	0	2,879,683	0	0	2,879,683	9
GENERAL ROADWAY EXPENDITURES PROGRAM											
7200 - Equipment	10						397,838			397,838	10
7210 - Equipment Operations	11						1,290,561			1,290,561	11
7220 - Tools, Materials & Supplies	12						99,034			99,034	12
7230 - Real Estate & Buildings	13						257,024			257,024	13
Subtotal	14	0	0	0	0	0	2,044,457	0	0	2,044,457	14
MASS TRANSIT PROGRAM											
7300 - Air Transportation	15									0	15
7310 - Ground Transportation	16									0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	17
TOTAL - ROADS & TRANSPORTATION	18	0	0	0	0	0	5,427,224	0	0	5,427,224	18

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 Buchanan County

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds (K)	TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County Svcs Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Actual		
										2013/2014		
CASH	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)		
REPRESENTATION SERVICES PROGRAM												
8000 - Elections Administration	1	157,495								157,495	1	
8010 - Local Elections	2	23,972								23,972	2	
8020 - Township Officials	3				4,203					4,203	3	
Subtotal	4	0	181,467	0	0	4,203	0	0	0	185,670	4	
STATE ADMINISTRATIVE SERVICES												
8100 - Motor Vehicle Registrations & Licensing	5	89,962	43,998							133,960	5	
8101 - Driver Licenses Services	6	64,596	47,225							111,821	6	
8110 - Recording of Public Documents	7	125,234	61,855					1,889		188,978	7	
Subtotal	8	279,792	153,078	0	0	0	0	1,889	0	434,759	8	
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	9	279,792	334,545	0	0	4,203	0	0	1,889	0	620,429	9

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS		
	General	General	General	County Srvcs	Rural Services	Rural Services	Secondary	Other	Permanent	Actual		
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2013/2014		
										(L)		
CASH												
POLICY & ADMINISTRATION PROGRAM												
9000 - General County Management	1 133,349	61,785									195,134	1
9010 - Administrative Management												
Services	2 148,629	73,871									222,500	2
9020 - Treasury Management Services	3 124,440	64,994									189,434	3
9030 - Other Policy & Administration	4 70,897	1,293									72,190	4
Subtotal	5 477,315	201,943	0	0	0	0	0	0	0		679,258	5
CENTRAL SERVICES PROGRAM												
9100 - General Services	6 239,226	13,660									252,886	6
9110 - Information Tech Services	7 244,029	16,274									260,303	7
9120 - GIS Systems	8 34,763	8,052									42,815	8
Subtotal	9 518,018	37,986	0	0	0	0	0	0	0		556,004	9
RISK MANAGEMENT SERVICES PROGRAM												
9200 - Tort Liability	10	99,098									99,098	10
9210 - Safety of Workplace	11	3,846									3,846	11
9220 - Fidelity of Public Officers	12	679									679	12
9230 - Unemployment Compensation	13	8,879									8,879	13
Subtotal	14 0	112,502	0	0	0	0	0	0	0		112,502	14
TOTAL - ADMINISTRATION	15 995,333	352,431	0	0	0	0	0	0	0		1,347,764	15

**SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**
Buchanan County

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects	All Debt Service	All Permanent Funds	TOTALS	
CASH	General Basic	General Supplemental	General Other	County Srvc Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	(I)	(J)	(K)	Actual	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)				2013/2014	
NONPROGRAM CURRENT EXPENDITURES												(L)	
0010 - County Farm Operations	1	13,798										13,798	1
0020 - Interest on Short-Term Debt	2											0	2
0030 - Other Nonprogram Current	3											0	3
0040 - Other County Enterprises	4	39,598						2,234				41,832	4
TOTAL - NONPROGRAM CURRENT	5	53,396	0	0	0	0	0	2,234			0	55,630	5
LONG-TERM DEBT SERVICE													
0100 - Principal	6	43,030						4,000			275,000	322,030	6
0110 - Interest and Fiscal Charges	7										327,320	327,320	7
TOTAL - LONG-TERM DEBT SERVICE	8	43,030	0	0	0	0	0	4,000			602,320	649,350	8
CAPITAL PROJECTS													
0200 - Roadway Construction	9						503,274					503,274	9
0210 - Conservation Land Acquisition & Dev.	10	5,000										5,000	10
0220 - Other Capital Projects	11	110,086							162,114			272,200	11
TOTAL - CAPITAL PROJECTS	12	115,086	0	0	0	0	503,274	0	162,114		0	780,474	12
EXPENDITURES SUMMARY													
- Total Public Safety and Legal Services	13	1,631,084	688,731	3,877	0	978,185	0	0	320		0	3,302,197	13
- Total Physical Health and Social Services	14	347,537	153,404	0	0	42,151	0	0	0		0	543,092	14
- Total Mental Health, ID & DD	15	80,073	34,345	0	911,762	0	0	0	0		0	1,026,180	15
- Total County Environment and Education	16	476,710	133,172	47,834	0	422,767	0	0	5,150		0	1,085,633	16
- Total Roads & Transportation	17	0	0	0	0	0	0	5,427,224	0		0	5,427,224	17
- Total Government Services to Residents	18	279,792	334,545	0	0	4,203	0	0	1,889		0	620,429	18
- Total Administration	19	995,333	352,431	0	0	0	0	0	0		0	1,347,764	19
- Total Nonprogram Current	20	53,396	0	0	0	0	0	0	2,234		0	55,630	20
- Total Long-Term Debt Service	21	43,030	0	0	0	0	0	0	4,000	602,320	0	649,350	21
- Total Capital Projects	22	115,086	0	0	0	0	0	503,274	0	162,114	0	780,474	22
TOTAL - ALL EXPENDITURES (lines13-22)	23	4,022,041	1,696,628	51,711	911,762	1,447,306	0	5,930,498	13,593	162,114	602,320	14,837,973	23
OTHER BUDGETARY FINANCING USES													
OPERATING TRANSFERS OUT													
- To General Supplemental	24	750,000										750,000	24
- To Rural Services Supplemental	25											0	25
- To Secondary Roads	26	75,000				1,397,477						1,472,477	26
- To Other Budgetary Funds	27	43,030		190,586					8,214			241,830	27
TOTAL OPERATING TRANSFERS OUT	28	868,030	0	190,586	0	1,397,477	0	0	8,214	0	0	2,464,307	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0	29
Increase (Decrease) In Reserves	30											0	30
Fund Balance - Nonspendable	31											0	31
Fund Balance - Restricted	32											0	32
Fund Balance - Committed	33											0	33
Fund Balance - Assigned	34											0	34
Fund Balance - Unassigned	35	1,518,127	365,969	433,270	1,849,762	646,183	0	2,207,113	122,306	114,767	2,982,581	10,240,078	35
Total Ending Fund Balance - June 30, 2014	36	1,518,127	365,969	433,270	1,849,762	646,183	0	2,207,113	122,306	114,767	2,982,581	10,240,078	36
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	37	6,408,198	2,062,597	675,567	2,761,524	3,490,966	0	8,137,611	144,113	276,881	3,584,901	27,542,358	37