

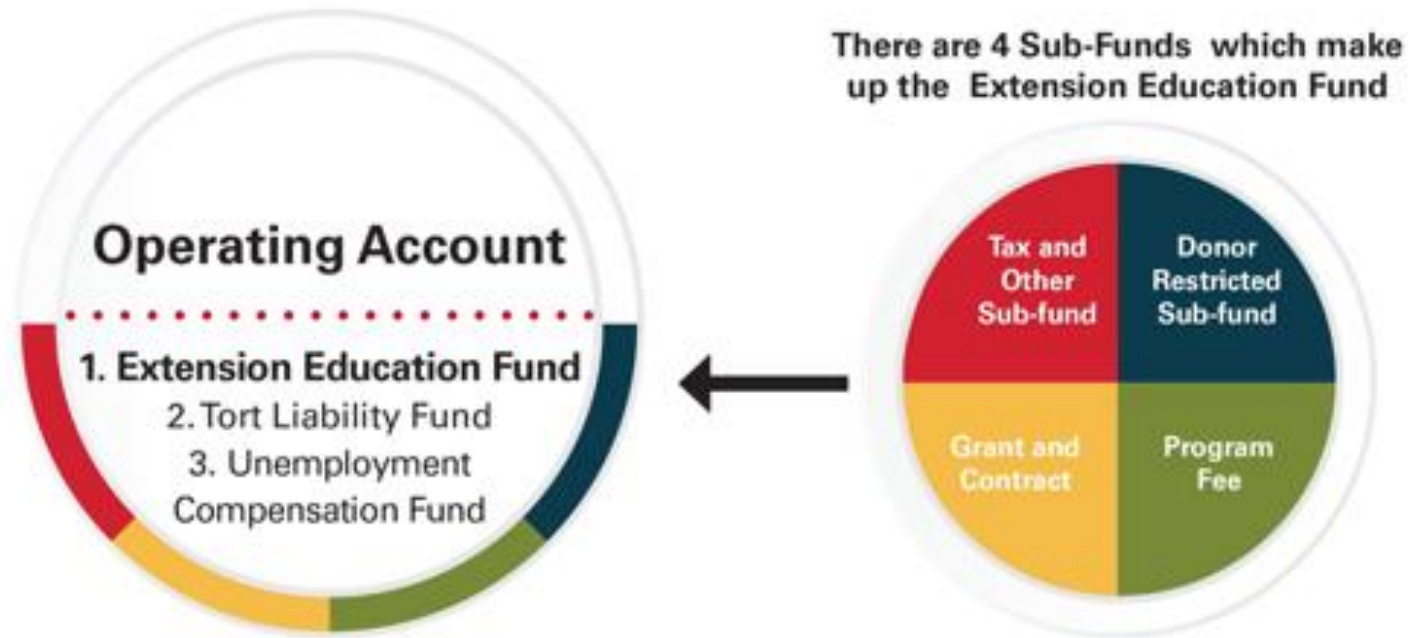
Financing County Programs

Andrea R. Nelson
Assistant Vice President for County Services

Background and Terminology

- Program Sub-fund
- Carryover calculations prior to 2013
- County Fee Statement
- Chart of Accounts
- Undesignated program sub-fund balances (X99 accounts)

Fund Accounting 101



Program Fee Sub-fund

Dollars generated by “users” of fee-based programs. Fees for service are used to offset direct expenses of programs. Staff, volunteer and program driven.

Total program fees generated in FY22 \$8,923,369



State Averages by County Population

| | | |
|-----------------|-----------|----------------|
| Category A (78) | \$87,052 | Under 30,000 |
| Category B (11) | \$65,609 | 30,000-49,999 |
| Category C (3) | \$76,824 | 50,000-89,999 |
| Category D (6) | \$141,933 | 90,000-199,999 |
| Category E (2) | \$164,925 | 200,000 & Up |

Use of Program Fee Sub-fund

Indirect expenses paid from the tax sub-fund (which could include expenses such as wages, benefits, travel, postage, resale, telecommunications, insurance, and so on) shall not be paid from fee-program revenue **unless the extension council takes specific actions to the contrary.**

This action must appear in the council minutes.

From Fiscal Policy 2023, page 5, item 3

Background and Terminology

- ✓ Program Sub-fund
 - Carryover calculations prior to 2013
 - County Fee Statement
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 - Undesignated program sub-fund balances (X99 accounts)

Carryover Analysis

Month-End Revenue and Expense Reports used to complete this worksheet (Month/Year):

| County Calculation for Carryover Worksheet | | | |
|---------------------------------------------------|-------------------------------------------------------------------|------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Projecting End of Year | | | |
| 1 | Current Tax & Other Sub-Fund Total (Rev/Exp) | | Determining Carryover |
| 2 | Additional Tax & Other Sub-Fund Revenue to be Collected (Rev/Exp) | | |
| 3 | Total Tax & Other Sub-Fund | \$ - | 8 Total Tax & Other Sub-Fund (line 3) |
| | | | 9 Estimated Additional Tax & Other Expenditures (line 5) |
| 4 | Current Actual Tax & Other Subtotal Expenditures (Rev/Exp) | | 10 Projected End of Year Tax & Other Sub-Fund Balance |
| 5 | Estimated Additional Tax & Other Expenditures by year end | | Allowable Carryover (line 7) |
| 6 | Total Yearly Tax & Other Expenditures | \$ - | 11 Current Carryover Amount |
| | % of Carryover Allowed | 50% | If Line 11 is positive, this is the projected amount to return to the County Treasurer. If Line 11 is negative, there is no projected amount to return. |
| 7 | Allowable Carryover | \$ - | 12 Amount to Spend to not give back |

Opinion from the Office of the Attorney General

I am writing in follow up to Keith's e-mail of June 10, 2009 regarding the County Ag Extension Carryover provision of Iowa Code § 176A.8(13). I agree with the conclusion reached that program and/or participant fees collected by ISU Extension that are used to offset the cost of a particular program and related services are exempt from the carryover provision of § 176A.8(13).

I would conclude that the fees in question would properly be considered "special funds" under Iowa Code § 8.2(9). The Iowa Supreme Court has held that special funds are immune from diversion when such diversion would "conflict with a constitutional provision or impair a contractual relationship." *Des Moines Metropolitan Area Solid Waste Agency v. Branstad*, 504 N.W.2d 888 (Iowa 1993). One can conclude that there is at least an implied contract between ISU Extension and program participants that the fees collected by ISU will be used for purposes associated with the program for which the fees are paid. Because of that contractual relationship, the fees collected cannot be diverted through reversion.

Keith has confirmed that the fees at issue have a direct relationship to the cost of the program for which they are collected. In other words, the amount of the fee is determined by the cost to operate the specific program for which the fee is collected. Furthermore, the fee will be used only for the program and related services at issue. ISU Extension has agreed that it will make uniform its current practice of notifying program participants that their fees will be used for purposes associated with the program for which the fees are paid.

County Fee Statement

This statement is required when fees are collected for specific programs.

“The fees for service will be used to offset direct expenses and to support the (insert program area - Human Sciences, 4-H Youth Development, Community and Economic Development, Agriculture and Natural Resources) County Extension Program.”*

Background and Terminology

- ✓ Program Sub-fund
- ✓ Carryover calculations prior to 2013
- ✓ County Fee Statement
- Chart of Accounts
- Undesignated program sub-fund balances (X99 accounts)

R & E Report

Awesome County Agricultural Extension District
 Revenue & Expense Detail
 For the Six Months Ending Saturday, December 31, 2022

| | Current 12/1/2022 to 12/31/2022 | YTD 7/1/2022 to 12/31/2022 | | | Variance YTD | Variance % |
|----------------------------------------------------------|---------------------------------------|-------------------------------|---------------------|---------------------|-----------------|---------------|
| | | Actual YTD | Budget Full Year | Variance YTD | | |
| Extension Education Fund Beginn... | \$338,566.94 | \$296,832.10 | \$310,422.98 | (\$13,590.88) | 95.62% | |
| Ext. Ed. Fund Beg. Bal. - Tax Sub-F... | 170,128.94 | 119,028.64 | 310,422.98 | (191,394.34) | 38.34% | |
| Ext. Ed. Fund Beg. Bal. - Program F... | 111,966.00 | 116,178.93 | 116,178.93 | 0.00% | 0.00% | |
| Ext. Ed. Fund Beg. Bal. - Grant Sub-... | 56,472.00 | 61,624.53 | 61,624.53 | 0.00% | 0.00% | |
| EXTENSION EDUCATION FUND... | | | | | | |
| Tax: | | | | | | |
| 4001-0-0-000-000-1 Current Tax | 3,474.76 | 146,821.15 | 296,695.00 | (149,773.85) | 49.50% | |
| 4002-0-0-000-000-1 Ag Land Credit | | 2,201.18 | 2,201.18 | 0.00% | 0.00% | |
| 4004-0-0-000-000-1 Elderly & Disabled Credit | | 347.57 | 347.57 | 0.00% | 0.00% | |
| 4005-0-0-000-000-1 Family Farm Credit | | 578.84 | 578.84 | 0.00% | 0.00% | |
| 4008-0-0-000-000-1 Homestead Credit | 3,390.06 | 3,390.06 | 3,390.06 | 0.00% | 0.00% | |
| 4009-0-0-000-000-1 Business Property Tax Credit | 3,080.26 | 3,080.26 | 3,080.26 | 0.00% | 0.00% | |
| 4051-0-0-000-000-1 Delinquent Taxes | 360.49 | 408.42 | 408.42 | 0.00% | 0.00% | |
| 4052-0-0-000-000-1 Grain Handled Taxes | | 172.29 | 172.29 | 0.00% | 0.00% | |
| 4053-0-0-000-000-1 Military Service Mobile Home Re... | | 82.93 | 82.93 | 0.00% | 0.00% | |
| 4054-0-0-000-000-1 Mobile Home Taxes | 12.09 | 129.29 | 129.29 | 0.00% | 0.00% | |
| 4055-0-0-000-000-1 Utility Replacement Excise Taxes | 0.31 | 25,595.75 | 17,405.00 | 8,190.75 | 147.00% | |
| 4057-0-0-000-000-1 Commercial & Industrial Replace... | | 3,102.83 | 3,102.83 | 0.00% | 0.00% | |
| Total Tax | 10,317.97 | 185,980.56 | 314,000.00 | (128,119.44) | 59.20% | |
| Interest: | | | | | | |
| 4110-0-0-000-000-1 Interest Inc - Operating Checking | 6.55 | 22.07 | 120.00 | (97.93) | 18.39% | |
| 4120-0-0-000-000-1 Interest Inc - Savings Account | 25.97 | 183.34 | 650.00 | (466.66) | 28.21% | |
| 4130-0-0-000-000-1 Interest Inc - Certificate of Deposit | | 99.87 | 1,500.00 | (1,401.33) | 6.58% | |
| Total Interest | 32.52 | 304.08 | 2,270.00 | (1,965.92) | 13.40% | |
| Resale of Materials & Goods: | | | | | | |
| 4510-0-0-000-000-1 Resale Inc - Publications | 89.00 | 275.00 | 500.00 | (225.00) | 55.00% | |
| 4511-0-0-000-000-1 Resale Inc - 4H T-Shirts | | 495.00 | 1,500.00 | (1,005.00) | 33.00% | |
| 4513-0-0-000-000-1 Resale Inc - 4H Ear Tags | | 350.00 | 350.00 | 0.00% | 0.00% | |
| 4514-0-0-000-000-1 Resale Inc - 4H Banquet Tickets | | 1,500.00 | 1,500.00 | 0.00% | 0.00% | |
| Total Resale of Materials & Goods | 89.00 | 770.00 | 3,850.00 | (3,080.00) | 20.00% | |
| Rental: | | | | | | |
| 4601-0-0-000-000-1 Office Rent | 700.00 | 4,900.00 | 8,400.00 | (3,500.00) | 58.33% | |
| Total Rental | 700.00 | 4,900.00 | 8,400.00 | (3,500.00) | 58.33% | |
| Tax & Other Subtotal | 11,138.49 | 191,854.64 | 329,520.00 | (138,665.36) | 58.40% | |
| Program Fee | | | | | | |
| Agriculture & Natural Resources: | | | | | | |
| 4702-0-1-000-100-2 Reg Fee Inc - CPPAT | 3,905.00 | 5,895.00 | 6,400.00 | (505.00) | 92.11% | |
| 4702-0-1-000-101-2 Reg Fee Inc - PPAT | 2,210.00 | 2,210.00 | 2,000.00 | 210.00 | 110.50% | |
| 4702-0-1-000-110-2 Reg Fee Inc - Women in Ag Prog... | | 1,020.00 | 3,000.00 | (3,000.00) | 0.00% | |
| 4702-0-1-000-120-2 Reg Fee Inc - Farm Management | | 70.00 | 2,500.00 | (1,480.00) | 40.80% | |
| 4702-0-1-000-130-2 Reg Fee Inc - Drainage/Water Q... | 20.00 | 1,469.05 | 2,900.00 | (2,730.00) | 2.50% | |
| 4702-0-1-000-140-2 Reg Fee Inc - Conservation/Man... | | 1,469.05 | 2,200.00 | (730.95) | 66.78% | |
| 4702-0-1-000-144-2 Horticulture/Conservation Progra... | | (1,169.05) | 2,200.00 | (1,169.05) | 0.00% | |
| Total Agriculture & Natural Resou... | 6,135.00 | 9,495.00 | 18,900.00 | (9,405.00) | 50.24% | |
| Human Sciences: | | | | | | |
| 4702-0-5-000-521-2 Reg Fee Inc - Human Sciences P... | | (1,176.56) | 1,000.00 | (2,176.56) | (117.66%) | |
| 4702-0-5-000-522-2 Reg Fee Inc - ServSafe | 60.00 | 400.00 | 400.00 | 0.00% | 15.00% | |
| 4702-0-5-000-523-2 Prog. Fee Rev. - Mental Wellnes... | 1,000.00 | 2,216.56 | 2,900.00 | (683.44) | 0.00% | |
| Total Human Sciences | 1,000.00 | 1,100.00 | 1,400.00 | (300.00) | 78.57% | |
| Youth & 4-H: | | | | | | |
| 4702-0-6-000-600-2 Reg Fee Inc - 4H After School | | 539.66 | 1,500.00 | (1,500.00) | 0.00% | |
| 4702-0-6-000-602-2 Fee Prog Inc - 4H Americorp Pro... | | (539.66) | 539.66 | 0.00% | 0.00% | |
| 4702-0-6-000-603-2 Reg Fee Inc - 4H Juntos--Juntos... | | (539.66) | 539.66 | 0.00% | 0.00% | |
| 4702-0-6-000-605-2 Reg Fee Inc - 4H Lego League/G... | | 1,502.89 | 500.00 | 1,002.89 | 300.58% | |
| 4702-0-6-000-610-2 Reg Fee Inc - 4H State Conference | 2,330.00 | 2,330.00 | 6,000.00 | (3,670.00) | 38.63% | |

Awesome County Agricultural Extension District
 Revenue & Expense Detail
 For the Six Months Ending Saturday, December 31, 2022

| | Current 12/1/2022 to 12/31/2022 | YTD 7/1/2022 to 12/31/2022 | | | Variance YTD | Variance % |
|-------------------------------------------------------|---------------------------------------|-------------------------------|---------------------|-------------------|-----------------|---------------|
| | | Actual YTD | Budget Full Year | Variance YTD | | |
| 5522-0-1-144-144-3 Oth Mat/Supp Grant - MG Donati... | | 2,102.65 | 2,200.00 | 97.35 | 95.58% | |
| 5530-0-1-144-144-3 Printing - MG Donation Garden | | 53.75 | | (53.75) | 0.00% | |
| Total Agriculture & Natural Resou... | | 2,156.40 | 2,200.00 | 43.60 | 98.02% | |
| Human Sciences: | | | | | | |
| 5000-2-5-510-510-3 Grant Wages - PROSPER Contr... | 3,744.56 | 15,508.02 | 42,231.00 | 26,722.98 | 36.72% | |
| 5110-0-5-500-000-3 Medicare Grant - Buy.Eat.Live H... | 54.29 | 4,249.50 | 10,000.00 | 5,750.50 | 42.50% | |
| 5120-0-5-500-000-3 IPERS Grant - Buy.Eat.Live Hea... | 353.50 | 224.63 | | (224.63) | 0.00% | |
| 5130-0-5-500-000-3 FICA Grant - Buy.Eat.Live Healt... | 232.15 | 1,463.99 | | (1,463.99) | 0.00% | |
| 5310-2-5-510-510-3 Mileage Grant - PROSPER | 60.00 | 961.47 | 60.00 | (801.47) | 0.00% | |
| 5315-2-5-510-510-3 Non-Tax Meals Grant - PROSPER | | 1,328.25 | | (1,328.25) | 0.00% | |
| 5515-0-5-510-510-3 Postage Grant - PROSPER | | 650.00 | 650.00 | 0.00% | 0.00% | |
| 5522-0-5-510-510-3 Oth Mat/Supp Grant - PROSPER | 60.00 | 1,883.90 | 500.00 | (1,383.90) | 376.75% | |
| 5530-0-5-510-510-3 Printing & Duplication - PROSPER | | 88.00 | 700.00 | (612.00) | 12.57% | |
| 5531-0-5-510-510-3 Marketing - PROSPER | | 82.43 | 500.00 | (417.57) | 0.00% | |
| 5540-0-5-510-510-3 Meeting Expenses - PROSPER | | 82.43 | 500.00 | (417.57) | 0.00% | |
| 5800-2-5-510-510-3 Grant Exp - PROSPER Logistics | 81.00 | 1,121.00 | 100.00 | (1,021.00) | 1121.00% | |
| 5800-2-5-510-511-3 Grant Exp - PROSPER Incentives | | 1,100.00 | 3,000.00 | 1,900.00 | 36.87% | |
| Total Human Sciences | 4,525.50 | 26,071.39 | 57,681.00 | 29,609.61 | 48.67% | |
| Youth & 4-H: | | | | | | |
| 5800-2-6-601-000-3 Grant Exp - STEM | | | 500.00 | 500.00 | 0.00% | |
| Total Youth & 4-H | | | 500.00 | 500.00 | 0.00% | |
| Grants & Contracts Subtotal | 4,525.50 | 30,227.79 | 60,381.00 | 30,153.21 | 50.35% | |
| Total Education Fund Expense | 28,195.69 | 199,399.76 | 464,286.00 | 264,886.25 | 42.95% | |
| Education Fund - Available Reso... | 338,495.74 | 338,495.74 | 311,435.98 | 27,059.76 | 108.69% | |
| Ext. Ed. Fund Available - Tax Sub-F... | 156,826.77 | 156,826.77 | 308,560.98 | (151,734.21) | 50.83% | |
| Ext. Ed. Fund Available - Program F... | 126,637.47 | 126,637.47 | 8,825.00 | 119,812.47 | 1856.49% | |
| Ext. Ed. Fund Available - Grant Sub... | 55,031.50 | 55,031.50 | (3,950.00) | 58,981.50 | (1393.20%) | |
| Total Education Fund - Available Reso... | 338,495.74 | 338,495.74 | 311,435.98 | 27,059.76 | 108.69% | |
| Unemployment Beginning Balance | 10,195.54 | 10,195.54 | 10,195.54 | 0.00% | 0.00% | |
| Total Unemployment Resources | 10,195.54 | 10,195.54 | 10,195.54 | 0.00% | 0.00% | |
| Unemployment - Available Resources | 10,195.54 | 10,195.54 | 10,195.54 | 0.00% | 0.00% | |
| Tort Beginning Balance | 6,320.81 | 3,395.34 | 3,395.34 | 2,925.47 | 0.00% | |
| Tort Revenue | | | | | | |
| 4058-0-0-000-000-9 Other Taxes - Tort Liability | 187.14 | 3,463.73 | 6,000.00 | (2,536.27) | 57.73% | |
| Total Tort Revenue | 187.14 | 3,463.73 | 6,000.00 | (2,536.27) | 57.73% | |
| Total Tort Resources | 6,517.95 | 6,959.07 | 6,000.00 | (839.07) | 114.32% | |
| Tort Expense | | | | | | |
| 9500-0-0-000-000-9 Tort Liability | 37.98 | 379.10 | 6,000.00 | (5,620.90) | 8.32% | |
| Total Tort Expense | 37.98 | 379.10 | 6,000.00 | (5,620.90) | 8.32% | |
| Tort - Available Resources | 6,479.97 | 6,479.97 | 6,000.00 | 479.97 | 0.00% | |
| OPERATING FUND SUMMARY | | | | | | |
| Total Operating Fund Beginning Ba... | 355,083.29 | 310,422.98 | 310,422.98 | | 100.00% | |
| Total Operating Fund Revenue | 28,321.63 | 244,527.12 | 471,301.00 | (226,773.88) | 51.88% | |
| Total Operating Fund Expense | 28,233.87 | 199,778.85 | 470,288.00 | 270,509.15 | 42.46% | |
| Operating Fund - Available Resour... | 355,171.26 | 355,171.25 | 311,435.98 | 43,735.27 | 114.04% | |

R & E Report

Awesome County Agricultural Extension District
 Revenue & Expense Detail
 For the Six Months Ending Saturday, December 31, 2022

| | Current | YTD | | | Variance % |
|----------------------------------------------------------|-------------------------|--------------|------------------|---------------|------------|
| | 12/1/2022 to 12/31/2022 | Actual YTD | Budget Full Year | Variance YTD | |
| Extension Education Fund Beginn... | \$338,566.94 | \$296,832.10 | \$310,422.98 | (\$13,590.88) | 95.62% |
| Ext. Ed. Fund Beg. Bal. - Tax Sub-F... | 170,128.94 | 119,028.64 | 310,422.98 | (191,394.34) | 38.34% |
| Ext. Ed. Fund Beg. Bal. - Program F... | 111,966.00 | 116,178.93 | | 116,178.93 | 0.00% |
| Ext. Ed. Fund Beg. Bal. - Grant Sub... | 56,472.00 | 61,624.53 | | 61,624.53 | 0.00% |
| EXTENSION EDUCATION FUND... | | | | | |
| Tax: | | | | | |
| 4001-0-0-000-000-1 Current Tax | 3,474.76 | 146,821.15 | 296,695.00 | (149,773.86) | 49.50% |
| 4002-0-0-000-000-1 Ag Land Credit | | 2,201.18 | | 2,201.18 | 0.00% |
| 4004-0-0-000-000-1 Elderly & Disabled Credit | | 347.57 | | 347.57 | 0.00% |
| 4005-0-0-000-000-1 Family Farm Credit | | 578.84 | | 578.84 | 0.00% |
| 4008-0-0-000-000-1 Homestead Credit | 3,390.06 | 3,390.06 | | 3,390.06 | 0.00% |
| 4008-0-0-000-000-1 Business Property Tax Credit | 3,080.26 | 3,080.26 | | 3,080.26 | 0.00% |
| 4051-0-0-000-000-1 Delinquent Taxes | 360.49 | 408.42 | | 408.42 | 0.00% |
| 4052-0-0-000-000-1 Grain Handled Taxes | | 172.29 | | 172.29 | 0.00% |
| 4053-0-0-000-000-1 Military Service Mobile Home Re... | | 82.93 | | 82.93 | 0.00% |
| 4054-0-0-000-000-1 Mobile Home Taxes | 12.09 | 129.29 | | 129.29 | 0.00% |
| 4055-0-0-000-000-1 Utility Replacement Excise Taxes | 0.31 | 25,595.75 | 17,405.00 | (8,190.75) | 147.00% |
| 4057-0-0-000-000-1 Commercial & Industrial Replace... | | 3,102.83 | | 3,102.83 | 0.00% |
| Total Tax | 10,317.97 | 185,980.66 | 314,000.00 | (128,119.44) | 59.20% |
| Interest: | | | | | |
| 4110-0-0-000-000-1 Interest Inc - Operating Checking | 6.55 | 22.07 | 120.00 | (97.93) | 18.39% |
| 4120-0-0-000-000-1 Interest Inc - Savings Account | 25.97 | 183.34 | 650.00 | (466.66) | 28.21% |
| 4130-0-0-000-000-1 Interest Inc - Certificate of Deposit | | 99.67 | 1,500.00 | (1,401.33) | 6.58% |
| Total Interest | 32.52 | 304.08 | 2,270.00 | (1,965.92) | 13.40% |
| Resale of Materials & Goods: | | | | | |
| 4510-0-0-000-000-1 Resale Inc - Publications | 89.00 | 275.00 | 500.00 | (225.00) | 55.00% |
| 4511-0-0-000-000-1 Resale Inc - 4H T-Shirts | | 495.00 | 1,500.00 | (1,005.00) | 33.00% |
| 4513-0-0-000-000-1 Resale Inc - 4H Ear Tags | | 350.00 | | (350.00) | 0.00% |
| 4514-0-0-000-000-1 Resale Inc - 4H Banquet Tickets | | 1,500.00 | | (1,500.00) | 0.00% |
| Total Resale of Materials & Goods | 89.00 | 770.00 | 3,850.00 | (3,080.00) | 20.00% |
| Rental: | | | | | |
| 4601-0-0-000-000-1 Office Rent | 700.00 | 4,900.00 | 8,400.00 | (3,500.00) | 58.33% |
| Total Rental | 700.00 | 4,900.00 | 8,400.00 | (3,500.00) | 58.33% |
| Tax & Other Subtotal | 11,138.49 | 191,854.64 | 329,520.00 | (136,665.36) | 58.40% |
| Program Fee | | | | | |
| Agriculture & Natural Resources: | | | | | |
| 4702-0-1-000-100-2 Reg Fee Inc - CPPAT | 3,905.00 | 5,895.00 | 6,400.00 | (505.00) | 92.11% |
| 4702-0-1-000-101-2 Reg Fee Inc - PPAT | 2,210.00 | 2,210.00 | 2,000.00 | 210.00 | 110.50% |
| 4702-0-1-000-110-2 Reg Fee Inc - Women in Ag Prog... | | 1,020.00 | 3,000.00 | (3,000.00) | 0.00% |
| 4702-0-1-000-120-2 Reg Fee Inc - Farm Management | | 70.00 | 2,500.00 | (2,430.00) | 40.80% |
| 4702-0-1-000-130-2 Reg Fee Inc - Drainage/Water Q... | 20.00 | 1,469.05 | 2,200.00 | (730.95) | 66.78% |
| 4702-0-1-000-140-2 Reg Fee Inc - Conservation/Man... | | (1,169.05) | | (1,169.05) | 0.00% |
| 4702-0-1-000-144-2 Horticulture/Conservation Progra... | | | | | |
| Total Agriculture & Natural Resou... | 6,135.00 | 9,495.00 | 18,900.00 | (9,405.00) | 50.24% |
| Human Sciences: | | | | | |
| 4702-0-5-000-521-2 Reg Fee Inc - Human Sciences P... | | (1,176.56) | 1,000.00 | (2,176.56) | (117.66%) |
| 4702-0-5-000-522-2 Reg Fee Inc - ServSafe | | 60.00 | 400.00 | (340.00) | 15.00% |
| 4702-0-5-000-523-2 Prog. Fee Rev. - Mental Wellnes... | 1,000.00 | 2,216.56 | | 2,216.56 | 0.00% |
| Total Human Sciences | 1,000.00 | 1,100.00 | 1,400.00 | (300.00) | 78.57% |
| Youth & 4-H: | | | | | |
| 4702-0-6-000-600-2 Reg Fee Inc - 4H After School | | 539.66 | 1,500.00 | (1,500.00) | 0.00% |
| 4702-0-6-000-602-2 Fee Prog Inc - 4H Americorp Pro... | | (539.66) | | 539.66 | 0.00% |
| 4702-0-6-000-603-2 Reg Fee Inc - 4H Juntos--Juntos | | (539.66) | | 539.66 | 0.00% |
| 4702-0-6-000-605-2 Reg Fee Inc - 4H Lego League/G... | | 1,502.89 | 500.00 | 1,002.89 | 300.58% |
| 4702-0-6-000-610-2 Reg Fee Inc - 4H State Conference | 2,330.00 | 2,330.00 | 6,000.00 | (3,670.00) | 38.63% |

