

FY 2025/2026 ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended June 30, 2026
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	7,596,044	3,759,112		0		11,355,156	11,309,517	1
Less: Uncollected Delinquent Taxes - Levy Year	2	1,131	421		0		1,552		2
Less: Credits to Taxpayers	3	337,599	167,166		0		504,765	457,941	3
Net Current Property Taxes	4	7,257,314	3,591,525		0		10,848,839	10,851,576	4
Delinquent Property Tax Revenue	5	814	498		0		1,312		5
Penalties, Interest & Costs on Taxes	6	58,585					58,585	29,500	6
Other County Taxes/TIF Tax Revenues	7	132,860	1,486,492	0	0	0	1,619,352	1,467,797	7
Intergovernmental	8	1,575,302	4,965,264	0	0	0	6,540,566	6,230,843	8
Licenses & Permits	9	59,508	41,453	0	0	0	100,961	77,733	9
Charges for Service	10	915,412	12,219	0	0	0	927,631	898,875	10
Use of Money & Property	11	888,824	954	0	0	0	889,778	583,098	11
Miscellaneous	12	438,214	148,601	0	0	0	586,815	565,124	12
Subtotal Revenues	13	11,326,833	10,247,006	0	0	0	21,573,839	20,704,546	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	14
Operating Transfers In	15	831,823	2,873,800	23,000	0	0	3,728,623	4,190,564	15
Proceeds of Capital Asset Sales	16	2,475	0	0	0	0	2,475	15,000	16
Total Revenues & Other Sources	17	12,161,131	13,120,806	23,000	0	0	25,304,937	24,910,110	17
Expenditures & other Financing Uses									
Operating:									
Public Safety and Legal Services	18	4,310,287	358,597			0	4,668,884	5,434,471	18
Physical Health Social Services	19	859,279	23,875			0	883,154	1,043,157	19
County Environment and Education	20	1,054,993	244,283			0	1,299,276	1,411,991	20
Roads & Transportation	21	563,879	8,329,934			0	8,893,813	9,381,746	21
Government Services to Residents	22	1,159,457	10,905			0	1,170,362	1,248,534	22
Administration	23	4,682,520	0			0	4,682,520	4,795,815	23
Nonprogram Current	24	27,793	0			0	27,793	33,692	24
Debt Service	25	0	0	0	0	0	0	0	25
Capital Projects	26	0	569,537	267,924		0	837,461	1,528,000	26
Subtotal Expenditures	27	12,658,208	9,537,131	267,924	0	0	22,463,263	24,877,406	27
Other Financing Uses:									
Operating Transfers Out	28	854,823	2,873,800	0	0	0	3,728,623	4,190,564	28
Refunded Debt/Payments to Escrow	29	0	0	0	0	0	0	0	29
Total Expenditures & Other Uses	30	13,513,031	12,410,931	267,924	0	0	26,191,886	29,067,970	30
Changes in fund balances	31	-1,351,900	709,875	-244,924	0	0	-886,949	-4,157,860	31
Beginning Fund Balance - July 1, 2025	32	9,281,524	8,028,146	367,513	0	0	17,677,183	17,677,183	32
Increase (Decrease) in Reserves (GAAP Budget)	33	0	0	0	0	0	0		33
Fund Balance - Nonspendable	34	0	0	0	0	0	0		34
Fund Balance - Restricted	35	1,164,073	8,738,021	122,589	0	0	10,024,683	8,263,356	35
Fund Balance - Committed	36	647,754	0	0	0	0	647,754	484,406	36
Fund Balance - Assigned	37	0	0	0	0	0	0		37
Fund Balance - Unassigned	38	6,117,797	0	0	0	0	6,117,797	4,771,561	38
Total Ending Fund Balance - June 30, 2026	39	7,929,624	8,738,021	122,589	0	0	16,790,234	13,519,323	39

Additional details are available at: Jones County Auditor, 500 W Main St., Anamosa, IA 52205

