

FY 2023/2024 ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended June 30, 2024
County Name: JONES COUNTY County Number:53

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals	
Revenues & Other Financing Sources									
Taxes Levied on Property	1	7,450,011	3,153,135		0		10,603,146	10,647,736	1
Less: Uncollected Delinquent Taxes - Levy Year	2	896	339		0		1,235	850	2
Less: Credits to Taxpayers	3	286,709	114,662		0		401,371	441,544	3
Net Current Property Taxes	4	7,162,406	3,038,134		0		10,200,540	10,205,342	4
Delinquent Property Tax Revenue	5	485	261		0		746	0	5
Penalties, Interest & Costs on Taxes	6	51,628					51,628	27,000	6
Other County Taxes/TIF Tax Revenues	7	148,896	1,362,764	0	0	0	1,511,660	1,505,770	7
Intergovernmental	8	2,249,502	4,802,454	0	0	0	7,051,956	6,468,286	8
Licenses & Permits	9	69,492	28,692	0	0	0	98,184	72,784	9
Charges for Service	10	735,296	15,495	0	0	0	750,791	743,683	10
Use of Money & Property	11	843,136	800	0	0	0	843,936	587,837	11
Miscellaneous	12	343,321	241,979	0	0	0	585,300	465,630	12
Subtotal Revenues	13	11,604,162	9,490,579	0	0	0	21,094,741	20,076,332	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0		14
Operating Transfers In	15	55,102	2,856,000	60,000	0	0	2,971,102	2,933,839	15
Proceeds of Capital Asset Sales	16	9,765	6,500	0	0	0	16,265	26,000	16
Total Revenues & Other Sources	17	11,669,029	12,353,079	60,000	0	0	24,082,108	23,036,171	17
Expenditures & other Financing Uses									
Operating:									
Public Safety and Legal Services	18	4,243,545	214,544			0	4,458,089	4,923,480	18
Physical Health Social Services	19	937,703	0			0	937,703	1,090,236	19
Mental Health, ID & DD (Polk County only)	20	0	0			0	0	0	20
County Environment and Education	21	1,146,877	252,323			0	1,399,200	1,535,022	21
Roads & Transportation	22	630,189	6,991,480			0	7,621,669	8,712,485	22
Government Services to Residents	23	850,130	10,422			0	860,552	929,657	23
Administration	24	3,645,760	0			0	3,645,760	4,227,837	24
Nonprogram Current	25	58,267	0			0	58,267	104,627	25
Debt Service	26	0	0	0	0	0	0	0	26
Capital Projects	27	0	979,270	12,710		0	991,980	1,500,000	27
Subtotal Expenditures	28	11,512,471	8,448,039	12,710	0	0	19,973,220	23,023,344	28
Other Financing Uses:									
Operating Transfers Out	29	310,714	2,660,388	0	0	0	2,971,102	2,933,839	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0		30
Total Expenditures & Other Uses	31	11,823,185	11,108,427	12,710	0	0	22,944,322	25,957,183	31
Changes in fund balances	32	-154,156	1,244,652	47,290	0	0	1,137,786	-2,921,012	32
Beginning Fund Balance - July 1, 2023	33	8,483,479	5,584,649	275,223	0	0	14,343,351	14,343,351	33
Increase (Decrease) in Reserves (GAAP Budget)	34	0	0	0	0	0	0		34
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	35
Fund Balance - Restricted	36	4,185,103	6,829,301	322,513	0	0	11,336,917	8,143,270	36
Fund Balance - Committed	37	788,635	0	0	0	0	788,635	704,384	37
Fund Balance - Assigned	38	0	0	0	0	0	0		38
Fund Balance - Unassigned	39	3,355,585	0	0	0	0	3,355,585	2,574,685	39
Total Ending Fund Balance - June 30, 2024	40	8,329,323	6,829,301	322,513	0	0	15,481,137	11,422,339	40

Additional details are available at: Jones County Auditor's Office, Courthouse, 500 W Main Street, Anamosa, IA 52205
Notes to the financial statement, if any: -
Telephone : (319) 462-2282

