

Jones County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended: June 30, 2017

11/3/2017

Budget Accounting Basis:	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	Budgeted Totals (G)	
CASH								
REVENUES & OTHER FINANCING SOURCES								
Taxes Levied on Property	1 5,397,549	2,281,265		392,482		8,071,296	8,072,841	1
Less: Uncollected Delinquent Taxes - Levy Year	2 728	341		51		1,120	800	2
Less: Credits to Taxpayers	3 375,462	140,330		27,930		543,722	543,722	3
Net Current Property Taxes	4 5,021,359	2,140,594		364,501		7,526,454	7,528,319	4
Delinquent Property Tax Revenue	5 489	218		35		742	970	5
Penalties, Interest & Costs on Taxes	6 40,316					40,316	42,900	6
Other County Taxes/TIF Tax Revenues	7 115,828	858,343		8,149		982,320	1,022,594	7
Intergovernmental	8 2,249,928	4,293,575		33,121		6,576,624	6,632,778	8
Licenses & Permits	9 45,825	5,204				51,029	64,778	9
Charges for Service	10 614,026	24,489				638,515	624,638	10
Use of Money & Property	11 212,447	222				212,669	199,361	11
Miscellaneous	12 314,128	132,410				446,538	411,601	12
Subtotal Revenues	13 8,614,346	7,455,055	0	405,806	0	16,475,207	16,527,939	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14		400,000			400,000	400,000	14
Operating Transfers In	15 45,377	2,255,000	172,000			2,472,377	2,515,862	15
Proceeds of Capital Asset Sales	16 1,756	2,500				4,256	8,900	16
Total Revenues & Other Sources	17 8,661,479	9,712,555	572,000	405,806	0	19,351,840	19,452,701	17
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	18 2,683,121	6,568				2,689,689	2,695,995	18
Physical Health Social Services	19 718,514					718,514	765,696	19
Mental Health, ID & DD	20 330,891	829,018				1,159,909	1,269,627	20
County Environment and Education	21 777,930	199,951				977,881	1,093,978	21
Roads & Transportation	22 461,628	6,348,537				6,810,165	6,811,508	22
Government Services to Residents	23 665,223	9,673				674,896	691,493	23
Administration	24 1,714,323					1,714,323	1,775,466	24
Nonprogram Current	25 90,775					90,775	107,757	25
Debt Service	26			400,000		400,000	404,822	26
Capital Projects	27 2,195	259,618	207,338			469,151	746,247	27
Subtotal Expenditures	28 7,444,600	7,653,365	207,338	400,000	0	15,705,303	16,362,589	28
Other Financing Uses:								
Operating Transfers Out	29 341,756	1,844,000	286,621			2,472,377	2,515,862	29
Refunded Debt/Payments to Escrow	30					0		30
Total Expenditures & Other Uses	31 7,786,356	9,497,365	493,959	400,000	0	18,177,680	18,878,451	31
Changes in fund balances	32 875,123	215,190	78,041	5,806	0	1,174,160	574,250	32
Beginning Fund Balance - July 1, 2016	33 3,051,115	5,339,393				8,390,508	8,390,508	33
Increase (Decrease) in Reserves (GAAP Budget)	34					0		34
Fund Balance - Nonspendable	35					0		35
Fund Balance - Restricted	36 1,801,779	5,554,583	78,041	5,806		7,440,209	7,069,901	36
Fund Balance - Committed	37 204,224					204,224	194,617	37
Fund Balance - Assigned	38					0		38
Fund Balance - Unassigned	39 1,920,235	0	0	0	0	1,920,235	1,700,240	39
Total Ending Fund Balance - June 30, 2017	40 3,926,238	5,554,583	78,041	5,806	0	9,564,668	8,964,758	40

Additional details are available at: Jones County Auditor's Office, Jones County Courthouse, Anamosa IA
 Notes to the financial statement, if any: Fund balance restrictions and commitments are further detailed in the June 27, 2017 Board of Supervisors' minutes.