Notes to the financial statement, if any: None

Telephone : (319) 462-2282

ANNUAL FINANCIAL REPORT

County Name: JONES COUNTY
County Number: 53
FY 2025/2026 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	7,596,044	3,759,112		0		11,355,156	1
Less: Uncollected Delinquent Taxes - Levy Year	2	1,131	421				1,552	2
Less: Credits to Taxpayers	3	337,599	167,166				504,765	3
Net Current Property Taxes	4	7,257,314	3,591,525		0		10,848,839	4
Delinquent Property Tax Revenue	5	814	498				1,312	5
Penalties, Interest & Costs on Taxes	6	58,585					58,585	6
Other County Taxes/TIF Tax Revenues	7	132,860	1,486,492				1,619,352	7
Intergovernmental	8	1,575,302	4,965,264				6,540,566	8
Licenses & Permits	9	59,508	41,453				100,961	9
Charges for Service	10	915,412	12,219				927,631	10
Use of Money & Property	11	888,824	954				889,778	11
Miscellaneous	12	438,214	148,601				586,815	12
Subtotal Revenues	13	11,326,833	10,247,006	0	0	0	21,573,839	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	14
Operating Transfers In	15	831,823	2,873,800	23,000			3,728,623	15
Proceeds of Capital Asset Sales	16	2,475					2,475	16
Total Revenues & Other Sources	17	12,161,131	13,120,806	23,000	0	0	25,304,937	17
Expenditures & other Financing Uses								
Operating:								
Public Safety and Legal Services	18	4,310,287	358,597				4,668,884	18
Physical Health Social Services	19	859,279	23,875				883,154	19
County Environment and Education	20	1,054,993	244,283				1,299,276	20
Roads & Transportation	21	563,879	8,329,934				8,893,813	21
Government Services to Residents	22	1,159,457	10,905				1,170,362	22
Administration	23	4,682,520					4,682,520	23
Nonprogram Current	24	27,793					27,793	24
Debt Service	25						0	25
Capital Projects	26		569,537	267,924			837,461	26
Subtotal Expenditures	27	12,658,208	9,537,131	267,924	0	0	22,463,263	27
Other Financing Uses:								
Operating Transfers Out	28	854,823	2,873,800				3,728,623	28
Refunded Debt/Payments to Escrow	29						0	29
Total Expenditures & Other Uses	30	13,513,031	12,410,931	267,924	0	0	26,191,886	30
Changes in fund balances	31	-1,351,900	709,875	-244,924	0	0	-886,949	31
Beginning Fund Balance - July 1, 2025	32	9,281,524	8,028,146	367,513			17,677,183	32
Increase (Decrease) in Reserves	33						0	33
Fund Balance - Nonspendable	34						0	34
Fund Balance - Restricted	35	1,164,073	8,738,021	122,589			10,024,683	35
Fund Balance - Committed	36	647,754					647,754	36
Fund Balance - Assigned	37						0	37
Fund Balance - Unassigned	38	6,117,797					6,117,797	38
Total Ending Fund Balance - June 30, 2026	39	7,929,624	8,738,021	122,589	0	0	16,790,234	39

