

SUPPLEMENTARY INFORMATION
 HAND COUNTY
 BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
 ROAD AND BRIDGE FUND
 For the Year Ended December 31, 2020

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|-----------|----------------------------|--------------|----------------|--|
| | Original | Final | | |
| Revenues: | | | | |
| 310 | Taxes: | | | |
| 311 | 85,000.00 | 85,000.00 | 92,524.12 | 7,524.12 |
| 312 | | | 0.00 | 0.00 |
| 313 | 135.00 | 135.00 | 128.36 | (6.64) |
| 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 | 85,135.00 | 92,652.48 | 7,517.48 |
| 320 | 75.00 | 75.00 | 350.00 | 275.00 |
| 330 | Intergovernmental Revenue: | | | |
| 331 | 50,000.00 | 50,000.00 | 95,515.97 | 45,515.97 |
| 332 | | | 0.00 | 0.00 |
| 333 | | | 0.00 | 0.00 |
| 334 | 77,000.00 | 77,000.00 | 247,250.03 | 170,250.03 |
| 335 | State Shared Revenue: | | | |
| 335.01 | | | 0.00 | 0.00 |
| 335.02 | 1,035,000.00 | 1,035,000.00 | 1,033,305.58 | (1,694.42) |
| 335.04 | | | 0.00 | 0.00 |
| 335.05 | | | 0.00 | 0.00 |
| 335.06 | 2,200.00 | 2,200.00 | 1,492.31 | (707.69) |
| 335.07 | | | 0.00 | 0.00 |
| 335.08 | | | 0.00 | 0.00 |
| 335.09 | 55,000.00 | 55,000.00 | 54,863.85 | (136.15) |
| 335.1 | | | 0.00 | 0.00 |
| 335.11 | 5,000.00 | 5,000.00 | 5,403.79 | 403.79 |
| 335.13 | 35,000.00 | 35,000.00 | 36,238.62 | 1,238.62 |

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 ROAD AND BRIDGE FUND
 For the Year Ended December 31, 2020

| | Budgeted Amounts | | Actual Amounts | Variance with |
|--------|--|---------------------|---------------------|---------------------|
| | 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 | 7,000.00 | 6,091.50 | (908.50) |
| 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 |
| | Total Intergovernmental Revenue | 1,266,200.00 | 1,480,161.65 | 213,961.65 |
| 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 | 9,000.00 | 294,735.68 | 285,735.68 |
| 343.20 | Sanitation | | 0.00 | 0.00 |
| 343.30 | Airport | | 0.00 | 0.00 |
| 343.90 | Other | | 0.00 | 0.00 |
| 344 | Health and Welfare: | | | |

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 ROAD AND BRIDGE FUND
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| | Budgeted Amounts | | Actual Amounts | Variance with |
|--------|--------------------------------------|-------|----------------|---------------------|
| | 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 | | 294,735.68 | 285,735.68 |
| 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 |
| 360 | Miscellaneous Revenue: | | | |
| 361 | Investment Earnings | | 1,563.21 | 1,063.21 |
| 362 | Rent | | 0.00 | 0.00 |
| 363 | Special Assessments | | 0.00 | 0.00 |

SUPPLEMENTARY INFORMATION
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 ROAD AND BRIDGE FUND
 For the Year Ended December 31, 2020

| | 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 | 67,184.79 | 67,184.79 |
| Total Miscellaneous Revenue | 500.00 | 500.00 | 68,748.00 | 68,248.00 |
| Total Revenues | 1,360,910.00 | 1,360,910.00 | 1,936,647.81 | 575,737.81 |
| 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 |
| 160-170 Other General Government: | | | | |
| 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 |

SUPPLEMENTARY INFORMATION
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 ROAD AND BRIDGE FUND
 For the Year Ended December 31, 2020

| | 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 |
| | Total General Government | 0.00 | 0.00 | 0.00 |
| 200 | Public Safety: | | | |
| 210 | Law Enforcement: | | | |
| 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 | Protective and Emergency Services: | | | |
| 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 |
| | Total Public Safety | 0.00 | 0.00 | 0.00 |
| 300 | Public Works: | | | |
| 310 | Highways and Bridges: | | | |
| 311 | Highways, Roads and Bridges | 2,149,325.88 | 2,149,325.88 | (294,300.54) |
| 320 | Sanitation: | | | |
| 321 | Sewers | | 0.00 | 0.00 |
| 322 | Solid Waste | | 0.00 | 0.00 |

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 ROAD AND BRIDGE FUND
 For the Year Ended December 31, 2020

| | 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 |
| 333 Other Transportation | | | 0.00 | 0.00 |
| 340 Water System | | | 0.00 | 0.00 |
| 390 Other Public Works | | | 0.00 | 0.00 |
| Total Public Works | 2,149,325.88 | 2,149,325.88 | 2,443,626.42 | (294,300.54) |
| 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 |

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 ROAD AND BRIDGE FUND
 For the Year Ended December 31, 2020

| | Budgeted Amounts | | Actual Amounts | Variance with |
|-----|-------------------------------------|-------------|----------------|---------------------|
| | Original | Final | | Final Budget |
| | | | | Positive (Negative) |
| 442 | Developmentally Disabled | | 0.00 | 0.00 |
| 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 |
| 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 |
| 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 |

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 ROAD AND BRIDGE FUND
 For the Year Ended December 31, 2020

| | | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|-----|---|------------------|--------------|----------------|-------------------------------|
| | | Original | Final | | Positive (Negative) |
| 616 | Grasshopper and Pest Control | | | 0.00 | 0.00 |
| 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 | 2,359,325.88 | 2,359,325.88 | 2,606,349.63 | (247,023.75) |
| | Excess of Revenues Over (Under) Expenditures | (998,415.88) | (998,415.88) | (669,701.82) | 328,714.06 |
| | Other Financing Sources (Uses): | | | | |
| 371 | Transfers In | 900,000.00 | 900,000.00 | 900,000.00 | 0.00 |
| 911 | Transfers Out | | | 0.00 | 0.00 |
| 372 | Long-Term Debt Issued | | | 0.00 | 0.00 |

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 For the Year Ended December 31, 2020

| | Budgeted Amounts | | Actual Amounts | Variance with |
|--|------------------|-------------|----------------|---------------------|
| | Original | Final | | Final Budget |
| | | | | Positive (Negative) |
| 373 Insurance Proceeds | 2,000.00 | 2,000.00 | 2,517.59 | 517.59 |
| 374 Sale of County Property | 2,000.00 | 2,000.00 | 1.00 | (1,999.00) |
| 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) | 904,000.00 | 904,000.00 | 902,518.59 | (1,481.41) |
| (913) 376 Special Items | | | 0.00 | 0.00 |
| (914) 375 Extraordinary Items | | | 0.00 | 0.00 |
| Net Change in Fund Balances | (94,415.88) | (94,415.88) | 232,816.77 | 327,232.65 |
| Fund Balance - Beginning | 272,259.56 | 272,259.56 | 272,259.56 | 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 | 272,259.56 | 272,259.56 | 272,259.56 | 0.00 |
| FUND BALANCE - ENDING | 177,843.68 | 177,843.68 | 505,076.33 | 327,232.65 |