

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: WAYNE COUNTY County Number:93

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals	
Revenues & Other Financing Sources									
Taxes Levied on Property	1	3,227,694	1,363,272		0		4,590,966	4,590,966	1
Less: Uncollected Delinquent Taxes - Levy Year	2		0		0		0	29,839	2
Less: Credits to Taxpayers	3	115,284	41,618		0		156,902	160,650	3
Net Current Property Taxes	4	3,112,410	1,321,654		0		4,434,064	4,400,477	4
Delinquent Property Tax Revenue	5	13,848	2,861		0		16,709	8,975	5
Penalties, Interest & Costs on Taxes	6	31,230					31,230	28,011	6
Other County Taxes/TIF Tax Revenues	7	55,005	799,381	0	0	0	854,386	675,299	7
Intergovernmental	8	953,525	3,710,307	0	0	0	4,663,832	4,216,778	8
Licenses & Permits	9	715	43,580	0	0	0	44,295	10,750	9
Charges for Service	10	546,830	6,217	0	0	0	553,047	454,266	10
Use of Money & Property	11	377,601	48,353	0	0	0	425,954	188,929	11
Miscellaneous	12	83,869	66,737	0	0	0	150,606	814,690	12
Subtotal Revenues	13	5,175,033	5,999,090	0	0	0	11,174,123	10,798,175	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	14
Operating Transfers In	15	0	904,375	0	0	0	904,375	904,375	15
Proceeds of Capital Asset Sales	16	20,011	0	0	0	0	20,011	0	16
Total Revenues & Other Sources	17	5,195,044	6,903,465	0	0	0	12,098,509	11,702,550	17
Expenditures & other Financing Uses									
Operating:									
Public Safety and Legal Services	18	1,379,381	1,055,433			0	2,434,814	2,800,291	18
Physical Health Social Services	19	1,332,076	77,143			0	1,409,219	1,494,198	19
Mental Health, ID & DD (Polk County only)	20	0	0			0	0	0	20
County Environment and Education	21	400,166	111,716			0	511,882	607,014	21
Roads & Transportation	22	0	4,217,647			0	4,217,647	5,389,100	22
Government Services to Residents	23	471,802	5,778			0	477,580	533,915	23
Administration	24	1,334,459	0			0	1,334,459	1,514,923	24
Nonprogram Current	25	13,650	1,854			0	15,504	10,000	25
Debt Service	26	0	249,600	0	0	0	249,600	254,600	26
Capital Projects	27	227,937	180,193	0		0	408,130	1,295,000	27
Subtotal Expenditures	28	5,159,471	5,899,364	0	0	0	11,058,835	13,899,041	28
Other Financing Uses:									
Operating Transfers Out	29	0	904,375	0	0	0	904,375	904,375	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	5,159,471	6,803,739	0	0	0	11,963,210	14,803,416	31
Changes in fund balances	32	35,573	99,726	0	0	0	135,299	-3,100,866	32
Beginning Fund Balance - July 1, 2024	33	4,033,925	5,542,572	0	0	0	9,576,497	6,114,154	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		35
Fund Balance - Restricted	36	1,467,683	5,779,988	0	0	0	7,247,671		36
Fund Balance - Committed	37	0	0	0	0	0	0		37
Fund Balance - Assigned	38	0	0	0	0	0	0		38
Fund Balance - Unassigned	39	2,601,815	-137,690	0	0	0	2,464,125	3,013,288	39
Total Ending Fund Balance - June 30, 2025	40	4,069,498	5,642,298	0	0	0	9,711,796	3,013,288	40

Additional details are available at: Available on County Website: <https://waynecounty.iowa.gov/>.

