

Jones County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended: June 30, 2018

11/19/2018

Budget Accounting Basis:

CASH

REVENUES & OTHER FINANCING SOURCES

	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	Budgeted Totals (G)	
Taxes Levied on Property	5,984,939	1,868,763		376,080		8,229,782	8,230,269	1
Less: Uncollected Delinquent Taxes - Levy Year	572	182		34		788	1,000	2
Less: Credits to Taxpayers	408,490	107,614		26,232		542,336	541,861	3
Net Current Property Taxes	5,575,877	1,760,967		349,814		7,686,658	7,687,408	4
Delinquent Property Tax Revenue	499	200		30		729	760	5
Penalties, Interest & Costs on Taxes	43,427					43,427	42,400	6
Other County Taxes/TIF Tax Revenues	122,626	936,146		7,468		1,066,240	1,032,405	7
Intergovernmental	1,605,698	4,530,618	230,309	30,905		6,397,530	6,455,524	8
Licenses & Permits	48,980	6,865				55,845	62,386	9
Charges for Service	670,860	15,505				686,365	625,401	10
Use of Money & Property	264,212	405				264,617	241,178	11
Miscellaneous	595,183	427,142	360			1,022,685	631,444	12
Subtotal Revenues	8,927,362	7,677,848	230,669	388,217	0	17,224,096	16,778,906	13
Other Financing Sources:								
General Long-Term Debt Proceeds			383,021			383,021	383,021	14
Operating Transfers In	1,952	2,261,000	11,002			2,273,954	2,268,834	15
Proceeds of Capital Asset Sales	3,210	63,198				66,408	35,000	16
Total Revenues & Other Sources	8,932,524	10,002,046	624,692	388,217	0	19,947,479	19,465,761	17

EXPENDITURES & OTHER FINANCING USES

Operating:								
Public Safety and Legal Services	2,882,399	11,288				2,893,687	2,945,047	18
Physical Health Social Services	717,565					717,565	754,081	19
Mental Health, ID & DD	73,422	728,401				801,823	995,199	20
County Environment and Education	762,480	202,660				965,140	1,068,595	21
Roads & Transportation	476,584	6,210,099				6,686,683	6,889,711	22
Government Services to Residents	705,871	8,516				714,387	734,938	23
Administration	1,805,839					1,805,839	1,892,239	24
Nonprogram Current	83,960					83,960	397,515	25
Debt Service				383,021		383,021	386,021	26
Capital Projects	507,470	896,126	470,563			1,874,159	2,179,605	27
Subtotal Expenditures	8,015,590	8,057,090	470,563	383,021	0	16,926,264	18,242,951	28
Other Financing Uses:								
Operating Transfers Out	167,952	1,920,000	175,000	11,002		2,273,954	2,268,834	29
Refunded Debt/Payments to Escrow						0		30
Total Expenditures & Other Uses	8,183,542	9,977,090	645,563	394,023	0	19,200,218	20,511,785	31

Changes in fund balances	748,982	24,956	-20,871	-5,806	0	747,261	-1,046,024	32
Beginning Fund Balance - July 1, 2017	3,926,238	5,554,583	78,041	5,806		9,564,668	9,564,668	33
Increase (Decrease) in Reserves (GAAP Budget)						0		34
Fund Balance - Nonspendable						0		35
Fund Balance - Restricted	2,136,251	5,579,539	57,170			7,772,960	6,321,886	36
Fund Balance - Committed	241,624					241,624	250,121	37
Fund Balance - Assigned						0		38
Fund Balance - Unassigned	2,297,345	0	0	0	0	2,297,345	1,946,637	39
Total Ending Fund Balance - June 30, 2018	4,675,220	5,579,539	57,170	0	0	10,311,929	8,518,644	40

Additional details are available at: Jones County Auditors Office, Jones County Courthouse, Anamosa IA
 Notes to the financial statement, if any: Fund balance restrictions and commitments are further detailed in the June 26, 2018 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, 2018

