

ANNUAL FINANCIAL REPORT
ANNUAL FINANCIAL REPORT

Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
 For the fiscal year ended June 30, 2019

County Name: JONES COUNTY
 County Number: 53

FY 2018/2019 ANNUAL FINANCIAL REPORT

Update Date: 10/8/2019

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
Revenues & Other Financing Sources							
Taxes Levied on Property	1 5,551,735	2,117,165		443,006		8,111,906	8,116,524
Less: Uncollected Delinquent Taxes - Levy Year	2 3,164	340		1,482		4,986	950
Less: Credits to Taxpayers	3 375,081	121,795		30,618		527,494	527,210
Net Current Property Taxes	4 5,173,490	1,995,030		410,906		7,579,426	7,588,364
Delinquent Property Tax Revenue	5 291	110		22		423	720
Penalties, Interest & Costs on Taxes	6 41,500					41,500	42,050
Other County Taxes/TIF Tax Revenues	7 112,775	919,053		8,656		1,040,484	1,027,117
Intergovernmental	8 2,357,067	5,291,791		35,784		7,684,642	7,423,551
Licenses & Permits	9 59,128	13,914				73,042	66,606
Charges for Service	10 719,150	11,455				730,605	604,582
Use of Money & Property	11 333,042	892				333,934	236,396
Miscellaneous	12 381,477	139,158	6,317			526,952	661,733
Subtotal Revenues	139,177,920	8,371,403	6,317	455,368		18,011,008	17,651,119
Other Financing Sources:							
General Long-Term Debt Proceeds	14 0	0	450,000			450,000	450,000
Operating Transfers In	15 69,711	2,170,000	5,368			2,245,079	2,248,187
Proceeds of Capital Asset Sales	16 1,052	53,934				54,986	55,125
Total Revenues & Other Sources	179,248,683	10,595,337	461,685	455,368		20,761,073	20,404,431
Expenditures & other Financing Uses							
Operating:							
Public Safety and Legal Services	18 3,111,261	5,050				3,116,311	3,223,571
Physical Health Social Services	19 756,608					756,608	798,571
Mental Health, ID & DD	20 1,333	692,618				693,951	706,630
County Environment and Education	21 1,384,496	214,991				1,599,487	1,816,932
Roads & Transportation	22 495,052	5,890,446				6,385,498	7,003,593
Government Services to Residents	23 727,399	9,767				737,166	767,275
Administration	24 1,756,265					1,756,265	1,915,368
Nonprogram Current	25 85,676					85,676	95,553
Debt Service	26 0	0		450,000		450,000	450,000
Capital Projects	27 821,681	1,355,190	158,309			2,335,180	2,804,513
Subtotal Expenditures	289,139,771	8,168,062	158,309	450,000		17,916,142	19,582,006
Other Financing Uses:							
Operating Transfers Out	29 230,711	2,009,000		5,368		2,245,079	2,248,187
Refunded Debt/Payments to Escrow	30 0	0				0	0
Total Expenditures & Other Uses	319,370,482	10,177,062	158,309	455,368		20,161,221	21,830,193
Changes in fund balances	32 -121,799	418,275	303,376			599,852	-1,425,762
Beginning Fund Balance - July 1, 2018	33 4,675,220	5,579,539	57,170			10,311,929	10,311,929
Increase (Decrease) in Reserves (GAAP Budget)	34 0	0	0			0	0
Fund Balance - Nonspendable	35 0	0	0			0	0
Fund Balance - Restricted	36 1,867,845	5,997,814	360,546			8,226,205	6,579,808
Fund Balance - Committed	37 400,124					400,124	352,624
Fund Balance - Assigned	38 0	0	0			0	0
Fund Balance - Unassigned	39 2,285,452					2,285,452	1,953,735
Total Ending Fund Balance - June 30, 2019	40 4,553,421	5,997,814	360,546			10,911,781	8,886,167

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 in the General Fund are further detailed in the June 25, 2019 Board of Supervisors minutes.

