

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: 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	3,263,284	1,391,190		0		4,654,474	4,654,474
Less: Uncollected Delinquent Taxes - Levy Year	2	1,995	87		0		2,082	
Less: Credits to Taxpayers	3	103,366	36,189		0		139,555	
Net Current Property Taxes	4	3,157,923	1,354,914		0		4,512,837	4,654,474
Delinquent Property Tax Revenue	5	1,909	668		0		2,577	
Penalties, Interest & Costs on Taxes	6	41,653					41,653	
Other County Taxes/TIF Tax Revenues	7	51,786	763,580	0	0	0	815,366	771,941
Intergovernmental	8	966,009	4,237,732	0	0	0	5,203,741	4,476,811
Licenses & Permits	9	357	49,219	0	0	0	49,576	11,500
Charges for Service	10	590,681	8,346	0	0	0	599,027	487,027
Use of Money & Property	11	345,117	40,436	0	0	0	385,553	210,792
Miscellaneous	12	72,234	24,675	0	0	0	96,909	817,592
Subtotal Revenues	13	5,227,669	6,479,570	0	0	0	11,707,239	11,430,137
Other Financing Sources:								
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	
Operating Transfers In	15	0	1,005,316	0	0	0	1,005,316	1,008,237
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	
Total Revenues & Other Sources	17	5,227,669	7,484,886	0	0	0	12,712,555	12,438,374
Expenditures & other Financing Uses								
Operating:								
Public Safety and Legal Services	18	1,409,410	1,199,341			0	2,608,751	3,144,055
Physical Health Social Services	19	1,304,744	87,184			0	1,391,928	1,677,369
County Environment and Education	20	404,422	105,867			0	510,289	605,028
Roads & Transportation	21	0	4,413,559			0	4,413,559	5,298,789
Government Services to Residents	22	471,607	6,327			0	477,934	500,764
Administration	23	1,265,513	0			0	1,265,513	1,370,026
Nonprogram Current	24	16,852	1,674			0	18,526	25,000
Debt Service	25	0	250,000	0	0	0	250,000	250,000
Capital Projects	26	0	552,980	0		0	552,980	956,854
Subtotal Expenditures	27	4,872,548	6,616,932	0	0	0	11,489,480	13,827,885
Other Financing Uses:								
Operating Transfers Out	28	74,086	931,230	0	0	0	1,005,316	1,008,237
Refunded Debt/Payments to Escrow	29	0	0	0	0	0	0	
Total Expenditures & Other Uses	30	4,946,634	7,548,162	0	0	0	12,494,796	14,836,122
Changes in fund balances	31	281,035	-63,276	0	0	0	217,759	-2,397,748
Beginning Fund Balance - July 1, 2025	32	4,069,498	5,642,299	0	0	0	9,711,797	6,698,082
Increase (Decrease) in Reserves (GAAP Budget)	33	0	0	0	0	0	0	
Fund Balance - Nonspendable	34	0	0	0	0	0	0	
Fund Balance - Restricted	35	1,484,916	5,086,112	0	0	0	6,571,028	
Fund Balance - Committed	36	190,771	0	0	0	0	190,771	
Fund Balance - Assigned	37	0	0	0	0	0	0	
Fund Balance - Unassigned	38	2,674,846	492,911	0	0	0	3,167,757	4,300,334
Total Ending Fund Balance - June 30, 2026	39	4,350,533	5,579,023	0	0	0	9,929,556	4,300,334

Additional details are available at: Wayne County Auditor's Office or <https://waynecounty.iowa.gov>

Notes to the financial statement, if any: -
Telephone :