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 5,984,939	1,868,763		376,080		8,229,782
Less: Uncollected Delinquent Taxes - Levy Year	2 572	182		34		788
Less: Credits to Taxpayers	3 408,490	107,614		26,232		542,336
Net Current Property Taxes	4 5,575,877	1,760,967		349,814		7,686,658
Delinquent Property Tax Revenue	5 499	200		30		729
Penalties, Interest & Costs on Taxes	6 43,427					43,427
Other County Taxes/TIF Tax Revenues	7 122,626	936,146		7,468		1,066,240
Intergovernmental	8 1,605,698	4,530,618	230,309	30,905		6,397,530
Licenses & Permits	9 48,980	6,865				55,845
Charges for Service	10 670,860	15,505				686,365
Use of Money & Property	11 264,212	405				264,617
Miscellaneous	12 595,183	427,142	360			1,022,685
Subtotal Revenues	13 8,927,362	7,677,848	230,669	388,217	0	17,224,096
Other Financing Sources:						
General Long-Term Debt Proceeds	14		383,021			383,021
Operating Transfers In	15 1,952	2,261,000	11,002			2,273,954
Proceeds of Capital Asset Sales	16 3,210	63,198				66,408
Total Revenues & Other Sources	17 8,932,524	10,002,046	624,692	388,217	0	19,947,479
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety and Legal Services	18 2,882,399	11,288				2,893,687
Physical Health Social Services	19 717,565					717,565
Mental Health, ID & DD	20 73,422	728,401				801,823
County Environment and Education	21 762,480	202,660				965,140
Roads & Transportation	22 476,584	6,210,099				6,686,683
Government Services to Residents	23 705,871	8,516				714,387
Administration	24 1,805,839					1,805,839
Nonprogram Current	25 83,960					83,960
Debt Service	26			383,021		383,021
Capital Projects	27 507,470	896,126	470,563			1,874,159
Subtotal Expenditures	28 8,015,590	8,057,090	470,563	383,021	0	16,926,264
Other Financing Uses:						
Operating Transfers Out	29 167,952	1,920,000	175,000	11,002		2,273,954
Refunded Debt/Payments to Escrow	30					0
Total Expenditures & Other Uses	31 8,183,542	9,977,090	645,563	394,023	0	19,200,218
Changes in fund balances	32 748,982	24,956	-20,871	-5,806	0	747,261
Beginning Fund Balance - July 1, 2017	33 3,926,238	5,554,583	78,041	5,806		9,564,668
Increase (Decrease) in Reserves	34					0
Fund Balance - Nonspendable	35					0
Fund Balance - Restricted	36 2,136,251	5,579,539	57,170			7,772,960
Fund Balance - Committed	37 241,624					241,624
Fund Balance - Assigned	38					0
Fund Balance - Unassigned	39 2,297,345					2,297,345
Total Ending Fund Balance - June 30, 2018	40 4,675,220	5,579,539	57,170	0	0	10,311,929

Notes to the financial statement, if any:

REVENUES DETAIL

Jones County

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	Supplemental	Other	MHDS Fund	Basic	Supplemental	Roads	Other	Projects	Service	Funds	2017/2018	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)		
TAXES LEVIED ON PROPERTY	1 4,080,178	1,904,761	0	0	1,868,763	0		0				8,229,782	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2 390	182			182							788	2
LESS: CREDITS TO TAXPAYERS	3 278,484	130,006			107,614							542,336	3
=1000 NET CURRENT PROPERTY TAXES	*4 3,801,304	1,774,573			1,760,967							7,686,658	4
1010 DELINQ. PROPERTY TAX REVENUE	*5 340	159			200							729	5
11xx PENALTIES, INT. & COSTS ON TAXES	*6 43,427											43,427	6
OTHER COUNTY TAXES:													
12xx Other County Taxes	7 7,143	3,261			783					627		11,814	7
13xx Voter Approved Local Option Taxes	8 329				226,109		678,326					904,764	8
14xx Gambling Taxes	9											0	9
15xx TIF Tax Revenues	10											0	10
16xx Utility Tax Replacement Excise Taxes, 17xx	11 76,282	35,611			30,928					6,841		149,662	11
Subtotal (lines 7 - 11)	*12 83,754	38,872	0	0	257,820	0	678,326	0	0	7,468	0	1,066,240	12
INTERGOVERNMENTAL REVENUE:													
20xx State Shared Revenues	13 4,263						3,318,145					3,322,408	13
21xx State Replacements Against Levied Taxes	14 278,623	130,070			107,614					26,246		542,553	14
22xx Other State Tax Replacements	15 51,814	24,189			9,265					4,659		89,927	15
23xx, 24xx State/Federal Pass-Thru Revenues	16 544,494						281,573					826,067	16
25xx Contributions from Other													
Intergovernmental Units	17 220,357	39,022		166,562			83,045					508,986	17
26xx, 27xx State Grants and Entitlements	18 296,737						552,168	12,246	230,309			1,091,460	18
28xx Federal Grants and Entitlements	19 16,129											16,129	19
29xx Payments in Lieu of Taxes	20											0	20
Subtotal (lines 13 - 20)	*21 1,412,417	193,281	0	166,562	116,879	0	4,234,931	12,246	230,309	30,905	0	6,397,530	21
3xxx LICENSES & PERMITS	*22 48,980						6,865					55,845	22
4xxx, 5xxx CHARGES FOR SERVICE	*23 670,860				11,950			3,555				686,365	23
6xxx USE OF MONEY & PROPERTY	*24 236,740		27,472		1			404				264,617	24
8xxx MISCELLANEOUS	*25 557,774	22,081	15,328				412,074	15,068	360			1,022,685	25
Total Revenues*	26 6,855,596	2,028,966	42,800	166,562	2,147,817	0	5,332,196	31,273	230,669	388,217	0	17,224,096	26
OTHER FINANCING SOURCES:													
OPERATING TRANSFERS IN:													
9000 From General Basic	27						166,000					166,000	27
9020 From Rural Services Basic	28						1,920,000					1,920,000	28
90xx From Other Budgetary Funds	29 1,952						175,000		11,002	0		187,954	29
Subtotal (lines 27 - 29)	30 1,952	0	0	0	0	0	2,261,000	0	11,002	0	0	2,273,954	30
91xx PROCEEDS\GEN LONG-TERM DEBT	31								383,021			383,021	31
92xx PROCEEDS\CAPITAL ASSET SALES	32 3,210						63,198					66,408	32
Total Revenues and Other Sources	33 6,860,758	2,028,966	42,800	166,562	2,147,817	0	7,656,394	31,273	624,692	388,217	0	19,947,479	33
Beginning Fund Balance - July 1, 2017	34 2,662,688	1,158,010	105,540	1,512,684	281,213		3,634,151	126,535	78,041	5,806		9,564,668	34
TOTAL RESOURCES (lines 33 + 34)	35 9,523,446	3,186,976	148,340	1,679,246	2,429,030	0	11,290,545	157,808	702,733	394,023	0	29,512,147	35