ANNUAL FINANCIAL REPORT

County Name: JONES COUNTY

County Number: 53

FY 2023/2024 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	
Revenues & Other Financing Sources								
Taxes Levied on Property	1	7,450,011	3,153,135		0		10,603,146	1
Less: Uncollected Delinquent Taxes - Levy Year	2	896	339				1,235	2
Less: Credits to Taxpayers	3	286,709	114,662				401,371	3
Net Current Property Taxes	4	7,162,406	3,038,134		0		10,200,540	4
Delinquent Property Tax Revenue	5	485	261				746	5
Penalties, Interest & Costs on Taxes	6	51,628					51,628	6
Other County Taxes/TIF Tax Revenues	7	148,896	1,362,764				1,511,660	7
Intergovernmental	8	2,249,502	4,802,454				7,051,956	8
Licenses & Permits	9	69,492	28,692				98,184	9
Charges for Service	10	735,296	15,495				750,791	10
Use of Money & Property	11	843,136	800				843,936	11
Miscellaneous	12	343,321	241,979				585,300	12
Subtotal Revenues	13	11,604,162	9,490,579	0	0	0	21,094,741	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	14
Operating Transfers In	15	55,102	2,856,000	60,000			2,971,102	15
Proceeds of Capital Asset Sales	16	9,765	6,500				16,265	16
Total Revenues & Other Sources	17	11,669,029	12,353,079	60,000	0	0	24,082,108	17
Expenditures & other Financing Uses								
Operating:								
Public Safety and Legal Services	18	4,243,545	214,544				4,458,089	18
Physical Health Social Services	19	937,703					937,703	19
Mental Health, ID & DD (Polk County only)	20						0	20
County Environment and Education	21	1,146,877	252,323				1,399,200	21
Roads & Transportation	22	630,189	6,991,480				7,621,669	22
Government Services to Residents	23	850,130	10,422				860,552	23
Administration	24	3,645,760					3,645,760	24
Nonprogram Current	25	58,267					58,267	25
Debt Service	26						0	26
Capital Projects	27		979,270	12,710			991,980	27
Subtotal Expenditures	28	11,512,471	8,448,039	12,710	0	0	19,973,220	28
Other Financing Uses:								
Operating Transfers Out	29	310,714	2,660,388				2,971,102	29
Refunded Debt/Payments to Escrow	30						0	30
Total Expenditures & Other Uses	31	11,823,185	11,108,427	12,710	0	0	22,944,322	31
Changes in fund balances	32	-154,156	1,244,652	47,290	0	0	1,137,786	32
Beginning Fund Balance - July 1, 2023	33	8,483,479	5,584,649	275,223			14,343,351	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35						0	35
Fund Balance - Restricted	36	4,185,103	6,829,301	322,513			11,336,917	36
Fund Balance - Committed	37	788,635					788,635	37
Fund Balance - Assigned	38						0	38
Fund Balance - Unassigned	39	3,355,585					3,355,585	39
Total Ending Fund Balance - June 30, 2024	40	8,329,323	6,829,301	322,513	0	0	15,481,137	40

