

SUPPLEMENTARY INFORMATION  
 HAND COUNTY  
 BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
 ROAD AND BRIDGE FUND  
 For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	
	Original	Final			
Revenues:					
310	Taxes:				
311	90,169.85	90,169.85	90,169.93	0.08	
312	100.00	100.00	922.39	822.39	
313	22.75	22.75	285.02	262.27	
314			0.00	0.00	
315			0.00	0.00	
316			0.00	0.00	
318			0.00	0.00	
319			0.00	0.00	
	Total Taxes	90,292.60	90,292.60	91,377.34	1,084.74
320	100.00	100.00	150.00	50.00	
330	Intergovernmental Revenue:				
331			0.00	0.00	
332			0.00	0.00	
333			0.00	0.00	
334	150,000.00	150,000.00	210,297.14	60,297.14	
335	State Shared Revenue:				
335.01	1,200.25	1,200.25	724.50	(475.75)	
335.02	1,041,200.00	1,041,200.00	1,029,945.00	(11,255.00)	
335.04			0.00	0.00	
335.05			0.00	0.00	
335.06	1,500.00	1,500.00	1,492.31	(7.69)	
335.07			0.00	0.00	
335.08			0.00	0.00	
335.09	55,000.00	55,000.00	57,853.71	2,853.71	
335.1			0.00	0.00	
335.11	7,000.00	7,000.00	6,466.70	(533.30)	
335.13	15,000.00	15,000.00	15,125.51	125.51	

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	Original	Final		Final Budget Positive (Negative)
335.14	Telecommunications Gross Receipt Tax		0.00	0.00
335.15	Motor Vehicle 1/4%		0.00	0.00
335.16	Renewable Facility Tax		0.00	0.00
335.17	Motor Fuel Tax	6,000.00	6,057.09	57.09
335.18	911 Remittances		0.00	0.00
335.19	Liquor Tax Reversion (25%)		0.00	0.00
335.99	Other State Shared Revenue		0.00	0.00
336	State Payments in Lieu of Taxes		0.00	0.00
338	Other Payments in Lieu of Taxes		0.00	0.00
339	Other Intergovernmental Revenue		0.00	0.00
	<b>Total Intergovernmental Revenue</b>	<b>1,276,900.25</b>	<b>1,327,961.96</b>	<b>51,061.71</b>
340	Charges for Goods and Services:			
341	General Government:			
341.10	Treasurer's Fees		0.00	0.00
341.20	Register of Deeds' Fees		0.00	0.00
341.30	Driver's License Exam		0.00	0.00
341.40	Legal Services		0.00	0.00
341.50	Clerk of Courts Fees		0.00	0.00
341.90	Other Fees		0.00	0.00
342	Public Safety:			
342.10	Law Enforcement		0.00	0.00
342.20	Prisoner Care		0.00	0.00
342.30	Sobriety Testing		0.00	0.00
342.90	Other		0.00	0.00
343	Public Works:			
343.10	Road Maintenance Contract Charges	10,000.00	28,216.40	18,216.40
343.20	Sanitation		0.00	0.00
343.30	Airport		0.00	0.00
343.90	Other	2,000.00	5,037.36	3,037.36
344	Health and Welfare:			

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	Original	Final		Final Budget
				Positive (Negative)
344.10	Economic Assistance:			
344.11	Poor Lien Recoveries		0.00	0.00
344.12	Veterans Service Officer		0.00	0.00
344.13	Low Income Energy Assistance Program		0.00	0.00
344.14	Food Stamp Administration		0.00	0.00
344.19	Other		0.00	0.00
344.20	Health Assistance:			
344.21	County Nurse		0.00	0.00
344.22	Ambulance		0.00	0.00
344.23	Hospital		0.00	0.00
344.24	Women, Infants and Children		0.00	0.00
344.29	Other		0.00	0.00
344.30	Social Services		0.00	0.00
344.40	Mental Health Services		0.00	0.00
345	Culture and Recreation		0.00	0.00
346	Urban and Economic Development		0.00	0.00
348	Conservation of Natural Resources		0.00	0.00
349	Other Charges		0.00	0.00
	Total Charges for Goods and Services		33,253.76	21,253.76
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350	Fines and Forfeits:			
351	Fines		0.00	0.00
352	Costs		0.00	0.00
353	Forfeits		0.00	0.00
359	Other		0.00	0.00
	Total Fines and Forfeits		0.00	0.00
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360	Miscellaneous Revenue:			
361	Investment Earnings	500.00	13,880.33	13,380.33
362	Rent		0.00	0.00
363	Special Assessments		0.00	0.00

