

Webster County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended: June 30, 2017

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	7,646,826	5,293,723		135,250		13,075,799	11,678,410
Less: Uncollected Delinquent Taxes - Levy Year						0	0
Less: Credits to Taxpayers	551,370	231,265		9,377		792,012	724,667
Net Current Property Taxes	7,095,456	5,062,458		125,873		12,283,787	10,953,743
Delinquent Property Tax Revenue	-2,375	-191		-39		-2,605	0
Penalties, Interest & Costs on Taxes	100,652					100,652	109,500
Other County Taxes/TIF Tax Revenues	468,520	2,029,289		7,570		2,505,379	4,008,174
Intergovernmental	5,299,860	6,809,685		13,598		12,123,143	12,520,016
Licenses & Permits	362	87,420				87,782	49,700
Charges for Service	1,047,521	75,361				1,122,882	1,024,600
Use of Money & Property	248,395	14,356				262,751	281,300
Miscellaneous	557,223	409,689	14,985	750		982,647	284,850
Subtotal Revenues	14,815,614	14,488,067	14,985	147,752	0	29,466,418	29,231,883
Other Financing Sources:							
General Long-Term Debt Proceeds			4,779,039			4,779,039	4,500,000
Operating Transfers In	904,422	2,720,293	216,514	1,053,824		4,895,053	4,355,598
Proceeds of Capital Asset Sales		2,551				2,551	400,000
Total Revenues & Other Sources	15,720,036	17,210,911	5,010,538	1,201,576	0	39,143,061	38,487,481
EXPENDITURES & OTHER FINANCING USES							
Operating:							
Public Safety and Legal Services	5,109,301					5,109,301	5,407,766
Physical Health Social Services	3,637,588	55,614				3,693,202	3,780,114
Mental Health, ID & DD		2,270,027				2,270,027	2,269,957
County Environment and Education	1,057,647	803,820				1,861,467	2,109,683
Roads & Transportation		8,377,235				8,377,235	8,900,000
Government Services to Residents	907,224	10,177				917,401	984,993
Administration	2,800,548					2,800,548	2,931,137
Nonprogram Current	404,155					404,155	150,000
Debt Service		540,730		1,197,254		1,737,984	2,606,109
Capital Projects	1,602,762	1,356,132	2,185,627			5,144,521	6,753,637
Subtotal Expenditures	15,519,225	13,413,735	2,185,627	1,197,254	0	32,315,841	35,893,396
Other Financing Uses:							
Operating Transfers Out	675,273	4,219,780				4,895,053	4,355,598
Refunded Debt/Payments to Escrow						0	
Total Expenditures & Other Uses	16,194,498	17,633,515	2,185,627	1,197,254	0	37,210,894	40,248,994
Changes in fund balances	-474,462	-422,604	2,824,911	4,322	0	1,932,167	-1,761,513
Beginning Fund Balance - July 1, 2016	8,778,534	8,064,929	2,513	7,675		16,853,651	11,751,879
Increase (Decrease) in Reserves (GAAP Budget)						0	
Fund Balance - Nonspendable						0	
Fund Balance - Restricted						0	
Fund Balance - Committed						0	
Fund Balance - Assigned						0	
Fund Balance - Unassigned	8,304,072	7,642,325	2,827,424	11,997	0	18,785,818	9,990,366
Total Ending Fund Balance - June 30, 2017	8,304,072	7,642,325	2,827,424	11,997	0	18,785,818	9,990,366

Webster County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the fiscal year ended: June 30, 2017

Reporting Accounting Basis:

CASH	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	1 7,646,826	5,293,723		135,250		13,075,799
Less: Uncollected Delinquent Taxes - Levy Year	2					0
Less: Credits to Taxpayers	3 551,370	231,265		9,377		792,012
Net Current Property Taxes	4 7,095,456	5,062,458		125,873		12,283,787
Delinquent Property Tax Revenue	5 -2,375	-191		-39		-2,605
Penalties, Interest & Costs on Taxes	6 100,652					100,652
Other County Taxes/TIF Tax Revenues	7 468,520	2,029,289		7,570		2,505,379
Intergovernmental	8 5,299,860	6,809,685		13,598		12,123,143
Licenses & Permits	9 362	87,420				87,782
Charges for Service	10 1,047,521	75,361				1,122,882
Use of Money & Property	11 248,395	14,356				262,751
Miscellaneous	12 557,223	409,689	14,985	750		982,647
Subtotal Revenues	13 14,815,614	14,488,067	14,985	147,752	0	29,466,418
Other Financing Sources:						
General Long-Term Debt Proceeds	14		4,779,039			4,779,039
Operating Transfers In	15 904,422	2,720,293	216,514	1,053,824		4,895,053
Proceeds of Capital Asset Sales	16	2,551				2,551
Total Revenues & Other Sources	17 15,720,036	17,210,911	5,010,538	1,201,576	0	39,143,061
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety and Legal Services	18 5,109,301					5,109,301
Physical Health Social Services	19 3,637,588	55,614				3,693,202
Mental Health, ID & DD	20	2,270,027				2,270,027
County Environment and Education	21 1,057,647	803,820				1,861,467
Roads & Transportation	22	8,377,235				8,377,235
Government Services to Residents	23 907,224	10,177				917,401
Administration	24 2,800,548					2,800,548
Nonprogram Current	25 404,155					404,155
Debt Service	26	540,730		1,197,254		1,737,984
Capital Projects	27 1,602,762	1,356,132	2,185,627			5,144,521
Subtotal Expenditures	28 15,519,225	13,413,735	2,185,627	1,197,254	0	32,315,841
Other Financing Uses:						
Operating Transfers Out	29 675,273	4,219,780				4,895,053
Refunded Debt/Payments to Escrow	30					0
Total Expenditures & Other Uses	31 16,194,498	17,633,515	2,185,627	1,197,254	0	37,210,894
Changes in fund balances	32 -474,462	-422,604	2,824,911	4,322	0	1,932,167
Beginning Fund Balance - July 1, 2016	33 8,778,534	8,064,929	2,513	7,675		16,853,651
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 8,304,072	7,642,325	2,827,424	11,997		18,785,818
Total Ending Fund Balance - June 30, 2017	40 8,304,072	7,642,325	2,827,424	11,997	0	18,785,818

Notes to the financial statement, if any:

REVENUES DETAIL
 Webster County

Reporting Accounting Basis:

CASH

	GENERAL FUND			SPECIAL REVENUE FUNDS					All	All	All	TOTALS		
	General	General	General	County	Rural Services	Rural Services	Secondary	Other	Capital	Debt	Permanent	Actual		
	Basic	Supplemental	Other	MHDS Fund	Basic	Supplemental	Roads	Other	Projects	Service	Funds	2016/2017		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)		
TAXES LEVIED ON PROPERTY	1	5,259,165	2,387,661	0	1,164,213	2,732,313	0		1,397,197		135,250		13,075,799	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2												0	2
LESS: CREDITS TO TAXPAYERS	3	379,209	172,161		83,945	140,718					9,377		792,012	3
=1000 NET CURRENT PROPERTY TAXES	*4	4,879,956	2,215,500		1,080,268	2,591,595			1,390,595		125,873		12,283,787	4
1010 DELINQ. PROPERTY TAX REVENUE	*5	-1,633	-742		-362	171					-39		-2,605	5
11xx PENALTIES, INT, & COSTS ON TAXES	*6	100,652											100,652	6
OTHER COUNTY TAXES:														
12xx Other County Taxes	7	13,872	4,003		1,952	5,792					209		25,828	7
13xx Voter Approved Local Option Taxes	8						872,207	872,208					1,744,415	8
14xx Gambling Taxes	9												0	9
15xx TIF Tax Revenues	10												0	10
16xx Utility Tax Replacement Excise Taxes, 17xx	11	309,935	140,710		68,610	208,520					7,361		735,136	11
Subtotal (lines 7 - 11)	*12	323,807	144,713	0	70,562	214,312	0	872,207	872,208	0	7,570	0	2,505,379	12
INTERGOVERNMENTAL REVENUE:														
20xx State Shared Revenues	13		3,717					5,318,966					5,322,683	13
21xx State Replacements Against Levied Taxes	14	379,209	172,161		83,945	140,718		6,602		9,377			792,012	14
22xx Other State Tax Replacements	15	156,503	71,052		34,645	44,035		105,045		4,221			415,501	15
23xx, 24xx State/Federal Pass-Thru Revenues	16	697,196		2,294,865	63,060			83,483					3,138,604	16
25xx Contributions from Other														
Intergovernmental Units	17	369,296	28,183	272,280	843,593	51,759		5,460					1,570,571	17
26xx, 27xx State Grants and Entitlements	18	48,950		613,035				6,431	21,943				690,359	18
28xx Federal Grants and Entitlements	19			193,413									193,413	19
29xx Payments in Lieu of Taxes	20												0	20
Subtotal (lines 13 - 20)	*21	1,651,154	275,113	3,373,593	1,025,243	236,512	0	5,414,340	133,590	0	13,598	0	12,123,143	21
3xxx LICENSES & PERMITS	*22	362				41,710		45,710					87,782	22
4xxx, 5xxx CHARGES FOR SERVICE	*23	830,752	5,329	211,440	13,242	56,100		46	5,973				1,122,882	23
6xxx USE OF MONEY & PROPERTY	*24	248,014		381		1,385		8,687	4,284				262,751	24
8xxx MISCELLANEOUS	*25	520,356	8,380	28,487		20		409,669		14,985	750		982,647	25
Total Revenues*	26	8,553,420	2,648,293	3,613,901	2,188,953	3,141,805	0	6,750,659	2,406,650	14,985	147,752	0	29,466,418	26
OTHER FINANCING SOURCES:														
OPERATING TRANSFERS IN:														
9000 From General Basic	27		140,612	131,110				269,715		216,514			757,951	27
9020 From Rural Services Basic	28							2,450,578					2,450,578	28
90xx From Other Budgetary Funds	29	632,700								1,053,824			1,686,524	29
Subtotal (lines 27 - 29)	30	632,700	140,612	131,110	0	0	0	2,720,293	0	216,514	1,053,824	0	4,895,053	30
91xx PROCEEDS\GEN LONG-TERM DEBT	31									4,779,039			4,779,039	31
92xx PROCEEDS\CAPITAL ASSET SALES	32							2,551					2,551	32
Total Revenues and Other Sources	33	9,186,120	2,788,905	3,745,011	2,188,953	3,141,805	0	9,473,503	2,406,650	5,010,538	1,201,576	0	39,143,061	33
Beginning Fund Balance - July 1, 2016	34	5,636,412	2,355,316	786,806	921,191	1,308,811		3,437,197	2,397,730	2,513	7,675		16,853,651	34
TOTAL RESOURCES (lines 33 + 34)	35	14,822,532	5,144,221	4,531,817	3,110,144	4,450,616	0	12,910,700	4,804,380	5,013,051	1,209,251	0	55,996,712	35

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES
Webster County

Reporting Accounting Basis:

CASH

	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS	
	General	General	General	County MHDS	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)	2016/2017 (L)	
LAW ENFORCEMENT PROGRAM											
1000 - Uniformed Patrol Services	1 929,150	303,800	893							1,233,843	1
1010 - Investigations	2 136,201	36,712	6,541							179,454	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4									0	4
1040 - Law Enforcement Communications	5									0	5
1050 - Adult Correctional Services	6 914,391	243,176								1,157,567	6
1060 - Administration	7 406,493	103,666								510,159	7
Subtotal	8 2,386,235	687,354	7,434	0	0	0	0	0	0	3,081,023	8
LEGAL SERVICES PROGRAM											
1100 - Criminal Prosecution	9 646,949	224,280	14,435							885,664	9
1110 - Medical Examiner	10 98,359									98,359	10
1120 - Child Support Recovery	11 384,970	141,852								526,822	11
Subtotal	12 1,130,278	366,132	14,435	0	0	0	0	0	0	1,510,845	12
EMERGENCY SERVICES											
1200 - Ambulance Services	13									0	13
1210 - Emergency Management	14	195,176								195,176	14
1220 - Fire Protection & Rescue Svcs	15									0	15
1230 - E911 Service Board	16									0	16
Subtotal	17 0	195,176	0	0	0	0	0	0	0	195,176	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM											
1400 - Physical Operations	18									0	18
1410 - Research & Other Assistance	19		11,184							11,184	19
1420 - Bailiff Services	20									0	20
Subtotal	21 0	11,184	0	0	0	0	0	0	0	11,184	21
COURT PROCEEDINGS PROGRAM											
1500 - Juries & Witnesses	22		22,182							22,182	22
1510 - (Reserved)	23										23
1520 - Detention Services	24		6,768							6,768	24
1530 - Court Costs	25		7,988							7,988	25
1540 - Service of Civil Papers	26		40,889							40,889	26
Subtotal	27 0	77,827	0	0	0	0	0	0	0	77,827	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM											
1600 - Juvenile Victim Restitution	28		202,311							202,311	28
1610 - Juvenile Representation Services	29									0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		30,935							30,935	30
Subtotal	31 0	233,246	0	0	0	0	0	0	0	233,246	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32 3,516,513	1,570,919	21,869	0	0	0	0	0	0	5,109,301	32