REVENUES DETAIL

County Name: JONES COUNTY

County Number: 53

FY 2023/2024 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2023/2024	
Taxes levied on Property	1	5,023,159	2,426,852	0	2,729,494	0		423,641		0		10,603,146	1
Less: Uncoll. Del. Taxes Levy Year	2	604	292		288			51				1,235	2
Less: Credits to Taxpayers	3	193,313	93,396		98,358			16,304				401,371	3
1000 Net Current Property Taxes	4	4,829,242	2,333,164		2,630,848			407,286				10,200,540	4
Delinq. Property Tax Revenue	5	327	158		233			28				746	5
11XX Penalties, Int, & Costs on Taxes	6	51,628										51,628	6
Other County Taxes:													
12XX Other County Taxes	7	6,137	2,965		813			518				10,433	7
13XX Voter Approved Local Option Taxes	8	2,428			327,552		982,656					1,312,636	8
14XX Gambling Taxes	9											0	9
15XX TIF Tax Revenues	10											0	10
16XX Utility Tax Replacement Excise Taxes	11	91,976	44,436		43,468			7,757				187,637	11
17XX Taxes Collected for Other Governments	11B	954										954	11B
Subtotal	12	101,495	47,401	0	371,833	0	982,656	8,275	0	0	0	1,511,660	12
Intergovernmental Revenue:													
20XX State Shared Revenues	13	6,374					3,972,345					3,978,719	13
21X State Replacements Against Levied Taxes	14	193,313	93,396		98,358			16,304				401,371	14
22XX Other State Tax Replacements	15	120,028	57,989		35,734			10,123				223,874	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	692,742										692,742	16
25XX Contributions from Other													
Intergovernmental Units	17	237,293	52,890	475,754			150,155					916,092	17
26XX, 27XX State Grants and Entitlements	18	268,207		14,000			506,561	12,874				801,642	18
28XX Federal Grants and Entitlements	19	37,516										37,516	19
29XX Payments in Lieu of Taxes	20											0	20
Subtotal	21	1,555,473	204,275	489,754	134,092	0	4,629,061	39,301	0	0	0	7,051,956	21
3XXX Licenses & Permits	22	69,492					28,692					98,184	22
4XXX, 5XXX Charges for Service	23	735,286	10		12,385		200	2,910				750,791	23
6XXX Use of Money & Property	24	818,596		24,540	1			799				843,936	24
8XXX Miscellaneous	25	310,483	4,753	28,085			139,735	102,244				585,300	25
Total Revenues	26	8,472,022	2,589,761	542,379	3,149,392	0	5,780,344	560,843	0	0	0	21,094,741	26
Other Financing Sources:													
Operating Transfers In:													
9000 From General Basic	27						208,000		60,000			268,000	27
9020 From Rural Services Basic	28						2,648,000					2,648,000	28
90XX From Other Budgetary Funds	29	55,102										55,102	29
Subtotal	30	55,102	0	0	0	0	2,856,000	0	60,000	0	0	2,971,102	30
91XX Proceeds\Gen Long-term Debt	31											0	31
92xx Proceeds\Capital Asset Sales	32	9,765					6,500					16,265	32
Total Revenues and Other Sources	33	8,536,889	2,589,761	542,379	3,149,392	0	8,642,844	560,843	60,000	0	0	24,082,108	33
Beginning Fund Balance - July 1, 2023	34	2,898,690	1,648,184	3,936,605	564,213		4,750,564	269,872	275,223			14,343,351	34
Total Resources	35	11,435,579	4,237,945	4,478,984	3,713,605	0	13,393,408	830,715	335,223	0	0	38,425,459	35

SERVICE AREA 1

County Name: JONES COUNTY
County Number: 53
FY 2023/2024 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	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 2023/2024	
Law Enforcement Program											
1000 - Uniformed Patrol Services	1	1,157,274	240,176					43,450		1,440,900	1
1010 - Investigations	2	23,993			153,646					177,639	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4									0	4
1040 - Law Enforcement Communications	5	414,119	127,393							541,512	5
1050 - Adult Correctional Services	6	666,087	236,537	5,007						907,631	6
1060 - Administration	7	462,252	123,016							585,268	7
Subtotal	8	2,723,725	727,122	5,007	153,646	0	0	43,450	0	3,652,950	8
Legal Services Program											
1100 - Criminal Prosecution	9	316,532	105,781	33,640						455,953	9
1110 - Medical Examiner	10	48,318								48,318	10
1120 - Child Support Recovery	11									0	11
Subtotal	12	364,850	105,781	33,640	0	0	0	0	0	504,271	12
Emergency Services											
1200 - Ambulance Services	13							17,448		17,448	13
1210 - Emergency Management	14		141,160							141,160	14
1220 - Fire Protection & Rescue Svcs	15									0	15
1230 - E911 Service Board	16	2,508								2,508	16
Subtotal	17	2,508	141,160	0	0	0	0	17,448	0	161,116	17
Assistance to Distret Court System Program											
1400 - Physical Operations	18									0	18
1410 - Research & Other Assistance	19									0	19
1420 - Bailiff Services	20		120,815							120,815	20
Subtotal	21	0	120,815	0	0	0	0	0	0	120,815	21
Court Proceedings program											
1500 - Juries & Witnesses	22									0	22
1510 - (Reserved)	23										23
1520 - Detention Services	24									0	24
1530 - Court Costs	25									0	25
1540 - Service of Civil Papers	26		3,343							3,343	26
Subtotal	27	0	3,343	0	0	0	0	0	0	3,343	27
Juvenile Justice Administration Program											
1600 - Juvenile Victim Restitution	28									0	28
1610 - Juvenile Representation Services	29		3,485							3,485	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		12,109							12,109	30
Subtotal	31	0	15,594	0	0	0	0	0	0	15,594	31
Total - Public Safety & Legal Services	32	3,091,083	1,113,815	38,647	153,646	0	0	60,898	0	4,458,089	32

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION
County Name: JONES COUNTY County Number: 53
FY 2023/2024 ANNUAL FINANCIAL REPORT
10/8/2019