REVENUES DETAIL

County Name: JONES COUNTY

County Number: 53

FY 2025/2026 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 2025/2026	
Taxes levied on Property	1	5,327,137	2,268,907	0	3,300,850	0		458,262		0		11,355,156	1
Less: Uncoll. Del. Taxes Levy Year	2	793	338		353			68				1,552	2
Less: Credits to Taxpayers	3	236,760	100,839		146,799			20,367				504,765	3
1000 Net Current Property Taxes	4	5,089,584	2,167,730		3,153,698			437,827				10,848,839	4
Delinq. Property Tax Revenue	5	571	243		449			49				1,312	5
11XX Penalties, Int, & Costs on Taxes	6	58,585										58,585	6
Other County Taxes:													
12XX Other County Taxes	7	6,008	2,559		1,110			517				10,194	7
13XX Voter Approved Local Option Taxes	8	805			357,600		1,072,800					1,431,205	8
14XX Gambling Taxes	9											0	9
15XX TIF Tax Revenues	10											0	10
16XX Utility Tax Replacement Excise Taxes	11	85,901	36,587		47,075			7,390				176,953	11
17XX Taxes Collected for Other Governments	11B	1,000										1,000	11B
Subtotal	12	93,714	39,146	0	405,785	0	1,072,800	7,907	0	0	0	1,619,352	12
Intergovernmental Revenue:													
20XX State Shared Revenues	13	4,680					4,117,269					4,121,949	13
21X State Replacements Against Levied Taxes	14	236,760	100,839		146,799			20,367				504,765	14
22XX Other State Tax Replacements	15	112,679	47,992		34,519			9,693				204,883	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	634,811										634,811	16
25XX Contributions from Other													
Intergovernmental Units	17	233,297	58,380				112,383					404,060	17
26XX, 27XX State Grants and Entitlements	18	145,864					511,733	12,501				670,098	18
28XX Federal Grants and Entitlements	19											0	19
29XX Payments in Lieu of Taxes	20											0	20
Subtotal	21	1,368,091	207,211	0	181,318	0	4,741,385	42,561	0	0	0	6,540,566	21
3XXX Licenses & Permits	22	59,508					41,453					100,961	22
4XXX, 5XXX Charges for Service	23	915,412			8,410		200	3,609				927,631	23
6XXX Use of Money & Property	24	862,070		26,754	2			952				889,778	24
8XXX Miscellaneous	25	409,101	11,075	18,038			96,432	52,169				586,815	25
Total Revenues	26	8,856,636	2,425,405	44,792	3,749,662	0	5,952,270	545,074	0	0	0	21,573,839	26
Other Financing Sources:													
Operating Transfers In:													
9000 From General Basic	27			20,901					23,000			43,901	27
9020 From Rural Services Basic	28						2,873,800					2,873,800	28
90XX From Other Budgetary Funds	29	810,922										810,922	29
Subtotal	30	810,922	0	20,901	0	0	2,873,800	0	23,000	0	0	3,728,623	30
91XX Proceeds\Gen Long-term Debt	31											0	31
92xx Proceeds/Capital Asset Sales	32	2,475										2,475	32
Total Revenues and Other Sources	33	9,670,033	2,425,405	65,693	3,749,662	0	8,826,070	545,074	23,000	0	0	25,304,937	33
Beginning Fund Balance - July 1, 2025	34	6,103,941	1,567,291	1,610,292	556,949		6,355,817	1,115,380	367,513	0		17,677,183	34
Total Resources	35	15,773,974	3,992,696	1,675,985	4,306,611	0	15,181,887	1,660,454	390,513	0	0	42,982,120	35