SERVICE AREA 3
PHYSICAL HEALTH AND SOCIAL SERVICES
Webster County

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS		
	General	General	General	County MHDS	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)	2016/2017 (L)		
CASH												
PHYSICAL HEALTH SERVICES PROGRAM												
3000 - Personal & Family Health Services	1		600,993								600,993	1
3010 - Communicable Disease Prevention & Control Services	2										0	2
3020 - Environmental Health	3				55,614						55,614	3
3040 - Health Administration	4		2,764,351								2,764,351	4
3050 - Support of Hospitals	5										0	5
Subtotal	6	0	3,365,344	0	55,614	0	0	0	0	0	3,420,958	6
SERVICES TO POOR PROGRAM												
3100 - Administration	7	70,811	3,626								74,437	7
3110 - General Welfare Services	8	24,845									24,845	8
3120 - Care in County Care Facility	9										0	9
Subtotal	10	95,656	3,626	0	0	0	0	0	0	0	99,282	10
SERVICES TO MILITARY VETERANS PROGRAM												
3200 - Administration	11	53,880	7,092								60,972	11
3210 - General Services to Veterans	12	45,388									45,388	12
Subtotal	13	99,268	7,092	0	0	0	0	0	0	0	106,360	13
CHILDREN'S & FAMILY SERVICES PROGRAM												
3300 - Youth Guidance	14										0	14
3310 - Family Protective Services	15										0	15
3320 - Services for Disabled Children	16										0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	17
SERVICES TO OTHER ADULTS PROGRAM												
3400 - Services to the Elderly	18		12,985								12,985	18
3410 - Other Social Services	19										0	19
3420 - Soc Serv Business Operations	20										0	20
Subtotal	21	0	0	12,985	0	0	0	0	0	0	12,985	21
CHEMICAL DEPENDENCY PROGRAM												
3500 - Treatment Services	22		53,617								53,617	22
3510 - Preventive Services	23										0	23
Subtotal	24	0	53,617	0	0	0	0	0	0	0	53,617	24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	194,924	64,335	3,378,329	0	55,614	0	0	0	0	3,693,202	25

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES
 Webster County

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds	TOTALS
CASH	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Permanent Funds (K)	Actual 2016/2017 (L)
SERVICES TO PERSONS WITH:										
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS										
400X-Information & Educ. Svcs										0
402X-Coordination Svcs				138,920						138,920
403X- Personal & Environ. Sprt										0
404X-Treatment Services				5,205						5,205
405X-Vocational & Day Services										0
406X-Lic/Cert. Living Arrangements										0
407X-Inst/Hospital & Commit Svcs				24,519						24,519
Subtotal	0	0	0	168,644	0	0	0	0	0	168,644
42XX - INTELLECTUAL DISABILITIES										
420X-Information & Educ. Svcs										0
422X-Coordination Svcs										0
423X- Personal & Environ. Sprt										0
424X-Treatment Services										0
425X-Vocational & Day Services										0
426X-Lic/Cert. Living Arrangements										0
427X-Inst/Hospital & Commit Svcs										0
Subtotal	0	0	0	0	0	0	0	0	0	0
43XX - OTHER DEVELOPMENTAL DISABILITIES										
430X-Information & Educ. Svcs										0
432X-Coordination Svcs										0
433X- Personal & Environ. Sprt										0
434X-Treatment Services										0
435X-Vocational & Day Services										0
436X-Lic/Cert. Living Arrangements										0
437X-Inst/Hospital & Commit Svcs										0
Subtotal	0	0	0	0	0	0	0	0	0	0
44xx-GENERAL ADMINISTRATION										
4411-Direct Administration				100,324						100,324
4412-Purchased Administration										0
4413-Distrib to Regional Fiscal Agent				1,539,381						1,539,381
Subtotal	0	0	0	1,639,705	0	0	0	0	0	1,639,705
45xx-COUNTY PRVD CASE MGMT										
Subtotal				461,678						461,678
46xx-COUNTY PRVD SERVICES										
Subtotal										0
47XX - BRAIN INJURY										
470X-Information & Educ. Svcs										0
472X-Coordination Svcs										0
473X- Personal & Environ. Sprt										0
474X-Treatment Services										0
475X-Vocational & Day Services										0
476X-Lic/Cert. Living Arrangements										0
477X-Inst/Hospital & Commit Svcs										0
Subtotal	0	0	0	0	0	0	0	0	0	0
TOTAL - MENTAL HEALTH, ID & DD	0	0	0	2,270,027	0	0	0	0	0	2,270,027

