

SPECIAL REVENUE FUNDS

The Special Revenue Funds account for the proceeds of specific revenue sources (other than major capital projects) that are restricted by ordinance to expenditures for specified purposes.

Mental Health – To account for mental health property tax relief dollars, property taxes, intergovernmental revenues, and other mental health reimbursements to be used for the County's mental health residents.

Rural Services Fund - To account for taxes levied to benefit the rural residents of the County.

Secondary Roads Fund - To account for state revenues allocated to the County to be used to maintain and improve the County's roads.

Resource Enhancement and Protection Fund - To account for monies received under the State Resource Enhancement and Protection Act.

Recorder's Records Management Fund - To account for recording fees to be used for the purpose of preserving and maintaining public records.

General County Betterment Fund - To account for local option sales tax dollars that are earmarked for county betterment.

Nature Center Fund - To account for private donations to be used for environmental education.

County Government Assistance Fund - To account for monies received under the County Government Assistance Program.

Conservation Parks Fund - To account for user fees earmarked for maintaining the County parks.

Rural County Betterment Fund - To account for local option sales tax dollars that are earmarked for county betterment within the rural areas of the County.

Economic Development Fund - To account for local option sales tax dollars that are earmarked for economic development.

Drainage Districts - To account for assessments and the construction and repairs of drainage ditches.

Public Health Fund - To account for Federal and State grants and fees collected by the County to provide and maintain the Cerro Gordo County Department of Public Health.

Public Health Inspections Fund – To account for inspection fees used to sustain the public health inspections department.

Empowerment – To account for Health, Human Service, and Education State & Federal funds to ensure quality services for area children ages zero to five.

CERRO GORDO COUNTY, IOWA

COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS

June 30, 2002

| | Mental Health | Rural Services | Secondary Roads | Resource Enhancement and Protection | Recorder's Records Management | General County Betterment |
|--|--------------------|--------------------|--------------------|-------------------------------------|-------------------------------|---------------------------|
| ASSETS | | | | | | |
| Cash and Pooled Investments | \$840,712 | \$313,033 | \$594,364 | \$30,372 | \$36,372 | \$39,583 |
| Receivables | | | | | | |
| Property Tax | | | | | | |
| Delinquent | 8,051 | 4,086 | 0 | 0 | 0 | 0 |
| Succeeding Year | 2,158,163 | 1,441,926 | 0 | 0 | 0 | 0 |
| Accounts | 40,179 | 0 | 8,321 | 0 | 3,313 | 0 |
| Drainage Assessments | 0 | 0 | 0 | 0 | 0 | 0 |
| Accrued Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| Due from Other Governments | 3,657 | 0 | 301,960 | 0 | 0 | 11,155 |
| Inventories | 0 | 0 | 1,166,888 | 0 | 0 | 0 |
| Total Assets | \$3,050,762 | \$1,759,045 | \$2,071,533 | \$30,372 | \$39,685 | \$50,738 |
| LIABILITIES AND FUND EQUITY | | | | | | |
| Liabilities | | | | | | |
| Accounts Payable | \$350,273 | \$18,390 | \$117,720 | \$ 0 | \$ 0 | \$7,181 |
| Salaries and Benefits Payable | 10,578 | 4,752 | 56,177 | 2,037 | 0 | 0 |
| Due to Other Funds | | | | | | |
| General Fund | 973 | 0 | 326 | 0 | 0 | 0 |
| Central Services | 66 | 0 | 0 | 0 | 0 | 0 |
| Health Insurance | 0 | 0 | 1,508 | 0 | 0 | 0 |
| Due to Other Governments | 290,730 | 0 | 3,463 | 0 | 0 | 0 |
| Deferred Revenue | | | | | | |
| Succeeding Year Property Tax | 2,158,163 | 1,441,926 | 0 | 0 | 0 | 0 |
| Other | 8,023 | 4,022 | 0 | 0 | 0 | 0 |
| Compensated Absences | 6,461 | 878 | 33,404 | 0 | 0 | 0 |
| Total Liabilities | 2,825,267 | 1,469,968 | 212,598 | 2,037 | 0 | 7,181 |
| Fund Equity | | | | | | |
| Fund Balance | | | | | | |
| Reserved for Endowment | 0 | 0 | 0 | 0 | 0 | |
| Reserved for Inventories | 0 | 0 | 1,166,888 | 0 | 0 | 0 |
| Unreserved | 225,495 | 289,077 | 692,047 | 28,335 | 39,685 | 43,557 |
| Total Fund Equity | 225,495 | 289,077 | 1,858,935 | 28,335 | 39,685 | 43,557 |
| Total Liabilities and Fund Equity | \$3,050,762 | \$1,759,045 | \$2,071,533 | \$30,372 | \$39,685 | \$50,738 |