Notes to the financial statement, if any: -

Telephone : (641) 872-2242

ANNUAL FINANCIAL REPORT

County Name:WAYNE COUNTY

County Number: 93

FY 2024/2025 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	3,227,694	1,363,272		0		4,590,966	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3	115,284	41,618				156,902	3
Net Current Property Taxes	4	3,112,410	1,321,654		0		4,434,064	4
Delinquent Property Tax Revenue	5	13,848	2,861				16,709	5
Penalties, Interest & Costs on Taxes	6	31,230					31,230	6
Other County Taxes/TIF Tax Revenues	7	55,005	799,381				854,386	7
Intergovernmental	8	953,525	3,710,307				4,663,832	8
Licenses & Permits	9	715	43,580				44,295	9
Charges for Service	10	546,830	6,217				553,047	10
Use of Money & Property	11	377,601	48,353				425,954	11
Miscellaneous	12	83,869	66,737				150,606	12
Subtotal Revenues	13	5,175,033	5,999,090	0	0	0	11,174,123	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	14
Operating Transfers In	15		904,375				904,375	15
Proceeds of Capital Asset Sales	16	20,011					20,011	16
Total Revenues & Other Sources	17	5,195,044	6,903,465	0	0	0	12,098,509	17
Expenditures & other Financing Uses								
Operating:								
Public Safety and Legal Services	18	1,379,381	1,055,433				2,434,814	18
Physical Health Social Services	19	1,332,076	77,143				1,409,219	19
Mental Health, ID & DD (Polk County only)	20						0	20
County Environment and Education	21	400,166	111,716				511,882	21
Roads & Transportation	22		4,217,647				4,217,647	22
Government Services to Residents	23	471,802	5,778				477,580	23
Administration	24	1,334,459					1,334,459	24
Nonprogram Current	25	13,650	1,854				15,504	25
Debt Service	26		249,600				249,600	26
Capital Projects	27	227,937	180,193				408,130	27
Subtotal Expenditures	28	5,159,471	5,899,364	0	0	0	11,058,835	28
Other Financing Uses:								
Operating Transfers Out	29		904,375				904,375	29
Refunded Debt/Payments to Escrow	30						0	30
Total Expenditures & Other Uses	31	5,159,471	6,803,739	0	0	0	11,963,210	31
Changes in fund balances	32	35,573	99,726	0	0	0	135,299	32
Beginning Fund Balance - July 1, 2024	33	4,033,925	5,542,572				9,576,497	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35						0	35
Fund Balance - Restricted	36	1,467,683	5,779,988				7,247,671	36
Fund Balance - Committed	37						0	37
Fund Balance - Assigned	38						0	38
Fund Balance - Unassigned	39	2,601,815	-137,690				2,464,125	39
Total Ending Fund Balance - June 30, 2025	40	4,069,498	5,642,298	0	0	0	9,711,796	40

REVENUES DETAIL

County Name:WAYNE COUNTY

County Number: 93

FY 2024/2025 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 2024/2025	
Taxes levied on Property	1	1,851,407	1,376,287	0	1,363,272	0		0		0		4,590,966	1
Less: Uncoll. Del. Taxes Levy Year	2											0	2
Less: Credits to Taxpayers	3	66,127	49,157		41,618							156,902	3
1000 Net Current Property Taxes	4	1,785,280	1,327,130		1,321,654							4,434,064	4
Delinq. Property Tax Revenue	5	2,704	11,144		2,861							16,709	5
11XX Penalties, Int. & Costs on Taxes	6	31,230										31,230	6
Other County Taxes:													
12XX Other County Taxes	7	209	156		108			780,108				780,581	7
13XX Voter Approved Local Option Taxes	8											0	8
14XX Gambling Taxes	9											0	9
15XX TIF Tax Revenues	10											0	10
16XX Utility Tax Replacement Excise Taxes	11	31,341	23,299		19,165							73,805	11
17XX Taxes Collected for Other Governments	11B											0	11B
Subtotal	12	31,550	23,455	0	19,273	0	0	780,108	0	0	0	854,386	12
Intergovernmental Revenue:													
20XX State Shared Revenues	13	0					3,429,584					3,429,584	13
21X State Replacements Against Levied Taxes	14	66,127	49,157		41,618							156,902	14
22XX Other State Tax Replacements	15	29,655	22,045		6,939							58,639	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	101,304	305,501									406,805	16
25XX Contributions from Other													
Intergovernmental Units	17	12,233	3,154	55,491	157,171			9,071				237,120	17
26XX, 27XX State Grants and Entitlements	18	116,616	196		32,719		33,205					182,736	18
28XX Federal Grants and Entitlements	19	179,812										179,812	19
29XX Payments in Lieu of Taxes	20	12,234										12,234	20
Subtotal	21	517,981	380,053	55,491	238,447	0	3,462,789	9,071	0	0	0	4,663,832	21
3XXX Licenses & Permits	22	715			13,540		30,040					44,295	22
4XXX, 5XXX Charges for Service	23	542,974	3,856		2,750		6	3,461				553,047	23
6XXX Use of Money & Property	24	352,140	19,000	6,461				48,353				425,954	24
8XXX Miscellaneous	25	31,105	9,219	43,545	1,033		59,322	6,382				150,606	25
Total Revenues	26	3,295,679	1,773,857	105,497	1,599,558	0	3,552,157	847,375	0	0	0	11,174,123	26
Other Financing Sources:													
Operating Transfers In:													
9000 From General Basic	27											0	27
9020 From Rural Services Basic	28						904,375					904,375	28
90XX From Other Budgetary Funds	29											0	29
Subtotal	30	0	0	0	0	0	904,375	0	0	0	0	904,375	30
91XX Proceeds\Gen Long-term Debt	31											0	31
92xx Proceeds\Capital Asset Sales	32	20,011										20,011	32
Total Revenues and Other Sources	33	3,315,690	1,773,857	105,497	1,599,558	0	4,456,532	847,375	0	0	0	12,098,509	33
Beginning Fund Balance - July 1, 2024	34	2,555,719	1,296,626	181,580	686,054	0	3,866,142	990,376				9,576,497	34
Total Resources	35	5,871,409	3,070,483	287,077	2,285,612	0	8,322,674	1,837,751	0	0	0	21,675,006	35