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES
Jones County

11/19/2018

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)	2017/2018 (L)
LAW ENFORCEMENT PROGRAM										
1000 - Uniformed Patrol Services	1 633,059	157,949						11,288		802,296
1010 - Investigations	2 98,579	31,016								129,595
1020 - Unified Law Enforcement	3									0
1030 - Contract Law Enforcement	4 155,198	46,467								201,665
1040 - Law Enforcement Communications	5 300,807	98,909								399,716
1050 - Adult Correctional Services	6 435,619	127,305	15,968							578,892
1060 - Administration	7 209,571	67,664								277,235
Subtotal	8 1,832,833	529,310	15,968	0	0	0	0	11,288	0	2,389,399
LEGAL SERVICES PROGRAM										
1100 - Criminal Prosecution	9 213,241	65,757								278,998
1110 - Medical Examiner	10 30,959									30,959
1120 - Child Support Recovery	11									0
Subtotal	12 244,200	65,757	0	0	0	0	0	0	0	309,957
EMERGENCY SERVICES										
1200 - Ambulance Services	13									0
1210 - Emergency Management	14	101,828								101,828
1220 - Fire Protection & Rescue Svcs	15									0
1230 - E911 Service Board	16 13,353									13,353
Subtotal	17 13,353	101,828	0	0	0	0	0	0	0	115,181
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM										
1400 - Physical Operations	18									0
1410 - Research & Other Assistance	19	4,688								4,688
1420 - Bailiff Services	20	62,609								62,609
Subtotal	21 0	67,297	0	0	0	0	0	0	0	67,297
COURT PROCEEDINGS PROGRAM										
1500 - Juries & Witnesses	22 299									299
1510 - (Reserved)	23									
1520 - Detention Services	24									0
1530 - Court Costs	25									0
1540 - Service of Civil Papers	26		71							71
Subtotal	27 299	71	0	0	0	0	0	0	0	370
JUVENILE JUSTICE ADMINISTRATION PROGRAM										
1600 - Juvenile Victim Restitution	28									0
1610 - Juvenile Representation Services	29	1,684								1,684
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	9,799								9,799
Subtotal	31 0	11,483	0	0	0	0	0	0	0	11,483
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32 2,090,685	775,746	15,968	0	0	0	0	11,288	0	2,893,687

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES
 Jones County

11/19/2018

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 2017/2018 (L)
CASH										
SERVICES TO PERSONS WITH:										
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS										
400X-Information & Educ. Svcs	1									0
402X-Coordination Svcs	2			69,613						69,613
403X- Personal & Environ. Sprt	3									0
404X-Treatment Services	4									0
405X-Vocational & Day Services	5									0
406X-Lic/Cert. Living Arrangements	6									0
407X-Inst/Hospital & Commit Svcs	7			1,604						1,604
Subtotal	8	0	0	71,217	0	0	0	0	0	71,217
42XX - INTELLECTUAL DISABILITIES										
420X-Information & Educ. Svcs	9									0
422X-Coordination Svcs	10									0
423X- Personal & Environ. Sprt	11									0
424X-Treatment Services	12									0
425X-Vocational & Day Services	13									0
426X-Lic/Cert. Living Arrangements	14									0
427X-Inst/Hospital & Commit Svcs	15									0
Subtotal	16	0	0	0	0	0	0	0	0	0
43XX - OTHER DEVELOPMENTAL DISABILITIES										
430X-Information & Educ. Svcs	17									0
432X-Coordination Svcs	18									0
433X- Personal & Environ. Sprt	19									0
434X-Treatment Services	20									0
435X-Vocational & Day Services	21									0
436X-Lic/Cert. Living Arrangements	22									0
437X-Inst/Hospital & Commit Svcs	23									0
Subtotal	24	0	0	0	0	0	0	0	0	0
44xx-GENERAL ADMINISTRATION										
4411-Direct Administration	25			97,848						97,848
4412-Purchased Administration	26									0
4413-Distrib to Regional Fiscal Agent	27			559,336						559,336
Subtotal	28	0	0	657,184	0	0	0	0	0	657,184
45xx-COUNTY PRVD CASE MGMT										
Subtotal	29	60,221	13,201							73,422
46xx-COUNTY PRVD SERVICES										
Subtotal	30									0
47XX - BRAIN INJURY										
470X-Information & Educ. Svcs	31									0
472X-Coordination Svcs	32									0
473X- Personal & Environ. Sprt	33									0
474X-Treatment Services	34									0
475X-Vocational & Day Services	35									0
476X-Lic/Cert. Living Arrangements	36									0
477X-Inst/Hospital & Commit Svcs	37									0
Subtotal	38	0	0	0	0	0	0	0	0	0
TOTAL - MENTAL HEALTH, ID & DD	39	60,221	13,201	728,401	0	0	0	0	0	801,823