See Accompanying Independent Auditors' Report

| Nature Center | Conservation Parks | Rural County Betterment | Economic Development | Drainage | Public Health | Public Health Inspections | Empowerment | Total |
|------------------|--------------------|-------------------------|----------------------|------------------|------------------|---------------------------|------------------|--------------------|
| \$244,301 | \$21,115 | \$73,195 | \$402,530 | \$157,438 | \$276,966 | \$83,758 | \$213,160 | \$3,326,899 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,137 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,600,089 |
| 6,903 | 4,583 | 0 | 0 | 0 | 169,265 | 12,601 | 0 | 245,165 |
| 0 | 0 | 0 | 0 | 81,681 | 0 | 0 | 0 | 81,681 |
| 203 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 203 |
| 0 | 0 | 44,620 | 22,310 | 0 | 79,944 | 6,027 | 0 | 469,673 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,166,888 |
| \$251,407 | \$25,698 | \$117,815 | \$424,840 | \$239,119 | \$526,175 | \$102,386 | \$213,160 | \$8,902,735 |
| \$439 | \$1,687 | \$392 | \$ 0 | \$38,664 | \$74,464 | \$16,008 | \$69,295 | \$694,513 |
| 0 | 2,299 | 0 | 0 | 0 | 49,285 | 6,182 | 0 | 131,310 |
| 0 | 0 | 0 | 0 | 0 | 2,606 | 79 | 5 | 3,989 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 66 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,508 |
| 0 | 0 | 0 | 0 | 0 | 1,680 | 0 | 0 | 295,873 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,600,089 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,045 |
| 0 | 0 | 0 | 0 | 0 | 17,464 | 3,114 | 0 | 61,321 |
| 439 | 3,986 | 392 | 0 | 38,664 | 145,499 | 25,383 | 69,300 | 4,800,714 |
| 58,997 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 58,997 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,166,888 |
| 191,971 | 21,712 | 117,423 | 424,840 | 200,455 | 380,676 | 77,003 | 143,860 | 2,876,136 |
| 250,968 | 21,712 | 117,423 | 424,840 | 200,455 | 380,676 | 77,003 | 143,860 | 4,102,021 |
| \$251,407 | \$25,698 | \$117,815 | \$424,840 | \$239,119 | \$526,175 | \$102,386 | \$213,160 | \$8,902,735 |

CERRO GORDO COUNTY, IOWA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS Year Ended June 30, 2002

| | Mental Health | Rural Services | Secondary Roads | Resource Enhancement & Protection | Recorder's Records Management | General County Betterment |
|---|------------------|------------------|------------------|-----------------------------------|-------------------------------|---------------------------|
| REVENUES | | | | | | |
| Property and Other County Tax | | | | | | |
| Property Tax | \$2,059,198 | \$1,349,241 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Local Option Sales Tax | 0 | 0 | 750,511 | 0 | 0 | 68,228 |
| Utility Tax Replacement Excise Tax | 105,180 | 124,814 | 0 | 0 | 0 | 0 |
| Other | 3,512 | 1,779 | 0 | 0 | 0 | 0 |
| | <u>2,167,890</u> | <u>1,475,834</u> | <u>750,511</u> | <u>0</u> | <u>0</u> | <u>68,228</u> |
| Intergovernmental | | | | | | |
| State Shared Revenues | | | | | | |
| Road Use Tax | 0 | 0 | 1,713,141 | 0 | 0 | 0 |
| State Grants & Reimbursements Including Indirect Federal Funding | | | | | | |
| Social Services Block Grant | 193,557 | 0 | 0 | 0 | 0 | 0 |
| Other | 300,555 | 0 | 140,551 | 29,313 | 0 | 0 |
| | <u>494,112</u> | <u>0</u> | <u>140,551</u> | <u>29,313</u> | <u>0</u> | <u>0</u> |
| State Tax Replacements | | | | | | |
| State Tax Credits | 120,904 | 75,364 | 0 | 0 | 0 | 0 |
| State Allocation | 663,643 | 56,755 | 0 | 0 | 0 | 0 |
| Mental Health Property Tax Relief | 1,468,216 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 |
| | <u>2,252,763</u> | <u>132,119</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Direct Federal Grants & Entitlements | | | | | | |
| Medicare & Medicaid | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 160,514 | 0 | 0 | 0 | 0 | 0 |
| | <u>160,514</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Contributions & Reimbursements From Other Governmental Units | | | | | | |
| | 11,032 | 0 | 105,541 | 0 | 0 | 0 |
| | <u>11,032</u> | <u>0</u> | <u>105,541</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Intergovernmental | <u>2,918,421</u> | <u>132,119</u> | <u>1,959,233</u> | <u>29,313</u> | <u>0</u> | <u>0</u> |
| Licenses and Permits | <u>0</u> | <u>0</u> | <u>3,656</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Charges for Services | | | | | | |
| Nursing Services | 136,204 | 0 | 0 | 0 | 0 | 0 |
| Inspection Services | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 | 13,865 | 0 |
| | <u>136,204</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>13,865</u> | <u>0</u> |

