

FY 2024/2025 ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
 For the fiscal year ended June 30, 2025
 County Name: CLINTON COUNTY County Number:23

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
Revenues & Other Financing Sources							
Taxes Levied on Property	20,795,100	2,427,693		2,361,893		25,584,686	22,372,813
Less: Uncollected Delinquent Taxes - Levy Year		0		0		0	2
Less: Credits to Taxpayers	4,225,397	45,576		0		4,270,973	3
Net Current Property Taxes	16,569,703	2,382,117		2,361,893		21,313,713	4
Delinquent Property Tax Revenue	7,113	839		977		8,929	5
Penalties, Interest & Costs on Taxes	148,213					148,213	6
Other County Taxes/TIF Tax Revenues	1,790,635	1,341,681	0	121,246	0	3,253,562	7
Intergovernmental	3,363,753	6,202,127	0	175,759	0	9,741,639	8
Licenses & Permits	15,309	256,678	0	0	0	271,987	9
Charges for Service	1,525,416	8,269	0	0	0	1,533,685	10
Use of Money & Property	1,890,227	23,858	48,552	54,153	635	2,017,425	11
Miscellaneous	413,235	300,964	0	0	0	714,199	12
Subtotal Revenues	25,723,604	10,516,533	48,552	2,714,028	635	39,003,352	43,224,512
Other Financing Sources:							
General Long-Term Debt Proceeds	0	0	0	0	0	0	14
Operating Transfers In	86,065	2,133,121	0	0	0	2,219,186	15
Proceeds of Capital Asset Sales	25,860	0	2,139,098	0	0	2,164,958	16
Total Revenues & Other Sources	25,835,529	12,649,654	2,187,650	2,714,028	635	43,387,496	45,443,698
Expenditures & other Financing Uses							
Operating:							
Public Safety and Legal Services	11,201,581	477,512			0	11,679,093	18
Physical Health Social Services	2,329,190	205,000			0	2,534,190	19
Mental Health, ID & DD (Polk County only)	0	0	0	0	0	0	20
County Environment and Education	2,383,453	338,923			0	2,722,376	21
Roads & Transportation	0	8,400,702			0	8,400,702	22
Government Services to Residents	1,412,901	2,196			0	1,415,097	23
Administration	5,742,931	0			0	5,742,931	24
Nonprogram Current	0	177,939			0	177,939	25
Debt Service	0	0	0	2,533,600	0	2,533,600	26
Capital Projects	4,243,544	667,875	1,819,037	0	0	6,730,456	27
Subtotal Expenditures	27,313,600	10,270,147	1,819,037	2,533,600	0	41,936,384	45,867,454
Other Financing Uses:							
Operating Transfers Out	402,476	1,816,710	0	0	0	2,219,186	29
Refunded Debt/Payments to Escrow	0	0	0	0	0	0	30
Total Expenditures & Other Uses	27,716,076	12,086,857	1,819,037	2,533,600	0	44,155,570	48,086,640
Changes in fund balances	-1,880,547	562,797	368,613	180,428	635	-768,074	-2,642,942
Beginning Fund Balance - July 1, 2024	25,144,546	4,926,322	213,244	590,464	14,919	30,889,495	28,272,133
Increase (Decrease) in Reserves (GAAP Budget)	0	0	0	0	0	0	33
Fund Balance - Nonspendable	0	0	0	0	0	0	34
Fund Balance - Restricted	10,815,187	5,489,119	581,857	770,892	5,000	17,667,609	17,699,429
Fund Balance - Committed	0	0	0	0	0	0	37
Fund Balance - Assigned	0	0	0	0	0	0	38
Fund Balance - Unassigned	12,448,812	0	0	0	0	12,448,812	7,929,762
Total Ending Fund Balance - June 30, 2025	23,263,999	5,489,119	581,857	770,892	15,554	30,121,421	25,629,191

Additional details are available at: Clinton County Auditor's Office, 1900 N. 3rd Street, Clinton, Iowa 52733
 Notes to the financial statement, if any: None.
 Telephone : (563) 244-0568