ANNUAL FINANCIAL REPORT

County Name:WAYNE COUNTY
County Number: 93
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 3,263,284	1,391,190		0		4,654,474
Less: Uncollected Delinquent Taxes - Levy Year	2 1,995	87				2,082
Less: Credits to Taxpayers	3 103,366	36,189				139,555
Net Current Property Taxes	4 3,157,923	1,354,914		0		4,512,837
Delinquent Property Tax Revenue	5 1,909	668				2,577
Penalties, Interest & Costs on Taxes	6 41,653					41,653
Other County Taxes/HIF Tax Revenues	7 51,786	763,580				815,366
Intergovernmental	8 966,009	4,237,732				5,203,741
Licenses & Permits	9 357	49,219				49,576
Charges for Service	10 590,681	8,346				599,027
Use of Money & Property	11 345,117	40,436				385,553
Miscellaneous	12 72,234	24,675				96,909
Subtotal Revenues	13 5,227,669	6,479,570	0	0	0	11,707,239
Other Financing Sources:						
General Long-Term Debt Proceeds	14					0
Operating Transfers In	15	1,005,316				1,005,316
Proceeds of Capital Asset Sales	16					0
Total Revenues & Other Sources	17 5,227,669	7,484,886	0	0	0	12,712,555
Expenditures & other Financing Uses						
Operating:						
Public Safety and Legal Services	18 1,409,410	1,199,341				2,608,751
Physical Health Social Services	19 1,304,744	87,184				1,391,928
County Environment and Education	20 404,422	105,867				510,289
Roads & Transportation	21	4,413,559				4,413,559
Government Services to Residents	22 471,607	6,327				477,934
Administration	23 1,265,513					1,265,513
Nonprogram Current	24 16,852	1,674				18,526
Debt Service	25	250,000				250,000
Capital Projects	26	552,980				552,980
Subtotal Expenditures	27 4,872,548	6,616,932	0	0	0	11,489,480
Other Financing Uses:						
Operating Transfers Out	28 74,086	931,230				1,005,316
Refunded Debt/Payments to Escrow	29					0
Total Expenditures & Other Uses	30 4,946,634	7,548,162	0	0	0	12,494,796
Changes in fund balances	31 281,035	-63,276	0	0	0	217,759
Beginning Fund Balance - July 1, 2025	32 4,069,498	5,642,299				9,711,797
Increase (Decrease) in Reserves	33					0
Fund Balance - Nonspendable	34					0
Fund Balance - Restricted	35 1,484,916	5,086,112				6,571,028
Fund Balance - Committed	36 190,771					190,771
Fund Balance - Assigned	37					0
Fund Balance - Unassigned	38 2,674,846	492,911				3,167,757
Total Ending Fund Balance - June 30, 2026	39 4,350,533	5,579,023	0	0	0	9,929,556

REVENUES DETAIL

County Name:WAYNE COUNTY
County Number: 93

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 1,885,592	1,377,692	0	1,391,190	0	0	0	0	0	0	4,654,474
Less: Uncoll. Del. Taxes Levy Year	2 1,153	842		87							2,082
Less: Credits to Taxpayers	3 59,727	43,639		36,189							139,555
1000 Net Current Property Taxes	4 1,824,712	1,333,211		1,354,914							4,512,837
Delinq. Property Tax Revenue	5 1,103	806		668							2,577
11XX Penalties, Int, & Costs on Taxes	6 41,653										41,653
Other County Taxes:											
12XX Other County Taxes	7 219	160		98							477
13XX Voter Approved Local Option Taxes	8						745,225				745,225
14XX Gambling Taxes	9										0
15XX TIF Tax Revenues	10										0
16XX Utility Tax Replacement Excise Taxes	11 29,704	21,703		18,257							69,664
17XX Taxes Collected for Other Governments	11B										0
Subtotal	12 29,923	21,863	0	18,355	0	0	745,225	0	0	0	815,366
Intergovernmental Revenue:											
20XX State Shared Revenues	13					3,453,147					3,453,147
21X State Replacements Against Levied Taxes	14 61,739	45,109		37,670							144,518
22XX Other State Tax Replacements	15 29,611	21,635		6,769							58,015
23XX, 24XX State/Federal Pass-Thru Revenues	16 139,433	375,539				504,271					1,019,243
25XX Contributions from Other											
Intergovernmental Units	17 10,374	17,712	20,353	176,873							225,312
26XX, 27XX State Grants and Entitlements	18 110,655			17,667		32,203	9,132				169,657
28XX Federal Grants and Entitlements	19 121,298										121,298
29XX Payments in Lieu of Taxes	20 12,551										12,551
Subtotal	21 485,661	459,995	20,353	238,979	0	3,989,621	9,132	0	0	0	5,203,741
3XXX Licenses & Permits	22 357			13,268		35,951					49,576
4XXX, 5XXX Charges for Service	23 590,681			5,100			3,246				599,027
6XXX Use of Money & Property	24 323,570	16,500	5,047				40,436				385,553
8XXX Miscellaneous	25 28,664	8,862	34,708	1,187		11,727	11,761				96,909
Total Revenues	26 3,326,324	1,841,237	60,108	1,632,471	0	4,037,299	809,800	0	0	0	11,707,239
Other Financing Sources:											
Operating Transfers In:											
9000 From General Basic	27										0
9020 From Rural Services Basic	28					1,005,316					1,005,316
90XX From Other Budgetary Funds	29										0
Subtotal	30 0	0	0	0	0	1,005,316	0	0	0	0	1,005,316
91XX Proceeds/Gen Long-term Debt	31										0
92xx Proceeds/Capital Asset Sales	32										0
Total Revenues and Other Sources	33 3,326,324	1,841,237	60,108	1,632,471	0	5,042,615	809,800	0	0	0	12,712,555
Beginning Fund Balance - July 1, 2025	34 2,601,815	1,255,016	212,667	545,435	0	4,060,382	1,036,482				9,711,797
Total Resources	35 5,928,139	3,096,253	272,775	2,177,906	0	9,102,997	1,846,282	0	0	0	22,424,352