| Nature Center | County Government Assistance | Conservation Parks | Rural County Betterment | Economic Development | Drainage | Public Health | Public Health Inspections | Empowerment | Total |
|---------------|------------------------------|--------------------|-------------------------|----------------------|----------|---------------|---------------------------|-------------|-------------|
| \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$3,408,439 |
| 0 | 0 | 0 | 289,308 | 136,457 | 0 | 0 | 0 | 0 | 1,244,504 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 229,994 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,291 |
| 0 | 0 | 0 | 289,308 | 136,457 | 0 | 0 | 0 | 0 | 4,888,228 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,713,141 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 193,557 |
| 0 | 0 | 0 | 0 | 0 | 0 | 372,237 | 23,802 | 389,366 | 1,255,824 |
| 0 | 0 | 0 | 0 | 0 | 0 | 372,237 | 23,802 | 389,366 | 1,449,381 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 196,268 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 720,398 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,468,216 |
| 0 | 38,440 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 38,440 |
| 0 | 38,440 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,423,322 |
| 0 | 0 | 0 | 0 | 0 | 0 | 561,933 | 0 | 0 | 561,933 |
| 0 | 0 | 0 | 0 | 0 | 0 | 280,555 | 45,275 | 0 | 486,344 |
| 0 | 0 | 0 | 0 | 0 | 0 | 842,488 | 45,275 | 0 | 1,048,277 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 116,573 |
| 0 | 38,440 | 0 | 0 | 0 | 0 | 1,214,725 | 69,077 | 389,366 | 6,750,694 |
| 0 | 0 | 0 | 0 | 0 | 0 | 6,370 | 0 | 0 | 10,026 |
| 0 | 0 | 0 | 0 | 0 | 0 | 46,923 | 0 | 0 | 183,127 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 251,204 | 0 | 251,204 |
| 0 | 0 | 28,728 | 0 | 0 | 171,752 | 127,226 | 3,360 | 0 | 344,931 |
| 0 | 0 | 28,728 | 0 | 0 | 171,752 | 174,149 | 254,564 | 0 | 779,262 |

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CERRO GORDO COUNTY, IOWA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS Year Ended June 30, 2002

| | Mental Health | Rural Services | Secondary Roads | Resource Enhancement & Protection | Recorder's Records Management | General County Betterment |
|--|------------------|------------------|------------------|-----------------------------------|-------------------------------|---------------------------|
| Use of Money and Property | | | | | | |
| Land and Building Rent | \$ 0 | \$ 0 | \$3,510 | \$ 0 | \$ 0 | \$ 0 |
| Interest on Investments | 0 | 0 | 0 | 464 | 537 | 0 |
| Total Use of Money and Property | 0 | 0 | 3,510 | 464 | 537 | 0 |
| Fines, Forfeitures and Defaults | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | | | | | | |
| Donations | 0 | 0 | 0 | 0 | 0 | 0 |
| Sale of Materials | 0 | 0 | 1,018 | 0 | 0 | 0 |
| Drainage Assessments | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 3,965 | 0 | 90,002 | 0 | 0 | 0 |
| Total Miscellaneous | 3,965 | 0 | 91,020 | 0 | 0 | 0 |
| Total Revenues | 5,226,480 | 1,607,953 | 2,807,930 | 29,777 | 14,402 | 68,228 |