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	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
365 Contributions and Donations			0.00	0.00
366 Refund of Prior Year's Expenditures			0.00	0.00
369 Other	0.00	0.00	4.40	4.40
Total Miscellaneous Revenue	500.00	500.00	13,884.73	13,384.73
Total Revenues	1,379,792.85	1,379,792.85	1,466,627.79	86,834.94
Expenditures:				
100 General Government:				
110 Legislative:				
111 Board of County Commissioners			0.00	0.00
112 Contingency				
Amount Transferred				
120 Elections			0.00	0.00
130 Judicial System			0.00	0.00
140 Financial Administration:				
141 Auditor			0.00	0.00
142 Treasurer			0.00	0.00
143 Finance Office			0.00	0.00
149 Other			0.00	0.00
150 Legal Services:				
151 State's Attorney			0.00	0.00
152 Public Defender			0.00	0.00
153 Court Appointed Attorney			0.00	0.00
154 Abused and Neglected Child Defense			0.00	0.00
159 Other Legal Services			0.00	0.00
160 Other Administration:				
161 General Government Building			0.00	0.00
162 Director of Equalization			0.00	0.00
163 Register of Deeds			0.00	0.00
164 Judgments			0.00	0.00
165 Veterans Service Officer			0.00	0.00

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	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
166	Predatory Animal		0.00	0.00
167	Disability Coordinator		0.00	0.00
168	Self-Insurance Plan		0.00	0.00
169	Other		0.00	0.00
170	Geographic Information System		0.00	0.00
171	Information Technology		0.00	0.00
172	Human Resources		0.00	0.00
	<b>Total General Government</b>	0.00	0.00	0.00
200	<b>Public Safety:</b>			
210	<b>Law Enforcement:</b>			
211	Sheriff		0.00	0.00
212	County Jail		0.00	0.00
213	Coroner		0.00	0.00
214	County-Wide Law Enforcement		0.00	0.00
215	Juvenile Detention		0.00	0.00
219	Other Law Enforcement		0.00	0.00
220	<b>Protective and Emergency Services:</b>			
221	Fire Protection		0.00	0.00
222	Emergency and Disaster Services		0.00	0.00
223	Flood Control		0.00	0.00
225	Communication Center		0.00	0.00
229	Other Protective and Emergency Services		0.00	0.00
	<b>Total Public Safety</b>	0.00	0.00	0.00
300	<b>Public Works:</b>			
310	<b>Highways and Bridges:</b>			
311	Highways, Roads and Bridges	2,136,151.00	2,136,151.00	2,138,271.93 (2,120.93)
320	<b>Sanitation:</b>			
321	Sewers		0.00	0.00
322	Solid Waste		0.00	0.00

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	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
330 Transportation:				
331 Airport			0.00	0.00
332 Railroad			0.00	0.00
340 Water System			0.00	0.00
390 Other Public Works			0.00	0.00
Total Public Works	2,136,151.00	2,136,151.00	2,138,271.93	(2,120.93)
400 Health and Welfare:				
410 Economic Assistance:				
411 Support of Poor			0.00	0.00
412 Public Welfare			0.00	0.00
413 Low Income Energy Assistance Program			0.00	0.00
415 Food Stamp Distribution			0.00	0.00
419 Other			0.00	0.00
420 Health Assistance:				
421 County Nurse			0.00	0.00
422 Health Services			0.00	0.00
423 Hospital			0.00	0.00
424 Ambulance			0.00	0.00
425 Board of Health			0.00	0.00
426 Women, Infants and Children			0.00	0.00
429 Other			0.00	0.00
430 Social Services:				
431 Day Care Centers			0.00	0.00
432 Child Support Enforcement			0.00	0.00
433 Care of Aged			0.00	0.00
434 Domestic Abuse			0.00	0.00
439 Other			0.00	0.00
440 Mental Health Services:				
441 Mentally Ill			0.00	0.00
442 Developmentally Disabled			0.00	0.00