Telephone :

(319) 462-2282

ANNUAL FINANCIAL REPORT

County Name:
 County Number:
 FY NaN/ ANNUAL FINANCIAL REPORT
 Update Date:

Reporting Accounting Basis: CASH		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
Revenues & Other Financing Sources							
1	Taxes Levied on Property	5,551,735	2,117,165		443,006		8,111,906
2	Less: Uncollected Delinquent Taxes - Levy Year	3,164	340		1,482		4,986
3	Less: Credits to Taxpayers	375,081	121,795		30,618		527,494
4	Net Current Property Taxes	5,173,490	1,995,030		410,906		7,579,426
5	Delinquent Property Tax Revenue	291	110		22		423
6	Penalties, Interest & Costs on Taxes	41,500					41,500
7	Other County Taxes/TIF Tax Revenues	112,775	919,053		8,656		1,040,484
8	Intergovernmental	2,357,067	5,291,791		35,784		7,684,642
9	Licenses & Permits	59,128	13,914				73,042
10	Charges for Service	719,150	11,455				730,605
11	Use of Money & Property	333,042	892				333,934
12	Miscellaneous	381,477	139,158	6,317			526,952
13	Subtotal Revenues	139,177,920	8,371,403	6,317	455,368	0	18,011,008
Other Financing Sources:							
14	General Long-Term Debt Proceeds			450,000			450,000
15	Operating Transfers In	69,711	2,170,000	5,368			2,245,079
16	Proceeds of Capital Asset Sales	1,052	53,934				54,986
17	Total Revenues & Other Sources	179,248,683	10,595,337	461,685	455,368	0	20,761,073
Expenditures & other Financing Uses							
Operating:							
18	Public Safety and Legal Services	3,111,261	5,050				3,116,311
19	Physical Health Social Services	756,608					756,608
20	Mental Health, ID & DD	1,333	692,618				693,951
21	County Environment and Education	1,384,496	214,991				1,599,487
22	Roads & Transportation	495,052	5,890,446				6,385,498
23	Government Services to Residents	727,399	9,767				737,166
24	Administration	1,756,265					1,756,265
25	Nonprogram Current	85,676					85,676
26	Debt Service				450,000		450,000
27	Capital Projects	821,681	1,355,190	158,309			2,335,180
28	Subtotal Expenditures	289,139,771	8,168,062	158,309	450,000	0	17,916,142
Other Financing Uses:							
29	Operating Transfers Out	230,711	2,009,000		5,368		2,245,079
30	Refunded Debt/Payments to Escrow						0
31	Total Expenditures & Other Uses	319,370,482	10,177,062	158,309	455,368	0	20,161,221
32	Changes in fund balances	-121,799	418,275	303,376	0	0	599,852
33	Beginning Fund Balance - July 1, NaN	4,675,220	5,579,539	57,170			10,311,929
34	Increase (Decrease) in Reserves						0
35	Fund Balance - Nonspendable						0
36	Fund Balance - Restricted	1,867,845	5,997,814	360,546			8,226,205
37	Fund Balance - Committed	400,124					400,124
38	Fund Balance - Assigned						0
39	Fund Balance - Unassigned	2,285,452					2,285,452
40	Total Ending Fund Balance - June 30,	4,553,421	5,997,814	360,546	0	0	10,911,781

REVENUES DETAIL

County Name:
 County Number:
 FY NaN/ ANNUAL FINANCIAL REPORT
 Update Date:

Reporting Accounting Basis: CASH	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual NaN/
1 Taxes levied on Property	3,627,040	1,924,695	0	168,005	1,949,160	0	0	0	0	443,006	0	8,111,9061
2 Less: Uncoll. Del. Taxes Levy Year	2,067	1,097		96	244					1,482		4,9862
3 Less: Credits to Taxpayers	245,046	130,035		11,351	110,444					30,618		527,4943
4 1000 Net Current Property Taxes	3,379,927	1,793,563		156,558	1,838,472					410,906		7,579,4264
5 Delinq. Property Tax Revenue	190	101		9	101					22		42,35
6 11XX Penalties, Int. & Costs on Taxes	41,500											41,5006
7 Other County Taxes:												
8 12XX Other County Taxes	6,146	3,261		285	980					726		11,3987
9 13XX Voter Approved Local Option Taxes	407				220,912		662,738					884,0578
10 14XX Gambling Taxes												09
11 15XX TIF Tax Revenues												010
12 16XX Utility Tax Replacement Excise Taxes	67,122	35,618		3,110	31,028					7,930		144,80811
13 17XX Taxes Collected for Other Governments	221											22,111B
14 Subtotal	73,896	38,879	0	3,395	252,920	0	662,738	0	0	8,656	0	1,040,48472
15 Intergovernmental Revenues:												
16 20XX State Shared Revenues	2,893				3,413,401							3,416,29413
17 21X State Replacements Against Levied Taxes	245,584	130,320		11,375	110,567					30,682		528,52814
18 22XX Other State Tax Replacements	43,061	22,851		1,994	8,786					5,102		81,79415
19 23XX, 24XX State/Federal Pass-Thru Revenues	515,000						856,818					1,371,81816
20 25XX Contributions from Other Intergovernmental Units	155,380	25,167		127,685								484,01217
21 26XX, 27XX State Grants and Entitlements	934,836						175,780	10,190				1,520,22118
22 28XX Federal Grants and Entitlements	281,975						575,195					281,97519
23 29XX Payments in Lieu of Taxes												020
24 Subtotal	2,178,729	178,338	0	141,054	119,353	0	5,021,194	10,190	0	35,784	0	7,684,64221
25 3XXX Licenses & Permits	59,128				13,914							73,04222
26 4XXX, 5XXX Charges for Service	719,150				7,600		300	3,555				730,60523
27 6XXX Use of Money & Property	289,611		43,431					892				333,93424
28 8XXX Miscellaneous	358,260	18,922	4,295		25		124,706	14,427	6,317			526,95225
29 Total Revenues	7,100,391	2,029,803	47,726	301,016	2,218,471	0	5,822,852	29,064	6,317	455,368	0	18,011,00826
30 Other Financing Sources:												
31 Operating Transfers In:												
32 9000 From General Basic							170,000					170,00027
33 9020 From Rural Services Basic							2,000,000					2,000,00028
34 90XX From Other Budgetary Funds	69,711											
35 Subtotal	69,711	0	0	0	0	0	2,170,000	0	5,368	0	0	2,245,07930
36 91XX Proceeds/Gen Long-term Debt									450,000			450,00031
37 92xx Proceeds/Capital Asset Sales	1,052											54,98632
38 Total Revenues and Other Sources	7,171,154	2,029,803	47,726	301,016	2,218,471	0	8,046,786	29,064	461,685	455,368	0	20,761,07333
39 Beginning Fund Balance - July 1, NaN	3,270,422	1,274,378	130,420	950,845	299,796		4,184,320	144,578	57,170			10,311,92934
40 Total Resources	10,441,576	3,304,181	178,146	1,251,861	2,518,267	0	12,231,106	173,642	518,855	455,368	0	31,073,00235

SERVICE AREA 1

County Name:
 County Number:
 FY NaN/ ANNUAL FINANCIAL REPORT
 Update Date:

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual NaN/
Law Enforcement Program											
1	1000 - Uniformed Patrol Services	676,546	163,291						5,050		844,887
2	1010 - Investigations	108,989	31,676								140,665
3	1020 - Unified Law Enforcement										03
4	1030 - Contract Law Enforcement	190,979	44,413								235,392
5	1040 - Law Enforcement Communications	308,205	116,377								424,582
6	1050 - Adult Correctional Services	484,956	137,547	6,142							628,645
7	1060 - Administration	227,602	64,915								292,517
8	Subtotal	1,997,277	538,219	6,142	0	0	0	0	5,050	0	2,566,688
Legal Services Program											
9	1100 - Criminal Prosecution	229,144	81,234								310,378
10	1110 - Medical Examiner	35,766									35,766
11	1120 - Child Support Recovery										011
12	Subtotal	264,910	81,234	0	0	0	0	0	0	0	346,144
Emergency Services											
13	1200 - Ambulance Services										013
14	1210 - Emergency Management	1,359	120,617								121,976
15	1220 - Fire Protection & Rescue Svcs										015
16	1230 - E911 Service Board	87									87
17	Subtotal	1,446	120,617	0	0	0	0	0	0	0	122,063
Assistance to District Court System Program											
18	1400 - Physical Operations										018
19	1410 - Research & Other Assistance		10,503								10,503
20	1420 - Bailiff Services		59,461								59,461
21	Subtotal	0	69,964	0	0	0	0	0	0	0	69,964
Court Proceedings program											
22	1500 - Juries & Witnesses	208									208
23	1510 - (Reserved)										023
24	1520 - Detention Services										024
25	1530 - Court Costs										025
26	1540 - Service of Civil Papers										026
27	Subtotal	208	0	0	0	0	0	0	0	0	208
Juvenile Justice Administration Program											
28	1600 - Juvenile Victim Restitution										028
29	1610 - Juvenile Representation Services		1,161								1,161
30	1620 - Court-Appointed Attorneys & Court Costs for Juveniles		10,083								10,083
31	Subtotal	0	11,244	0	0	0	0	0	0	0	11,244
32	Total - Public Safety & Legal Services	2,263,841	841,278	6,142	0	0	0	0	5,050	0	3,116,311

SERVICE AREA 4
 MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES
 County Name: County Number:
 FY NaN/ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual NaN/
Services to Persons With:										
40XX - Mental Health Problems/Mental Illness										
400X-Information & Educ. Svcs	1			73,437						01
402X-Coordination Svcs	2									73,437
403X- Personal & Environ. Sprt	3									03
404X-Treatment Services	4									04
405X-Vocational & Day Services	5									05
406X-Lic/Cert. Living Arrangements	6			593						06
407X-Inst/Hospital & Commit Svcs	7			74,030						593/74,030
Subtotal	0	0	0	74,030	0	0	0	0	0	74,030
42XX - Intellectual Disabilities										
420X-Information & Educ. Svcs	9									09
422X-Coordination Svcs	10									10
423X- Personal & Environ. Sprt	11									11
424X-Treatment Services	12									12
425X-Vocational & Day Services	13									13
426X-Lic/Cert. Living Arrangements	14									14
427X-Inst/Hospital & Commit Svcs	15									15
Subtotal	0	0	0	0	0	0	0	0	0	016
43XX - Other Developmental Disabilities										
430X-Information & Educ. Svcs	17									17
432X-Coordination Svcs	18									18
433X- Personal & Environ. Sprt	19									19
434X-Treatment Services	20									20
435X-Vocational & Day Services	21									21
436X-Lic/Cert. Living Arrangements	22									22
437X-Inst/Hospital & Commit Svcs	23									23
Subtotal	0	0	0	0	0	0	0	0	0	024
44XX - General Administration										
4411-Direct Administration	25			114,869						114,869/25
4412-Purchased Administration	26									26
4413-Distrib to Regional Fiscal Agent	27			503,719						503,719/27
Subtotal	0	0	0	618,588	0	0	0	0	0	618,588/28
45XX - County Prvd Case Mgmt										
Subtotal	1,333									1,333/29
46XX - County Prvd Services										
Subtotal										030
47XX - Brain Injury										
470X-Information & Educ. Svcs	31									031
472X-Coordination Svcs	32									032
473X- Personal & Environ. Sprt	33									033
474X-Treatment Services	34									034
475X-Vocational & Day Services	35									035
476X-Lic/Cert. Living Arrangements	36									036
477X-Inst/Hospital & Commit Svcs	37									037
Subtotal	0	0	0	0	0	0	0	0	0	038
Total - Mental Health, ID & DD	1,333	0	0	692,618	0	0	0	0	0	693,951/39