County Name:WAYNE COUNTY

County Number: 93

FY 2024/2025 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 2024/2025	
Law Enforcement Program											
1000 - Uniformed Patrol Services	1				541,374			22,227		563,601	1
1010 - Investigations	2	592			55,799					56,391	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4									0	4
1040 - Law Enforcement Communications	5							90,119		90,119	5
1050 - Adult Correctional Services	6	966		410				240,913		242,289	6
1060 - Administration	7	822,739	330,912		48,727			56,274		1,258,652	7
Subtotal	8	824,297	330,912	410	645,900	0	0	409,533	0	2,211,052	8
Legal Services Program											
1100 - Criminal Prosecution	9	90,216	41,815							132,031	9
1110 - Medical Examiner	10	10,050								10,050	10
1120 - Child Support Recovery	11									0	11
Subtotal	12	100,266	41,815	0	0	0	0	0	0	142,081	12
Emergency Services											
1200 - Ambulance Services	13									0	13
1210 - Emergency Management	14	51,174								51,174	14
1220 - Fire Protection & Rescue Svcs	15									0	15
1230 - E911 Service Board	16									0	16
Subtotal	17	51,174	0	0	0	0	0	0	0	51,174	17
Assistance to Distret Court System Program											
1400 - Physical Operations	18									0	18
1410 - Research & Other Assistance	19									0	19
1420 - Bailiff Services	20									0	20
Subtotal	21	0	0	0	0	0	0	0	0	0	21
Court Proceedings program											
1500 - Juries & Witnesses	22		28,016							28,016	22
1510 - (Reserved)	23										23
1520 - Detention Services	24									0	24
1530 - Court Costs	25									0	25
1540 - Service of Civil Papers	26									0	26
Subtotal	27	0	28,016	0	0	0	0	0	0	28,016	27
Juvenile Justice Administration Program											
1600 - Juvenile Victim Restitution	28		813							813	28
1610 - Juvenile Representation Services	29									0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		1,678							1,678	30
Subtotal	31	0	2,491	0	0	0	0	0	0	2,491	31
Total - Public Safety & Legal Services	32	975,737	403,234	410	645,900	0	0	409,533	0	2,434,814	32

PHYSICAL HEALTH AND SOCIAL SERVICES
County Name: WAYNE COUNTY County Number: 93
FY 2024/2025 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 2024/2025	
Physical Health Services Program											
3000 - Personal & Family Health Services	1	71,387								71,387	1
3010 - Communicable Disease Prevention	2									0	2
3020 - Environmental Health	3				74,804					74,804	3
3040 - Health Administration	4	492,678	175,195							667,873	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	564,065	175,195	0	74,804	0	0	0	0	814,064	6
Services to Poor Program											
3100 - Administration	7	9,404								9,404	7
3110 - General Welfare Services	8	33,259	6,164							39,423	8
3120 - Care in County Care Facility	9		357,128							357,128	9
Subtotal	10	42,663	363,292	0	0	0	0	0	0	405,955	10
Services to Military Veterans Program											
3200 - Administration	11	111,083	30,835					2,339		144,257	11
3210 - General Services to Veterans	12	6,695								6,695	12
Subtotal	13	117,778	30,835	0	0	0	0	2,339	0	150,952	13
Children's & Family Services											
3300 - Youth Guidance	14		10,170							10,170	14
3310 - Family Protective Services	15									0	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17	0	10,170	0	0	0	0	0	0	10,170	17
Services to Other Adults Program											
3400 - Services to the Elderly	18	18,078								18,078	18
3410 - Other Social Services	19									0	19
3420 - Soc Serv Business Operations	20									0	20
Subtotal	21	18,078	0	0	0	0	0	0	0	18,078	21
Chemical Dependency Program											
3500 - Treatment Services	22									0	22
3510 - Preventive Services	23									0	23
3520 - Opioid Litigation Settlement	24			10,000						10,000	24
Subtotal	25	0	0	10,000	0	0	0	0	0	10,000	25
Total - Physical Health & Social	26	742,584	579,492	10,000	74,804	0	0	2,339	0	1,409,219	26