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				534,116			46,369		580,485
1010 - Investigations	2	520						51,174		51,694
1020 - Unified Law Enforcement	3									0
1030 - Contract Law Enforcement	4									0
1040 - Law Enforcement Communications	5									0
1050 - Adult Correctional Services	6	662		1,988				138,717		138,717
1060 - Administration	7	852,461	328,089		50,561			319,113		321,763
Subtotal	8	853,643	328,089	1,988	584,677	0	0	614,664	0	1,290,402
Legal Services Program										2,383,061
1100 - Criminal Prosecution	9	92,876	40,572							133,448
1110 - Medical Examiner	10	33,993								33,993
1120 - Child Support Recovery	11	52,994								52,994
Subtotal	12	179,863	40,572	0	0	0	0	0	0	220,435
Emergency Services										
1200 - Ambulance Services	13									0
1210 - Emergency Management	14									0
1220 - Fire Protection & Rescue Svcs	15									0
1230 - E911 Service Board	16									0
Subtotal	17	0	0	0	0	0	0	0	0	0
Assistance to District Court System Program										
1400 - Physical Operations	18									0
1410 - Research & Other Assistance	19									0
1420 - Bailiff Services	20									0
Subtotal	21	0	0	0	0	0	0	0	0	0
Court Proceedings program										
1500 - Juries & Witnesses	22		3,351							3,351
1510 - (Reserved)	23									0
1520 - Detention Services	24									0
1530 - Court Costs	25									0
1540 - Service of Civil Papers	26									0
Subtotal	27	0	3,351	0	0	0	0	0	0	3,351
Juvenile Justice Administration Program										
1600 - Juvenile Victim Restitution	28		1,577							1,577
1610 - Juvenile Representation Services	29									0
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		327							327
Subtotal	31	0	1,904	0	0	0	0	0	0	1,904
Total - Public Safety & Legal Services	32	1,033,506	373,916	1,988	584,677	0	0	614,664	0	2,608,751

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	70,251							70,251
	3010 - Communicable Disease Prevention	2								0
	3020 - Environmental Health	3			79,572					79,572
	3040 - Health Administration	4	484,358							613,818
	3050 - Support of Hospitals	5								0
	Subtotal	6	554,609	0	79,572	0	0	0	0	763,641
Services to Poor Program										
	3100 - Administration	7	7,104							7,104
	3110 - General Welfare Services	8	58,194							74,597
	3120 - Care in County Care Facility	9								322,507
	Subtotal	10	65,298	0	0	0	0	0	0	404,208
Services to Military Veterans Program										
	3200 - Administration	11	105,164					7,612		143,636
	3210 - General Services to Veterans	12	4,840							4,840
	Subtotal	13	110,004	0	0	0	0	7,612	0	148,476
Children's & Family Services										
	3300 - Youth Guidance	14					47			47
	3310 - Family Protective Services	15								0
	3320 - Services for Disabled Children	16								0
	Subtotal	17	0	0	0	0	0	0	0	47
Services to Other Adults Program										
	3400 - Services to the Elderly	18	16,253							16,253
	3410 - Other Social Services	19								0
	3420 - Soc Serv Business Operations	20								0
	Subtotal	21	16,253	0	0	0	0	0	0	16,253
Chemical Dependency Program										
	3500 - Treatment Services	22								0
	3510 - Preventive Services	23		9,303						9,303
	3520 - Opioid Litigation Settlement	24		50,000						50,000
	Subtotal	25	0	59,303	0	0	0	0	0	59,303
Total - Physical Health & Social		26	746,164	59,303	79,572	0	0	7,612	0	1,391,928