SERVICE AREA 1

County Name: JONES COUNTY
County Number: 53
FY 2025/2026 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 2025/2026	
Law Enforcement Program											
1000 - Uniformed Patrol Services	1	944,928	281,876		124,074			4,880		1,355,758	1
1010 - Investigations	2	11,388			169,942					181,330	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4									0	4
1040 - Law Enforcement Communications	5									0	5
1050 - Adult Correctional Services	6	711,592	224,559	38,975						975,126	6
1060 - Administration	7	444,451	164,632							609,083	7
Subtotal	8	2,112,359	671,067	38,975	294,016	0	0	4,880	0	3,121,297	8
Legal Services Program											
1100 - Criminal Prosecution	9	355,373	124,445	1,670						481,488	9
1110 - Medical Examiner	10	56,641								56,641	10
1120 - Child Support Recovery	11									0	11
Subtotal	12	412,014	124,445	1,670	0	0	0	0	0	538,129	12
Emergency Services											
1200 - Ambulance Services	13							59,701		59,701	13
1210 - Emergency Management	14	471,382	364,145							835,527	14
1220 - Fire Protection & Rescue Svcs	15									0	15
1230 - E911 Service Board	16									0	16
Subtotal	17	471,382	364,145	0	0	0	0	59,701	0	895,228	17
Assistance to Distret Court System Program											
1400 - Physical Operations	18									0	18
1410 - Research & Other Assistance	19		25							25	19
1420 - Bailiff Services	20		100,179							100,179	20
Subtotal	21	0	100,204	0	0	0	0	0	0	100,204	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		1,305							1,305	26
Subtotal	27	0	1,305	0	0	0	0	0	0	1,305	27
Juvenile Justice Administration Program											
1600 - Juvenile Victim Restitution	28									0	28
1610 - Juvenile Representation Services	29									0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		12,721							12,721	30
Subtotal	31	0	12,721	0	0	0	0	0	0	12,721	31
Total - Public Safety & Legal Services	32	2,995,755	1,273,887	40,645	294,016	0	0	64,581	0	4,668,884	32

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES
County Name: JONES COUNTY County Number: 53
FY 2025/2026 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 2025/2026	
Physical Health Services Program											
3000 - Personal & Family Health Services	1	11,767								11,767	1
3010 - Communicable Disease Prevention	2	31,078								31,078	2
3020 - Environmental Health	3	174,822	30,541							205,363	3
3040 - Health Administration	4	85,441	16,653							102,094	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	303,108	47,194	0	0	0	0	0	0	350,302	6
Services to Poor Program											
3100 - Administration	7	12,391	3,626							16,017	7
3110 - General Welfare Services	8	17,874	504							18,378	8
3120 - Care in County Care Facility	9									0	9
Subtotal	10	30,265	4,130	0	0	0	0	0	0	34,395	10
Services to Military Veterans Program											
3200 - Administration	11	56,604	18,848							75,452	11
3210 - General Services to Veterans	12	4,010								4,010	12
Subtotal	13	60,614	18,848	0	0	0	0	0	0	79,462	13
Children's & Family Services											
3300 - Youth Guidance	14		24,251							24,251	14
3310 - Family Protective Services	15	42,357								42,357	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17	42,357	24,251	0	0	0	0	0	0	66,608	17
Services to Other Adults Program											
3400 - Services to the Elderly	18	291,777	36,375							328,152	18
3410 - Other Social Services	19									0	19
3420 - Soc Serv Business Operations	20									0	20
Subtotal	21	291,777	36,375	0	0	0	0	0	0	328,152	21
Chemical Dependency Program											
3500 - Treatment Services	22		360							360	22
3510 - Preventive Services	23									0	23
3520 - Opioid Litigation Settlement	24							23,875		23,875	24
Subtotal	25	0	360	0	0	0	0	23,875	0	24,235	25
Total - Physical Health & Social	26	728,121	131,158	0	0	0	0	23,875	0	883,154	26

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION
County Name: JONES COUNTY County Number: 53
FY 2025/2026 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 2025/2026	
Environmental Quality Program											
6000 - Natural Resources Conservation	1				1,250					1,250	1
6010 - Weed Eradication	2									0	2
6020 - Solid Waste Disposal	3				45,500					45,500	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	0	0	0	46,750	0	0	0	0	46,750	5
Conservation & Recreation Service Program											
6100 - Administration	6	159,043	44,003							203,046	6
6110 - Maintenance & Operations	7	536,771	72,537							609,308	7
6120 - Recreation & Environmental Educ.	8	83,848	35,412							119,260	8
Subtotal	9	779,662	151,952	0	0	0	0	0	0	931,614	9
Animal Control Program											
6200 - Animal Shelter	10									0	10
6210 - Animal Bounties & State											
Apiarist Expenses	11									0	11
Subtotal	12	0	0	0	0	0	0	0	0	0	12
County Development Program											
6300 - Land Use & Building Controls	13	26,206			47,685					73,891	13
6310 - Housing Rehabilitation & Develop.	14	4,832								4,832	14
6320 - Community Economic Development	15	47,004			20,881					67,885	15
Subtotal	16	78,042	0	0	68,566	0	0	0	0	146,608	16
Educational Services Program											
6400 - Libraries	17				128,967					128,967	17
6410 - Historic Preservation	18	18,800								18,800	18
6420 - Fair & 4-H Clubs	19									0	19
6430 - Fairgrounds	20	13,936								13,936	20
6440 - Memorial Halls	21	12,601								12,601	21
6450 - Other Educational Services	22									0	22
Subtotal	23	45,337	0	0	128,967	0	0	0	0	174,304	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	903,041	151,952	0	244,283	0	0	0	0	1,299,276	29