ANNUAL FINANCIAL REPORT

County Name: CLINTON COUNTY
 County Number: 23
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Reporting Accounting Basis: CASH	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
Revenues & Other Financing Sources						
Taxes Levied on Property	1 20,795,100	2,427,693		2,361,893		25,584,686
Less: Uncollected Delinquent Taxes - Levy Year	2			0		0
Less: Credits to Taxpayers	3 4,225,397	45,576				4,270,973
Net Current Property Taxes	4 16,569,703	2,382,117		2,361,893		21,313,713
Delinquent Property Tax Revenue	5 7,113	839		977		8,929
Penalties, Interest & Costs on Taxes	6 148,213					148,213
Other County Taxes/ITF Tax Revenues	7 1,790,635	1,341,681		121,246		3,253,562
Intergovernmental	8 3,363,753	6,202,127		175,759		9,741,639
Licenses & Permits	9 15,309	256,678				271,987
Charges for Service	10 1,525,416	8,269				1,533,685
Use of Money & Property	11 1,890,227	23,858	48,552	54,153	635	2,017,425
Miscellaneous	12 413,235	300,964				714,199
Subtotal Revenues	13 25,723,604	10,516,533	48,552	2,714,028	635	39,003,352
Other Financing Sources:						
General Long-Term Debt Proceeds	14					0
Operating Transfers In	15 86,065	2,133,121				2,219,186
Proceeds of Capital Asset Sales	16 25,860		2,139,098			2,164,958
Total Revenues & Other Sources	17 25,835,529	12,649,654	2,187,650	2,714,028	635	43,387,496
Expenditures & other Financing Uses						
Operating:						
Public Safety and Legal Services	18 11,201,581	477,512				11,679,093
Physical Health Social Services	19 2,329,190	205,000				2,534,190
Mental Health, ID & DD (Polk County only)	20					0
County Environment and Education	21 2,383,453	338,923				2,722,376
Roads & Transportation	22 8,400,702					8,400,702
Government Services to Residents	23 1,412,901	2,196				1,415,097
Administration	24 5,742,931					5,742,931
Nonprogram Current	25 177,939					177,939
Debt Service	26			2,533,600		2,533,600
Capital Projects	27 4,243,544	667,875	1,819,037			6,730,456
Subtotal Expenditures	28 27,313,600	10,270,147	1,819,037	2,533,600	0	41,936,384
Other Financing Uses:						
Operating Transfers Out	29 402,476					402,476
Refunded Debt/Payments to Escrow	30	1,816,710				1,816,710
Total Expenditures & Other Uses	31 27,716,076	12,086,857	1,819,037	2,533,600	0	44,155,570
Changes in fund balances	32 -1,880,547	562,797	368,613	180,428	635	-768,074
Beginning Fund Balance - July 1, 2024	33 25,144,546	4,926,322	213,244	590,464	14,919	30,889,495
Increase (Decrease) in Reserves	34					0
Fund Balance - Nonspendable	35 11,201,581				5,000	16,202,581
Fund Balance - Restricted	36 10,815,187	5,489,119	581,857	770,892	10,554	17,667,609
Fund Balance - Committed	37					0
Fund Balance - Assigned	38					0
Fund Balance - Unassigned	39 12,448,812					12,448,812
Total Ending Fund Balance - June 30, 2025	40 23,263,999	5,489,119	581,857	770,892	15,554	30,121,421

