

Webster County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended: June 30, 2010

Budget Accounting Basis:	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	Budgeted Totals (G)
REVENUES & OTHER FINANCING SOURCES							
Taxes Levied on Property	1 6,509,884	3,958,936		0		10,468,820	10,577,920
Less: Uncollected Delinquent Taxes - Levy Year	2					0	
Less: Credits to Taxpayers	3 225,769	147,174				372,943	364,366
Net Current Property Taxes	4 6,284,115	3,811,762		0		10,095,877	10,213,554
Delinquent Property Tax Revenue	5 1,908	713				2,621	9,780
Penalties, Interest & Costs on Taxes	6 110,600					110,600	115,000
Other County Taxes/TIF Tax Revenues	7 404,922	1,434,234	572,225			2,411,381	2,771,833
Intergovernmental	8 1,570,377	9,442,729				11,013,106	10,336,897
Licenses & Permits	9 33,919	7,695				41,614	40,677
Charges for Service	10 810,701	184,418				995,119	968,795
Use of Money & Property	11 295,760	22,478				318,238	618,850
Miscellaneous	12 74,503	117,385				191,888	135,229
Subtotal Revenues	13 9,586,805	15,021,414	572,225	0	0	25,180,444	25,210,615
Other Financing Sources:							
General Long-Term Debt Proceeds	14					0	
Operating Transfers In	15 230,777	1,800,000				2,030,777	1,800,000
Proceeds of Fixed Asset Sales	16					0	
Total Revenues & Other Sources	17 9,817,582	16,821,414	572,225	0	0	27,211,221	27,010,615
EXPENDITURES & OTHER FINANCING USES							
Operating:							
Public Safety and Legal Services	18 4,551,871	13,988				4,565,859	4,951,781
Physical Health Social Services	19 405,180	1,981,482				2,386,662	2,584,455
Mental Health, MR & DD	20	4,102,886				4,102,886	5,067,562
County Environment and Education	21 771,624	393,554				1,165,178	1,276,814
Roads & Transportation	22	6,799,145				6,799,145	6,800,000
Government Services to Residents	23 740,901	168				741,069	822,355
Administration	24 2,411,702					2,411,702	2,542,026
Nonprogram Current	25 152,118					152,118	152,500
Debt Service	26 182,950	390,485				573,435	574,069
Capital Projects	27	2,067,091	112,324			2,179,415	3,150,000
Subtotal Expenditures	28 9,216,346	15,748,799	112,324	0	0	25,077,469	27,921,562
Other Financing Uses:							
Operating Transfers Out	29 229,755	1,801,022				2,030,777	1,800,000
Refunded Debt/Payments to Escrow	30					0	
Total Expenditures & Other Uses	31 9,446,101	17,549,821	112,324	0	0	27,108,246	29,721,562
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 371,481	-728,407	459,901	0	0	102,975	-2,710,947
Beginning Fund Balance - July 1, 2009	33 2,747,497	6,351,292	3,149			9,101,938	9,165,368
Increase (Decrease) in Reserves (GAAP Budget)	34					0	
Fund Balance - Reserved	35					0	
Fund Balance - Unreserved/Designated	36					0	
Fund Balance - Unreserved/Undesignated	37 3,118,978	5,622,885	463,050	0	0	9,204,913	6,454,421
Total Ending Fund Balance - June 30, 2010	38 3,118,978	5,622,885	463,050	0	0	9,204,913	6,454,421

Additional details are available at: Co. Auditor's Office 701 Central Ave. Ft. Dodge, IA or www.webstercountyia.org Telephone: 515 573-7175
 Notes to the financial statement, if any: