



VIRTUAL CONFERENCE

APRIL 10, 2025 | APRIL 15, 2025

Terry Janssen

Region 7, Regional Extension Education Director

April 15, 2025

Iowa ←
Extension Council
→ Association

Fiscal Policy

Fiscal Policy and Procedures

XXXXXXXXXX County Agricultural Extension District

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Fiscal Policy

3.8 Fiscal Oversight by Extension Council

- C. The county extension council treasurer or designee shall present to the extension council the following monthly financial reports for approval:
- A **Voucher Report**, which lists the voucher/check number, name of vendor, amount of check, total amount of expenditures
 - A **Balance Sheet**, which provides bank account balances, payroll liabilities, and fund/sub-fund balances
 - A **Summary Revenue and Expense Report**, which shows the actual income and expense compared to the budget
 - Reconciliation Posting Journal and Outstanding Transaction Report
 - Copy of the bank statement
 - Reports for agency account (if applicable) which should include:
 - A Voucher Report, which lists the voucher/check number, name of vendor, amount of check, total amount of expenditures
 - A Summary Revenue and Expense Report, which shows the actual income and expense
 - Reconciliation Posting Journal and Outstanding Transaction Report

Reading the Monthly Financial Reports

CHAPTER 176A COUNTY AGRICULTURAL EXTENSION

176A.8 Powers and duties of county agricultural extension council.

6. To prepare annually before April 30 a **budget** for the fiscal year beginning July 1 and ending the following June 30, in accordance with the provisions of **chapter 24** and certify the **budget** to the board of supervisors of the county of their extension district as required by law.



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Example Budget Worksheet (Revenue)

C18		County Agricultural Extension District Budget Planning Worksheet As of 6/30/2025					
		FYE 2022 Actual	FYE 2023 Actual	FYE 2024 Actual	Filed FY 2025 Budget	Current Year Re-Estimated	Next Year Budget
	Section Extension Education F	\$184,401.24	\$195,152.87	\$187,362.51	\$159,968.00	198,224	231,540
	EXTENSION EDUCATION FUND REVENUE						
Property Tax & Other Taxes:							
4001-	Current Tax	198,168.49	164,901.27	186,457.28	215,000.00	215,000	208,029
4002-	Ag Land Credit	2,682.63	2,254.35	2,501.30		2,565	
4003-	Disabled Veterans Homestead	409.68	322.02	397.02			
4004-	Elderly & Disabled Credit	162.30	140.64	105.96		100	
4005-	Family Farm Credit	1,378.61	1,098.29	924.63		1,030	
4006-	Homestead Credit	3,646.76	2,974.70	3,268.23			
4008-	Business Property Tax Credit	3,678.45	3,071.16	3,188.18		1,956	
4051-	Delinquent Taxes	224.23	65.51	204.71		50	
4052-	Grain Handled Taxes	162.84	131.07	125.22		85	
4053-	Military Service Mobile Home F	72.91	56.92	57.21			
4054-	Mobile Home Taxes	34.48	28.56	36.16		15	
4055-	Utility Replacement Excise Tax	6,961.98	6,065.44	6,518.96	6,250.00	6,250	6,971
4056-	Commerical & Industrial Repla	2,611.92	2,285.42	1,958.94	2,450.00	2,200	2,200



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Example Budget Worksheet (Expense)

	EXTENSION EDUCATION FUND EXPENSE						
Salary & Wage:							
5000-	Wages - Program Assistants/C	47,775.54	50,798.48	52,533.21	56,500.00	32,500	41,000
5000-	Wages - Office Assistants	42,527.80	44,656.85	46,481.18	50,000.00	48,500	51,000
5000-	County Director	7,714.47					
5000-	Wages - Bookkeeper	2,506.50	2,268.36	2,329.20	2,750.00	2,750	2,800
5000-	Wages-Janitor	216.00	886.50	675.00	1,200.00	1,000	1,200
5000-	Wages - Summer Assistants	2,168.90	5,255.29	5,277.46	7,000.00	5,500	7,000
	Total Salary & Wage	102,909.21	103,865.48	107,296.05	117,450.00	90,250	103,000
Benefits:							
5110-	Medicare - Employer Share	1,548.73	1,558.26	1,607.98	1,703.00	1,309	1,494
5120-	IPERS - Employer Share	9,347.67	9,302.87	9,630.53	11,087.00	8,520	9,723
5130-	Social Security - Employer Sha	6,622.16	6,662.87	6,875.53	7,282.00	5,596	6,386
5140-	IRA - Employer Share	3,900.00	3,700.00	3,700.00	3,800.00	3,000	
	Health Insurance						11,000
	Total Benefits	21,418.56	21,224.00	21,814.04	23,872.00	18,424	28,603



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Financial Reports



Balance Sheet



Voucher Report



Revenue & Expense
Report

Balance Sheet

Section 5: Investment Policy

Iowa Code 12B.10A Public Investment Maturity and Procedural Limitations

Operating funds may only be invested in investments which mature within 397 days or less and are authorized by law for the investing public entity.

What is the longest period an Agricultural Extension District can have operating funds in an investment account like a CD? Type your answer in the chat box.

Total Funds Available minus Liabilities.

County Agricultural Extension District Balance Sheet Cash Basis 2/28/2025			
Current Assets			
Cash Accounts:			
Operating Checking - State Bank		1,074.99	
Petty Cash		100.00	
Cash Box		20.00	
Savings - State Bank		203,624.28	
Certificate of Deposit		11,011.30	
Certificate of Deposit		16,056.10	
Total Cash Accounts		231,886.67	
Total Current Assets			231,886.67
Liabilities & Fund Balances			
Liabilities			
Accounts Payable:			
A/P - County Levy Fund (tax dollars)		358.00	
Total Accounts Payable		358.00	
Total Liabilities			358.00
Fund Balances			
Tax Sub-Fund		117,550.75	
Program Fee Sub-Fund			
ANR Program Fee	49,696.36		
Comm Program Fee	739.76		
Human Sciences Program Fee	2,137.01		
4H & Youth Program Fee	16,288.46		
4H Clubs	35,410.05		
Program Fee Sub-Fund		104,271.64	
Grant & Contract Sub-Fund			
ANR Grant & Contract	18.73		
Human Sciences Grant & Contract	1,077.84		
4H & Youth Grant & Contract	7,148.24		
Youth Grant & Contract	1,461.47		
Grant & Contract Sub-Fund		9,706.28	
Subtotal County Agricultural Extension Educat		231,528.67	
Fund Balance			231,528.67
Total Liabilities and Fund Balance			231,886.67

Balance sheet as of February 28th.

Cash on hand in various accounts.

Total cash on hand.

Accounts payable.

Tax Sub-Fund.

Program Fee Sub-Funds.

Total Program Fee Sub-Funds.

Grant and Contract Sub-Funds.

Total Grant and Contract Sub-Funds.



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Revenue and Expense Summary Report

County Agricultural Extension District Revenue & Expense Summary For the Eight Months Ending Friday, February 28, 2025					
	Current 2/1/2025 to 2/28/2025	YTD 7/1/2024 to 2/28/2025			
	Actual	Actual YTD	Budget Full Year	Variance YTD	Variance %
Extension Education Fund Beginning Balance	\$249,926.27	\$198,224.10	\$159,968.00	\$38,256.10	123.91%
Ext. Ed. Fund Beg. Bal. - Tax Sub-Fund	137,503.43	97,029.57	159,968.00	(62,938.43)	60.66%
Ext. Ed. Fund Beg. Bal. - Program Fee	102,716.56	91,488.25		91,488.25	0.00%
Ext. Ed. Fund Beg. Bal. - Grant Sub-Fund	9,706.28	9,706.28		9,706.28	0.00%
EXTENSION EDUCATION FUND REVENUE					
Property Tax & Other Taxes	1,387.41	138,103.00	223,700.00	(85,597.00)	61.74%
Interest		395.01	200.00	195.01	197.51%
Resale of Materials & Goods	185.00	609.00	950.00	(341.00)	64.11%
Other	39.39	3,436.55	3,125.00	311.55	109.97%
Tax & Other Subtotal	1,611.80	142,543.56	227,975.00	(85,431.44)	62.53%
Program Fee	3,680.50	56,637.32	66,000.00	(9,362.68)	85.81%
Grants & Contracts			2,500.00	(2,500.00)	0.00%
Total Extension Education Fund Revenue	5,292.30	199,180.88	296,475.00	(97,294.12)	67.18%
Total Extension Education Fund Revenue	255,218.57	397,404.98	456,443.00	(59,038.02)	87.07%
EXTENSION EDUCATION FUND EXPENSE					
Salary & Wage	6,686.60	56,296.05	117,450.00	61,153.95	47.93%
Benefits	1,304.20	10,671.53	23,872.00	13,200.47	44.70%
Shared Support Services		5,998.50	11,997.00	5,998.50	50.00%
Travel	445.55	1,816.75	7,800.00	5,983.25	23.29%
Professional Development & Training	395.00	845.00	1,500.00	655.00	56.33%
Professional Contracted Services		9,465.04	13,000.00	3,534.96	72.81%
Facility	539.76	2,950.82	11,500.00	8,549.18	25.66%
Telecommunications	157.54	1,595.67	2,800.00	1,204.33	56.99%
Postage	129.00	1,063.86	3,000.00	1,936.14	35.46%
Supplies	66.61	819.27	5,000.00	4,180.73	16.39%
Marketing	68.00	1,842.66	3,000.00	1,157.34	61.42%
Employment Advertising/Legal Notices		651.72	1,750.00	1,098.28	37.24%
Background Screening		468.13	500.00	31.87	93.63%
Meeting		189.35	500.00	310.65	37.87%
Equipment	11,235.66	16,453.21	20,000.00	3,546.79	82.27%
Insurance/Bonds		4,669.08	5,000.00	330.92	93.38%
Bank Charges, Fees, & Interest	39.00	67.97	225.00	157.03	30.21%
Membership, Dues & Subscriptions	385.00	1,022.50	2,250.00	1,227.50	45.44%
Non-Fee Project Activities	112.56	603.43	5,500.00	4,896.57	10.97%
Resale		4,531.84	3,000.00	(1,531.84)	151.06%
Tax & Other Subtotal	21,564.48	122,022.38	239,644.00	117,621.62	50.92%
Program Fee	2,125.42	43,853.93	80,500.00	36,646.07	54.48%
Grants & Contracts			2,500.00	2,500.00	0.00%
Total Extension Education Fund Expense	23,689.90	165,876.31	322,644.00	156,767.69	51.41%
Extension Education Fund - Available	231,528.67	231,528.67	133,799.00	97,729.67	173.04%



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Revenue and Expense Summary Report

Ext. Ed. Fund Available - Tax Sub-Fun	117,550.75	117,550.75	148,299.00	(30,748.25)	79.27%
Ext. Ed. Fund Available - Program Fee	104,271.64	104,271.64	(14,500.00)	118,771.64	(719.11%)
Ext. Ed. Fund Available - Grant Sub-Fu	9,706.28	9,706.28		9,706.28	0.00%
Unemployment Revenue					
OPERATING FUND SUMMARY					
Total Operating Fund Beginning Balan	249,926.27	198,224.10	159,968.00	38,256.10	123.91%
Total Operating Fund Revenue	5,292.30	199,180.88	296,475.00	(97,294.12)	67.18%
Total Operating Fund Expense	23,689.90	165,876.31	322,644.00	156,767.69	51.41%
Operating Fund - Available Resources	231,528.67	231,528.67	133,799.00	97,729.67	173.04%

Revenue and Expense Summary Report

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Ext. Ed. Fund Beg. Bal. - Program Fee	102,716.56	91,488.25		91,488.25	0.00%
Ext. Ed. Fund Beg. Bal. - Grant Sub-Fund	9,706.28	9,706.28		9,706.28	0.00%
EXTENSION EDUCATION FUND REVENUE					
Property Tax & Other Taxes	1,387.41	138,103.00	223,700.00	(85,597.00)	61.74%
Interest		395.01	200.00	195.01	197.51%
Resale of Materials & Goods	185.00	609.00	950.00	(341.00)	64.11%
Other	39.39	3,436.55	3,125.00	311.55	109.97%
Tax & Other Subtotal	1,611.80	142,543.56	227,975.00	(85,431.44)	62.53%
Program Fee	3,680.50	56,637.32	66,000.00	(9,362.68)	85.81%
Grants & Contracts			2,500.00	(2,500.00)	0.00%
Total Extension Education Fund Revenue	5,292.30	199,180.88	296,475.00	(97,294.12)	67.18%
Total Extension Education Fund Revenue	255,218.57	397,404.98	456,443.00	(59,038.02)	87.07%
EXTENSION EDUCATION FUND EXPENSE					
Salary & Wage	6,686.60	56,296.05	117,450.00	61,153.95	47.93%
Benefits	1,304.20	10,671.53	23,872.00	13,200.47	44.70%
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Travel	445.55	1,816.75	7,800.00	5,983.25	23.29%
Professional Development & Training	395.00	845.00	1,500.00	655.00	56.33%
Professional Contracted Services		9,465.04	13,000.00	3,534.96	72.81%
Facility	539.76	2,950.82	11,500.00	8,549.18	25.66%
Telecommunications	157.54	1,595.67	2,800.00	1,204.33	56.99%
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Supplies	66.61	819.27	5,000.00	4,180.73	16.39%
Marketing	68.00	1,842.66	3,000.00	1,157.34	61.42%
Employment Advertising/Legal Notices		651.72	1,750.00	1,098.28	37.24%
Background Screening		468.13	500.00	31.87	93.63%
Meeting		189.35	500.00	310.65	37.87%
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Bank Charges, Fees, & Interest	39.00	67.97	225.00	157.03	30.21%
Membership, Dues & Subscriptions	385.00	1,022.50	2,250.00	1,227.50	45.44%
Non-Fee Project Activities	112.56	603.43	5,500.00	4,896.57	10.97%
Resale		4,531.84	3,000.00	(1,531.84)	151.06%
Tax & Other Subtotal	21,564.48	122,022.38	239,644.00	117,621.62	50.92%
Program Fee	2,125.42	43,853.93	80,500.00	36,646.07	54.48%
Grants & Contracts			2,500.00	2,500.00	0.00%
Total Extension Education Fund Expense	23,689.90	165,876.31	322,644.00	156,767.69	51.41%
Extension Education Fund - Available	231,528.67	231,528.67	133,799.00	97,729.67	173.04%

The beginning balance is the amount carried over from one year to the next. This amount is needed to carry the Extension District between tax appropriations.

Approximately 39% of the Extension District's tax receipts come in October and 38% in April, with the rest coming throughout the year.



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Revenue and Expense Summary Report

County Agricultural Extension District Revenue & Expense Summary For the Eight Months Ending Friday, February 28, 2025					
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Ext. Ed. Fund Beg. Bal. - Tax Sub-Fund	137,503.43	97,029.57	159,968.00	(62,938.43)	60.66%
Ext. Ed. Fund Beg. Bal. - Program Fee	102,716.56	91,488.25		91,488.25	0.00%
Ext. Ed. Fund Beg. Bal. - Grant Sub-Fund	9,706.28	9,706.28		9,706.28	0.00%
EXTENSION EDUCATION FUND REVENUE					
Property Tax & Other Taxes	1,387.41	138,103.00	223,700.00	(85,597.00)	61.74%
Interest		395.01	200.00	195.01	197.51%
Resale of Materials & Goods	185.00	609.00	950.00	(341.00)	64.11%
Other	39.39	3,436.55	3,125.00	311.55	109.97%
Tax & Other Subtotal	1,611.80	142,543.56	227,975.00	(85,431.44)	62.53%
Program Fee	3,680.50	56,637.32	66,000.00	(9,362.68)	85.81%
Grants & Contracts			2,500.00	(2,500.00)	0.00%
Total Extension Education Fund Revenue	5,292.30	199,180.88	296,475.00	(97,294.12)	67.18%
Total Extension Education Fund Resources	255,218.57	397,404.98	456,443.00	(59,038.02)	87.07%
EXTENSION EDUCATION FUND EXPENSE					
Salary & Wage	6,686.60	56,296.05	117,450.00	61,153.95	47.93%
Benefits	1,304.20	10,671.53	23,872.00	13,200.47	44.70%
Shared Support Services		5,998.50	11,997.00	5,998.50	50.00%
Travel	445.55	1,816.75	7,800.00	5,983.25	23.29%
Professional Development & Training	395.00	845.00	1,500.00	655.00	56.33%
Professional Contracted Services		9,465.04	13,000.00	3,534.96	72.81%
Facility	539.76	2,950.82	11,500.00	8,549.18	25.66%
Telecommunications	157.54	1,595.67	2,800.00	1,204.33	56.99%
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Supplies	66.61	819.27	5,000.00	4,180.73	16.39%
Marketing	68.00	1,842.66	3,000.00	1,157.34	61.42%
Employment Advertising/Legal Notices		651.72	1,750.00	1,098.28	37.24%
Background Screening		468.13	500.00	31.87	93.63%
Meeting		189.35	500.00	310.65	37.87%
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Non-Fee Project Activities	112.56	603.43	5,500.00	4,896.57	10.97%
Resale		4,531.84	3,000.00	(1,531.84)	151.06%
Tax & Other Subtotal	21,564.48	122,022.38	239,644.00	117,621.62	50.92%
Program Fee	2,125.42	43,853.93	80,500.00	36,646.07	54.48%
Grants & Contracts			2,500.00	2,500.00	0.00%
Total Extension Education Fund Expenses	23,689.90	165,876.31	322,644.00	156,767.69	51.41%



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Revenue and Expense Summary Report

	County Agricultural Extension District Revenue & Expense Summary For the Eight Months Ending Friday, February 28, 2025					1 of 1
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Ext. Ed. Fund Beg. Bal. - Tax Sub-Fund	137,503.43	97,029.57	159,968.00	(62,938.43)	60.66%	
Ext. Ed. Fund Beg. Bal. - Program Fee	102,716.56	91,488.25		91,488.25	0.00%	
Ext. Ed. Fund Beg. Bal. - Grant Sub-Fund	9,706.28	9,706.28		9,706.28	0.00%	
EXTENSION EDUCATION FUND REVENUE						
Property Tax & Other Taxes	1,387.41	138,103.00	223,700.00	(85,597.00)	61.74%	
Interest		395.01	200.00	195.01	197.51%	
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Tax & Other Subtotal	1,611.80	142,543.56	227,975.00	(85,431.44)	62.53%	
Program Fee	3,680.50	56,637.32	66,000.00	(9,362.68)	85.81%	
Grants & Contracts			2,500.00	(2,500.00)	0.00%	
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EXTENSION EDUCATION FUND EXPENSE						
Salary & Wage	6,686.60	56,296.05	117,450.00	61,153.95	47.93%	
Benefits	1,304.20	10,671.53	23,872.00	13,200.47	44.70%	
Shared Support Services		5,998.50	11,997.00	5,998.50	50.00%	
Travel	445.55	1,816.75	7,800.00	5,983.25	23.29%	
Professional Development & Training	395.00	845.00	1,500.00	655.00	56.33%	
Professional Contracted Services		9,465.04	13,000.00	3,534.96	72.81%	
Facility	539.76	2,950.82	11,500.00	8,549.18	25.66%	
Telecommunications	157.54	1,595.67	2,800.00	1,204.33	56.99%	
Postage	129.00	1,063.86	3,000.00	1,936.14	35.46%	
Supplies	66.61	819.27	5,000.00	4,180.73	16.39%	
Marketing	68.00	1,842.66	3,000.00	1,157.34	61.42%	
Employment Advertising/Legal Notices		651.72	1,750.00	1,098.28	37.24%	
Background Screening		468.13	500.00	31.87	93.63%	
Meeting		189.35	500.00	310.65	37.87%	
Equipment	11,235.66	16,453.21	20,000.00	3,546.79	82.27%	
Insurance/Bonds		4,669.08	5,000.00	330.92	93.38%	
Bank Charges, Fees, & Interest	39.00	67.97	225.00	157.03	30.21%	
Membership, Dues & Subscriptions	385.00	1,022.50	2,250.00	1,227.50	45.44%	
Non-Fee Project Activities	112.56	603.43	5,500.00	4,896.57	10.97%	
Resale		4,531.84	3,000.00	(1,531.84)	151.06%	
Tax & Other Subtotal	21,564.48	122,022.38	239,644.00	117,621.62	50.92%	
Program Fee	2,125.42	43,853.93	80,500.00	36,646.07	54.48%	
Grants & Contracts			2,500.00	2,500.00	0.00%	
Total Extension Education Fund Expenses	23,689.90	165,876.31	322,644.00	156,767.69	51.41%	
Extension Education Fund - Available	231,528.67	231,528.67	133,799.00	97,729.67	173.04%	



VIRTUAL CONFERENCE
APRIL 10, 2025 | APRIL 15, 2025

Revenue and Expense Summary Report

County Agricultural Extension District Revenue & Expense Summary For the Eight Months Ending Friday, February 28, 2025					
	Current 2/1/2025 to 2/28/2025	YTD 7/1/2024 to 2/28/2025			
		Actual YTD	Budget Full Year	Variance YTD	Variance %
Extension Education Fund Beginning Balance	\$249,926.27	\$198,224.10	\$159,968.00	\$38,256.10	123.91%
Ext. Ed. Fund Beg. Bal. - Tax Sub-Fund	137,503.43	97,029.57	159,968.00	(62,938.43)	60.66%
Ext. Ed. Fund Beg. Bal. - Program Fee	102,716.56	91,488.25		91,488.25	0.00%
Ext. Ed. Fund Beg. Bal. - Grant Sub-Fund	9,706.28	9,706.28		9,706.28	0.00%
EXTENSION EDUCATION FUND REVENUE					
Property Tax & Other Taxes	1,387.41	138,103.00	223,700.00	(85,597.00)	61.74%
Interest		395.01	200.00	195.01	197.51%
Resale of Materials & Goods	185.00	609.00	950.00	(341.00)	64.11%
Other	39.39	3,436.55	3,125.00	311.55	109.97%
Tax & Other Subtotal	1,611.80	142,543.56	227,975.00	(85,431.44)	62.53%
Program Fee	3,680.50	56,637.32	66,000.00	(9,362.68)	85.81%
Grants & Contracts			2,500.00	(2,500.00)	0.00%
Total Extension Education Fund Revenue	5,292.30	199,180.88	296,475.00	(97,294.12)	67.18%
Total Extension Education Fund Revenue	255,218.57	397,404.98	456,443.00	(59,038.02)	87.07%
EXTENSION EDUCATION FUND EXPENSE					
Salary & Wage	6,686.60	56,296.05	117,450.00	61,153.95	47.93%
Benefits	1,304.20	10,671.53	23,872.00	13,200.47	44.70%
Shared Support Services		5,998.50	11,997.00	5,998.50	50.00%
Travel	445.55	1,816.75	7,800.00	5,983.25	23.29%
Professional Development & Training	395.00	845.00	1,500.00	655.00	56.33%
Professional Contracted Services		9,465.04	13,000.00	3,534.96	72.81%
Facility	539.76	2,950.82	11,500.00	8,549.18	25.66%
Telecommunications	157.54	1,595.67	2,800.00	1,204.33	56.99%
Postage	129.00	1,063.86	3,000.00	1,936.14	35.46%
Supplies	66.61	819.27	5,000.00	4,180.73	16.39%
Marketing	68.00	1,842.66	3,000.00	1,157.34	61.42%
Employment Advertising/Legal Notices		651.72	1,750.00	1,098.28	37.24%
Background Screening		468.13	500.00	31.87	93.63%
Meeting		189.35	500.00	310.65	37.87%
Equipment	11,235.66	16,453.21	20,000.00	3,546.79	82.27%
Insurance/Bonds		4,669.08	5,000.00	330.92	93.38%
Bank Charges, Fees, & Interest	39.00	67.97	225.00	157.03	30.21%
Membership, Dues & Subscriptions	385.00	1,022.50	2,250.00	1,227.50	45.44%
Non-Fee Project Activities	112.56	603.43	5,500.00	4,896.57	10.97%
Resale		4,531.84	3,000.00	(1,531.84)	151.06%
Tax & Other Subtotal	21,564.48	122,022.38	239,644.00	117,621.62	50.92%
Program Fee	2,125.42	43,853.93	80,500.00	36,646.07	54.48%
Grants & Contracts			2,500.00	2,500.00	0.00%
Total Extension Education Fund Expense	23,689.90	165,876.31	322,644.00	156,767.69	51.41%
Extension Education Fund - Available	231,528.67	231,528.67	133,799.00	97,729.67	173.04%



VIRTUAL CONFERENCE
APRIL 10, 2025 | APRIL 15, 2025

Revenue and Expense Summary Report

County Agricultural Extension District Revenue & Expense Summary For the Eight Months Ending Friday, February 28, 2025					
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		Actual YTD	Budget Full Year	Variance YTD	Variance %
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Interest		395.01	200.00	195.01	197.51%
Resale of Materials & Goods	185.00	609.00	950.00	(341.00)	64.11%
Other	39.39	3,436.55	3,125.00	311.55	109.97%
Tax & Other Subtotal	1,611.80	142,543.56	227,975.00	(85,431.44)	62.53%
Program Fee	3,680.50	56,637.32	66,000.00	(9,362.68)	85.81%
Grants & Contracts			2,500.00	(2,500.00)	0.00%
Total Extension Education Fund Revenue	5,292.30	199,180.88	296,475.00	(97,294.12)	67.18%
Total Extension Education Fund Revenue	255,218.57	397,404.98	456,443.00	(59,038.02)	87.07%
EXTENSION EDUCATION FUND EXPENSE					
Salary & Wage	6,686.60	56,296.05	117,450.00	61,153.95	47.93%
Benefits	1,304.20	10,671.53	23,872.00	13,200.47	44.70%
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Non-Fee Project Activities	112.56	603.43	5,500.00	4,896.57	10.97%
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Extension Education Fund - Available	231,528.67	231,528.67	133,799.00	97,729.67	173.04%

Revenue and Expense Summary Report

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VIRTUAL CONFERENCE
APRIL 10, 2025 | APRIL 15, 2025

Revenue and Expense Summary Report

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These three lines show the total tax, program fee, and grants and contract income.

These three lines show the total tax, program fee, and grants and contracts expense.



VIRTUAL CONFERENCE
APRIL 10, 2025 | APRIL 15, 2025

Revenue and Expense Summary Report

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Why is it important to look at this date and percentage? Type your response in the chat box.

Because this tells you where you are with your budget. This county is 67% (8/12) of the way through the fiscal year and has only spent 51.4% of the budget.