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	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 2023/2024	
Environmental Quality Program											
6000 - Natural Resources Conservation	1				2,500					2,500	1
6010 - Weed Eradication	2									0	2
6020 - Solid Waste Disposal	3				45,500					45,500	3
6030 - Environmental Restoration	4	7,746								7,746	4
Subtotal	5	7,746	0	0	48,000	0	0	0	0	55,746	5
Conservation & Recreation Service Program											
6100 - Administration	6	148,807	38,011							186,818	6
6110 - Maintenance & Operations	7	629,093	62,935	5,907						697,935	7
6120 - Recreation & Environmental Educ.	8	79,318	29,978	15,000						124,296	8
Subtotal	9	857,218	130,924	20,907	0	0	0	0	0	1,009,049	9
Animal Control Program											
6200 - Animal Shelter	10	1,680								1,680	10
6210 - Animal Bounties & State											
Apiarist Expenses	11									0	11
Subtotal	12	1,680	0	0	0	0	0	0	0	1,680	12
County Development Program											
6300 - Land Use & Building Controls	13	26,015			30,337					56,352	13
6310 - Housing Rehabilitation & Develop.	14	4,349								4,349	14
6320 - Community Economic Development	15	49,611			25,934					75,545	15
Subtotal	16	79,975	0	0	56,271	0	0	0	0	136,246	16
Educational Services Program											
6400 - Libraries	17				148,052					148,052	17
6410 - Historic Preservation	18	20,000								20,000	18
6420 - Fair & 4-H Clubs	19									0	19
6430 - Fairgrounds	20	23,661								23,661	20
6440 - Memorial Halls	21	4,766								4,766	21
6450 - Other Educational Services	22									0	22
Subtotal	23	48,427	0	0	148,052	0	0	0	0	196,479	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	995,046	130,924	20,907	252,323	0	0	0	0	1,399,200	29

SERVICE AREA 7

ROADS & TRANSPORTATION

County Name: JONES COUNTY County Number: 53

FY 2023/2024 ANNUAL FINANCIAL REPORT

10/8/2019

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	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 2023/2024	
Secondary Roads Administration & Engineering Program											
7000 - Administration	1						524,337			524,337	1
7010 - Engineering	2						407,218			407,218	2
Subtotal	3	0	0	0	0	0	931,555	0	0	931,555	3
Roadway Maintenance Program											
7100 - Bridges & Culverts	4						73,583			73,583	4
7110 - Roads	5						3,123,096			3,123,096	5
7120 - Snow & Ice Control	6						379,616			379,616	6
7130 - Traffic Controls	7						200,791			200,791	7
7140 - Road Clearing	8						229,344			229,344	8
Subtotal	9	0	0	0	0	0	4,006,430	0	0	4,006,430	9
General Roadway Expenditures Program											
7200 - Equipment	10						422,518			422,518	10
7210 - Equipment Operations	11						1,342,973			1,342,973	11
7220 - Tools, Materials & Supplies	12						203,606			203,606	12
7230 - Real Estate & Buildings	13						84,398			84,398	13
Subtotal	14	0	0	0	0	0	2,053,495	0	0	2,053,495	14
Mass Transit Program											
7300 - Air Transportation	15									0	15
7310 - Ground Transportation	16	540,037	90,152							630,189	16
Subtotal	17	540,037	90,152	0	0	0	0	0	0	630,189	17
Total - Roads & Transportation	18	540,037	90,152	0	0	0	6,991,480	0	0	7,621,669	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS
County Name: JONES COUNTY County Number: 53
FY 2023/2024 ANNUAL FINANCIAL REPORT
10/8/2019

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	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 2023/2024	
Representation Services Program											
8000 - Elections Administration	1		182,682							182,682	1
8010 - Local Elections	2		23,371							23,371	2
8020 - Township Officials	3				8,802					8,802	3
Subtotal	4	0	206,053	0	8,802	0	0	0	0	214,855	4
State Administrative Services											
8100 - Motor Vehicle Registrations & Licensing	5	162,810	59,588							222,398	5
8101 - Driver Licenses Services	6	142,549	68,625							211,174	6
8110 - Recording of Public Documents	7	158,624	51,881					1,620		212,125	7
Subtotal	8	463,983	180,094	0	0	0	0	1,620	0	645,697	8
Total - Government Services to Residents	9	463,983	386,147	0	8,802	0	0	1,620	0	860,552	9

