

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: CEDAR COUNTY County Number:16

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
Revenues & Other Financing Sources								
Taxes Levied on Property	1	7,072,221	3,803,189		766,769		11,642,179	11,644,138
Less: Uncollected Delinquent Taxes - Levy Year	2		0		0		0	2
Less: Credits to Taxpayers	3	263,112	151,205		28,051		442,368	360,876
Net Current Property Taxes	4	6,809,109	3,651,984		738,718		11,199,811	11,283,262
Delinquent Property Tax Revenue	5	5,790	4,168		614		10,572	300
Penalties, Interest & Costs on Taxes	6	57,662					57,662	22,300
Other County Taxes/TIF Tax Revenues	7	66,492	1,317,504	0	7,050	0	1,391,046	1,328,465
Intergovernmental	8	1,342,207	5,428,595	0	46,615	0	6,817,417	7,331,249
Licenses & Permits	9	25,819	57,359	0	0	0	83,178	76,039
Charges for Service	10	725,227	736,158	0	0	0	1,461,385	1,369,494
Use of Money & Property	11	412,767	1,328	0	0	0	414,095	151,556
Miscellaneous	12	163,684	227,367	0	0	0	391,051	244,345
Subtotal Revenues	13	9,608,757	11,424,463	0	792,997	0	21,826,217	21,807,010
Other Financing Sources:								
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	14
Operating Transfers In	15	16,000	2,867,066	0	0	0	2,883,066	3,117,066
Proceeds of Capital Asset Sales	16	251	71,213	0	0	0	71,464	117,000
Total Revenues & Other Sources	17	9,625,008	14,362,742	0	792,997	0	24,780,747	25,041,076
Expenditures & other Financing Uses								
Operating:								
Public Safety and Legal Services	18	4,851,985	934,164			0	5,786,149	6,806,691
Physical Health and Social Services	19	1,648,884	20,847			0	1,669,731	1,931,374
Mental Health, ID & DD (Polk County only)	20	0	0			0	0	20
County Environment and Education	21	1,077,723	1,154,810			0	2,232,533	2,535,306
Roads & Transportation	22	0	8,343,398			0	8,343,398	8,419,000
Government Services to Residents	23	632,090	6,000			0	638,090	665,838
Administration	24	2,475,565	6,447			0	2,482,012	2,761,424
Nonprogram Current	25	7,518	0			0	7,518	8,400
Debt Service	26	0	0	0	720,981	0	720,981	720,980
Capital Projects	27	0	402,123	0	0	0	402,123	2,755,000
Subtotal Expenditures	28	10,693,765	10,867,789	0	720,981	0	22,282,535	26,604,013
Other Financing Uses:								
Operating Transfers Out	29	16,000	2,867,066	0	0	0	2,883,066	3,117,066
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	10,709,765	13,734,855	0	720,981	0	25,165,601	29,721,079
Changes in fund balances	32	-1,084,757	627,887	0	72,016	0	-384,854	-4,680,003
Beginning Fund Balance - July 1, 2024	33	6,410,092	3,989,027	647	50,680	0	10,450,446	9,008,879
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	1,878,031	4,616,914	647	122,696	0	6,618,288	2,855,784
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	3,447,304	0	0	0	0	3,447,304	1,473,092
Total Ending Fund Balance - June 30, 2025	40	5,325,335	4,616,914	647	122,696	0	10,065,592	4,328,876

Additional details are available at: -
Notes to the financial statement, if any: -
Telephone : (563) 886-6413