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	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
443 Drug Abuse			0.00	0.00
444 Mental Health Centers			0.00	0.00
445 Mental Illness Board			0.00	0.00
449 Other			0.00	0.00
Total Health and Welfare	0.00	0.00	0.00	0.00
500 Culture and Recreation:				
510 Culture:				
511 Public Library			0.00	0.00
512 Historical Museum			0.00	0.00
513 County Monuments			0.00	0.00
514 Historical Sites			0.00	0.00
515 Memorial Day Expense			0.00	0.00
519 Other			0.00	0.00
520 Recreation:				
521 Recreational Programs			0.00	0.00
522 Parks			0.00	0.00
523 Exhibition Building			0.00	0.00
524 County Fair			0.00	0.00
525 Senior Center			0.00	0.00
529 Other			0.00	0.00
Total Culture and Recreation	0.00	0.00	0.00	0.00
600 Conservation of Natural Resources:				
610 Soil Conservation:				
611 County Extension			0.00	0.00
612 Soil Conservation Districts			0.00	0.00
613 Rodent Control			0.00	0.00
614 Predator Control Districts			0.00	0.00
615 Weed and Pest Control			0.00	0.00
616 Grasshopper and Pest Control			0.00	0.00

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				Positive (Negative)
619 Other			0.00	0.00
620 Water Conservation:				
621 Geological Survey			0.00	0.00
622 Weather Modification			0.00	0.00
623 Water Conservation Districts			0.00	0.00
624 Drainage Commissions			0.00	0.00
629 Other			0.00	0.00
Total Conservation of Natural Resources	0.00	0.00	0.00	0.00
700 Urban and Economic Development:				
710 Urban Development:				
711 Planning and Zoning			0.00	0.00
712 Urban and Rural Development			0.00	0.00
719 Other			0.00	0.00
720 Economic Development:				
721 Tourism, Industrial or Recreational Development			0.00	0.00
729 Other			0.00	0.00
Total Urban and Economic Development	0.00	0.00	0.00	0.00
750 Intergovernmental Expenditures			0.00	0.00
800 Debt Service	210,000.00	210,000.00	162,723.21	47,276.79
850 Payments to Local Education Agencies			0.00	0.00
890 Capital Outlay			0.00	0.00
Total Expenditures	2,346,151.00	2,346,151.00	2,300,995.14	45,155.86
Excess of Revenues Over (Under) Expenditures	(966,358.15)	(966,358.15)	(834,367.35)	131,990.80
Other Financing Sources (Uses):				
371 Transfers In	950,000.00	950,000.00	0.00	(950,000.00)
911 Transfers Out			0.00	0.00
372 Long-Term Debt Issued			0.00	0.00
373 Insurance Proceeds	1,000.00	1,000.00	3,331.00	2,331.00



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	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
374 Sale of County Property			0.00	0.00
912 Payments to Refunded Debt Escrow Agent			0.00	0.00
915 Discount on Bonds Issued			0.00	0.00
Total Other Financing Sources (Uses)	951,000.00	951,000.00	3,331.00	(947,669.00)
(913) 376 Special Items			0.00	0.00
(914) 375 Extraordinary Items			0.00	0.00
Net Change in Fund Balances	(15,358.15)	(15,358.15)	(831,036.35)	(815,678.20)
Fund Balance - Beginning	1,103,295.91	1,103,295.91	1,103,295.91	0.00
Adjustments:				
Amount needed to balance	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Adjusted Fund Balance - Beginning	1,103,295.91	1,103,295.91	1,103,295.91	0.00
FUND BALANCE - ENDING	1,087,937.76	1,087,937.76	272,259.56	(815,678.20)