| Nature Center | County Government Assistance | Conservation Parks | Rural County Betterment | Economic Development | Drainage | Public Health | Public Health Inspections | Empowerment | Total |
|---------------|------------------------------|--------------------|-------------------------|----------------------|----------|---------------|---------------------------|-------------|------------|
| \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$3,510 |
| 3,000 | 0 | 0 | 0 | 0 | 7,394 | 0 | 0 | 7,177 | 18,572 |
| 3,000 | 0 | 0 | 0 | 0 | 7,394 | 0 | 0 | 7,177 | 22,082 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,059 | 0 | 2,059 |
| 83,824 | 0 | 0 | 0 | 0 | 0 | 92,956 | 0 | 0 | 176,780 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,018 |
| 0 | 0 | 0 | 0 | 0 | 35,642 | 0 | 0 | 0 | 35,642 |
| 0 | 0 | 0 | 0 | 0 | 0 | 5,994 | 847 | 0 | 100,808 |
| 83,824 | 0 | 0 | 0 | 0 | 35,642 | 98,950 | 847 | 0 | 314,248 |
| 86,824 | 38,440 | 28,728 | 289,308 | 136,457 | 214,788 | 1,494,194 | 326,547 | 396,543 | 12,766,599 |

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CERRO GORDO COUNTY, IOWA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS Year Ended June 30, 2002

| | Mental Health | Rural Services | Secondary Roads | Resource Enhancement & Protection | Recorder's Records Management | General County Betterment |
|--|------------------|-------------------|--------------------|---|-------------------------------------|---------------------------------|
| EXPENDITURES | | | | | | |
| Operating: | | | | | | |
| Public Safety Service Area | | | | | | |
| Law Enforcement Program | | | | | | |
| Uniformed Patrol Services | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Investigations | 0 | 4,557 | 0 | 0 | 0 | 0 |
| Emergency Services | | | | | | |
| Emergency Management | 0 | 11,367 | 0 | 0 | 0 | 0 |
| Total Public Safety Service Area | 0 | 15,924 | 0 | 0 | 0 | 0 |
| Court Services Service Area | | | | | | |
| Assistance to Judges and Magistrates | | | | | | |
| Research Assistance | 0 | 0 | 0 | 0 | 0 | 4,000 |
| Physical Health and Education Service Area | | | | | | |
| Physical Health Services | | | | | | |
| Personal and Family Health | 0 | 0 | 0 | 0 | 0 | 0 |
| Communicable Disease | | | | | | |
| Prevention and Control | 0 | 0 | 0 | 0 | 0 | 0 |
| Sanitation | 0 | 0 | 0 | 0 | 0 | 0 |
| Health Administration | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Educational Services | | | | | | |
| Libraries | 0 | 33,407 | 0 | 0 | 0 | 0 |
| Historic Preservation | 0 | 0 | 0 | 0 | 0 | 1,500 |
| Fair and 4-H Clubs | 0 | 0 | 0 | 0 | 0 | 0 |
| Fairgrounds | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 33,407 | 0 | 0 | 0 | 1,500 |
| Total Physical Health and Education Service Area | 0 | 33,407 | 0 | 0 | 0 | 1,500 |
| Mental Health Service Area | | | | | | |
| Persons with Mental Health Problems – Mental Illness | | | | | | |
| General Administration | 84,646 | 0 | 0 | 0 | 0 | 0 |
| Personal & Environmental Support | 1,190 | 0 | 0 | 0 | 0 | 0 |
| Treatment Services | 182,914 | 0 | 0 | 0 | 0 | 0 |
| Licensed/Certified Living Institutional/Hospital and Commitment Services | 3,130 | 0 | 0 | 0 | 0 | 0 |
| | 29,026 | 0 | 0 | 0 | 0 | 0 |
| | 300,906 | 0 | 0 | 0 | 0 | 0 |