Awesome County Agricultural Extension District
 Revenue & Expense Detail
 For the Six Months Ending Saturday, December 31, 2022

| | Current | YTD | | | Variance % |
|-------------------------------------------------------|-------------------------|------------|------------------|--------------|------------|
| | 12/1/2022 to 12/31/2022 | Actual YTD | Budget Full Year | Variance YTD | |
| 5522-0-1-144-144-3 Oth Mat/Supp Grant - MG Donati... | | 2,102.65 | 2,200.00 | 97.35 | 95.58% |
| 5530-0-1-144-144-3 Printing - MG Donation Garden | | 53.75 | | (53.75) | 0.00% |
| Total Agriculture & Natural Resou... | | 2,156.40 | 2,200.00 | 43.60 | 98.02% |
| Human Sciences: | | | | | |
| 5000-2-5-510-510-3 Grant Wages - Buy.Eat.Live Heal... | 3,744.56 | 15,508.02 | 42,231.00 | 26,722.98 | 36.72% |
| 5000-2-5-510-510-3 Grant Wages - PROSPER Contr... | | 4,249.50 | 10,000.00 | 5,750.50 | 42.50% |
| 5110-0-5-500-000-3 Medicare Grant - Buy.Eat.Live H... | 54.29 | 224.63 | | (224.63) | 0.00% |
| 5120-0-5-500-000-3 PERS Grant - Buy.Eat.Live Heal... | 353.50 | 1,463.99 | | (1,463.99) | 0.00% |
| 5130-0-5-500-000-3 FICA Grant - Buy.Eat.Live Heal... | 232.15 | 961.47 | | (961.47) | 0.00% |
| 5310-2-5-510-510-3 Mileage Grant - PROSPER | | 60.00 | | (60.00) | 0.00% |
| 5315-2-5-510-510-3 Non-Tax Meals Grant - PROSPER | | 1,328.25 | | (1,328.25) | 0.00% |
| 5515-0-5-510-510-3 Postage Grant - PROSPER | | 650.00 | | 650.00 | 0.00% |
| 5522-0-5-510-510-3 Oth Mat/Supp Grant - PROSPER | 60.00 | 1,883.90 | 500.00 | (1,383.90) | 376.75% |
| 5530-0-5-510-510-3 Printing & Duplication - PROSPER | | 88.00 | 700.00 | 612.00 | 12.57% |
| 5531-0-5-510-510-3 Marketing - PROSPER | | 82.43 | 500.00 | 500.00 | 0.00% |
| 5540-0-5-510-510-3 Meeting Expenses - PROSPER | | 82.43 | | (82.43) | 0.00% |
| 5800-2-5-510-510-3 Grant Exp - PROSPER Logistics | 81.00 | 1,121.00 | 100.00 | (1,021.00) | 1121.00% |
| 5800-2-5-510-511-3 Grant Exp - PROSPER Incentives | | 1,100.00 | 3,000.00 | 1,900.00 | 36.87% |
| Total Human Sciences | 4,525.50 | 26,071.39 | 57,681.00 | 29,609.61 | 48.67% |
| Youth & 4-H: | | | | | |
| 5800-0-6-601-000-3 Grant Exp - STEM | | | 500.00 | 500.00 | 0.00% |
| Total Youth & 4-H Grants & Contracts Subtotal | 4,525.50 | 30,227.79 | 60,381.00 | 30,153.21 | 50.35% |
| Total Education Fund Expense | 28,195.69 | 199,399.76 | 464,286.00 | 264,886.25 | 42.95% |
| Total Education Fund - Available Reso... | 338,495.74 | 338,495.74 | 311,435.98 | 27,059.76 | 108.69% |
| Ext. Ed. Fund Available - Tax Sub-F... | 156,826.77 | 156,826.77 | 308,560.98 | (151,734.21) | 50.83% |
| Ext. Ed. Fund Available - Program F... | 126,637.47 | 126,637.47 | 6,825.00 | 119,812.47 | 1856.49% |
| Ext. Ed. Fund Available - Grant Sub... | 55,031.50 | 55,031.50 | (3,950.00) | 58,981.50 | (1393.20%) |
| Total Employment Beginning Balance | 10,195.54 | 10,195.54 | 10,195.54 | 10,195.54 | 0.00% |
| Total Unemployment Resources | 10,195.54 | 10,195.54 | 10,195.54 | 10,195.54 | 0.00% |
| Total Employment - Available Resources | 10,195.54 | 10,195.54 | 10,195.54 | 10,195.54 | 0.00% |
| Total Beginning Balance | 6,320.81 | 3,396.34 | 3,396.34 | 3,396.34 | 0.00% |
| Total Revenue | 6,320.81 | 3,396.34 | 3,396.34 | 3,396.34 | 0.00% |
| Tort Revenue: | | | | | |
| 4058-0-0-000-000-9 Other Taxes - Tort Liability | 187.14 | 3,463.73 | 6,000.00 | (2,536.27) | 57.73% |
| Total Tort Revenue | 187.14 | 3,463.73 | 6,000.00 | (2,536.27) | 57.73% |
| Total Tort Resources | 6,617.95 | 6,959.07 | 6,000.00 | 859.07 | 114.32% |
| Total Expense | | | | | |
| 9500-0-0-000-000-9 Tort Liability | 37.98 | 379.10 | 6,000.00 | 5,620.90 | 8.32% |
| Total Tort Expense | 37.98 | 379.10 | 6,000.00 | 5,620.90 | 8.32% |
| Total Tort - Available Resources | 6,479.97 | 6,479.97 | 6,000.00 | 479.97 | 0.00% |
| OPERATING FUND SUMMARY | | | | | |
| Total Operating Fund Beginning Ba... | 355,083.29 | 310,422.98 | 310,422.98 | | 100.00% |
| Total Operating Fund Revenue | 28,321.63 | 244,527.12 | 471,301.00 | (226,773.88) | 51.88% |
| Total Operating Fund Expense | 28,233.67 | 199,778.85 | 470,288.00 | 270,509.15 | 42.46% |
| Total Operating Fund - Available Resour... | 355,171.26 | 355,171.25 | 311,435.98 | 43,735.27 | 114.04% |