SERVICE AREA 9

ADMINISTRATION

County Name: JONES COUNTY County Number: 53
FY 2023/2024 ANNUAL FINANCIAL REPORT

10/8/2019

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	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 2023/2024	
Policy & Administrative Program											
9000 - General County Management	1	214,766	121,832							336,598	1
9010 - Administrative Management Services	2	291,251	100,828							392,079	2
9020 - Treasury Management Services	3	165,327	61,801							227,128	3
9030 - Other Policy & Administration	4	113,024								113,024	4
9040 - Reimbursable MHDS Direct Expenses	5			379,097						379,097	5
Subtotal	6	784,368	284,461	379,097	0	0	0	0	0	1,447,926	6
Central Services Program											
9100 - General Services	7	314,907	42,221	630,197						987,325	7
9110 - Information Tech Services	8	433,074	31,547	226,009						690,630	8
9120 - GIS Systems	9	124,447	30,112	21,515						176,074	9
Subtotal	10	872,428	103,880	877,721	0	0	0	0	0	1,854,029	10
Risk Management Services Program											
9200 - Tort Liability	11		146,264							146,264	11
9210 - Safety of Workplace	12	7,730	172,181							179,911	12
9220 - Fidelity of Public Officers	13		1,797							1,797	13
9230 - Unemployment Compensation	14		15,833							15,833	14
Subtotal	15	7,730	336,075	0	0	0	0	0	0	343,805	15
Total - Administration	16	1,664,526	724,416	1,256,818	0	0	0	0	0	3,645,760	16

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: JONES COUNTY County Number: 53

FY 2023/2024 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2023/2024	
Nonprogram Current Expenditures													
0010 - County Farm Operations	1	3,572										3,572	1
0020 - Interest on Short-Term Debt	2											0	2
0030 - Other Nonprogram Current	3	50,890	3,805									54,695	3
0040 - Other County Enterprises	4											0	4
Total - Nonprogram Current	5	54,462	3,805	0	0	0	0	0			0	58,267	5
Long-Term Debt Service													
0100 - Principal	6											0	6
0110 - Interest and Fiscal Charges	7											0	7
Total - Long-Term Debt Service	8	0	0	0	0	0	0	0	0	0	0	0	8
Capital Projects													
0200 - Roadway Construction	9						979,270					979,270	9
0210 - Conservation Land Acquisition & Dev.	10											0	10
0220 - Other Capital Projects	11								12,710			12,710	11
Total - Capital Projects	12	0	0	0	0	0	979,270	0	12,710		0	991,980	12
Expenditures Summary													
Total Public Safety and Legal Services	13	3,091,083	1,113,815	38,647	153,646	0	0	60,898			0	4,458,089	13
Total Physical Health and Social Services	14	766,478	171,225	0	0	0	0	0			0	937,703	14
Total Mental Health, ID & DD (Polk County only)	15	0	0	0	0	0	0	0			0	0	15
Total County Environment and Education	16	995,046	130,924	20,907	252,323	0	0	0			0	1,399,200	16
Total Roads & Transportation	17	540,037	90,152	0	0	0	6,991,480	0			0	7,621,669	17
Total Government Services to Residents	18	463,983	386,147	0	8,802	0	0	1,620			0	860,552	18
Total Administration	19	1,664,526	724,416	1,256,818	0	0	0	0			0	3,645,760	19
Total Nonprogram Current	20	54,462	3,805	0	0	0	0	0			0	58,267	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0	0	0	0	21
Total Capital Projects	22	0	0	0	0	0	979,270	0	12,710		0	991,980	22
Total - All Expenditures	23	7,575,615	2,620,484	1,316,372	414,771	0	7,970,750	62,518	12,710	0	0	19,973,220	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	208,000			2,648,000							2,856,000	26
To Other Budgetary Funds	27	60,000		42,714				12,388				115,102	27
Total Operating Transfers Out	28	268,000	0	42,714	2,648,000	0	0	12,388	0	0	0	2,971,102	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	33,466	1,477,461	2,674,176	650,834		5,422,658	755,809	322,513			11,336,917	32
Fund Balance - Committed	33	245,085	140,000	403,550								788,635	33
Fund Balance - Assigned	34											0	34
Fund Balance - Unassigned	35	3,313,413	0	42,172	0	0	0	0	0	0	0	3,355,585	35
Total Ending Fund Balance - June 30,	36	3,591,964	1,617,461	3,119,898	650,834	0	5,422,658	755,809	322,513	0	0	15,481,137	36
Total Requirements	37	11,435,579	4,237,945	4,478,984	3,713,605	0	13,393,408	830,715	335,223	0	0	38,425,459	37