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
 Webster County

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS		
	General	General	General	County MHDS	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)	2016/2017 (L)		
CASH												
ENVIRONMENTAL QUALITY PROGRAM												
6000 - Natural Resources Conservation	1				200,384						200,384	1
6010 - Weed Eradication	2				155,001						155,001	2
6020 - Solid Waste Disposal	3				50,902						50,902	3
6030 - Environmental Restoration	4										0	4
Subtotal	5	0	0	0	406,287	0	0	0	0	0	406,287	5
CONSERVATION & RECREATION SERVICES PROGRAM												
6100 - Administration	6	476,766	151,678					18,963			647,407	6
6110 - Maintenance & Operations	7	236,190	23,279								259,469	7
6120 - Recreation & Environmental Educ.	8										0	8
Subtotal	9	712,956	174,957	0	0	0	0	18,963	0	0	906,876	9
ANIMAL CONTROL PROGRAM												
6200 - Animal Shelter	10				71,822						71,822	10
6210 - Animal Bounties & State	11										0	11
Subtotal	12	0	0	0	71,822	0	0	0	0	0	71,822	12
COUNTY DEVELOPMENT PROGRAM												
6300 - Land Use & Building Controls	13	147,734			87,783						235,517	13
6310 - Housing Rehabilitation & Develop.	14										0	14
6320 - Community Economic Development	15										0	15
Subtotal	16	147,734	0	0	87,783	0	0	0	0	0	235,517	16
EDUCATIONAL SERVICES PROGRAM												
6400 - Libraries	17				218,965						218,965	17
6410 - Historic Preservation	18										0	18
6420 - Fair & 4-H Clubs	19	22,000									22,000	19
6430 - Fairgrounds	20										0	20
6440 - Memorial Halls	21										0	21
6450 - Other Educational Services	22										0	22
Subtotal	23	22,000	0	0	218,965	0	0	0	0	0	240,965	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM												
6500 - Property	24										0	24
6510 - Buildings	25										0	25
6520 - Equipment	26										0	26
6530 - Public Facilities	27										0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	28
TOTAL - COUNTY ENVIRONMENT AND EDUCATION	29	882,690	174,957	0	0	784,857	0	0	18,963	0	1,861,467	29

SERVICE AREA 7
ROADS & TRANSPORTATION
 Webster County

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS	
	General	General	General	County MHDS	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)	2016/2017 (L)	
CASH											
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM											
7000 - Administration							262,376				262,376
7010 - Engineering							377,135				377,135
Subtotal	0	0	0	0	0	0	639,511	0	0		639,511
ROADWAY MAINTENANCE PROGRAM											
7100 - Bridges & Culverts							161,514				161,514
7110 - Roads							3,656,487				3,656,487
7120 - Snow & Ice Control							530,817				530,817
7130 - Traffic Controls							348,653				348,653
7140 - Road Clearing							119,305				119,305
Subtotal	0	0	0	0	0	0	4,816,776	0	0		4,816,776
GENERAL ROADWAY EXPENDITURES PROGRAM											
7200 - Equipment							673,622				673,622
7210 - Equipment Operations							1,813,517				1,813,517
7220 - Tools, Materials & Supplies							83,165				83,165
7230 - Real Estate & Buildings							350,644				350,644
Subtotal	0	0	0	0	0	0	2,920,948	0	0		2,920,948
MASS TRANSIT PROGRAM											
7300 - Air Transportation											0
7310 - Ground Transportation											0
Subtotal	0	0	0	0	0	0	0	0	0		0
TOTAL - ROADS & TRANSPORTATION	0	0	0	0	0	0	8,377,235	0	0		8,377,235