Telephone: 319-462-2282

Jones County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the fiscal year ended: June 30, 2017

Reporting Accounting Basis:

CASH	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	1 5,397,549	2,281,265		392,482		8,071,296
Less: Uncollected Delinquent Taxes - Levy Year	2 728	341		51		1,120
Less: Credits to Taxpayers	3 375,462	140,330		27,930		543,722
Net Current Property Taxes	4 5,021,359	2,140,594		364,501		7,526,454
Delinquent Property Tax Revenue	5 489	218		35		742
Penalties, Interest & Costs on Taxes	6 40,316					40,316
Other County Taxes/TIF Tax Revenues	7 115,828	858,343		8,149		982,320
Intergovernmental	8 2,249,928	4,293,575		33,121		6,576,624
Licenses & Permits	9 45,825	5,204				51,029
Charges for Service	10 614,026	24,489				638,515
Use of Money & Property	11 212,447	222				212,669
Miscellaneous	12 314,128	132,410				446,538
Subtotal Revenues	13 8,614,346	7,455,055	0	405,806	0	16,475,207
Other Financing Sources:						
General Long-Term Debt Proceeds	14		400,000			400,000
Operating Transfers In	15 45,377	2,255,000	172,000			2,472,377
Proceeds of Capital Asset Sales	16 1,756	2,500				4,256
Total Revenues & Other Sources	17 8,661,479	9,712,555	572,000	405,806	0	19,351,840
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety and Legal Services	18 2,683,121	6,568				2,689,689
Physical Health Social Services	19 718,514					718,514
Mental Health, ID & DD	20 330,891	829,018				1,159,909
County Environment and Education	21 777,930	199,951				977,881
Roads & Transportation	22 461,628	6,348,537				6,810,165
Government Services to Residents	23 665,223	9,673				674,896
Administration	24 1,714,323					1,714,323
Nonprogram Current	25 90,775					90,775
Debt Service	26			400,000		400,000
Capital Projects	27 2,195	259,618	207,338			469,151
Subtotal Expenditures	28 7,444,600	7,653,365	207,338	400,000	0	15,705,303
Other Financing Uses:						
Operating Transfers Out	29 341,756	1,844,000	286,621			2,472,377
Refunded Debt/Payments to Escrow	30					0
Total Expenditures & Other Uses	31 7,786,356	9,497,365	493,959	400,000	0	18,177,680
Changes in fund balances	32 875,123	215,190	78,041	5,806	0	1,174,160
Beginning Fund Balance - July 1, 2016	33 3,051,115	5,339,393				8,390,508
Increase (Decrease) in Reserves	34					0
Fund Balance - Nonspendable	35					0
Fund Balance - Restricted	36 1,801,779	5,554,583	78,041	5,806		7,440,209
Fund Balance - Committed	37 204,224					204,224
Fund Balance - Assigned	38					0
Fund Balance - Unassigned	39 1,920,235					1,920,235
Total Ending Fund Balance - June 30, 2017	40 3,926,238	5,554,583	78,041	5,806	0	9,564,668

Notes to the financial statement, if any:

REVENUES DETAIL

Jones County

11/3/2017

Reporting Accounting Basis: CASH	GENERAL FUND			SPECIAL REVENUE FUNDS					All	All	All	TOTALS	
	General	General	General	County	Rural Services	Rural Services	Secondary	Other	Capital	Debt	Permanent	Actual	
	Basic (A)	Supplemental (B)	Other (C)	MHDS Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	Other (H)	Projects (I)	Service (J)	Funds (K)	2016/2017 (L)	
TAXES LEVIED ON PROPERTY	1 3,495,091	1,902,458	0	473,685	1,807,580	0		0				8,071,296	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2 471	257		64	277							1,120	2
LESS: CREDITS TO TAXPAYERS	3 243,124	132,338		32,950	107,380							543,722	3
=1000 NET CURRENT PROPERTY TAXES	*4 3,251,496	1,769,863		440,671	1,699,923							7,526,454	4
1010 DELINQ. PROPERTY TAX REVENUE	*5 317	172		42	176							742	5
11xx PENALTIES, INT. & COSTS ON TAXES	*6 40,316											40,316	6
OTHER COUNTY TAXES:													
12xx Other County Taxes	7 6,248	3,254		810	759					652		11,723	7
13xx Voter Approved Local Option Taxes	8 209				204,079		612,237					816,525	8
14xx Gambling Taxes	9											0	9
15xx TIF Tax Revenues	10											0	10
16xx Utility Tax Replacement Excise Taxes, 17xx	11 68,714	37,403		9,313	31,145					7,497		154,072	11
Subtotal (lines 7 - 11)	*12 75,171	40,657	0	10,123	235,983	0	612,237	0	0	8,149	0	982,320	12
INTERGOVERNMENTAL REVENUE:													
20xx State Shared Revenues	13 4,363						3,470,201					3,474,564	13
21xx State Replacements Against Levied Taxes	14 244,181	132,913		33,093	107,492					28,050		545,729	14
22xx Other State Tax Replacements	15 46,349	25,230		6,282	9,718					5,071		92,650	15
23xx, 24xx State/Federal Pass-Thru Revenues	16 547,730											547,730	16
25xx Contributions from Other													
Intergovernmental Units	17 302,330	22,719		173,855			72,214					571,118	17
26xx, 27xx State Grants and Entitlements	18 848,277						404,368	16,352				1,268,997	18
28xx Federal Grants and Entitlements	19 75,836											75,836	19
29xx Payments in Lieu of Taxes	20											0	20
Subtotal (lines 13 - 20)	*21 2,069,066	180,862	0	213,230	117,210	0	3,946,783	16,352	0	33,121	0	6,576,624	21
3xxx LICENSES & PERMITS	*22 45,825						5,204					51,029	22
4xxx, 5xxx CHARGES FOR SERVICE	*23 614,026			13,674	6,850		203	3,762				638,515	23
6xxx USE OF MONEY & PROPERTY	*24 188,261		24,186		1			221				212,669	24
8xxx MISCELLANEOUS	*25 259,179	4,645	50,304				115,021	17,389				446,538	25
Total Revenues*	26 6,543,657	1,996,199	74,490	677,740	2,060,143	0	4,679,448	37,724	0	405,806	0	16,475,207	26
OTHER FINANCING SOURCES:													
OPERATING TRANSFERS IN:													
9000 From General Basic	27						161,000		172,000			333,000	27
9020 From Rural Services Basic	28						1,844,000					1,844,000	28
90xx From Other Budgetary Funds	29 45,377						250,000					295,377	29
Subtotal (lines 27 - 29)	30 45,377	0	0	0	0	0	2,255,000	0	172,000	0	0	2,472,377	30
91xx PROCEEDS\GEN LONG-TERM DEBT	31								400,000			400,000	31
92xx PROCEEDS\CAPITAL ASSET SALES	32 1,756						2,500					4,256	32
Total Revenues and Other Sources	33 6,590,790	1,996,199	74,490	677,740	2,060,143	0	6,936,948	37,724	572,000	405,806	0	19,351,840	33
Beginning Fund Balance - July 1, 2016	34 1,989,082	1,019,123	42,910	1,663,962	270,985		3,305,358	99,088				8,390,508	34
TOTAL RESOURCES (lines 33 + 34)	35 8,579,872	3,015,322	117,400	2,341,702	2,331,128	0	10,242,306	136,812	572,000	405,806	0	27,742,348	35

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES
Jones County

11/3/2017

Reporting Accounting Basis:

CASH

	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2016/2017 (L)
LAW ENFORCEMENT PROGRAM										
1000 - Uniformed Patrol Services	1 524,210	155,080						6,568		685,858
1010 - Investigations	2 136,317	30,527								166,844
1020 - Unified Law Enforcement	3									0
1030 - Contract Law Enforcement	4 180,285	46,617								226,902
1040 - Law Enforcement Communications	5 276,996	104,468								381,464
1050 - Adult Correctional Services	6 422,542	129,918	3,104							555,564
1060 - Administration	7 209,253	67,416								276,669
Subtotal	8 1,749,603	534,026	3,104	0	0	0	0	6,568	0	2,293,301
LEGAL SERVICES PROGRAM										
1100 - Criminal Prosecution	9 195,373	63,112								258,485
1110 - Medical Examiner	10 44,614									44,614
1120 - Child Support Recovery	11									0
Subtotal	12 239,987	63,112	0	0	0	0	0	0	0	303,099
EMERGENCY SERVICES										
1200 - Ambulance Services	13									0
1210 - Emergency Management	14	22,121								22,121
1220 - Fire Protection & Rescue Svcs	15									0
1230 - E911 Service Board	16									0
Subtotal	17 0	22,121	0	0	0	0	0	0	0	22,121
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM										
1400 - Physical Operations	18									0
1410 - Research & Other Assistance	19	8,496								8,496
1420 - Bailiff Services	20	51,663								51,663
Subtotal	21 0	60,159	0	0	0	0	0	0	0	60,159
COURT PROCEEDINGS PROGRAM										
1500 - Juries & Witnesses	22 427									427
1510 - (Reserved)	23									
1520 - Detention Services	24									0
1530 - Court Costs	25									0
1540 - Service of Civil Papers	26									0
Subtotal	27 427	0	0	0	0	0	0	0	0	427
JUVENILE JUSTICE ADMINISTRATION PROGRAM										
1600 - Juvenile Victim Restitution	28									0
1610 - Juvenile Representation Services	29	947								947
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	9,635								9,635
Subtotal	31 0	10,582	0	0	0	0	0	0	0	10,582
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32 1,990,017	690,000	3,104	0	0	0	0	6,568	0	2,689,689

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
 Jones County

11/3/2017

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Permanent Funds (K)	Actual 2016/2017 (L)
CASH										
ENVIRONMENTAL QUALITY PROGRAM										
6000 - Natural Resources Conservation	1				2,000					2,000
6010 - Weed Eradication	2									0
6020 - Solid Waste Disposal	3				41,285					41,285
6030 - Environmental Restoration	4	3,368								3,368
Subtotal	5	3,368	0	0	43,285	0	0	0	0	46,653
CONSERVATION & RECREATION SERVICES PROGRAM										
6100 - Administration	6	101,910	29,057							130,967
6110 - Maintenance & Operations	7	340,778	32,865							373,643
6120 - Recreation & Environmental Educ.	8	124,038	24,339							148,377
Subtotal	9	566,726	86,261	0	0	0	0	0	0	652,987
ANIMAL CONTROL PROGRAM										
6200 - Animal Shelter	10	1,266	41							1,307
6210 - Animal Bounties & State	11									0
Apiarist Expenses	11									0
Subtotal	12	1,266	41	0	0	0	0	0	0	1,307
COUNTY DEVELOPMENT PROGRAM										
6300 - Land Use & Building Controls	13	12,330			39,954					52,284
6310 - Housing Rehabilitation & Develop.	14	1,555								1,555
6320 - Community Economic Development	15	56,166			17,282					73,448
Subtotal	16	70,051	0	0	57,236	0	0	0	0	127,287
EDUCATIONAL SERVICES PROGRAM										
6400 - Libraries	17				99,430					99,430
6410 - Historic Preservation	18	17,000								17,000
6420 - Fair & 4-H Clubs	19									0
6430 - Fairgrounds	20	23,661								23,661
6440 - Memorial Halls	21	9,556								9,556
6450 - Other Educational Services	22									0
Subtotal	23	50,217	0	0	99,430	0	0	0	0	149,647
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM										
6500 - Property	24									0
6510 - Buildings	25									0
6520 - Equipment	26									0
6530 - Public Facilities	27									0
Subtotal	28	0	0	0	0	0	0	0	0	0
TOTAL - COUNTY ENVIRONMENT AND EDUCATION	29	691,628	86,302	0	199,951	0	0	0	0	977,881