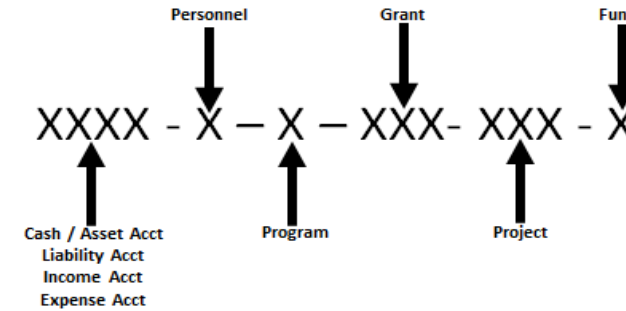
R & E Report

Awesome County Agricultural Extension District
 Revenue & Expense Detail
 For the Six Months Ending Saturday, December 31, 2022

| | Current | YTD | | | |
|----------------------------------------------------------|----------------------------|------------------------|-------------------|---------------------|---------------|
| | 12/1/2022 to 12/31/2022 | 7/1/2022 to 12/31/2022 | | | |
| | Actual | Actual YTD | Budget Full Year | Variance YTD | Variance % |
| Extension Education Fund Beginn... | \$338,566.94 | \$296,832.10 | \$310,422.98 | (\$13,590.88) | 95.62% |
| Ext. Ed. Fund Beg. Bal. - Tax Sub-F... | 170,128.94 | 119,028.64 | 310,422.98 | (191,394.34) | 38.34% |
| Ext. Ed. Fund Beg. Bal. - Program F... | 111,966.00 | 116,178.93 | | 116,178.93 | 0.00% |
| Ext. Ed. Fund Beg. Bal. - Grant Sub-... | 56,472.00 | 61,624.53 | | 61,624.53 | 0.00% |
| EXTENSION EDUCATION FUND... | | | | | |
| Tax: | | | | | |
| 4001-0-0-000-000-1 Current Tax | 3,474.76 | 146,821.15 | 296,595.00 | (149,773.85) | 49.50% |
| 4002-0-0-000-000-1 Ag Land Credit | | 2,201.18 | | 2,201.18 | 0.00% |
| 4004-0-0-000-000-1 Elderly & Disabled Credit | | 347.57 | | 347.57 | 0.00% |
| 4005-0-0-000-000-1 Family Farm Credit | | 578.84 | | 578.84 | 0.00% |
| 4006-0-0-000-000-1 Homestead Credit | 3,390.06 | 3,390.06 | | 3,390.06 | 0.00% |
| 4008-0-0-000-000-1 Business Property Tax Credit | 3,060.26 | 3,060.26 | | 3,060.26 | 0.00% |
| 4051-0-0-000-000-1 Delinquent Taxes | 360.49 | 408.42 | | 408.42 | 0.00% |
| 4052-0-0-000-000-1 Grain Handled Taxes | | 172.29 | | 172.29 | 0.00% |
| 4053-0-0-000-000-1 Military Service Mobile Home Re... | | 82.93 | | 82.93 | 0.00% |
| 4054-0-0-000-000-1 Mobile Home Taxes | 12.09 | 129.28 | | 129.28 | 0.00% |
| 4055-0-0-000-000-1 Utility Replacement Excise Taxes | 0.31 | 25,585.75 | 17,405.00 | 8,180.75 | 147.00% |
| 4057-0-0-000-000-1 Commercial & Industrial Replace... | | 3,102.83 | | 3,102.83 | 0.00% |
| Total Tax | 10,317.97 | 185,880.56 | 314,000.00 | (128,119.44) | 59.20% |
| Interest: | | | | | |
| 4110-0-0-000-000-1 Interest Inc - Operating Checking | 6.55 | 22.07 | 120.00 | (97.93) | 18.39% |
| 4120-0-0-000-000-1 Interest Inc - Savings Account | 25.97 | 183.34 | 650.00 | (466.66) | 28.21% |
| 4130-0-0-000-000-1 Interest Inc - Certificate of Deposit | | 98.67 | 1,500.00 | (1,401.33) | 6.58% |
| Total Interest | 32.52 | 304.08 | 2,270.00 | (1,965.92) | 13.40% |
| Resale of Materials & Goods: | | | | | |
| 4510-0-0-000-000-1 Resale Inc - Publications | 89.00 | 275.00 | 500.00 | (225.00) | 55.00% |
| 4511-0-6-000-681-1 Resale Inc - 4H T-Shirts | | 495.00 | 1,500.00 | (1,005.00) | 33.00% |
| 4513-0-6-000-683-1 Resale Inc - 4H Ear Tags | | | 350.00 | (350.00) | 0.00% |
| 4514-0-6-000-684-1 Resale Inc - 4H Banquet Tickets | | | 1,500.00 | (1,500.00) | 0.00% |
| Total Resale of Materials & Goods | 89.00 | 770.00 | 3,850.00 | (3,080.00) | 20.00% |
| Rental: | | | | | |
| 4601-0-0-000-000-1 Office Rent | 700.00 | 4,900.00 | 8,400.00 | (3,500.00) | 58.33% |

Chart of Accounts

CHART OF ACCOUNTS SUMMARY ISU EXTENSION & OUTREACH COUNTY ACCOUNTING SOFTWARE



| Type of Account | Personnel |
|--------------------------------------------|---------------------------------|
| 1 Asset/Cash | 1 Extension Educator |
| 2 Liability | 2 Associate Extension Educator |
| 3 Equity | 3 Support Staff |
| 4 Income/Revenue | 4 Executive Director |
| 5 Expense | 5 County Manager |
| 6 Resale Expense | 6 Outside Bookkeeper/Accountant |
| 8 Other Expense | 7 Janitor |
| 9 Tort Liability/Unemployment Compensation | 8 Summer Staff |
| | 9 Council & Volunteers |
| Program | Fund |
| 0 Other | 1 Tax |
| 1 Agriculture & Natural Resources | 2 Program Fee |
| 2 Center for Industrial Research & Service | 3 Grant & Contract |
| 3 Community & Economic Development | 4 Donor Restricted |
| 5 Human Sciences | 5 Other |
| 6 4-H & Youth | 8 Unemployment |
| 7 Youth ONLY (optional) | 9 Tort |
| | 0 Agency |

*Grant and Project numbers to begin with the program number the funding source is associated with, i.e. Human Sciences grant # will be 5xx, Agriculture & Natural Resources will be 1xx.

**If Project number is to be for miscellaneous items use the Program area and 99, i.e. Human Sciences Misc. 599, 4-H Misc. 699.