SERVICE AREA 7

ROADS & TRANSPORTATION

County Name: JONES COUNTY County Number: 53

FY 2025/2026 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 2025/2026	
Secondary Roads Administration & Engineering Program											
7000 - Administration	1						581,258			581,258	1
7010 - Engineering	2						494,345			494,345	2
Subtotal	3	0	0	0	0	0	1,075,603	0	0	1,075,603	3
Roadway Maintenance Program											
7100 - Bridges & Culverts	4						297,312			297,312	4
7110 - Roads	5						3,414,111			3,414,111	5
7120 - Snow & Ice Control	6						427,628			427,628	6
7130 - Traffic Controls	7						210,111			210,111	7
7140 - Road Clearing	8						360,763			360,763	8
Subtotal	9	0	0	0	0	0	4,709,925	0	0	4,709,925	9
General Roadway Expenditures Program											
7200 - Equipment	10						958,098			958,098	10
7210 - Equipment Operations	11						1,377,968			1,377,968	11
7220 - Tools, Materials & Supplies	12						180,318			180,318	12
7230 - Real Estate & Buildings	13						28,022			28,022	13
Subtotal	14	0	0	0	0	0	2,544,406	0	0	2,544,406	14
Mass Transit Program											
7300 - Air Transportation	15									0	15
7310 - Ground Transportation	16	463,077	100,802							563,879	16
Subtotal	17	463,077	100,802	0	0	0	0	0	0	563,879	17
Total - Roads & Transportation	18	463,077	100,802	0	0	0	8,329,934	0	0	8,893,813	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS
County Name: JONES COUNTY County Number: 53
FY 2025/2026 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 2025/2026	
Representation Services Program											
8000 - Elections Administration	1		465,633							465,633	1
8010 - Local Elections	2		20,674							20,674	2
8020 - Township Officials	3				8,082					8,082	3
Subtotal	4	0	486,307	0	8,082	0	0	0	0	494,389	4
State Administrative Services											
8100 - Motor Vehicle Registrations & Licensing	5	141,791	58,542							200,333	5
8101 - Driver Licenses Services	6	173,368	83,758							257,126	6
8110 - Recording of Public Documents	7	157,438	58,253					2,823		218,514	7
Subtotal	8	472,597	200,553	0	0	0	0	2,823	0	675,973	8
Total - Government Services to Residents	9	472,597	686,860	0	8,082	0	0	2,823	0	1,170,362	9