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual NaN/
Environmental Quality Program											
1	6000 - Natural Resources Conservation					2,000					2,000
2	6010 - Weed Eradication										02
3	6020 - Solid Waste Disposal					45,605					45,605
4	6030 - Environmental Restoration	12,332									12,332
5	Subtotal	12,332	0	0	0	47,605	0	0	0	0	59,937
Conservation & Recreation Service Program											
6	6100 - Administration	106,568	30,952								137,520
7	6110 - Maintenance & Operations	2,644,338	34,948								2,99,386
8	6120 - Recreation & Environmental Educ.	794,451	25,552								820,003
9	Subtotal	1,165,457	91,452	0	0	0	0	0	0	0	1,256,909
Animal Control Program											
10	6200 - Animal Shelter	3,415									3,415
6210 - Animal Bounties & State											
11	Apiarist Expenses	120									120
12	Subtotal	3,535	0	0	0	0	0	0	0	0	3,535
County Development Program											
13	6300 - Land Use & Building Controls	12,827				43,213					56,040
14	6310 - Housing Rehabilitation & Develop.	1,944									1,944
15	6320 - Community Economic Development	48,568				19,362					67,930
16	Subtotal	63,339	0	0	0	62,575	0	0	0	0	125,914
Educational Services Program											
17	6400 - Libraries					104,811					104,811
18	6410 - Historic Preservation	19,704									19,704
19	6420 - Fair & 4-H Clubs										0
20	6430 - Fairgrounds	23,661									23,661
21	6440 - Memorial Halls	5,016									5,016
22	6450 - Other Educational Services										0
23	Subtotal	48,381	0	0	0	104,811	0	0	0	0	153,192
President or Governor Declared Disasters Program											
24	6500 - Property										0
25	6510 - Buildings										0
26	6520 - Equipment										0
27	6530 - Public Facilities										0
28	Subtotal	0	0	0	0	0	0	0	0	0	0
29	Total - County Environment and Education	1,293,044	91,452	0	0	214,991	0	0	0	0	1,599,487

SERVICE AREA 7
ROADS & TRANSPORTATION
 County Name: County Number:
 FY NaN/ ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual NaN/
Secondary Roads Administration & Engineering Program											
1	7000 - Administration							437,267			437,267
2	7010 - Engineering							365,857			365,857
3	Subtotal	0	0	0	0	0	0	803,124	0	0	803,124
Roadway Maintenance Program											
4	7100 - Bridges & Culverts							82,706			82,706
5	7110 - Roads							1,833,277			1,833,277
6	7120 - Snow & Ice Control							529,763			529,763
7	7130 - Traffic Controls							86,553			86,553
8	7140 - Road Clearing							76,818			76,818
9	Subtotal	0	0	0	0	0	0	2,609,117	0	0	2,609,117
General Roadway Expenditures Program											
10	7200 - Equipment							797,514			797,514
11	7210 - Equipment Operations							1,180,148			1,180,148
12	7220 - Tools, Materials & Supplies							172,334			172,334
13	7230 - Real Estate & Buildings							328,209			328,209
14	Subtotal	0	0	0	0	0	0	2,478,205	0	0	2,478,205
Mass Transit Program											
15	7300 - Air Transportation										0
16	7310 - Ground Transportation	415,148	79,904								495,052
17	Subtotal	415,148	79,904	0	0	0	0	0	0	0	495,052
18	Total - Roads & Transportation	415,148	79,904	0	0	0	0	5,890,446	0	0	6,385,498