COUNTY ENVIRONMENT AND EDUCATION
County Name: WAYNE COUNTY County Number: 93
FY 2024/2025 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 2024/2025	
Environmental Quality Program											
6000 - Natural Resources Conservation	1				45,369					45,369	1
6010 - Weed Eradication	2									0	2
6020 - Solid Waste Disposal	3				22,920					22,920	3
6030 - Environmental Restoration	4				15,640					15,640	4
Subtotal	5	0	0	0	83,929	0	0	0	0	83,929	5
Conservation & Recreation Service Program											
6100 - Administration	6	57,820	22,719							80,539	6
6110 - Maintenance & Operations	7	155,495	24,186	1,849				655		182,185	7
6120 - Recreation & Environmental Educ.	8	27,199	12,685							39,884	8
Subtotal	9	240,514	59,590	1,849	0	0	0	655	0	302,608	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									0	13
6310 - Housing Rehabilitation & Develop.	14	10,000								10,000	14
6320 - Community Economic Development	15	45,117	26,596							71,713	15
Subtotal	16	55,117	26,596	0	0	0	0	0	0	81,713	16
Educational Services Program											
6400 - Libraries	17				27,132					27,132	17
6410 - Historic Preservation	18	3,500								3,500	18
6420 - Fair & 4-H Clubs	19	10,000								10,000	19
6430 - Fairgrounds	20									0	20
6440 - Memorial Halls	21									0	21
6450 - Other Educational Services	22	3,000								3,000	22
Subtotal	23	16,500	0	0	27,132	0	0	0	0	43,632	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	312,131	86,186	1,849	111,061	0	0	655	0	511,882	29

ROADS & TRANSPORTATION
County Name: WAYNE COUNTY County Number: 93
FY 2024/2025 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 2024/2025	
Secondary Roads Administration & Engineering Program											
7000 - Administration	1						261,281			261,281	1
7010 - Engineering	2						305,429			305,429	2
Subtotal	3	0	0	0	0	0	566,710	0	0	566,710	3
Roadway Maintenance Program											
7100 - Bridges & Culverts	4						315,278			315,278	4
7110 - Roads	5						1,540,593			1,540,593	5
7120 - Snow & Ice Control	6						15,656			15,656	6
7130 - Traffic Controls	7						52,351			52,351	7
7140 - Road Clearing	8						148,171			148,171	8
Subtotal	9	0	0	0	0	0	2,072,049	0	0	2,072,049	9
General Roadway Expenditures Program											
7200 - Equipment	10						624,466			624,466	10
7210 - Equipment Operations	11						799,657			799,657	11
7220 - Tools, Materials & Supplies	12						104,615			104,615	12
7230 - Real Estate & Buildings	13						50,150			50,150	13
Subtotal	14	0	0	0	0	0	1,578,888	0	0	1,578,888	14
Mass Transit Program											
7300 - Air Transportation	15									0	15
7310 - Ground Transportation	16									0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	0	0	0	0	0	4,217,647	0	0	4,217,647	18

GOVERNMENT SERVICES TO RESIDENTS
County Name: WAYNE COUNTY County Number: 93
FY 2024/2025 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 2024/2025	
Representation Services Program											
8000 - Elections Administration	1		111,275							111,275	1
8010 - Local Elections	2		2,954							2,954	2
8020 - Township Officials	3				4,037					4,037	3
Subtotal	4	0	114,229	0	4,037	0	0	0	0	118,266	4
State Administrative Services											
8100 - Motor Vehicle Registrations & Licensing	5	67,647	22,374							90,021	5
8101 - Driver Licenses Services	6	45,278	21,642							66,920	6
8110 - Recording of Public Documents	7	149,116	51,516					1,741		202,373	7
Subtotal	8	262,041	95,532	0	0	0	0	1,741	0	359,314	8
Total - Government Services to Residents	9	262,041	209,761	0	4,037	0	0	1,741	0	477,580	9