| Nature Center | County Government Assistance | Conservation Parks | Rural County Betterment | Economic Development | Drainage | Public Health | Public Health Inspections | Empowerment | Total |
|---------------|------------------------------|--------------------|-------------------------|----------------------|----------|---------------|---------------------------|-------------|-----------|
| \$ 0 | \$ 0 | \$ 0 | \$119,456 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$119,456 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,557 |
| 0 | 0 | 0 | 801 | 0 | 0 | 0 | 0 | 0 | 12,168 |
| 0 | 0 | 0 | 120,257 | 0 | 0 | 0 | 0 | 0 | 136,181 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,000 |
| 0 | 0 | 0 | 0 | 0 | 0 | 578,231 | 0 | 0 | 578,231 |
| 0 | 0 | 0 | 0 | 0 | 0 | 204,785 | 0 | 0 | 204,785 |
| 0 | 0 | 0 | 0 | 0 | 0 | 96,621 | 294,808 | 0 | 391,429 |
| 0 | 0 | 0 | 0 | 0 | 0 | 683,188 | 0 | 0 | 683,188 |
| 0 | 0 | 0 | 0 | 0 | 0 | 1,562,825 | 294,808 | 0 | 1,857,633 |
| 0 | 0 | 0 | 86,593 | 0 | 0 | 0 | 0 | 0 | 120,000 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,500 |
| 0 | 0 | 0 | 19,125 | 0 | 0 | 0 | 0 | 0 | 19,125 |
| 0 | 0 | 0 | 23,375 | 0 | 0 | 0 | 0 | 0 | 23,375 |
| 0 | 0 | 0 | 129,093 | 0 | 0 | 0 | 0 | 0 | 164,000 |
| 0 | 0 | 0 | 129,093 | 0 | 0 | 1,562,825 | 294,808 | 0 | 2,021,633 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 84,646 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,190 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 182,914 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,130 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29,026 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 300,906 |

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CERRO GORDO COUNTY, IOWA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS Year Ended June 30, 2002

| | Mental Health | Rural Services | Secondary Roads | Resource Enhancement & Protection | Recorder's Records Management | General County Betterment |
|---|------------------|-------------------|--------------------|---|-------------------------------------|---------------------------------|
| Mental Health Service Area | | | | | | |
| Persons with Chronic Mental Illness | | | | | | |
| Coordination Services | \$334,499 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Personal & Environmental Support | 68,310 | 0 | 0 | 0 | 0 | 0 |
| Treatment Services | 199,789 | 0 | 0 | 0 | 0 | 0 |
| Vocational & Day Services | 136,618 | 0 | 0 | 0 | 0 | 0 |
| Licensed/Certified Living Institutional/Hospital & Commitment | 572,607 | 0 | 0 | 0 | 0 | 0 |
| | 123,644 | 0 | 0 | 0 | 0 | 0 |
| | <u>1,435,467</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Persons with Mental Retardation | | | | | | |
| Coordination Services | 22,994 | 0 | 0 | 0 | 0 | 0 |
| Personal & Environmental Support | 23,413 | 0 | 0 | 0 | 0 | 0 |
| Treatment Services | 4,066 | 0 | 0 | 0 | 0 | 0 |
| Vocational & Day Services | 787,759 | 0 | 0 | 0 | 0 | 0 |
| Licensed/Certified Living Institutional/Hospital & Commitment | 1,941,859 | 0 | 0 | 0 | 0 | 0 |
| | 199,863 | 0 | 0 | 0 | 0 | 0 |
| | <u>2,979,954</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Persons with Other Developmental Disabilities | | | | | | |
| Coordination Services | 1,634 | 0 | 0 | 0 | 0 | 0 |
| Personal & Environmental Support | 3,866 | 0 | 0 | 0 | 0 | 0 |
| Vocational & Day Services | 17,856 | 0 | 0 | 0 | 0 | 0 |
| Licensed/Certified Living | 50,665 | 0 | 0 | 0 | 0 | 0 |
| | 74,021 | 0 | 0 | 0 | 0 | 0 |
| | <u>74,021</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Mental Health Service Area | | | | | | |
| | <u>4,790,348</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Social Services Service Area | | | | | | |
| Services to the Poor | | | | | | |
| General Welfare Services | 0 | 0 | 0 | 0 | 0 | 5,000 |
| Children's and Family Services | | | | | | |
| Youth Guidance | 0 | 0 | 0 | 0 | 0 | 0 |
| Family Protective Services | 0 | 0 | 0 | 0 | 0 | 2,500 |
| | 0 | 0 | 0 | 0 | 0 | 2,500 |
| Services to Other Adults | | | | | | |
| Services to the Elderly | 0 | 0 | 0 | 0 | 0 | 20,510 |
| Other Social Services | 0 | 0 | 0 | 0 | 0 | 3,000 |
| | 0 | 0 | 0 | 0 | 0 | 23,510 |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>31,010</u> |
| Total Social Services Service Area | | | | | | |