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REVENUES DETAIL

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 2024/2025
Taxes levied on Property	1 9,921,333	10,873,767	0	2,427,693	0		0		2,361,893		25,584,686
Less: Uncoll. Del. Taxes Levy Year	2										0
Less: Credits to Taxpayers	3 -85,933	4,311,330		45,576							4,270,973
1000 Net Current Property Taxes	4 10,007,266	6,562,437		2,382,117					2,361,893		21,313,713
Delinq. Property Tax Revenue	5 4,296	2,817		839					977		8,929
11XX Penalties, Int. & Costs on Taxes	6 148,213										148,213
Other County Taxes:											
12XX Other County Taxes	7 19,862	7,702		463					2,672		30,699
13XX Voter Approved Local Option Taxes	8 760,872					1,295,538					2,056,410
14XX Gambling Taxes	9 137,318										137,318
15XX TIF Tax Revenues	10										0
16XX Utility Tax Replacement Excise Taxes	11 521,194	341,782		45,680					118,574		1,027,230
17XX Taxes Collected for Other Governments	11B 1,905										1,905
Subtotal	12 1,441,151	349,484	0	46,143	0	1,295,538	0	0	121,246	0	3,253,562
Intergovernmental Revenue:											
20XX State Shared Revenues	13										
21XX State Replacements Against Levied Taxes	14 629,997	413,130		112,539		5,677,457			145,749		5,677,457
22XX Other State Tax Replacements	15 140,534	92,158		8,088					30,010		1,301,415
23XX, 24XX State/Federal Pass-Thru Revenues	16 105,394										270,790
25XX Contributions from Other									170,775		276,169
Intergovernmental Units	17 510,924	12,961	208,980			207,244					940,109
26XX, 27XX State Grants and Entitlements	18 1,209,763	3,865				3,577	20,389				1,237,594
28XX Federal Grants and Entitlements	19 6,237	3,713									9,950
29XX Payments in Lieu of Taxes	20 26,097					2,058					28,155
Subtotal	21 2,628,946	525,827	208,980	120,627	0	5,890,336	191,164	0	175,759	0	9,741,639
3XXX Licenses & Permits	22 15,309			175,292		81,386					271,987
4XXX, 5XXX Charges for Service	23 1,517,225		8,191	960			7,309				1,533,685
6XXX Use of Money & Property	24 1,818,151		72,076				23,858				2,017,425
8XXX Miscellaneous	25 194,775	92,088	126,372	3,765		121,357	175,842		54,153	635	714,199
Total Revenues	26 17,775,332	7,532,653	415,619	2,729,743	0	7,388,617	398,173	48,552	2,714,028	635	39,003,352
Other Financing Sources:											
Operating Transfers In:											
9000 From General Basic	27		86,065			316,411					402,476
9020 From Rural Services Basic	28					1,816,710					1,816,710
90XX From Other Budgetary Funds	29										0
Subtotal	30 0	0	86,065	0	0	2,133,121	0	0	0	0	2,219,186
91XX Proceeds/Gen Long-term Debt	31										0
92xx Proceeds/Capital Asset Sales	32 25,860							2,139,098			2,164,958
Total Revenues and Other Sources	33 17,801,192	7,532,653	501,684	2,729,743	0	9,521,738	398,173	2,187,650	2,714,028	635	43,387,496
Beginning Fund Balance - July 1, 2024	34 14,419,867	5,652,890	5,071,789	1,251,854		2,942,341	732,127	213,244	590,464	14,919	30,889,495
Total Resources	35 32,221,059	13,185,543	5,573,473	3,981,597	0	12,464,079	1,130,300	2,400,894	3,304,492	15,554	74,276,991