Chart of Account Format

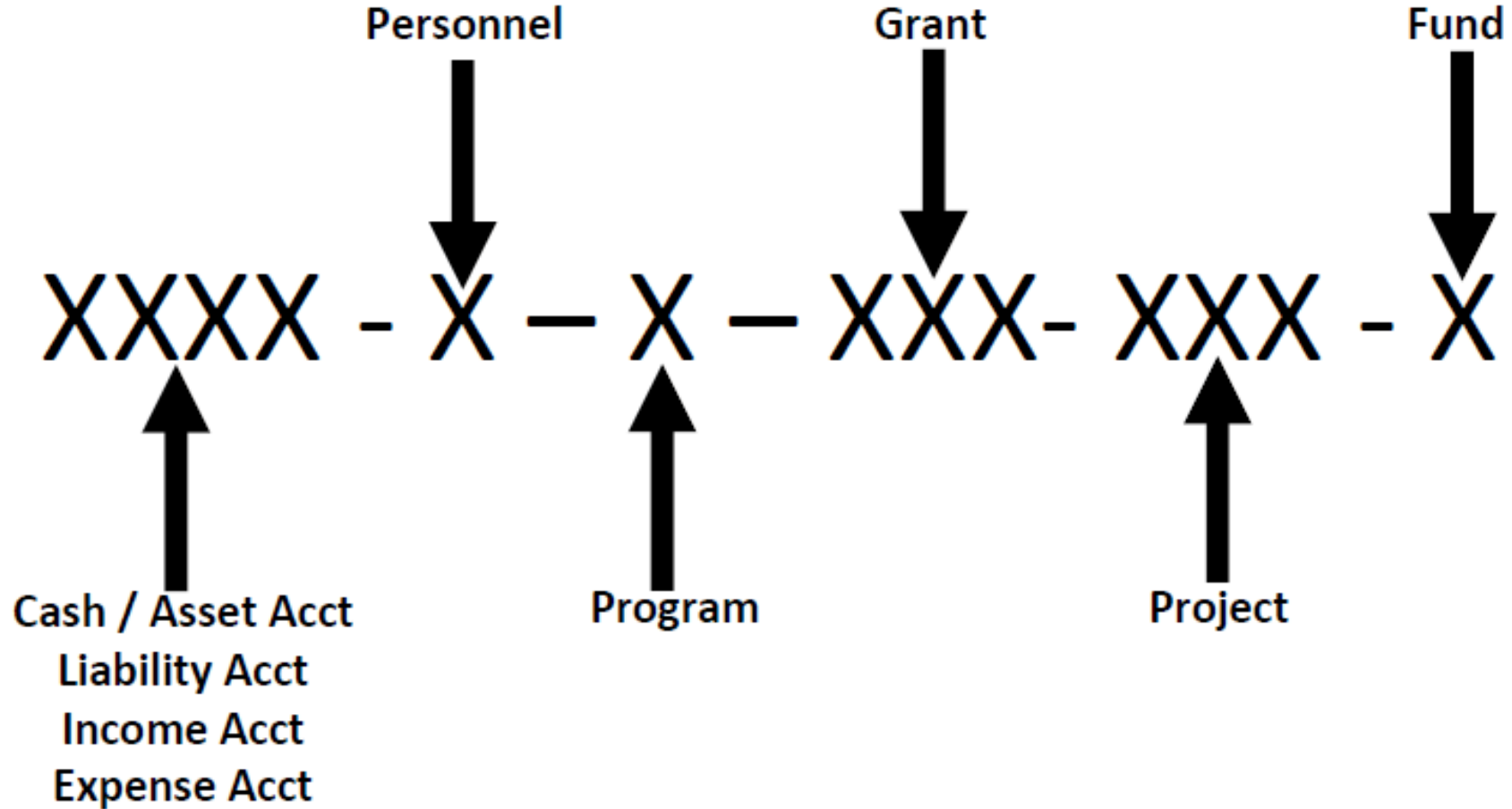
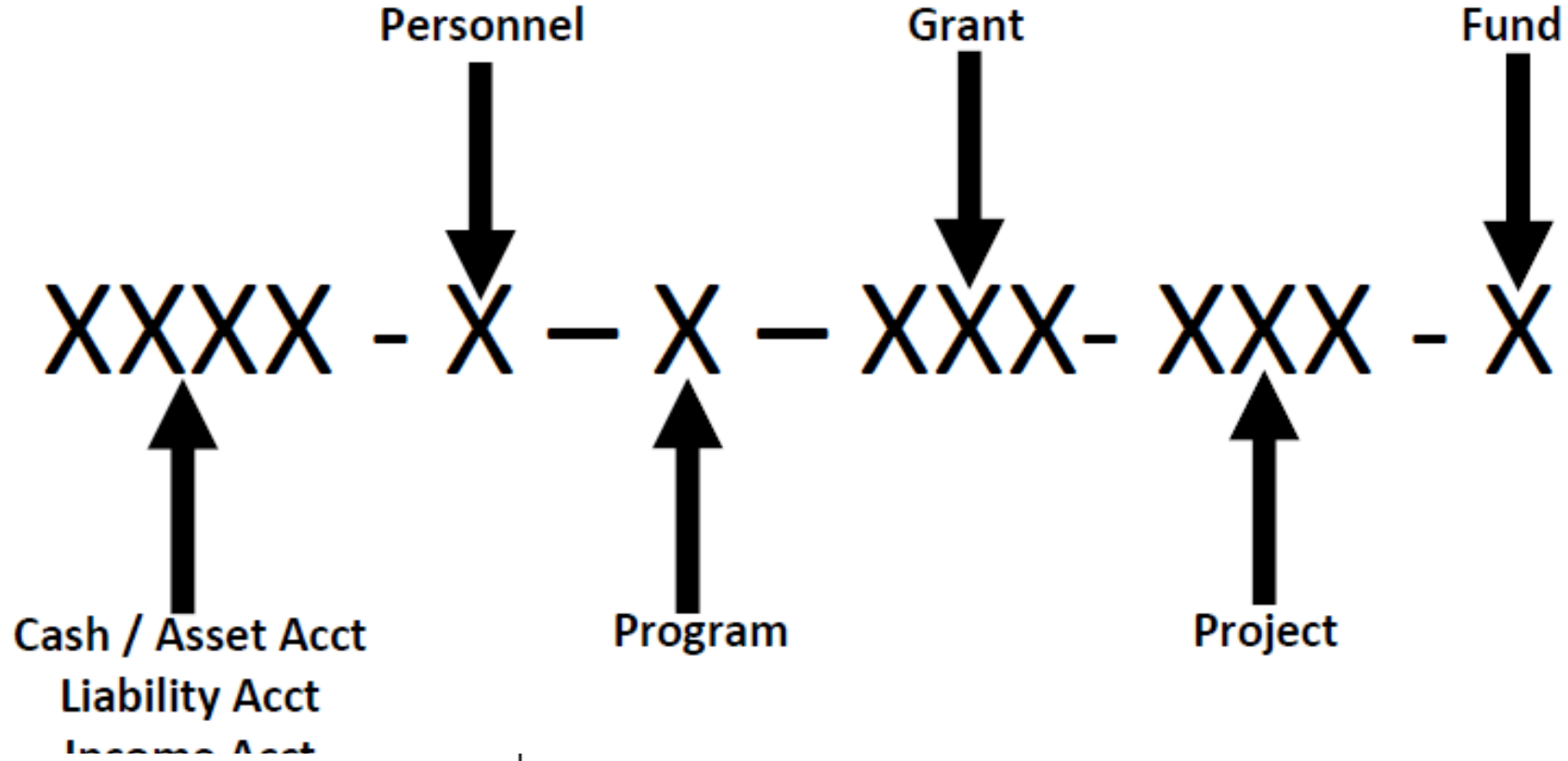