ADMINISTRATION

County Name: WAYNE COUNTY County Number: 93

FY 2024/2025 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 2024/2025	
Policy & Administrative Program											
9000 - General County Management	1	175,739	70,476							246,215	1
9010 - Administrative Management Services	2	127,493	57,011							184,504	2
9020 - Treasury Management Services	3	69,477	24,666							94,143	3
9030 - Other Policy & Administration	4	89,247								89,247	4
9040 - Reimbursable MHDS Direct Expenses	5			48,456						48,456	5
Subtotal	6	461,956	152,153	48,456	0	0	0	0	0	662,565	6
Central Services Program											
9100 - General Services	7	67,395	89,037							156,432	7
9110 - Information Tech Services	8	297,750	12,981							310,731	8
9120 - GIS Systems	9									0	9
Subtotal	10	365,145	102,018	0	0	0	0	0	0	467,163	10
Risk Management Services Program											
9200 - Tort Liability	11									0	11
9210 - Safety of Workplace	12		203,227							203,227	12
9220 - Fidelity of Public Officers	13		1,504							1,504	13
9230 - Unemployment Compensation	14									0	14
Subtotal	15	0	204,731	0	0	0	0	0	0	204,731	15
Total - Administration	16	827,101	458,902	48,456	0	0	0	0	0	1,334,459	16

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: WAYNE COUNTY County Number: 93

FY 2024/2025 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 2024/2025	
Nonprogram Current Expenditures													
0010 - County Farm Operations	1											0	1
0020 - Interest on Short-Term Debt	2											0	2
0030 - Other Nonprogram Current	3											0	3
0040 - Other County Enterprises	4			13,650				1,854				15,504	4
Total - Nonprogram Current	5	0	0	13,650	0	0	0	1,854			0	15,504	5
Long-Term Debt Service													
0100 - Principal	6							230,000				230,000	6
0110 - Interest and Fiscal Charges	7							19,600				19,600	7
Total - Long-Term Debt Service	8	0	0	0	0	0	0	249,600	0	0	0	249,600	8
Capital Projects													
0200 - Roadway Construction	9						44,645					44,645	9
0210 - Conservation Land Acquisition & Dev.	10											0	10
0220 - Other Capital Projects	11	150,000	77,892	45				135,548				363,485	11
Total - Capital Projects	12	150,000	77,892	45	0	0	44,645	135,548	0		0	408,130	12
Expenditures Summary													
Total Public Safety and Legal Services	13	975,737	403,234	410	645,900	0	0	409,533			0	2,434,814	13
Total Physical Health and Social Services	14	742,584	579,492	10,000	74,804	0	0	2,339			0	1,409,219	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	312,131	86,186	1,849	111,061	0	0	655			0	511,882	16
Total Roads & Transportation	17	0	0	0	0	0	4,217,647	0			0	4,217,647	17
Total Government Services to Residents	18	262,041	209,761	0	4,037	0	0	1,741			0	477,580	18
Total Administration	19	827,101	458,902	48,456	0	0	0	0			0	1,334,459	19
Total Nonprogram Current	20	0	0	13,650	0	0	0	1,854			0	15,504	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	249,600	0	0	0	249,600	21
Total Capital Projects	22	150,000	77,892	45	0	0	44,645	135,548	0		0	408,130	22
Total - All Expenditures	23	3,269,594	1,815,467	74,410	835,802	0	4,262,292	801,270	0	0	0	11,058,835	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				904,375							904,375	26
To Other Budgetary Funds	27											0	27
Total Operating Transfers Out	28	0	0	0	904,375	0	0	0	0	0	0	904,375	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		1,255,016	212,667	683,125		4,060,382	1,036,481				7,247,671	32
Fund Balance - Committed	33											0	33
Fund Balance - Assigned	34											0	34
Fund Balance - Unassigned	35	2,601,815	0	0	-137,690	0	0	0	0	0	0	2,464,125	35
Total Ending Fund Balance - June 30,	36	2,601,815	1,255,016	212,667	545,435	0	4,060,382	1,036,481	0	0	0	9,711,796	36
Total Requirements	37	5,871,409	3,070,483	287,077	2,285,612	0	8,322,674	1,837,751	0	0	0	21,675,006	37