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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 2024/2025
Law Enforcement Program									
1000 - Uniformed Patrol Services	2,508,299	650,819		470,283					3,629,401
1010 - Investigations	36,251			4,747					40,998
1020 - Unified Law Enforcement									0
1030 - Contract Law Enforcement	29,494	4,696							34,190
1040 - Law Enforcement Communications									0
1050 - Adult Correctional Services	2,060,168	501,546	58,149						2,619,863
1060 - Administration	808,327	222,090		2,482					1,032,899
Subtotal	5,442,539	1,379,151	58,149	477,512	0	0	0	0	7,357,351
Legal Services Program									
1100 - Criminal Prosecution	1,090,340	350,581	767						1,441,688
1110 - Medical Examiner	324,629	16,671							341,300
1120 - Child Support Recovery									0
Subtotal	1,414,969	367,252	767	0	0	0	0	0	1,782,988
Emergency Services									
1200 - Ambulance Services									0
1210 - Emergency Management		2,410,093							2,410,093
1220 - Fire Protection & Rescue Svcs									0
1230 - E911 Service Board									0
Subtotal	0	2,410,093	0	0	0	0	0	0	2,410,093
Assistance to District Court System Program									
1400 - Physical Operations	473								473
1410 - Research & Other Assistance	3,942								3,942
1420 - Bailiff Services	1,500								1,500
Subtotal	5,915	0	0	0	0	0	0	0	5,915
Court Proceedings program									
1500 - Juries & Witnesses									0
1510 - (Reserved)									0
1520 - Detention Services									0
1530 - Court Costs	9,105								9,105
1540 - Service of Civil Papers	538								538
Subtotal	9,643	0	0	0	0	0	0	0	9,643
Juvenile Justice Administration Program									
1600 - Juvenile Victim Restitution									0
1610 - Juvenile Representation Services									0
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	113,103								113,103
Subtotal	113,103	0	0	0	0	0	0	0	113,103
Total - Public Safety & Legal Services	6,986,169	4,156,496	58,916	477,512	0	0	0	0	11,679,093
									32

PHYSICAL HEALTH AND SOCIAL SERVICES
 County Name: CLINTON COUNTY County Number: 23
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SERVICE AREA 3

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 2024/2025
Physical Health Services Program									
3000 - Personal & Family Health Services	1,147,758								1,147,758
3010 - Communicable Disease Prevention	57,598								57,598
3020 - Environmental Health	152,984	63,469							216,453
3040 - Health Administration	10,106								10,106
3050 - Support of Hospitals									0
Subtotal	1,368,446	63,469	0	0	0	0	0	0	1,431,915
Services to Poor Program									
3100 - Administration	373,277	55,383							428,660
3110 - General Welfare Services	77,667								77,667
3120 - Care in County Care Facility									0
Subtotal	450,944	55,383	0	0	0	0	0	0	506,327
Services to Military Veterans Program									
3200 - Administration	109,400	37,500							146,900
3210 - General Services to Veterans	5,163								5,163
Subtotal	114,563	37,500	0	0	0	0	0	0	152,063
Children's & Family Services									
3300 - Youth Guidance	139,917								139,917
3310 - Family Protective Services	25,904								25,904
3320 - Services for Disabled Children									0
Subtotal	165,821	0	0	0	0	0	0	0	165,821
Services to Other Adults Program									
3400 - Services to the Elderly	17,657								17,657
3410 - Other Social Services	19,000								19,000
3420 - Soc Serv Business Operations									0
Subtotal	36,657	0	0	0	0	0	0	0	36,657
Chemical Dependency Program									
3500 - Treatment Services	18,907								18,907
3510 - Preventive Services	17,500								17,500
3520 - Opioid Litigation Settlement							205,000		205,000
Subtotal	36,407	0	0	0	0	0	205,000	0	241,407
Total - Physical Health & Social	2,172,838	156,352	0	0	0	0	205,000	0	2,534,190
									26

COUNTY ENVIRONMENT AND EDUCATION
 County Name: CLINTON COUNTY County Number: 23
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SERVICE AREA 6