COUNTY ENVIRONMENT AND EDUCATION
County Name: WAYNE COUNTY County Number: 93
FY 2025/2026 ANNUAL FINANCIAL REPORT
10/8/2019

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS Rural Services 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			25,033					25,033
6010 - Weed Eradication	2								0
6020 - Solid Waste Disposal	3			30,560					30,560
6030 - Environmental Restoration	4								0
Subtotal	5	0	0	55,593	0	0	0	0	55,593
Conservation & Recreation Service Program									
6100 - Administration	6	60,677	22,142						82,819
6110 - Maintenance & Operations	7	134,357	24,096				22,336		180,789
6120 - Recreation & Environmental Educ.	8	41,160	20,211						61,371
Subtotal	9	236,194	66,449	0	0	0	22,336	0	324,979
Animal Control Program									
6200 - Animal Shelter	10								0
6210 - Animal Bounties & State									
Apiarist Expenses	11								0
Subtotal	12	0	0	0	0	0	0	0	0
County Development Program									
6300 - Land Use & Building Controls	13								0
6310 - Housing Rehabilitation & Develop.	14	10,000							10,000
6320 - Community Economic Development	15	45,790	25,989						71,779
Subtotal	16	55,790	25,989	0	0	0	0	0	81,779
Educational Services Program									
6400 - Libraries	17				27,938				27,938
6410 - Historic Preservation	18	7,000							7,000
6420 - Fair & 4-H Clubs	19	10,000							10,000
6430 - Fairgrounds	20								0
6440 - Memorial Halls	21								0
6450 - Other Educational Services	22	3,000							3,000
Subtotal	23	20,000	0	0	27,938	0	0	0	47,938
President or Governor Declared Disasters Program									
6500 - Property	24								0
6510 - Buildings	25								0
6520 - Equipment	26								0
6530 - Public Facilities	27								0
Subtotal	28	0	0	0	0	0	0	0	0
Total - County Environment and Education	29	311,984	92,438	0	83,531	0	22,336	0	510,289

ROADS & TRANSPORTATION
 County Name: WAYNE COUNTY County Number: 93
 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					276,966			276,966
7010 - Engineering	2					285,811			285,811
Subtotal	3	0	0	0	0	562,777	0	0	562,777
Roadway Maintenance Program									
7100 - Bridges & Culverts	4					282,832			282,832
7110 - Roads	5					1,479,297			1,479,297
7120 - Snow & Ice Control	6					22,048			22,048
7130 - Traffic Controls	7					66,092			66,092
7140 - Road Clearing	8					240,714			240,714
Subtotal	9	0	0	0	0	2,090,983	0	0	2,090,983
General Roadway Expenditures Program									
7200 - Equipment	10					755,512			755,512
7210 - Equipment Operations	11					866,603			866,603
7220 - Tools, Materials & Supplies	12					116,577			116,577
7230 - Real Estate & Buildings	13					21,107			21,107
Subtotal	14	0	0	0	0	1,759,799	0	0	1,759,799
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	4,413,559	0	0	4,413,559

GOVERNMENT SERVICES TO RESIDENTS
County Name: WAYNE COUNTY County Number: 93
FY 2025/2026 ANNUAL FINANCIAL REPORT
10/8/2019

Reporting Accounting Basis: CASH		GENERAL FUNDS General Supplemental	GENERAL FUNDS General Basic	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	108,450								108,450 1
8010 - Local Elections	2	17,315								17,315 2
8020 - Township Officials	3				5,985					5,985 3
Subtotal	4	0	125,765	0	5,985	0	0	0	0	131,750 4
State Administrative Services										
8100 - Motor Vehicle Registrations & Licensing	5	57,848								79,193 5
8101 - Driver Licenses Services	6	47,207	21,246							68,453 6
8110 - Recording of Public Documents	7	147,631	50,565					342		198,538 7
Subtotal	8	252,686	93,156	0	0	0	0	342	0	346,184 8
Total - Government Services to Residents	9	252,686	218,921	0	5,985	0	0	342	0	477,934 9