SERVICE AREA 7
ROADS & TRANSPORTATION
 Jones County

11/3/2017

Reporting Accounting Basis:

CASH	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2016/2017 (L)
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM										
7000 - Administration							390,165			390,165
7010 - Engineering							369,662			369,662
Subtotal	0	0	0	0	0	0	759,827	0	0	759,827
ROADWAY MAINTENANCE PROGRAM										
7100 - Bridges & Culverts							152,298			152,298
7110 - Roads							2,317,760			2,317,760
7120 - Snow & Ice Control							297,041			297,041
7130 - Traffic Controls							90,570			90,570
7140 - Road Clearing							128,569			128,569
Subtotal	0	0	0	0	0	0	2,986,238	0	0	2,986,238
GENERAL ROADWAY EXPENDITURES PROGRAM										
7200 - Equipment							1,010,694			1,010,694
7210 - Equipment Operations							1,068,644			1,068,644
7220 - Tools, Materials & Supplies							178,745			178,745
7230 - Real Estate & Buildings							344,389			344,389
Subtotal	0	0	0	0	0	0	2,602,472	0	0	2,602,472
MASS TRANSIT PROGRAM										
7300 - Air Transportation										0
7310 - Ground Transportation	396,608	65,020								461,628
Subtotal	396,608	65,020	0	0	0	0	0	0	0	461,628
TOTAL - ROADS & TRANSPORTATION	396,608	65,020	0	0	0	0	6,348,537	0	0	6,810,165

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 Jones County

11/3/2017

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Permanent Funds (K)	Actual 2016/2017 (L)
CASH										
REPRESENTATION SERVICES PROGRAM										
8000 - Elections Administration	1	193,781								193,781
8010 - Local Elections	2	8,626								8,626
8020 - Township Officials	3				5,964					5,964
Subtotal	4	0	202,407	0	5,964	0	0	0	0	208,371
STATE ADMINISTRATIVE SERVICES										
8100 - Motor Vehicle Registrations										
& Licensing	5	162,213	73,002							235,215
8101 - Driver Licenses Services	6	44,098	14,204							58,302
8110 - Recording of Public Documents	7	117,287	52,012					3,709		173,008
Subtotal	8	323,598	139,218	0	0	0	0	3,709	0	466,525
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	9	323,598	341,625	0	5,964	0	0	3,709	0	674,896

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS	
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary		Permanent	Actual	
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	Other (H)	Funds (K)	2016/2017	
CASH											
POLICY & ADMINISTRATION PROGRAM											
9000 - General County Management	1 182,245	89,658								271,903	1
9010 - Administrative Management											
Services	2 186,206	76,003								262,209	2
9020 - Treasury Management Services	3 124,726	51,046								175,772	3
9030 - Other Policy & Administration	4 72,338									72,338	4
Subtotal	5 565,515	216,707	0	0	0	0	0	0	0	782,222	5
CENTRAL SERVICES PROGRAM											
9100 - General Services	6 281,176	34,069								315,245	6
9110 - Information Tech Services	7 281,905	25,241								307,146	7
9120 - GIS Systems	8 66,492	25,104								91,596	8
Subtotal	9 629,573	84,414	0	0	0	0	0	0	0	713,987	9
RISK MANAGEMENT SERVICES PROGRAM											
9200 - Tort Liability	10	97,330								97,330	10
9210 - Safety of Workplace	11	118,715								118,715	11
9220 - Fidelity of Public Officers	12	2,069								2,069	12
9230 - Unemployment Compensation	13									0	13
Subtotal	14 0	218,114	0	0	0	0	0	0	0	218,114	14
TOTAL - ADMINISTRATION	15 1,195,088	519,235	0	0	0	0	0	0	0	1,714,323	15

SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
Jones County

11/3/2017

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects (I)	All Debt Service (J)	All Permanent Funds (K)	TOTALS	
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)				Actual	2016/2017 (L)
												2016/2017	
CASH													
NONPROGRAM CURRENT EXPENDITURES													
0010 - County Farm Operations	1 3,564											3,564	1
0020 - Interest on Short-Term Debt	2											0	2
0030 - Other Nonprogram Current	3 79,080	8,131										87,211	3
0040 - Other County Enterprises	4											0	4
TOTAL - NONPROGRAM CURRENT	5 82,644	8,131	0	0	0	0	0	0			0	90,775	5
LONG-TERM DEBT SERVICE													
0100 - Principal	6									400,000		400,000	6
0110 - Interest and Fiscal Charges	7											0	7
TOTAL - LONG-TERM DEBT SERVICE	8 0	0	0	0	0	0	0	0		400,000	0	400,000	8
CAPITAL PROJECTS													
0200 - Roadway Construction	9						259,618					259,618	9
0210 - Conservation Land Acquisition & Dev.	10 2,195											2,195	10
0220 - Other Capital Projects	11								207,338			207,338	11
TOTAL - CAPITAL PROJECTS	12 2,195	0	0	0	0	0	259,618	0	207,338		0	469,151	12
EXPENDITURES SUMMARY													
- Total Public Safety and Legal Services	13 1,990,017	690,000	3,104	0	0	0	0	6,568			0	2,689,689	13
- Total Physical Health and Social Services	14 633,932	84,582	0	0	0	0	0	0			0	718,514	14
- Total Mental Health, ID & DD	15 268,474	62,417	0	829,018	0	0	0	0			0	1,159,909	15
- Total County Environment and Education	16 691,628	86,302	0	0	199,951	0	0	0			0	977,881	16
- Total Roads & Transportation	17 396,608	65,020	0	0	0	0	6,348,537	0			0	6,810,165	17
- Total Government Services to Residents	18 323,598	341,625	0	0	5,964	0	0	3,709			0	674,896	18
- Total Administration	19 1,195,088	519,235	0	0	0	0	0	0			0	1,714,323	19
- Total Nonprogram Current	20 82,644	8,131	0	0	0	0	0	0			0	90,775	20
- Total Long-Term Debt Service	21 0	0	0	0	0	0	0	0		400,000	0	400,000	21
- Total Capital Projects	22 2,195	0	0	0	0	0	259,618	0	207,338		0	469,151	22
TOTAL - ALL EXPENDITURES (lines13-22)	23 5,584,184	1,857,312	3,104	829,018	205,915	0	6,608,155	10,277	207,338	400,000	0	15,705,303	23
OTHER BUDGETARY FINANCING USES													
OPERATING TRANSFERS OUT													
- To General Supplemental	24											0	24
- To Rural Services Supplemental	25											0	25
- To Secondary Roads	26 161,000				1,844,000				250,000			2,255,000	26
- To Other Budgetary Funds	27 172,000		8,756						36,621			217,377	27
TOTAL OPERATING TRANSFERS OUT	28 333,000	0	8,756	0	1,844,000	0	0	0	286,621	0	0	2,472,377	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0	29
Increase (Decrease) In Reserves	30											0	30
Fund Balance - Nonspendable	31											0	31
Fund Balance - Restricted	32 574,300	1,138,010	89,469	1,512,684	281,213		3,634,151	126,535	78,041	5,806		7,440,209	32
Fund Balance - Committed	33 184,224	20,000										204,224	33
Fund Balance - Assigned	34											0	34
Fund Balance - Unassigned	35 1,904,164	0	16,071	0	0	0	0	0	0	0	0	1,920,235	35
Total Ending Fund Balance - June 30, 2017	36 2,662,688	1,158,010	105,540	1,512,684	281,213	0	3,634,151	126,535	78,041	5,806	0	9,564,668	36
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	37 8,579,872	3,015,322	117,400	2,341,702	2,331,128	0	10,242,306	136,812	572,000	405,806	0	27,742,348	37