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
 Jones County

11/19/2018

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)	2017/2018 (L)	
ENVIRONMENTAL QUALITY PROGRAM											
6000 - Natural Resources Conservation	1				2,000					2,000	1
6010 - Weed Eradication	2									0	2
6020 - Solid Waste Disposal	3				41,285					41,285	3
6030 - Environmental Restoration	4	4,602								4,602	4
Subtotal	5	4,602	0	0	43,285	0	0	0	0	47,887	5
CONSERVATION & RECREATION SERVICES PROGRAM											
6100 - Administration	6	101,701	29,297							130,998	6
6110 - Maintenance & Operations	7	296,740	33,348							330,088	7
6120 - Recreation & Environmental Educ.	8	137,172	24,481							161,653	8
Subtotal	9	535,613	87,126	0	0	0	0	0	0	622,739	9
ANIMAL CONTROL PROGRAM											
6200 - Animal Shelter	10	2,780								2,780	10
6210 - Animal Bounties & State											
Apiarist Expenses	11	124								124	11
Subtotal	12	2,904	0	0	0	0	0	0	0	2,904	12
COUNTY DEVELOPMENT PROGRAM											
6300 - Land Use & Building Controls	13	12,576			40,117					52,693	13
6310 - Housing Rehabilitation & Develop.	14	1,555								1,555	14
6320 - Community Economic Development	15	61,149			17,282					78,431	15
Subtotal	16	75,280	0	0	57,399	0	0	0	0	132,679	16
EDUCATIONAL SERVICES PROGRAM											
6400 - Libraries	17				101,976					101,976	17
6410 - Historic Preservation	18	29,076								29,076	18
6420 - Fair & 4-H Clubs	19									0	19
6430 - Fairgrounds	20	23,661								23,661	20
6440 - Memorial Halls	21	4,218								4,218	21
6450 - Other Educational Services	22									0	22
Subtotal	23	56,955	0	0	101,976	0	0	0	0	158,931	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM											
6500 - Property	24									0	24
6510 - Buildings	25									0	25
6520 - Equipment	26									0	26
6530 - Public Facilities	27									0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	28
TOTAL - COUNTY ENVIRONMENT AND EDUCATION	29	675,354	87,126	0	202,660	0	0	0	0	965,140	29

SERVICE AREA 7
ROADS & TRANSPORTATION
 Jones County

11/19/2018

Reporting Accounting Basis:

CASH

	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 2017/2018 (L)
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM										
7000 - Administration							426,522			426,522
7010 - Engineering							365,480			365,480
Subtotal	0	0	0	0	0	0	792,002	0	0	792,002
ROADWAY MAINTENANCE PROGRAM										
7100 - Bridges & Culverts							54,685			54,685
7110 - Roads							2,218,345			2,218,345
7120 - Snow & Ice Control							316,263			316,263
7130 - Traffic Controls							212,461			212,461
7140 - Road Clearing							161,194			161,194
Subtotal	0	0	0	0	0	0	2,962,948	0	0	2,962,948
GENERAL ROADWAY EXPENDITURES PROGRAM										
7200 - Equipment							864,417			864,417
7210 - Equipment Operations							1,114,737			1,114,737
7220 - Tools, Materials & Supplies							202,739			202,739
7230 - Real Estate & Buildings							273,256			273,256
Subtotal	0	0	0	0	0	0	2,455,149	0	0	2,455,149
MASS TRANSIT PROGRAM										
7300 - Air Transportation										0
7310 - Ground Transportation	404,703	71,881								476,584
Subtotal	404,703	71,881	0	0	0	0	0	0	0	476,584
TOTAL - ROADS & TRANSPORTATION	404,703	71,881	0	0	0	0	6,210,099	0	0	6,686,683

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 Jones County

11/19/2018

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 2017/2018 (L)
CASH										
REPRESENTATION SERVICES PROGRAM										
8000 - Elections Administration	1	176,516								176,516
8010 - Local Elections	2	26,300								26,300
8020 - Township Officials	3				6,574					6,574
Subtotal	4	0	202,816	0	6,574	0	0	0	0	209,390
STATE ADMINISTRATIVE SERVICES										
8100 - Motor Vehicle Registrations										
& Licensing	5	169,367	73,963							243,330
8101 - Driver Licenses Services	6	46,223	21,739							67,962
8110 - Recording of Public Documents	7	139,108	52,655					1,942		193,705
Subtotal	8	354,698	148,357	0	0	0	0	1,942	0	504,997
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	9	354,698	351,173	0	6,574	0	0	1,942	0	714,387