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 2024/2025
Environmental Quality Program									
6000 - Natural Resources Conservation	3,000						36,815		39,815
6010 - Weed Eradication				103,000					103,000
6020 - Solid Waste Disposal	225,000								225,000
6030 - Environmental Restoration									0
Subtotal	228,000	0	0	103,000	0	0	36,815	0	367,815
Conservation & Recreation Service Program									
6100 - Administration	220,050	54,194							274,244
6110 - Maintenance & Operations	1,113,973	309,180							1,423,153
6120 - Recreation & Environmental Educ.	19,467								19,467
Subtotal	1,353,490	363,374	0	0	0	0	0	0	1,716,864
Animal Control Program									
6200 - Animal Shelter				5,000					5,000
6210 - Animal Bounties & State									
Apiarist Expenses									0
Subtotal	0	0	0	5,000	0	0	0	0	5,000
County Development Program									
6300 - Land Use & Building Controls				90,108					90,108
6310 - Housing Rehabilitation & Develop.									0
6320 - Community Economic Development	284,980								284,980
Subtotal	284,980	0	0	90,108	0	0	0	0	375,088
Educational Services Program									
6400 - Libraries				104,000					104,000
6410 - Historic Preservation	17,329		101,251						118,580
6420 - Fair & 4-H Clubs	35,000								35,000
6430 - Fairgrounds									0
6440 - Memorial Halls									0
6450 - Other Educational Services	29								29
Subtotal	52,358	0	101,251	104,000	0	0	0	0	257,609
President or Governor Declared Disasters Program									
6500 - Property									0
6510 - Buildings									0
6520 - Equipment									0
6530 - Public Facilities									0
Subtotal	0	0	0	0	0	0	0	0	0
Total - County Environment and Education	1,918,828	363,374	101,251	302,108	0	0	36,815	0	2,722,376
									29

SERVICE AREA 7

ROADS & TRANSPORTATION
 County Name: CLINTON COUNTY County Number: 23
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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 2024/2025
Secondary Roads Administration & Engineering Program									
7000 - Administration	1					258,016			258,016
7010 - Engineering	2					393,460			393,460
Subtotal	3	0	0	0	0	651,476	0	0	651,476
Roadway Maintenance Program									
7100 - Bridges & Culverts	4					265,309			265,309
7110 - Roads	5					3,631,779			3,631,779
7120 - Snow & Ice Control	6					493,949			493,949
7130 - Traffic Controls	7					254,221			254,221
7140 - Road Clearing	8					412,553			412,553
Subtotal	9	0	0	0	0	5,057,811	0	0	5,057,811
General Roadway Expenditures Program									
7200 - Equipment	10					944,798			944,798
7210 - Equipment Operations	11					1,528,957			1,528,957
7220 - Tools, Materials & Supplies	12					85,786			85,786
7230 - Real Estate & Buildings	13					131,874			131,874
Subtotal	14	0	0	0	0	2,691,415	0	0	2,691,415
Mass Transit Program									
7300 - Air Transportation	15								0
7310 - Ground Transportation	16								0
Subtotal	17	0	0	0	0	0	0	0	0
Total - Roads & Transportation	18	0	0	0	0	8,400,702	0	0	8,400,702

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS
 County Name: CLINTON COUNTY County Number: 23
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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 2024/2025
Representation Services Program									
8000 - Elections Administration	134,994	289,092							424,086
8010 - Local Elections	6,968	6,112							13,080
8020 - Township Officials	3,510	269							3,779
Subtotal	145,472	295,473	0	0	0	0	0	0	440,945
State Administrative Services									
8100 - Motor Vehicle Registrations & Licensing	404,779	192,102							596,881
8101 - Driver Licenses Services									0
8110 - Recording of Public Documents	258,040	117,035					2,196		377,271
Subtotal	662,819	309,137	0	0	0	0	2,196	0	974,152
Total - Government Services to Residents	808,291	604,610	0	0	0	0	2,196	0	1,415,097

ADMINISTRATION
 County Name: CLINTON COUNTY County Number: 23
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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 2024/2025
Policy & Administrative Program									
9000 - General County Management	1 406,287	158,945							565,232
9010 - Administrative Management Services	2 273,524	79,260							352,784
9020 - Treasury Management Services	3 275,626	94,116							369,742
9030 - Other Policy & Administration	4 197,019								197,019
9040 - Reimbursable MHDS Direct Expenses	5		227,286						227,286
Subtotal	6 1,152,456	332,321	227,286	0	0	0	0	0	1,712,063
Central Services Program									
9100 - General Services	7 1,492,228	570,915							2,063,143
9110 - Information Tech Services	8 695,207	139,440							834,647
9120 - GIS Systems	9 68,124	21,154							89,278
Subtotal	10 2,255,559	731,509	0	0	0	0	0	0	2,987,068
Risk Management Services Program									
9200 - Tort Liability	11	352,000							352,000
9210 - Safety of Workplace	12	690,558							690,558
9220 - Fidelity of Public Officers	13	1,242							1,242
9230 - Unemployment Compensation	14								0
Subtotal	15 0	1,043,800	0	0	0	0	0	0	1,043,800
Total - Administration	16 3,408,015	2,107,630	227,286	0	0	0	0	0	5,742,931