VIRTUAL CONFERENCE
APRIL 10, 2025 | APRIL 15, 2025

Voucher Report

Voucher Report							
XXXXXXX County							
Bank Transactions from 1/1/2025 to 1/31/2025							
CD2				CD 64225 - Spillville State Bank			
Trans. Type	Check #	Void	Transaction Date	Vendor	Description	Multi	Total Amount
Interest Income	INT000008896		1/11/2025	Reconciliation Adjustment	1-25 Interest		\$20.78
					Bank Total for Interest Income: (items: 1)		\$20.78
					Net Activity for CD2: (items: 1)		\$20.78
CD3				CD 64224 - Spillville State Bank			
Trans. Type	Check #	Void	Transaction Date	Vendor	Description	Multi	Total Amount
Interest Income	INT000008897		1/11/2025	Reconciliation Adjustment	1-25 Interest		\$30.30
					Bank Total for Interest Income: (items: 1)		\$30.30
					Net Activity for CD3: (items: 1)		\$30.30
CKG				Operating Checking - CSB			
Trans. Type	Check #	Void	Transaction Date	Vendor	Description	Multi	Total Amount
Check	DD0000000000		1/7/2025	Sample, Dorah	Net Wages		(\$282.29)
	00000609						
	DD0000000000		1/7/2025	Ground, Jordan	Net Wages		(\$1,377.50)
	00000610						
	DD0000000000		1/7/2025	Wonder, Know	Net Wages		(\$78.88)
	00000611						
	DD0000000000		1/7/2025	Syle, Good	Net Wages		(\$225.70)
	00000612						
	DD0000000000		1/7/2025	Valentine, Leanne	Net Wages		(\$106.66)
	00000613						
	125EFTPS		1/22/2025	US Dept Treasury	1-25 Federal Withholding		(\$1,299.57)
	125IPERS		1/22/2025	Iowa Public Employee Retirement Sys	1-25 IPERS		(\$938.09)
				Sample, Dorah	Net Wages		(\$78.91)
	DD0000000000		1/22/2025				
	00000614						
	DD0000000000		1/22/2025	Ground, Jordan	Net Wages		(\$1,390.19)
	00000615						
	DD0000000000		1/22/2025	Wonder, Know	Net Wages		(\$57.18)
	00000616						
	DD0000000000		1/22/2025	Style, Good	Net Wages		(\$1,121.56)
	00000617						
	00022781		1/23/2025	Alliant Energy	Utilities - Gas		(\$177.68)
	00022782		1/23/2025	Safety Construction	Salt & Sand 12/11, 12/14		(\$75.00)
	00022783		1/23/2025	Bomgaars	Valve, Float for Toilet		(\$15.99)
	00022784		1/23/2025	Victor Cyclone	4H Banners		(\$58.85)
	00022785		1/23/2025	Spring Clothing Co.	Tshirts		(\$985.00)
	00022786		1/23/2025	City of Sillville	Utilities - Water & Sewer		(\$21.15)
	00022787		1/23/2025	Two Rings Telephone Cooperative	Basic Telecom Service	M	(\$203.91)
	00022788		1/23/2025	Farm Bureau Mutual Insurance	Insurance		(\$150.00)
	00022789		1/23/2025	First National Bank of Omaha	59GRI 00000000000005970	M	(\$983.41)
	00022790		1/23/2025	Hy-Vee, Inc.	Community Service		(\$426.34)
	00022791		1/23/2025	Iowa State University	4H Enrollment Billing	M	(\$3,206.58)
	00022792		1/23/2025	MidAmerican Energy	Utilities - Electric		(\$61.57)
	00022793		1/23/2025	National 4-H Council-Supply Service	Marketing - 4H		(\$132.00)
	00022794		1/23/2025	Sanitary Services	Utilities		(\$41.30)
	00022795		1/23/2025	Fred Smith	Community Service Project		(\$262.35)
	00022796		1/23/2025	Spillville Bakery	NW Area Mig		(\$122.50)
					Bank Total for Check: (items: 27)		(\$13,880.16)



VIRTUAL CONFERENCE
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Voucher Report (Deposits and Transfers)

Deposit	DEP000289	1/22/2025		R8375-8395	\$5,753.39		
				Bank Total for Deposit: (items: 1)	\$5,753.39		
Transfer	XFR000008895	1/8/2025	Transfer From SAV	1.8.25 Transfer	\$3,000.00		
	XFR000008898	1/20/2025	Transfer From SAV	1.20.25 Transfer	\$5,500.00		
	XFR000008918	1/23/2025	Transfer From SAV	1.23.25 Transfer	\$1,500.00		
				Bank Total for Transfer: (items: 3)	\$10,000.00		
				Net Activity for CKG: (items: 31)	\$1,873.23		
SAV							
Operating Savings - CSB							
Trans. Type	Check #	Void	Transaction Date	Vendor	Description	Multi	Total Amount
Deposit	DEP000147		1/15/2025		125Tax		\$2,820.94
					Bank Total for Deposit: (items: 1)		\$2,820.94
Transfer	XFR000008895		1/8/2025	Transfer To CKG	1.8.25 Transfer		(\$3,000.00)
	XFR000008898		1/20/2025	Transfer To CKG	1.20.25 Transfer		(\$5,500.00)
	XFR000008918		1/23/2025	Transfer To CKG	1.23.25 Transfer		(\$1,500.00)
					Bank Total for Transfer: (items: 3)		(\$10,000.00)
					Net Activity for SAV: (items: 4)		(\$7,179.06)