Chart of Account Format

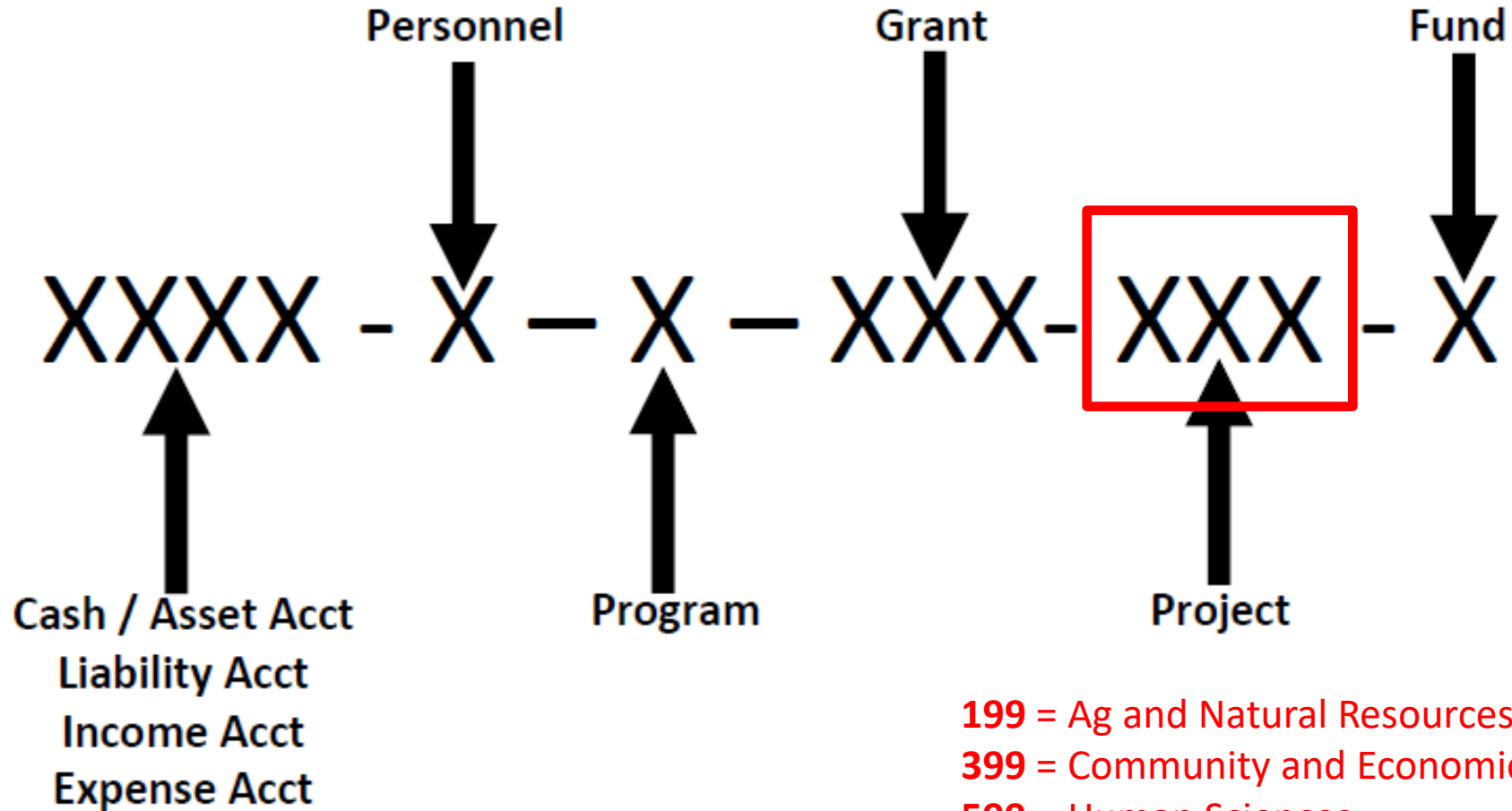


| <u>Program</u> | <u>Fund</u> |
|--------------------------------------------|--------------------|
| 0 Other | 1 Tax |
| 1 Agriculture & Natural Resources | 2 Program Fee |
| 2 Center for Industrial Research & Service | 3 Grant & Contract |
| 3 Community & Economic Development | 4 Donor Restricted |
| | 5 Other |
| | 8 Unemployment |

Funding Programming

| | |
|--------------------|--------------------------------------------------------------------|
| 4200-0-5-000-530-2 | Contribution Revenue – Strengthening Families |
| 4712-0-5-000-530-2 | Program Fee Revenue - Strengthening Families |
| 4800-0-5-530-530-3 | Grant/Contract Revenue - Strengthening Families |
| 5000-2-5-530-530-3 | Wage Expense Grant – Associate Ext Educator Strengthening Families |
| 5110-0-5-530-530-3 | Employer FICA Medicare Grant - Strengthening Families |
| 5130-0-5-530-530-3 | Employer FICA Social Security Grant - Strengthening Families |
| 5520-0-5-530-530-3 | Office Supplies Grant - Strengthening Families |
| 5712-0-5-000-530-2 | Program Fee Expense - Strengthening Families |
| 5750-0-5-000-530-1 | Non-Fee Project Activity - Strengthening Families |

X99 Accounts



- 199 = Ag and Natural Resources
- 399 = Community and Economic Development
- 599 = Human Sciences
- 699 = 4-H

X99 Accounts

- Started in FY2013
- Continue to amass balances in many counties
- You can spend on programs within the program area.

Call to Action

- Questions you should ask as council members
(You don't have to know answers to the questions you are asking!)
 - What is the balance of our program sub-fund?
 - Do we have any undesignated program funds we should consider for future budget proposals?
 - Should we use program funds to cover staff salaries?
 - What time of year do we do our program planning?

Balance Sheet

Awesome County Agricultural Extension District
Balance Sheet
 Cash Basis
 12/31/2022

Current Assets

| | | |
|-----------------------------|------------|-------------------|
| Cash Accounts: | | |
| Operating Checking - Availa | 146,191.01 | |
| Cash Box | 40.00 | |
| Savings - Availa | 152,919.82 | |
| CD-First State Bank | 56,020.42 | |
| Total Cash Accounts | 355,171.25 | |
| Total Current Assets | | 355,171.25 |

Liabilities & Fund Balances

Fund Balances

| | | |
|---------------------------------------------|-----------|-------------------|
| Tax Sub-Fund | | 156,826.77 |
| Program Fee Sub-Fund | | |
| ANR Program Fee | 59,095.97 | |
| Comm Program Fee | 195.35 | |
| Human Sciences Program Fee | 22,335.25 | |
| 4H & Youth Program Fee | 28,591.19 | |
| 4H Clubs | 16,419.71 | |
| Program Fee Sub-Fund | | 126,637.47 |
| Grant & Contract Sub-Fund | | |
| ANR Grant & Contract | 73.69 | |
| Human Sciences Grant & Contract | 54,957.81 | |
| Grant & Contract Sub-Fund | | 55,031.50 |
| Subtotal County Agricultural Extension E... | | 338,495.74 |
| Unemployment Compensation Fund | | 10,195.54 |
| Tort Liability Fund | | 6,479.97 |
| Fund Balance | | 355,171.25 |
| Total Liabilities and Fund Balance | | 355,171.25 |

Call to Action

- County Program Planning Process
 - www.extension.iastate.edu/countyservices/county-program-work
- Program Revenues
 - Program Fees
 - Undesignated Program Subfund (X99 accounts)
 - Non-Project Fee Activity (tax dollars)
 - Grants

Fiscal Workshop for Council Treasurers and Chairs

- Financial workshop for all council treasurers and chairpersons
- Read financial reports
- Identify financial health of an extension district
- Includes a working meal at 5:30 p.m. Workshop concludes at 8:30 p.m.

North:

- Feb 23, 2023
Clarion, Wright County
- Mar 1, 2023
Cherokee, Cherokee County
- Mar 9, 2023
Independence, Buchanan County

South:

- Feb 21, 2023
Knoxville, Marion County
- Feb 27, 2023
Atlantic, Cass County
- Feb 28, 2023
Washington, Washington County

#STRONGIOWA