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 County Name: County Number:
 FY NaN/ ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual NaN/
Representation Services Program											
1	8000 - Elections Administration		208,820								208,820
2	8010 - Local Elections		5,971								5,971
3	8020 - Township Officials					7,190					7,190
4	Subtotal	0	214,791	0	0	7,190	0	0	0	0	221,981
State Administrative Services											
5	8100 - Motor Vehicle Registrations & Licensing	147,059	61,944								209,003
6	8101 - Driver Licenses Services	85,496	43,282								128,778
7	8110 - Recording of Public Documents	124,665	50,162						2,577		177,404
8	Subtotal	357,220	155,388	0	0	0	0	0	2,577	0	515,185
9	Total - Government Services to Residents	357,220	370,179	0	0	7,190	0	0	2,577	0	737,166

SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: _____ County Number: _____
 FY NaN/ ANNUAL FINANCIAL REPORT
 Update Date: _____

Reporting Accounting Basis: CASH												
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual NaN/
Nonprogram Current Expenditures												
0010 - County Farm Operations	3,740											3,740
0020 - Interest on Short-Term Debt												02
0030 - Other Nonprogram Current	74,158	7,778										81,936
0040 - Other County Enterprises												04
Total - Nonprogram Current	77,898	7,778		0	0	0	0	0			0	85,676
Long-Term Debt Service												
0100 - Principal										450,000		450,000
0110 - Interest and Fiscal Charges												07
Total - Long-Term Debt Service	0	0		0	0	0	0	0		450,000	0	450,000
Capital Projects												
0200 - Roadway Construction							1,355,190					1,355,190
0210 - Conservation Land Acquisition & Dev.	821,681								158,309			821,681
0220 - Other Capital Projects									158,309			158,309
Total - Capital Projects	821,681	0		0	0	0	1,355,190	0	158,309		0	2,335,180
Expenditures Summary												
Total Public Safety and Legal Services	2,263,841	841,278	6,142	0	0	0	0	5,050			0	3,116,311
Total Physical Health and Social Services	662,324	94,284	0	0	0	0	0	0			0	756,608
Total Mental Health, ID & DD	1,333	0	0	692,618	0	0	0	0			0	693,951
Total County Environment and Education	1,293,044	91,452	0	0	214,991	0	0	0			0	1,599,487
Total Roads & Transportation	415,148	79,904	0	0	0	0	5,890,446	0			0	6,385,498
Total Government Services to Residents	357,220	370,179	0	0	7,190	0	0	2,577			0	737,166
Total Administration	1,216,676	539,589	0	0	0	0	0	0			0	1,756,265
Total Nonprogram Current	77,898	7,778		0	0	0	0	0			0	85,676
Total Long-Term Debt Service	0	0		0	0	0	0	0		450,000	0	450,000
Total Capital Projects	821,681	0		0	0	0	1,355,190	0	158,309		0	2,335,180
Total - All Expenditures	7,109,165	2,024,464	6,142	692,618	222,181	0	7,245,636	7,627	158,309	450,000	0	17,916,142
Other Budgetary Financing Uses Operating Transfers Out												
To General Supplemental												024
To Rural Services Supplemental												025
To Secondary Roads	170,000				2,000,000							2,170,000
To Other Budgetary Funds			60,711					9,000		5,368		75,079
Total Operating Transfers Out	170,000	0	60,711	0	2,000,000	0	0	9,000	0	5,368	0	2,245,079
Refunded Debt/ Payments to Escrow												029
Increase (Decrease) In Reserves												030
Fund Balance - Nonspendable												031
Fund Balance - Restricted	550,447	1,219,717	97,681	559,243	296,086		4,985,470	157,015	360,546			8,226,203
Fund Balance - Committed	340,124	60,000										400,124
Fund Balance - Assigned												034
Fund Balance - Unassigned	2,271,840	0	13,612	0	0	0	0	0	0	0	0	2,285,453
Total Ending Fund Balance - June 30,	3,162,411	1,279,717	111,293	559,243	296,086	0	4,985,470	157,015	360,546	0	0	10,911,781
Total Requirements	10,441,576	3,304,181	178,146	1,251,861	2,518,267	0	12,231,106	173,642	518,855	455,368	0	31,073,002