Voucher Report

Voucher Report							
XXXXXXX County							
Bank Transactions from 1/1/2025 to 1/31/2025							
CD2							
CD 64225 - Spillville State Bank							
Trans.	Check #	Void	Transaction Date	Vendor	Description	Multi	Total Amount
Trans.	INT000008896		1/11/2025	Reconciliation Adjustment	1-25 Interest		\$20.78
Interest							
Income							
					Bank Total for Interest Income:		\$20.78
					(items: 1)		
					Net Activity for CD2: (items: 1)		\$20.78
CD3							
CD 64224 - Spillville State Bank							
Trans.	Check #	Void	Transaction Date	Vendor	Description	Multi	Total Amount
Trans.	INT000008897		1/11/2025	Reconciliation Adjustment	1-25 Interest		\$30.30
Interest							
Income							
					Bank Total for Interest Income:		\$30.30
					(items: 1)		
					Net Activity for CD3: (items: 1)		\$30.30
CKG							
Operating Checking - CSB							
Trans.	Check #	Void	Transaction Date	Vendor	Description	Multi	Total Amount
Trans.	DD0000000000		1/7/2025	Sample, Dorah	Net Wages		(\$282.29)
Check	00000609		1/7/2025	Ground, Jordan	Net Wages		(\$1,377.50)
	DD0000000000		1/7/2025	Wonder, Know	Net Wages		(\$78.88)
	00000610		1/7/2025	Syle, Good	Net Wages		(\$225.70)
	DD0000000000		1/7/2025	Valentine, Leanne	Net Wages		(\$108.00)
	00000611		1/7/2025				
	DD0000000000		1/22/2025	US Dept Treasury	1-25 Federal Withholding		(\$1,299.57)
	00000612		1/22/2025	Iowa Public Employee Retirement Sys	1-25 IPERS		(\$938.09)
	DD0000000000		1/22/2025	Sample, Dorah	Net Wages		(\$78.91)
	00000613		1/22/2025	Ground, Jordan	Net Wages		(\$1,390.19)
	125EFTPS		1/22/2025	Wonder, Know	Net Wages		(\$57.18)
	125IPERS		1/22/2025	Style, Good	Net Wages		(\$1,121.56)
	DD0000000000		1/23/2025	Alliant Energy	Utilities - Gas		(\$177.68)
	00000614		1/23/2025	Safety Construction	Salt & Sand 12/11, 12/14		(\$75.00)
	DD0000000000		1/23/2025	Bomgaars	Valve, Float for Toilet		(\$15.99)
	00000615		1/23/2025	Victor Cyclone	4H Banners		(\$58.85)
	DD0000000000		1/23/2025	Spring Clothing Co.	Tshirts		(\$985.00)
	00000616		1/23/2025	City of Silville	Utilities - Water & Sewer		(\$21.15)
	DD0000000000		1/23/2025	Two Rings Telephone Cooperative	Basic Telecom Service	M	(\$203.91)
	00000617		1/23/2025	Farm Bureau Mutual Insurance	Insurance		(\$150.00)
	00022781		1/23/2025	First National Bank of Omaha	59GRI 00000000000005970	M	(\$983.41)
	00022782		1/23/2025	Hy-Vee, Inc.	Community Service		(\$426.34)
	00022783		1/23/2025	Iowa State University	4H Enrollment Billing	M	(\$3,200.50)
	00022784		1/23/2025	MidAmerican Energy	Utilities - Electric		(\$61.57)
	00022785		1/23/2025	National 4-H Council-Supply Service	Marketing - 4H		(\$132.00)
	00022786		1/23/2025	Sanitary Services	Utilities		(\$41.30)
	00022787		1/23/2025	Fred Smith	Community Service Project		(\$262.35)
	00022788		1/23/2025	Spillville Bakery	NW Area Mig		(\$122.50)
	00022789						
	00022790						
	00022791						
	00022792						
	00022793						
	00022794						
	00022795						
	00022796						
					Bank Total for Check: (items: 27)		(\$13,880.16)

Time frame of voucher report.

Interest on the two CD's.

Date check was posted.

Vendor name.

Purpose of the expense or memo line.

Amount of expense.

Voided checks should also be noted on the voucher report with a "V".

Multiple expense items on one invoice.

What does the M signify for these checks? Write your answer in the chat box.

Employee Direct Deposits

Electronic Fund Transfers for payroll taxes and IPERS

Written checks

What should you look for when looking at the checks? Write your answer in the chat box?

Treasurer's Report and Voucher Report Approval

Allowable spending through June 30, 2025: _____

Amount spent to date (since July 1, 2024): \$ _____ % YTD: _____

Operating Checks: # _____ through # _____

Direct Deposits: # _____ through # _____

Electronic Funds Transfers: _____ Bank Charges: _____

Transfer from savings to checking _____

Motion by _____ Seconded by _____



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Questions?
Thank you!

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Terry Janssen

Region 7, Regional Extension Director

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