Iowa Department of Management
Form F638 - R (Published Summary)
FY 2013/2014 ANNUAL FINANCIAL REPORT

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

County No: 65
11/19/2014

Budget Accounting Basis:
CASH

REVENUES & OTHER FINANCING SOURCES		General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	Budgeted Totals (G)	
Taxes Levied on Property	1	4,462,681	2,416,600		304,729		7,184,010	7,306,137	1
Less: Uncollected Delinquent Taxes - Levy Year	2	1,294	336		27		1,657		2
Less: Credits to Taxpayers	3	165,385	85,028		10,439		260,852	232,523	3
Net Current Property Taxes	4	4,296,002	2,331,236		294,263		6,921,501	7,073,614	4
Delinquent Property Tax Revenue	5	2,381	1,085		130		3,596		5
Penalties, Interest & Costs on Taxes	6	56,937					56,937	62,700	6
Other County Taxes/TIF Tax Revenues	7	153,247	1,120,127		11,232		1,284,606	1,132,527	7
Intergovernmental	8	1,212,158	3,502,892		9,832		4,724,882	4,290,835	8
Licenses & Permits	9	121,120	33,590				154,710	151,200	9
Charges for Service	10	435,704	16,883				452,587	405,480	10
Use of Money & Property	11	26,881	72,657				99,538	91,249	11
Miscellaneous	12	246,015	47,375				293,390	222,725	12
Subtotal Revenues	13	6,550,445	7,125,845	0	315,457	0	13,991,747	13,430,330	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	100,000		6,153,198			6,253,198	6,550,000	14
Operating Transfers In	15	29,000	2,000,000		118,216		2,147,216	7,528,000	15
Proceeds of Capital Asset Sales	16	2,630					2,630	7,000	16
Total Revenues & Other Sources	17	6,682,075	9,125,845	6,153,198	433,673	0	22,394,791	27,515,330	17
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	18	2,343,516	269,340				2,612,856	3,052,312	18
Physical Health Social Services	19	1,448,708	134,185				1,582,893	1,684,535	19
Mental Health, ID & DD	20		201,478				201,478	361,180	20
County Environment and Education	21	496,413	1,165,931				1,662,344	1,990,893	21
Roads & Transportation	22		4,749,286				4,749,286	5,450,908	22
Government Services to Residents	23	499,995	8,543				508,538	544,397	23
Administration	24	1,717,676					1,717,676	1,938,148	24
Nonprogram Current	25						0		25
Debt Service	26		103,433		418,833		522,266	524,250	26
Capital Projects	27	2,835	418,137	3,177,534			3,598,506	6,150,000	27
Subtotal Expenditures	28	6,509,143	7,050,333	3,177,534	418,833	0	17,155,843	21,696,623	28
Other Financing Uses:									
Operating Transfers Out	29	169,842	1,859,158	118,216			2,147,216	7,528,000	29
Refunded Debt/Payments to Escrow	30						0		30
Total Expenditures & Other Uses	31	6,678,985	8,909,491	3,295,750	418,833	0	19,303,059	29,224,623	31
Changes in fund balances	32	3,090	216,354	2,857,448	14,840	0	3,091,732	-1,709,293	32
Beginning Fund Balance - July 1, 2013	33	2,975,388	3,994,708				6,970,096	5,062,574	33
Increase (Decrease) in Reserves (GAAP Budget)	34						0		34
Fund Balance - Nonspendable	35						0		35
Fund Balance - Restricted	36	1,444,969	4,211,062	2,857,448	14,840		8,528,319	2,290,065	36
Fund Balance - Committed	37						0		37
Fund Balance - Assigned	38						0		38
Fund Balance - Unassigned	39	1,533,509	0	0	0	0	1,533,509	1,063,216	39
Total Ending Fund Balance - June 30, 2014	40	2,978,478	4,211,062	2,857,448	14,840	0	10,061,828	3,353,281	40

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

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