| Nature Center | County Government Assistance | Conservation Parks | Rural County Betterment | Economic Development | Drainage | Public Health | Public Health Inspections | Empowerment | Total |
|---------------|------------------------------|--------------------|-------------------------|----------------------|----------|---------------|---------------------------|-------------|-----------|
| \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$334,499 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 68,310 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 199,789 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 136,618 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 572,607 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 123,644 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,435,467 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22,994 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,413 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,066 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 787,759 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,941,859 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 199,863 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,979,954 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,634 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,866 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17,856 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50,665 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 74,021 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,790,348 |
| 0 | 0 | 0 | 0 | 0 | 0 | 13,346 | 0 | 0 | 18,346 |
| 0 | 0 | 0 | 4,000 | 0 | 0 | 0 | 0 | 0 | 4,000 |
| 0 | 0 | 0 | 0 | 0 | 0 | 31,329 | 0 | 432,858 | 466,687 |
| 0 | 0 | 0 | 4,000 | 0 | 0 | 31,329 | 0 | 432,858 | 470,687 |
| 0 | 0 | 0 | 0 | 0 | 0 | 291,826 | 0 | 0 | 312,336 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,000 |
| 0 | 0 | 0 | 0 | 0 | 0 | 291,826 | 0 | 0 | 315,336 |
| 0 | 0 | 0 | 4,000 | 0 | 0 | 336,501 | 0 | 432,858 | 804,369 |

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CERRO GORDO COUNTY, IOWA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS Year Ended June 30, 2002

| | Mental Health | Rural Services | Secondary Roads | Resource Enhancement & Protection | Recorder's Records Management | General County Betterment |
|--|------------------|-------------------|--------------------|---|-------------------------------------|---------------------------------|
| County Environment Service Area | | | | | | |
| Environmental Quality | | | | | | |
| Natural Resources | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Solid Waste Disposal | 0 | 8,003 | 0 | 0 | 0 | 0 |
| Environmental Restoration | 0 | 0 | 0 | 0 | 0 | 0 |
| | <u>0</u> | <u>8,003</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Conservation and Recreation Services | | | | | | |
| Administration | 0 | 0 | 0 | 17,225 | 0 | 0 |
| Maintenance and Operation | 0 | 0 | 0 | 4,544 | 0 | 0 |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>21,769</u> | <u>0</u> | <u>0</u> |
| County Development Program | | | | | | |
| Economic Development | 0 | 0 | 0 | 0 | 0 | 19,681 |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>19,681</u> |
| Total County Environment Service Area | <u>0</u> | <u>8,003</u> | <u>0</u> | <u>21,769</u> | <u>0</u> | <u>19,681</u> |
| Roads and Transportation Service Area | | | | | | |
| Secondary Roads Administration and Engineering | | | | | | |
| Administration | 0 | 5,472 | 108,193 | 0 | 0 | 0 |
| Engineering | 0 | 9,572 | 258,574 | 0 | 0 | 0 |
| | <u>0</u> | <u>15,044</u> | <u>366,767</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Roadway Maintenance | | | | | | |
| Bridges and Culverts | 0 | 357 | 16,329 | 0 | 0 | 0 |
| Roads | 0 | 31,462 | 1,890,595 | 0 | 0 | 0 |
| Snow and Ice Control | 0 | 8,113 | 152,806 | 0 | 0 | 0 |
| Traffic Controls | 0 | 6,049 | 263,829 | 0 | 0 | 0 |
| Road Clearing | 0 | 167,888 | 44,345 | 0 | 0 | 0 |
| | <u>0</u> | <u>213,869</u> | <u>2,367,904</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| General Roadway | | | | | | |
| New Equipment | 0 | 0 | 241,316 | 0 | 0 | 0 |
| Equipment Operations | 0 | 26,735 | 891,292 | 0 | 0 | 0 |
| Tools, Materials and Supplies | 0 | 0 | 94,969 | 0 | 0 | 0 |
| Real Estate and Buildings | 0 | 672 | 65,917 | 0 | 0 | 0 |
| | <u>0</u> | <u>27,407</u> | <u>1,293,494</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Roads and Transportation Service Area | <u>0</u> | <u>256,320</u> | <u>4,028,165</u> | <u>0</u> | <u>0</u> | <u>0</u> |