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: CLINTON COUNTY County Number: 23
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SERVICE AREA 0

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 2024/2025
Nonprogram Current Expenditures											
0010 - County Farm Operations	1										0
0020 - Interest on Short-Term Debt	2										0
0030 - Other Nonprogram Current	3						177,939				177,939
0040 - Other County Enterprises	4										0
Total - Nonprogram Current	5	0	0	0	0	0	177,939			0	177,939
Long-Term Debt Service											
0100 - Principal	6								2,030,000		2,030,000
0110 - Interest and Fiscal Charges	7								503,600		503,600
Total - Long-Term Debt Service	8	0	0	0	0	0	0	0	2,533,600	0	2,533,600
Capital Projects											
0200 - Roadway Construction	9					667,875					667,875
0210 - Conservation Land Acquisition & Dev.	10		173,050								173,050
0220 - Other Capital Projects	11		4,070,494					1,819,037			5,889,531
Total - Capital Projects	12	0	4,243,544	0	0	667,875	0	1,819,037	0	0	6,730,456
Expenditures Summary											
Total Public Safety and Legal Services	13	6,986,169	4,156,496	477,512	0	0	0	0	0	0	11,679,093
Total Physical Health and Social Services	14	2,172,838	156,352	0	0	0	205,000	0	0	0	2,534,190
Total Mental Health, ID & DD (Polk County only)	15	0	0	0	0	0	0	0	0	0	0
Total County Environment and Education	16	1,918,828	363,374	302,108	0	0	36,815	0	0	0	2,722,376
Total Roads & Transportation	17	0	0	0	0	8,400,702	0	0	0	0	8,400,702
Total Government Services to Residents	18	808,291	604,610	0	0	0	2,196	0	0	0	1,415,097
Total Administration	19	3,408,015	2,107,630	227,286	0	0	0	0	0	0	5,742,931
Total Nonprogram Current	20	0	0	0	0	0	177,939	0	0	0	177,939
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	2,533,600	0	2,533,600
Total Capital Projects	22	0	0	4,243,544	0	667,875	0	1,819,037	0	0	6,730,456
Total - All Expenditures	23	15,294,141	7,388,462	779,620	0	9,068,577	421,950	1,819,037	2,533,600	0	41,936,384
Other Budgetary Financing Uses Operating Transfers Out											
To General Supplemental	24										0
To Rural Services Supplemental	25										0
To Secondary Roads	26	402,476		1,816,710							2,219,186
To Other Budgetary Funds	27										0
Total Operating Transfers Out	28	402,476	0	1,816,710	0	0	0	0	0	0	2,219,186
Refunded Debt/ Payments to Escrow	29										0
Increase (Decrease) in Reserves	30										0
Fund Balance - Nonspendable	31									5,000	5,000
Fund Balance - Restricted	32		5,797,081	5,018,106	1,385,267	3,395,502	708,350	581,857	770,892	10,554	17,667,609
Fund Balance - Committed	33										0
Fund Balance - Assigned	34										0
Fund Balance - Unassigned	35	16,524,442	0	-4,075,630	0	0	0	0	0	0	12,448,812
Total Ending Fund Balance - June 30,	36	16,524,442	5,797,081	942,476	1,385,267	3,395,502	708,350	581,857	770,892	15,554	30,121,421
Total Requirements	37	32,221,059	13,185,543	5,573,473	3,981,597	12,464,079	1,130,300	2,400,894	3,304,492	15,554	74,276,991