

Buchanan County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended: June 30, 2015

Budget Accounting Basis:	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	Budgeted Totals (G)	
CASH								
REVENUES & OTHER FINANCING SOURCES								
Taxes Levied on Property	1 4,226,143	2,622,110		362,243		7,210,496	7,207,617	1
Less: Uncollected Delinquent Taxes - Levy Year	2 2,333	1,650		198		4,181	36,475	2
Less: Credits to Taxpayers	3 267,209	154,731		23,055		444,995	432,350	3
Net Current Property Taxes	4 3,956,601	2,465,729		338,990		6,761,320	6,738,792	4
Delinquent Property Tax Revenue	5 8,765	5,637		769		15,171	673	5
Penalties, Interest & Costs on Taxes	6 61,229					61,229	26,000	6
Other County Taxes/TIF Tax Revenues	7 95,672	997,397		8,078		1,101,147	1,121,040	7
Intergovernmental	8 1,154,540	4,605,575	100,000	25,819		5,885,934	6,557,142	8
Licenses & Permits	9 165	31,317				31,482	34,090	9
Charges for Service	10 625,705	7,940				633,645	594,780	10
Use of Money & Property	11 101,589	160,821		32,153		294,563	254,600	11
Miscellaneous	12 154,512	232,569				387,081	256,504	12
Subtotal Revenues	13 6,158,778	8,506,985	100,000	405,809	0	15,171,572	15,583,621	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14					0		14
Operating Transfers In	15 888,994	1,473,843		179,661		2,542,498	2,462,477	15
Proceeds of Capital Asset Sales	16 2,323	10,750				13,073	18,000	16
Total Revenues & Other Sources	17 7,050,095	9,991,578	100,000	585,470	0	17,727,143	18,064,098	17
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	18 2,280,023	1,021,231				3,301,254	3,431,708	18
Physical Health Social Services	19 523,532	44,321				567,853	652,653	19
Mental Health, ID & DD	20 343,045	769,625				1,112,670	1,643,897	20
County Environment and Education	21 634,681	466,917				1,101,598	1,180,360	21
Roads & Transportation	22	5,857,953				5,857,953	6,245,250	22
Government Services to Residents	23 637,344	40,492				677,836	757,827	23
Administration	24 1,415,249					1,415,249	1,608,681	24
Nonprogram Current	25 63,411					63,411	85,889	25
Debt Service	26 43,029	4,000		559,213		606,242	606,242	26
Capital Projects	27 162,603	1,131,722	151,107			1,445,432	1,740,768	27
Subtotal Expenditures	28 6,102,917	9,336,261	151,107	559,213	0	16,149,498	17,953,275	28
Other Financing Uses:								
Operating Transfers Out	29 1,075,994	1,402,843	63,661			2,542,498	2,462,477	29
Refunded Debt/Payments to Escrow	30					0		30
Total Expenditures & Other Uses	31 7,178,911	10,739,104	214,768	559,213	0	18,691,996	20,415,752	31
Changes in fund balances	32 -128,816	-747,526	-114,768	26,257	0	-964,853	-2,351,654	32
Beginning Fund Balance - July 1, 2014	33 2,317,655	4,822,492	114,768	2,982,581		10,237,496	16,126,496	33
Increase (Decrease) in Reserves (GAAP Budget)	34					0		34
Fund Balance - Nonspendable	35					0		35
Fund Balance - Restricted	36					0		36
Fund Balance - Committed	37					0		37
Fund Balance - Assigned	38					0		38
Fund Balance - Unassigned	39 2,188,839	4,074,966	0	3,008,838	0	9,272,643	13,774,842	39
Total Ending Fund Balance - June 30, 2015	40 2,188,839	4,074,966	0	3,008,838	0	9,272,643	13,774,842	40

Additional details are available at: Buchanan County Auditor's office
 Notes to the financial statement, if any:

Telephone: 319-334-4109

Buchanan County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the fiscal year ended: June 30, 2015

Reporting Accounting Basis:

CASH	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	1 4,226,143	2,622,110		362,243		7,210,496
Less: Uncollected Delinquent Taxes - Levy Year	2 2,333	1,650		198		4,181
Less: Credits to Taxpayers	3 267,209	154,731		23,055		444,995
Net Current Property Taxes	4 3,956,601	2,465,729		338,990		6,761,320
Delinquent Property Tax Revenue	5 8,765	5,637		769		15,171
Penalties, Interest & Costs on Taxes	6 61,229					61,229
Other County Taxes/TIF Tax Revenues	7 95,672	997,397		8,078		1,101,147
Intergovernmental	8 1,154,540	4,605,575	100,000	25,819		5,885,934
Licenses & Permits	9 165	31,317				31,482
Charges for Service	10 625,705	7,940				633,645
Use of Money & Property	11 101,589	160,821		32,153		294,563
Miscellaneous	12 154,512	232,569				387,081
Subtotal Revenues	13 6,158,778	8,506,985	100,000	405,809	0	15,171,572
Other Financing Sources:						
General Long-Term Debt Proceeds	14					0
Operating Transfers In	15 888,994	1,473,843		179,661		2,542,498
Proceeds of Capital Asset Sales	16 2,323	10,750				13,073
Total Revenues & Other Sources	17 7,050,095	9,991,578	100,000	585,470	0	17,727,143
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety and Legal Services	18 2,280,023	1,021,231				3,301,254
Physical Health Social Services	19 523,532	44,321				567,853
Mental Health, ID & DD	20 343,045	769,625				1,112,670
County Environment and Education	21 634,681	466,917				1,101,598
Roads & Transportation	22	5,857,953				5,857,953
Government Services to Residents	23 637,344	40,492				677,836
Administration	24 1,415,249					1,415,249
Nonprogram Current	25 63,411					63,411
Debt Service	26 43,029	4,000		559,213		606,242
Capital Projects	27 162,603	1,131,722	151,107			1,445,432
Subtotal Expenditures	28 6,102,917	9,336,261	151,107	559,213	0	16,149,498
Other Financing Uses:						
Operating Transfers Out	29 1,075,994	1,402,843	63,661			2,542,498
Refunded Debt/Payments to Escrow	30					0
Total Expenditures & Other Uses	31 7,178,911	10,739,104	214,768	559,213	0	18,691,996
Changes in fund balances	32 -128,816	-747,526	-114,768	26,257	0	-964,853
Beginning Fund Balance - July 1, 2014	33 2,317,655	4,822,492	114,768	2,982,581		10,237,496
Increase (Decrease) in Reserves	34					0
Fund Balance - Nonspendable	35					0
Fund Balance - Restricted	36					0
Fund Balance - Committed	37					0
Fund Balance - Assigned	38					0
Fund Balance - Unassigned	39 2,188,839	4,074,966		3,008,838		9,272,643
Total Ending Fund Balance - June 30, 2015	40 2,188,839	4,074,966	0	3,008,838	0	9,272,643

Notes to the financial statement, if any:

REVENUES DETAIL
 Buchanan County

Reporting Accounting Basis: CASH	GENERAL FUND			SPECIAL REVENUE FUNDS					All	All	All	TOTALS	
	General	General	General	County	Rural Services	Rural Services	Secondary	Other	Capital	Debt	Permanent	Actual	
	Basic (A)	Supplemental (B)	Other (C)	MHDS Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Projects (I)	Service (J)	Funds (K)	2014/2015 (L)	
TAXES LEVIED ON PROPERTY	1 3,289,581	936,562	0	969,797	1,652,313	0		0		362,243		7,210,496	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2 1,817	516		536	1,114					198		4,181	2
LESS: CREDITS TO TAXPAYERS	3 207,992	59,217		61,318	93,413					23,055		444,995	3
=1000 NET CURRENT PROPERTY TAXES	*4 3,079,772	876,829		907,943	1,557,786					338,990		6,761,320	4
1010 DELINQ. PROPERTY TAX REVENUE	*5 6,823	1,942		2,011	3,626					769		15,171	5
11xx PENALTIES, INT, & COSTS ON TAXES	*6 61,229											61,229	6
OTHER COUNTY TAXES:													
12xx Other County Taxes	7 4,769	1,358		1,406	614			1,366		517		10,030	7
13xx Voter Approved Local Option Taxes	8				927,021							927,021	8
14xx Gambling Taxes	9											0	9
15xx TIF Tax Revenues	10											0	10
16xx Utility Tax Replacement Excise Taxes, 17xx	11 69,701	19,844		20,549	46,441					7,561		164,096	11
Subtotal (lines 7 - 11)	*12 74,470	21,202	0	21,955	974,076	0	0	1,366	0	8,078	0	1,101,147	12
INTERGOVERNMENTAL REVENUE:													
20xx State Shared Revenues	13 3,575						3,602,668					3,606,243	13
21xx State Replacements Against Levied Taxes	14 207,992	59,217		61,318	93,413					23,055		444,995	14
22xx Other State Tax Replacements	15 24,746	7,045		7,295	3,604					2,764		45,454	15
23xx, 24xx State/Federal Pass-Thru Revenues	16 463,347		3,991				326,780	16,171	100,000			910,289	16
25xx Contributions from Other													
Intergovernmental Units	17 188,131			107,677	143,294							439,102	17
26xx, 27xx State Grants and Entitlements	18 124,246		15,000	35,796	24,000		183,559					382,601	18
28xx Federal Grants and Entitlements	19 57,250											57,250	19
29xx Payments in Lieu of Taxes	20											0	20
Subtotal (lines 13 - 20)	*21 1,069,287	66,262	18,991	212,086	264,311	0	4,113,007	16,171	100,000	25,819	0	5,885,934	21
3xxx LICENSES & PERMITS	*22 165				21,901		9,416					31,482	22
4xxx, 5xxx CHARGES FOR SERVICE	*23 527,338		98,367		3,863			4,077				633,645	23
6xxx USE OF MONEY & PROPERTY	*24 100,816		773		160,565			256		32,153		294,563	24
8xxx MISCELLANEOUS	*25 147,735	121	6,656	162	3,544		215,658	13,205				387,081	25
Total Revenues*	26 5,067,635	966,356	124,787	1,144,157	2,989,672	0	4,338,081	35,075	100,000	405,809	0	15,171,572	26
OTHER FINANCING SOURCES:													
OPERATING TRANSFERS IN:													
9000 From General Basic	27	800,000	14,709				75,000			41,000		930,709	27
9020 From Rural Services Basic	28						1,397,477					1,397,477	28
90xx From Other Budgetary Funds	29 74,000		285				1,366			138,661		214,312	29
Subtotal (lines 27 - 29)	30 74,000	800,000	14,994	0	0	0	1,473,843	0	0	179,661	0	2,542,498	30
91xx PROCEEDS\GEN LONG-TERM DEBT	31											0	31
92xx PROCEEDS\CAPITAL ASSET SALES	32 1,000		1,323				10,750					13,073	32
Total Revenues and Other Sources	33 5,142,635	1,766,356	141,104	1,144,157	2,989,672	0	5,822,674	35,075	100,000	585,470	0	17,727,143	33
Beginning Fund Balance - July 1, 2014	34 1,518,129	365,971	433,555	1,849,762	646,182		2,207,112	119,436	114,768	2,982,581		10,237,496	34
TOTAL RESOURCES (lines 33 + 34)	35 6,660,764	2,132,327	574,659	2,993,919	3,635,854	0	8,029,786	154,511	214,768	3,568,051	0	27,964,639	35

**SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES**
Buchanan County

8/20/2015

Reporting Accounting Basis:

CASH

	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2014/2015 (L)
LAW ENFORCEMENT PROGRAM										
1000 - Uniformed Patrol Services					1,017,749					1,017,749
1010 - Investigations	131,751	49,207						3,482		184,440
1020 - Unified Law Enforcement										0
1030 - Contract Law Enforcement										0
1040 - Law Enforcement Communications	264,340	92,783								357,123
1050 - Adult Correctional Services	623,618	245,162	4,024							872,804
1060 - Administration	186,020	62,495								248,515
Subtotal	1,205,729	449,647	4,024	0	1,017,749	0	0	3,482	0	2,680,631
LEGAL SERVICES PROGRAM										
1100 - Criminal Prosecution	303,337	118,084								421,421
1110 - Medical Examiner	42,979									42,979
1120 - Child Support Recovery										0
Subtotal	346,316	118,084	0	0	0	0	0	0	0	464,400
EMERGENCY SERVICES										
1200 - Ambulance Services										0
1210 - Emergency Management		81,000								81,000
1220 - Fire Protection & Rescue Svcs										0
1230 - E911 Service Board	40,000									40,000
Subtotal	40,000	81,000	0	0	0	0	0	0	0	121,000
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM										
1400 - Physical Operations		1,674								1,674
1410 - Research & Other Assistance										0
1420 - Bailiff Services										0
Subtotal	0	1,674	0	0	0	0	0	0	0	1,674
COURT PROCEEDINGS PROGRAM										
1500 - Juries & Witnesses										0
1510 - (Reserved)										0
1520 - Detention Services										0
1530 - Court Costs										0
1540 - Service of Civil Papers		2,659								2,659
Subtotal	0	2,659	0	0	0	0	0	0	0	2,659
JUVENILE JUSTICE ADMINISTRATION PROGRAM										
1600 - Juvenile Victim Restitution										0
1610 - Juvenile Representation Services		30,890								30,890
1620 - Court-Appointed Attorneys & Court Costs for Juveniles										0
Subtotal	0	30,890	0	0	0	0	0	0	0	30,890
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	1,592,045	683,954	4,024	0	1,017,749	0	0	3,482	0	3,301,254

SERVICE AREA 3
PHYSICAL HEALTH AND SOCIAL SERVICES
 Buchanan County

8/20/2015

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS	
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual	
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2014/2015 (L)	
CASH											
PHYSICAL HEALTH SERVICES PROGRAM											
3000 - Personal & Family Health Services	1 225,541	105,296								330,837	1
3010 - Communicable Disease Prevention & Control Services	2									0	2
3020 - Environmental Health	3				44,321					44,321	3
3040 - Health Administration	4 29,074	4,615								33,689	4
3050 - Support of Hospitals	5									0	5
Subtotal	6 254,615	109,911	0	0	44,321	0	0	0	0	408,847	6
SERVICES TO POOR PROGRAM											
3100 - Administration	7 24,722									24,722	7
3110 - General Welfare Services	8 35,475	4,842								40,317	8
3120 - Care in County Care Facility	9									0	9
Subtotal	10 60,197	4,842	0	0	0	0	0	0	0	65,039	10
SERVICES TO MILITARY VETERANS PROGRAM											
3200 - Administration	11 30,332	15,092								45,424	11
3210 - General Services to Veterans	12 22,801									22,801	12
Subtotal	13 53,133	15,092	0	0	0	0	0	0	0	68,225	13
CHILDREN'S & FAMILY SERVICES PROGRAM											
3300 - Youth Guidance	14									0	14
3310 - Family Protective Services	15 8,500									8,500	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17 8,500	0	0	0	0	0	0	0	0	8,500	17
SERVICES TO OTHER ADULTS PROGRAM											
3400 - Services to the Elderly	18 7,000									7,000	18
3410 - Other Social Services	19									0	19
3420 - Soc Serv Business Operations	20									0	20
Subtotal	21 7,000	0	0	0	0	0	0	0	0	7,000	21
CHEMICAL DEPENDENCY PROGRAM											
3500 - Treatment Services	22	5,242								5,242	22
3510 - Preventive Services	23	5,000								5,000	23
Subtotal	24 0	10,242	0	0	0	0	0	0	0	10,242	24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25 383,445	140,087	0	0	44,321	0	0	0	0	567,853	25

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
 Buchanan County

8/20/2015

Reporting Accounting Basis:

CASH	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2014/2015 (L)
ENVIRONMENTAL QUALITY PROGRAM										
6000 - Natural Resources Conservation	1				3,000					3,000
6010 - Weed Eradication	2				148,842					148,842
6020 - Solid Waste Disposal	3				48,464					48,464
6030 - Environmental Restoration	4									0
Subtotal	5	0	0	0	200,306	0	0	0	0	200,306
CONSERVATION & RECREATION SERVICES PROGRAM										
6100 - Administration	6	87,082	33,003							120,085
6110 - Maintenance & Operations	7	333,703	101,404	59,300						494,407
6120 - Recreation & Environmental Educ.	8									0
Subtotal	9	420,785	134,407	59,300	0	0	0	0	0	614,492
ANIMAL CONTROL PROGRAM										
6200 - Animal Shelter	10									0
6210 - Animal Bounties & State										
Apiarist Expenses	11				67					67
Subtotal	12	0	0	0	67	0	0	0	0	67
COUNTY DEVELOPMENT PROGRAM										
6300 - Land Use & Building Controls	13				57,609					57,609
6310 - Housing Rehabilitation & Develop.	14									0
6320 - Community Economic Development	15				101,425					101,425
Subtotal	16	0	0	0	159,034	0	0	0	0	159,034
EDUCATIONAL SERVICES PROGRAM										
6400 - Libraries	17				107,510					107,510
6410 - Historic Preservation	18	6,189								6,189
6420 - Fair & 4-H Clubs	19	14,000								14,000
6430 - Fairgrounds	20									0
6440 - Memorial Halls	21									0
6450 - Other Educational Services	22									0
Subtotal	23	20,189	0	0	107,510	0	0	0	0	127,699
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	0
TOTAL - COUNTY ENVIRONMENT AND EDUCATION	29	440,974	134,407	59,300	0	466,917	0	0	0	1,101,598

SERVICE AREA 7
ROADS & TRANSPORTATION
 Buchanan County

8/20/2015

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2014/2015 (L)
CASH										
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM										
7000 - Administration							226,069			226,069
7010 - Engineering							460,450			460,450
Subtotal	0	0	0	0	0	0	686,519	0	0	686,519
ROADWAY MAINTENANCE PROGRAM										
7100 - Bridges & Culverts							237,539			237,539
7110 - Roads							2,449,033			2,449,033
7120 - Snow & Ice Control							392,954			392,954
7130 - Traffic Controls							174,922			174,922
7140 - Road Clearing							158,968			158,968
Subtotal	0	0	0	0	0	0	3,413,416	0	0	3,413,416
GENERAL ROADWAY EXPENDITURES PROGRAM										
7200 - Equipment							408,238			408,238
7210 - Equipment Operations							1,223,869			1,223,869
7220 - Tools, Materials & Supplies							113,096			113,096
7230 - Real Estate & Buildings							12,815			12,815
Subtotal	0	0	0	0	0	0	1,758,018	0	0	1,758,018
MASS TRANSIT PROGRAM										
7300 - Air Transportation										0
7310 - Ground Transportation										0
Subtotal	0	0	0	0	0	0	0	0	0	0
TOTAL - ROADS & TRANSPORTATION	0	0	0	0	0	0	5,857,953	0	0	5,857,953

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 Buchanan County

8/20/2015

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary		Permanent	Actual
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	Other (H)	Funds (K)	2014/2015 (L)
CASH										
REPRESENTATION SERVICES PROGRAM										
8000 - Elections Administration	1	181,611								181,611
8010 - Local Elections	2	4,349								4,349
8020 - Township Officials	3				3,437					3,437
Subtotal	4	0	185,960	0	3,437	0	0	0	0	189,397
STATE ADMINISTRATIVE SERVICES										
8100 - Motor Vehicle Registrations										
& Licensing	5	86,824	46,052							132,876
8101 - Driver Licenses Services	6	69,519	41,089							110,608
8110 - Recording of Public Documents	7	143,086	64,814					37,055		244,955
Subtotal	8	299,429	151,955	0	0	0	0	37,055	0	488,439
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	9	299,429	337,915	0	3,437	0	0	37,055	0	677,836

SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
Buchanan County

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects (I)	All Debt Service (J)	All Permanent Funds (K)	TOTALS	
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)				Actual	
												2014/2015	
CASH													
NONPROGRAM CURRENT EXPENDITURES													
0010 - County Farm Operations	1 26,863											26,863	1
0020 - Interest on Short-Term Debt	2											0	2
0030 - Other Nonprogram Current	3 463											463	3
0040 - Other County Enterprises	4 36,085											36,085	4
TOTAL - NONPROGRAM CURRENT	5 63,411	0	0	0	0	0	0	0			0	63,411	5
LONG-TERM DEBT SERVICE													
0100 - Principal	6 43,029							4,000		280,000		327,029	6
0110 - Interest and Fiscal Charges	7									279,213		279,213	7
TOTAL - LONG-TERM DEBT SERVICE	8 43,029	0	0	0	0	0	0	4,000		559,213	0	606,242	8
CAPITAL PROJECTS													
0200 - Roadway Construction	9						1,127,362					1,127,362	9
0210 - Conservation Land Acquisition & Dev.	10 92,000							4,360				96,360	10
0220 - Other Capital Projects	11 70,603								151,107			221,710	11
TOTAL - CAPITAL PROJECTS	12 162,603	0	0	0	0	0	1,127,362	4,360	151,107		0	1,445,432	12
EXPENDITURES SUMMARY													
- Total Public Safety and Legal Services	13 1,592,045	683,954	4,024	0	1,017,749	0	0	3,482			0	3,301,254	13
- Total Physical Health and Social Services	14 383,445	140,087	0	0	44,321	0	0	0			0	567,853	14
- Total Mental Health, ID & DD	15 231,883	111,162	0	769,625	0	0	0	0			0	1,112,670	15
- Total County Environment and Education	16 440,974	134,407	59,300	0	466,917	0	0	0			0	1,101,598	16
- Total Roads & Transportation	17 0	0	0	0	0	0	5,857,953	0			0	5,857,953	17
- Total Government Services to Residents	18 299,429	337,915	0	0	3,437	0	0	37,055			0	677,836	18
- Total Administration	19 1,044,833	370,416	0	0	0	0	0	0			0	1,415,249	19
- Total Nonprogram Current	20 63,411	0	0	0	0	0	0	0			0	63,411	20
- Total Long-Term Debt Service	21 43,029	0	0	0	0	0	0	4,000		559,213	0	606,242	21
- Total Capital Projects	22 162,603	0	0	0	0	0	1,127,362	4,360	151,107		0	1,445,432	22
TOTAL - ALL EXPENDITURES (lines13-22)	23 4,261,652	1,777,941	63,324	769,625	1,532,424	0	6,985,315	48,897	151,107	559,213	0	16,149,498	23
OTHER BUDGETARY FINANCING USES													
OPERATING TRANSFERS OUT													
- To General Supplemental	24 800,000											800,000	24
- To Rural Services Supplemental	25											0	25
- To Secondary Roads	26 75,000				1,397,477							1,472,477	26
- To Other Budgetary Funds	27 55,709		145,285					5,366	63,661			270,021	27
TOTAL OPERATING TRANSFERS OUT	28 930,709	0	145,285	0	1,397,477	0	0	5,366	63,661	0	0	2,542,498	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											0	32
Fund Balance - Committed	33											0	33
Fund Balance - Assigned	34											0	34
Fund Balance - Unassigned	35 1,468,403	354,386	366,050	2,224,294	705,953	0	1,044,471	100,248	0	3,008,838	0	9,272,643	35
Total Ending Fund Balance - June 30, 2015	36 1,468,403	354,386	366,050	2,224,294	705,953	0	1,044,471	100,248	0	3,008,838	0	9,272,643	36
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	37 6,660,764	2,132,327	574,659	2,993,919	3,635,854	0	8,029,786	154,511	214,768	3,568,051	0	27,964,639	37