ADMINISTRATION
County Name: WAYNE COUNTY County Number: 93
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	199,163	67,993							267,156 1
9010 - Administrative Management Services	2	128,462	54,878							183,340 2
9020 - Treasury Management Services	3	77,025	24,589							101,614 3
9030 - Other Policy & Administration	4	88,448								88,448 4
9040 - Reimbursable Administrative Service Organization Direct Expenses	5			7,844						7,844 5
Subtotal	6	493,098	147,460	7,844	0	0	0	0	0	648,402 6
Central Services Program										
9100 - General Services	7	49,883	80,603							130,486 7
9110 - Information Tech Services	8	287,903	12,216							300,119 8
9120 - GIS Systems	9									0 9
Subtotal	10	337,786	92,819	0	0	0	0	0	0	430,605 10
Risk Management Services Program										
9200 - Tort Liability	11		156,941							156,941 11
9210 - Safety of Workplace	12		28,061							28,061 12
9220 - Fidelity of Public Officers	13		1,504							1,504 13
9230 - Unemployment Compensation	14									0 14
Subtotal	15	0	186,506	0	0	0	0	0	0	186,506 15
Total - Administration	16	830,884	426,785	7,844	0	0	0	0	0	1,265,513 16

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: WAYNE COUNTY County Number: 93

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 4,002										4,002 1
0020 - Interest on Short-Term Debt	2										0 2
0030 - Other Nonprogram Current	3		12,850				1,674				14,524 3
0040 - Other County Enterprises	4										0 4
Total - Nonprogram Current	5 4,002	0	12,850	0	0	0	1,674			0	18,526 5
Long-Term Debt Service											
0100 - Principal	6						235,000				235,000 6
0110 - Interest and Fiscal Charges	7						15,000				15,000 7
Total - Long-Term Debt Service	8 0	0	0	0	0	0	250,000	0	0	0	250,000 8
Capital Projects											
0200 - Roadway Construction	9					549,287					549,287 9
0210 - Conservation Land Acquisition & Dev.	10										0 10
0220 - Other Capital Projects	11						3,693				3,693 11
Total - Capital Projects	12 0	0	0	0	0	549,287	3,693	0		0	552,980 12
Expenditures Summary											
Total Public Safety and Legal Services	13 1,033,506	373,916	1,988	584,677	0	0	614,664			0	2,608,751 13
Total Physical Health and Social Services	14 746,164	499,277	59,303	79,572	0	0	7,612			0	1,391,928 14
Total County Environment and Education	15 311,984	92,438	0	83,531	0	0	22,336			0	510,289 15
Total Roads & Transportation	16 0	0	0	0	0	4,413,559	0			0	4,413,559 16
Total Government Services to Residents	17 252,686	218,921	0	5,985	0	0	342			0	477,934 17
Total Administration	18 830,884	426,785	7,844	0	0	0	0			0	1,265,513 18
Total Nonprogram Current	19 4,002	0	12,850	0	0	0	1,674			0	18,526 19
Total Long-Term Debt Service	20 0	0	0	0	0	0	250,000	0	0	0	250,000 20
Total Capital Projects	21 0	0	0	0	0	549,287	3,693	0		0	552,980 21
Total - All Expenditures	22 3,179,226	1,611,337	81,985	753,765	0	4,962,846	900,321	0	0	0	11,489,480 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 74,086			931,230							1,005,316 25
To Other Budgetary Funds	26										0 26
Total Operating Transfers Out	27 74,086	0	0	931,230	0	0	0	0	0	0	1,005,316 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	1,484,916				4,140,151	945,961				6,571,028 31
Fund Balance - Committed	32		190,771								190,771 32
Fund Balance - Assigned	33										0 33
Fund Balance - Unassigned	34 2,674,827	0	19	492,911	0	0	0	0	0	0	3,167,757 34
Total Ending Fund Balance - June 30,	35 2,674,827	1,484,916	190,790	492,911	0	4,140,151	945,961	0	0	0	9,929,556 35
Total Requirements	36 5,928,139	3,096,253	272,775	2,177,906	0	9,102,997	1,846,282	0	0	0	22,424,352 36