SERVICE AREA 9

ADMINISTRATION

County Name: JONES COUNTY County Number: 53
FY 2025/2026 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 2025/2026	
Policy & Administrative Program											
9000 - General County Management	1	223,962	143,484							367,446	1
9010 - Administrative Management Services	2	257,120	95,514							352,634	2
9020 - Treasury Management Services	3	174,832	71,818							246,650	3
9030 - Other Policy & Administration	4	123,462								123,462	4
9040 - Reimbursable Administrative Service Organization Direct Expenses	5			57,439						57,439	5
Subtotal	6	779,376	310,816	57,439	0	0	0	0	0	1,147,631	6
Central Services Program											
9100 - General Services	7	2,381,846	49,523	54,809						2,486,178	7
9110 - Information Tech Services	8	471,365	36,878							508,243	8
9120 - GIS Systems	9	136,332	34,931							171,263	9
Subtotal	10	2,989,543	121,332	54,809	0	0	0	0	0	3,165,684	10
Risk Management Services Program											
9200 - Tort Liability	11		182,885							182,885	11
9210 - Safety of Workplace	12	3,055	180,330							183,385	12
9220 - Fidelity of Public Officers	13		1,902							1,902	13
9230 - Unemployment Compensation	14		1,033							1,033	14
Subtotal	15	3,055	366,150	0	0	0	0	0	0	369,205	15
Total - Administration	16	3,771,974	798,298	112,248	0	0	0	0	0	4,682,520	16

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: JONES COUNTY County Number: 53

FY 2025/2026 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 2025/2026	
Nonprogram Current Expenditures													
0010 - County Farm Operations	1	3,692										3,692	1
0020 - Interest on Short-Term Debt	2											0	2
0030 - Other Nonprogram Current	3	21,973	2,128									24,101	3
0040 - Other County Enterprises	4											0	4
Total - Nonprogram Current	5	25,665	2,128	0	0	0	0	0			0	27,793	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						569,537					569,537	9
0210 - Conservation Land Acquisition & Dev.	10											0	10
0220 - Other Capital Projects	11								267,924			267,924	11
Total - Capital Projects	12	0	0	0	0	0	569,537	0	267,924		0	837,461	12
Expenditures Summary													
Total Public Safety and Legal Services	13	2,995,755	1,273,887	40,645	294,016	0	0	64,581			0	4,668,884	13
Total Physical Health and Social Services	14	728,121	131,158	0	0	0	0	23,875			0	883,154	14
Total County Environment and Education	15	903,041	151,952	0	244,283	0	0	0			0	1,299,276	15
Total Roads & Transportation	16	463,077	100,802	0	0	0	8,329,934	0			0	8,893,813	16
Total Government Services to Residents	17	472,597	686,860	0	8,082	0	0	2,823			0	1,170,362	17
Total Administration	18	3,771,974	798,298	112,248	0	0	0	0			0	4,682,520	18
Total Nonprogram Current	19	25,665	2,128	0	0	0	0	0			0	27,793	19
Total Long-Term Debt Service	20	0	0	0	0	0	0	0	0	0	0	0	20
Total Capital Projects	21	0	0	0	0	0	569,537	0	267,924		0	837,461	21
Total - All Expenditures	22	9,360,230	3,145,085	152,893	546,381	0	8,899,471	91,279	267,924	0	0	22,463,263	22
Other Budgetary Financing Uses Operating Transfers Out													
To General Supplemental	23											0	23
To Rural Services Supplemental	24											0	24
To Secondary Roads	25				2,873,800							2,873,800	25
To Other Budgetary Funds	26	43,901		810,922								854,823	26
Total Operating Transfers Out	27	43,901	0	810,922	2,873,800	0	0	0	0	0	0	3,728,623	27
Refunded Debt/ Payments to Escrow	28											0	28
Increase (Decrease) In Reserves	29											0	29
Fund Balance - Nonspendable	30											0	30
Fund Balance - Restricted	31	1,013	847,611	315,449	886,430		6,282,416	1,569,175	122,589			10,024,683	31
Fund Balance - Committed	32	268,794		378,960								647,754	32
Fund Balance - Assigned	33											0	33
Fund Balance - Unassigned	34	6,100,036	0	17,761	0	0	0	0	0	0	0	6,117,797	34
Total Ending Fund Balance - June 30,	35	6,369,843	847,611	712,170	886,430	0	6,282,416	1,569,175	122,589	0	0	16,790,234	35
Total Requirements	36	15,773,974	3,992,696	1,675,985	4,306,611	0	15,181,887	1,660,454	390,513	0	0	42,982,120	36