| Nature Center | County Government Assistance | Conservation Parks | Rural County Betterment | Economic Development | Drainage | Public Health | Public Health Inspections | Empowerment | Total |
|---------------|------------------------------|--------------------|-------------------------|----------------------|----------|---------------|---------------------------|-------------|-----------|
| \$ 0 | \$ 0 | \$ 0 | \$2,000 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$2,000 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,003 |
| 0 | 0 | 0 | 5,373 | 0 | 0 | 0 | 0 | 0 | 5,373 |
| 0 | 0 | 0 | 7,373 | 0 | 0 | 0 | 0 | 0 | 15,376 |
| 41,497 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 58,722 |
| 0 | 0 | 28,241 | 61,168 | 0 | 0 | 0 | 0 | 0 | 93,953 |
| 41,497 | 0 | 28,241 | 61,168 | 0 | 0 | 0 | 0 | 0 | 152,675 |
| 0 | 0 | 0 | 0 | 600 | 0 | 0 | 0 | 0 | 20,281 |
| 0 | 0 | 0 | 0 | 600 | 0 | 0 | 0 | 0 | 20,281 |
| 41,497 | 0 | 28,241 | 68,541 | 600 | 0 | 0 | 0 | 0 | 188,332 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 113,665 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 268,146 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 381,811 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,686 |
| 0 | 0 | 0 | 0 | 268,465 | 0 | 0 | 0 | 0 | 2,190,522 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 160,919 |
| 0 | 0 | 0 | 24,999 | 0 | 0 | 0 | 0 | 0 | 294,877 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 212,233 |
| 0 | 0 | 0 | 24,999 | 268,465 | 0 | 0 | 0 | 0 | 2,875,237 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 241,316 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 918,027 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 94,969 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 66,589 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,320,901 |
| 0 | 0 | 0 | 24,999 | 268,465 | 0 | 0 | 0 | 0 | 4,577,949 |

(Continued)

CERRO GORDO COUNTY, IOWA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS Year Ended June 30, 2002

| | Mental Health | Rural Services | Secondary Roads | Resource Enhancement & Protection | Recorder's Records Management | General County Betterment |
|---|------------------|--------------------|--------------------|---|-------------------------------------|---------------------------------|
| Interprogram Service Area | | | | | | |
| Central Services | | | | | | |
| General Services | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$22,233 |
| Capital Projects Service Area | | | | | | |
| Roadway Construction | 0 | 0 | 273,488 | 0 | 0 | 0 |
| Drainage District Construction and Repair | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Capital Projects Service Area | 0 | 0 | 273,488 | 0 | 0 | 0 |
| Total Expenditures | 4,790,348 | 313,654 | 4,301,653 | 21,769 | 0 | 78,424 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 436,132 | 1,294,299 | (1,493,723) | 8,008 | 14,402 | (10,196) |
| Other Financing Sources (Uses) | | | | | | |
| Proceeds from Sale of Fixed Assets | 0 | 0 | 120,000 | 0 | 0 | 0 |
| Proceeds from Drainage Warrants | 0 | 0 | 0 | 0 | 0 | 0 |
| Operating Transfers In (Out) | | | | | | |
| General Fund | (250,000) | 0 | 0 | 0 | 0 | 0 |
| Special Revenue | | | | | | |
| Rural Services | 0 | 0 | 1,304,000 | 0 | 0 | 0 |
| Secondary Roads | 0 | (1,304,000) | 0 | 0 | 0 | 0 |
| County Government Assistance | 0 | 0 | 38,440 | 0 | 0 | 0 |
| Conservation Parks | 0 | 0 | 0 | 0 | 0 | 0 |
| Rural County Betterment | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | (250,000) | (1,304,000) | 1,462,440 | 0 | 0 | 0 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | 186,132 | (9,701) | (31,283) | 8,008 | 14,402 | (10,196) |
| Fund Balance - Beginning of Year | 39,363 | 298,778 | 1,742,767 | 20,327 | 25,283 | 53,753 |
| Increase in Reserve for Inventories | 0 | 0 | 147,451 | 0 | 0 | 0 |
| Fund Balance - End of Year | \$225,495 | \$289,077 | \$1,858,935 | \$28,335 | \$39,685 | \$43,557 |