ANNUAL FINANCIAL REPORT

County Name: CEDAR COUNTY
County Number: 16
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	7,072,221	3,803,189		766,769		11,642,179
Less: Uncollected Delinquent Taxes - Levy Year	2						0
Less: Credits to Taxpayers	3	263,112	151,205		28,051		442,368
Net Current Property Taxes	4	6,809,109	3,651,984		738,718		11,199,811
Delinquent Property Tax Revenue	5	5,790	4,168		614		10,572
Penalties, Interest & Costs on Taxes	6	57,662					57,662
Other County Taxes/HIF Tax Revenues	7	66,492	1,317,504		7,050		1,391,046
Intergovernmental	8	1,342,207	5,428,595		46,615		6,817,417
Licenses & Permits	9	25,819	57,359				83,178
Charges for Service	10	725,227	736,158				1,461,385
Use of Money & Property	11	412,767	1,328				414,095
Miscellaneous	12	163,684	227,367				391,051
Subtotal Revenues	13	9,608,757	11,424,463	0	792,997	0	21,826,217
Other Financing Sources:							
General Long-Term Debt Proceeds	14						0
Operating Transfers In	15	16,000	2,867,066				2,883,066
Proceeds of Capital Asset Sales	16	251	71,213				71,464
Total Revenues & Other Sources	17	9,625,008	14,362,742	0	792,997	0	24,780,747
Expenditures & other Financing Uses							
Operating:							
Public Safety and Legal Services	18	4,851,985	934,164				5,786,149
Physical Health Social Services	19	1,648,884	20,847				1,669,731
Mental Health, ID & DD (Polk County only)	20						0
County Environment and Education	21	1,077,723	1,154,810				2,232,533
Roads & Transportation	22		8,343,398				8,343,398
Government Services to Residents	23	632,090	6,000				638,090
Administration	24	2,475,565	6,447				2,482,012
Nonprogram Current	25	7,518					7,518
Debt Service	26				720,981		720,981
Capital Projects	27		402,123				402,123
Subtotal Expenditures	28	10,693,765	10,867,789	0	720,981	0	22,282,535
Other Financing Uses:							
Operating Transfers Out	29	16,000	2,867,066				2,883,066
Refunded Debt/Payments to Escrow	30						0
Total Expenditures & Other Uses	31	10,709,765	13,734,855	0	720,981	0	25,165,601
Changes in fund balances	32	-1,084,757	627,887	0	72,016	0	-384,854
Beginning Fund Balance - July 1, 2024	33	6,410,092	3,989,027	647	50,680		10,450,446
Increase (Decrease) in Reserves	34						0
Fund Balance - Nonspendable	35						0
Fund Balance - Restricted	36	1,878,031	4,616,914	647	122,696		6,618,288
Fund Balance - Committed	37						0
Fund Balance - Assigned	38						0
Fund Balance - Unassigned	39	3,447,304					3,447,304
Total Ending Fund Balance - June 30, 2025	40	5,325,335	4,616,914	647	122,696	0	10,065,592

REVENUES DETAIL

County Name: CEDAR COUNTY
County Number: 16
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 5,057,836	1,994,514	19,871	2,686,856	0		1,116,333		766,769		11,642,179
Less: Uncoll. Del. Taxes Levy Year	2										0
Less: Credits to Taxpayers	3 188,170	74,202	740	109,674			41,531		28,051		442,368
1000 Net Current Property Taxes	4 4,869,666	1,920,312	19,131	2,577,182			1,074,802		738,718		11,199,811
Delinq. Property Tax Revenue	5 4,141	1,633	16	3,254			914		614		10,572
11XX Penalties, Int. & Costs on Taxes	6 57,662										57,662
Other County Taxes:											
12XX Other County Taxes	7 6,598	2,601	27	779			1,456		978		12,439
13XX Voter Approved Local Option Taxes	8			1,030,358		253,286					1,283,644
14XX Gambling Taxes	9										0
15XX TIF Tax Revenues	10										0
16XX Utility Tax Replacement Excise Taxes	11 40,955	16,150	161	22,586			9,039		6,072		94,963
17XX Taxes Collected for Other Governments	11B										0
Subtotal	12 47,553	18,751	188	1,053,723	0	253,286	10,495	0	7,050	0	1,391,046
Intergovernmental Revenue:											
20XX State Shared Revenues	13 2,826					4,477,171					4,479,997
21XX State Replacements Against Levied Taxes	14 188,170	74,202	740	109,674			41,531		28,051		442,368
22XX Other State Tax Replacements	15 124,467	49,083	489	32,552			27,472		18,564		252,627
23XX, 24XX State/Federal Pass-Thru Revenues	16 49,013										49,013
25XX Contributions from Other											
Intergovernmental Units	17 176,267	6,049				131,553	90,000				403,869
26XX, 27XX State Grants and Entitlements	18 541,325					509,597	1,705				1,052,627
28XX Federal Grants and Entitlements	19 128,970					7,340					136,310
29XX Payments in Lieu of Taxes	20 606										606
Subtotal	21 1,211,644	129,334	1,229	142,226	0	5,125,661	160,708	0	46,615	0	6,817,417
3XXX Licenses & Permits	22 25,819			12,515		44,844					83,178
4XXX, 5XXX Charges for Service	23 712,899	88	12,240	61,531		45	674,582				1,461,385
6XXX Use of Money & Property	24 412,442		325				1,328				414,095
8XXX Miscellaneous	25 82,702	1,934	79,048	11,517		154,009	61,841				391,051
Total Revenues	26 7,424,528	2,072,052	112,177	3,861,948	0	5,577,845	1,984,670	0	792,997	0	21,826,217
Other Financing Sources:											
Operating Transfers In:											
9000 From General Basic	27										0
9020 From Rural Services Basic	28					2,807,066	60,000				2,867,066
90XX From Other Budgetary Funds	29 16,000										16,000
Subtotal	30 16,000	0	0	0	0	2,807,066	60,000	0	0	0	2,883,066
91XX Proceeds/Gen Long-term Debt	31										0
92xx Proceeds/Capital Asset Sales	32 251					71,213					71,464
Total Revenues and Other Sources	33 7,440,779	2,072,052	112,177	3,861,948	0	8,456,124	2,044,670	0	792,997	0	24,780,747
Beginning Fund Balance - July 1, 2024	34 3,808,634	1,247,085	1,354,373	965,151		2,457,854	566,022	647	50,680		10,450,446
Total Resources	35 11,249,413	3,319,137	1,466,550	4,827,099	0	10,913,978	2,610,692	647	843,677	0	35,231,193