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

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	
												2017/2018	
CASH													
NONPROGRAM CURRENT EXPENDITURES													
0010 - County Farm Operations	1 3,686											3,686	1
0020 - Interest on Short-Term Debt	2											0	2
0030 - Other Nonprogram Current	3 71,850	8,424										80,274	3
0040 - Other County Enterprises	4											0	4
TOTAL - NONPROGRAM CURRENT	5 75,536	8,424	0	0	0	0	0	0			0	83,960	5
LONG-TERM DEBT SERVICE													
0100 - Principal	6									383,021		383,021	6
0110 - Interest and Fiscal Charges	7											0	7
TOTAL - LONG-TERM DEBT SERVICE	8 0	0	0	0	0	0	0	0		383,021	0	383,021	8
CAPITAL PROJECTS													
0200 - Roadway Construction	9						896,126					896,126	9
0210 - Conservation Land Acquisition & Dev.	10 507,470											507,470	10
0220 - Other Capital Projects	11								470,563			470,563	11
TOTAL - CAPITAL PROJECTS	12 507,470	0	0	0	0	0	896,126	0	470,563		0	1,874,159	12
EXPENDITURES SUMMARY													
- Total Public Safety and Legal Services	13 2,090,685	775,746	15,968	0	0	0	0	0	11,288		0	2,893,687	13
- Total Physical Health and Social Services	14 629,995	87,570	0	0	0	0	0	0	0		0	717,565	14
- Total Mental Health, ID & DD	15 60,221	13,201	0	728,401	0	0	0	0	0		0	801,823	15
- Total County Environment and Education	16 675,354	87,126	0	0	202,660	0	0	0	0		0	965,140	16
- Total Roads & Transportation	17 404,703	71,881	0	0	0	0	6,210,099	0	0		0	6,686,683	17
- Total Government Services to Residents	18 354,698	351,173	0	0	6,574	0	0	0	1,942		0	714,387	18
- Total Administration	19 1,288,362	517,477	0	0	0	0	0	0	0		0	1,805,839	19
- Total Nonprogram Current	20 75,536	8,424	0	0	0	0	0	0	0		0	83,960	20
- Total Long-Term Debt Service	21 0	0	0	0	0	0	0	0	0	383,021	0	383,021	21
- Total Capital Projects	22 507,470	0	0	0	0	0	896,126	0	470,563		0	1,874,159	22
TOTAL - ALL EXPENDITURES (lines13-22)	23 6,087,024	1,912,598	15,968	728,401	209,234	0	7,106,225	13,230	470,563	383,021	0	16,926,264	23
OTHER BUDGETARY FINANCING USES													
OPERATING TRANSFERS OUT													
- To General Supplemental	24											0	24
- To Rural Services Supplemental	25											0	25
- To Secondary Roads	26 166,000				1,920,000				175,000			2,261,000	26
- To Other Budgetary Funds	27		1,952							11,002		12,954	27
TOTAL OPERATING TRANSFERS OUT	28 166,000	0	1,952	0	1,920,000	0	0	0	175,000	11,002	0	2,273,954	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	32 782,074	1,234,378	119,799	950,845	299,796		4,184,320	144,578	57,170			7,772,960	32
Fund Balance - Committed	33 201,624	40,000										241,624	33
Fund Balance - Assigned	34											0	34
Fund Balance - Unassigned	35 2,286,724	0	10,621	0	0	0	0	0	0	0	0	2,297,345	35
Total Ending Fund Balance - June 30, 2018	36 3,270,422	1,274,378	130,420	950,845	299,796	0	4,184,320	144,578	57,170	0	0	10,311,929	36
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	37 9,523,446	3,186,976	148,340	1,679,246	2,429,030	0	11,290,545	157,808	702,733	394,023	0	29,512,147	37