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 Webster County

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General	General	General	County MHDS	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)	2016/2017 (L)
CASH										
REPRESENTATION SERVICES PROGRAM										
8000 - Elections Administration	1	184,580								184,580
8010 - Local Elections	2	24,891								24,891
8020 - Township Officials	3	1,663								1,663
Subtotal	4	0	211,134	0	0	0	0	0	0	211,134
STATE ADMINISTRATIVE SERVICES										
8100 - Motor Vehicle Registrations										
& Licensing	5	236,352	93,841							330,193
8101 - Driver Licenses Services	6									0
8110 - Recording of Public Documents	7	263,607	102,290					10,177		376,074
Subtotal	8	499,959	196,131	0	0	0	0	10,177	0	706,267
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	9	499,959	407,265	0	0	0	0	10,177	0	917,401

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

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects (I)	All Debt Service (J)	All Permanent Funds (K)	TOTALS
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)				Actual 2016/2017 (L)
CASH												
NONPROGRAM CURRENT EXPENDITURES												
0010 - County Farm Operations	1											0
0020 - Interest on Short-Term Debt	2											0
0030 - Other Nonprogram Current	3	404,155										404,155
0040 - Other County Enterprises	4											0
TOTAL - NONPROGRAM CURRENT	5	404,155	0	0	0	0	0	0	0			404,155
LONG-TERM DEBT SERVICE												
0100 - Principal	6							402,152		1,197,254		1,599,406
0110 - Interest and Fiscal Charges	7							138,578				138,578
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	540,730		1,197,254	0	1,737,984
CAPITAL PROJECTS												
0200 - Roadway Construction	9						1,356,132					1,356,132
0210 - Conservation Land Acquisition & Dev.	10		108,636									108,636
0220 - Other Capital Projects	11	1,494,126							2,185,627			3,679,753
TOTAL - CAPITAL PROJECTS	12	1,494,126	0	108,636	0	0	1,356,132	0	2,185,627		0	5,144,521
EXPENDITURES SUMMARY												
- Total Public Safety and Legal Services	13	3,516,513	1,570,919	21,869	0	0	0	0	0		0	5,109,301
- Total Physical Health and Social Services	14	194,924	64,335	3,378,329	0	55,614	0	0	0		0	3,693,202
- Total Mental Health, ID & DD	15	0	0	0	2,270,027	0	0	0	0		0	2,270,027
- Total County Environment and Education	16	882,690	174,957	0	0	784,857	0	0	18,963		0	1,861,467
- Total Roads & Transportation	17	0	0	0	0	0	0	8,377,235	0		0	8,377,235
- Total Government Services to Residents	18	499,959	407,265	0	0	0	0	0	10,177		0	917,401
- Total Administration	19	2,320,502	480,046	0	0	0	0	0	0		0	2,800,548
- Total Nonprogram Current	20	404,155	0	0	0	0	0	0	0		0	404,155
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	540,730	1,197,254	0	1,737,984
- Total Capital Projects	22	1,494,126	0	108,636	0	0	1,356,132	0	2,185,627		0	5,144,521
TOTAL - ALL EXPENDITURES (lines13-22)	23	9,312,869	2,697,522	3,508,834	2,270,027	840,471	0	9,733,367	569,870	2,185,627	1,197,254	32,315,841
OTHER BUDGETARY FINANCING USES												
OPERATING TRANSFERS OUT												
- To General Supplemental	24	140,612										140,612
- To Rural Services Supplemental	25	0										0
- To Secondary Roads	26	269,715				2,450,578						2,720,293
- To Other Budgetary Funds	27	131,110	133,836					518,936	1,250,266			2,034,148
TOTAL OPERATING TRANSFERS OUT	28	541,437	133,836	0	0	2,450,578	0	518,936	1,250,266	0	0	4,895,053
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0
Increase (Decrease) In Reserves	30											0
Fund Balance - Nonspendable	31											0
Fund Balance - Restricted	32											0
Fund Balance - Committed	33											0
Fund Balance - Assigned	34											0
Fund Balance - Unassigned	35	4,968,226	2,312,863	1,022,983	840,117	1,159,567	0	2,658,397	2,984,244	2,827,424	11,997	18,785,818
Total Ending Fund Balance - June 30, 2017	36	4,968,226	2,312,863	1,022,983	840,117	1,159,567	0	2,658,397	2,984,244	2,827,424	11,997	18,785,818
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	37	14,822,532	5,144,221	4,531,817	3,110,144	4,450,616	0	12,910,700	4,804,380	5,013,051	1,209,251	55,996,712