See Accompanying Independent Auditors' Report

| Nature Center | County Government Assistance | Conservation Parks | Rural County Betterment | Economic Development | Drainage | Public Health | Public Health Inspections | Empowerment | Total |
|---------------|------------------------------|--------------------|-------------------------|----------------------|-----------|---------------|---------------------------|-------------|-------------|
| \$ 0 | \$ 0 | \$ 0 | \$3,470 | \$400 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$26,103 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 273,488 |
| 0 | 0 | 0 | 0 | 0 | 87,025 | 0 | 0 | 0 | 87,025 |
| 0 | 0 | 0 | 0 | 0 | 87,025 | 0 | 0 | 0 | 360,513 |
| 41,497 | 0 | 28,241 | 350,360 | 269,465 | 87,025 | 1,899,326 | 294,808 | 432,858 | 12,909,428 |
| 45,327 | 38,440 | 487 | (61,052) | (133,008) | 127,763 | (405,132) | 31,739 | (36,315) | (142,829) |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 120,000 |
| 0 | 0 | 0 | 0 | 0 | 33,964 | 0 | 0 | 0 | 33,964 |
| 0 | 0 | 0 | 0 | 0 | 0 | 605,431 | 0 | 0 | 355,431 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,304,000 |
| 0 | (38,440) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,342,440) |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 38,440 |
| 0 | 0 | 0 | (4,000) | 0 | 0 | 0 | 0 | 0 | (4,000) |
| 0 | 0 | 4,000 | 0 | 0 | 0 | 0 | 0 | 0 | 4,000 |
| 0 | (38,440) | 4,000 | (4,000) | 0 | 33,964 | 605,431 | 0 | 0 | 509,395 |
| 45,327 | 0 | 4,487 | (65,052) | (133,008) | 161,727 | 200,299 | 31,739 | (36,315) | 366,566 |
| 205,641 | 0 | 17,225 | 182,475 | 557,848 | 38,728 | 180,377 | 45,264 | 180,175 | 3,588,004 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 147,451 |
| \$250,968 | \$ 0 | \$21,712 | \$117,423 | \$424,840 | \$200,455 | \$380,676 | \$77,003 | \$143,860 | \$4,102,021 |

(Concluded)

CAPITAL PROJECTS FUNDS

The Capital Projects Funds accounts for resources designated to construct or acquire general fixed assets and major improvements. Revenues are derived primarily from the sale of general obligation bonds, intergovernmental revenues, and sale of fixed assets.

Public Health Improvements Fund - To account for the general obligation bond proceeds that are available to the citizens of Cerro Gordo County for the installation of a new septic system. The citizen will repay the County over the next ten years at 8% interest.

Community Development Project Fund - To account for the intergovernmental revenue relating to various community development projects.

Essential County Purpose Fund - To account for the general obligation bond proceeds designated for specific major improvements and acquisition of fixed assets.

CERRO GORDO COUNTY, IOWA

COMBINING BALANCE SHEET - CAPITAL PROJECTS FUNDS June 30, 2002

| | Public Health Improvements | Community Development Project | Essential County Purpose | Total |
|--|----------------------------------|-------------------------------------|--------------------------------|-----------------|
| ASSETS | | | | |
| Cash and Pooled Investments | \$29,201 | \$933 | \$2,004 | \$32,138 |
| LIABILITIES AND FUND EQUITY | | | | |
| Liabilities | | | | |
| Accounts Payable | 0 | 0 | 0 | 0 |
| Fund Equity | | | | |
| Unreserved Fund Balance | 29,201 | 933 | 2,004 | 32,138 |
| Total Liabilities and Fund Equity | \$29,201 | \$933 | \$2,004 | \$32,138 |

See Accompanying Independent Auditors' Report

CERRO GORDO COUNTY, IOWA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - CAPITAL PROJECTS FUNDS Year Ended June 30, 2002

| | Public Health Improvements | Community Development Project | Essential County Purpose | Total |
|--|----------------------------------|-------------------------------------|--------------------------------|----------|
| REVENUES | | | | |
| Intergovernmental | | | | |
| Contributions & Reimbursements from Other Governmental Units | \$ 0 | \$1,000 | \$ 0 | \$1,000 |
| EXPENDITURES | | | | |
| Interprogram Service Area | 799 | 0 | 0 | 799 |
| Capital Projects Service Area | | | | |
| Other Capital Projects | 19,736 | 1,000 | 67,088 | 87,824 |
| | 20,535 | 1,000 | 67,088 | 88,623 |
| Deficiency of Revenue Under Expenditures | (20,535) | 0 | (67,088) | (87,623) |
| Other Financing Sources | | | | |
| Operating Transfers In | | | | |
| General Fund | 25,723 | 0 | 0 | 25,723 |
| Total Other Financing Sources | 25,723 | 0 | 0 | 25,723 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures | 5,188 | 0 | (67,088) | (61,900) |
| Fund Balances - Beginning of Year | 24,013 | 933 | 69,092 | 94,038 |
| Fund Balances - End of Year | \$29,201 | \$933 | \$2,004 | \$32,138 |

See Accompanying Independent Auditors' Report