County Name: CEDAR COUNTY
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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	1	902,065	66,357	21,011	486,669					1,476,102
1010 - Investigations	2	103,829	37,397		136,903					278,129
1020 - Unified Law Enforcement	3									0
1030 - Contract Law Enforcement	4									0
1040 - Law Enforcement Communications	5	360,025	103,540							463,565
1050 - Adult Correctional Services	6	1,191,442	296,768	50,640						1,538,850
1060 - Administration	7	892,449	179,100							1,071,549
Subtotal	8	3,449,810	683,162	71,651	623,572	0	0	0	0	4,828,195
Legal Services Program										
1100 - Criminal Prosecution	9	348,362	114,520	398						463,280
1110 - Medical Examiner	10	60,915								60,915
1120 - Child Support Recovery	11									0
Subtotal	12	409,277	114,520	398	0	0	0	0	0	524,195
Emergency Services										
1200 - Ambulance Services	13							310,592		310,592
1210 - Emergency Management	14	35,605								35,605
1220 - Fire Protection & Rescue Svcs	15									0
1230 - E911 Service Board	16	33,996	13,728							47,724
Subtotal	17	69,601	13,728	0	0	0	0	310,592	0	393,921
Assistance to District Court System Program										
1400 - Physical Operations	18									0
1410 - Research & Other Assistance	19		2,472							2,472
1420 - Bailiff Services	20									0
Subtotal	21	0	2,472	0	0	0	0	0	0	2,472
Court Proceedings program										
1500 - Juries & Witnesses	22	537	28,730							29,267
1510 - (Reserved)	23									23
1520 - Detention Services	24									0
1530 - Court Costs	25									0
1540 - Service of Civil Papers	26									0
Subtotal	27	537	28,730	0	0	0	0	0	0	29,267
Juvenile Justice Administration Program										
1600 - Juvenile Victim Restitution	28									0
1610 - Juvenile Representation Services	29									0
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		8,099							8,099
Subtotal	31	0	8,099	0	0	0	0	0	0	8,099
Total - Public Safety & Legal Services	32	3,929,225	850,711	72,049	623,572	0	0	310,592	0	5,786,149

PHYSICAL HEALTH AND SOCIAL SERVICES
County Name: CEDAR COUNTY County Number: 16
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	1 604,325	186,222	435						790,982 1
3010 - Communicable Disease Prevention	2								0 2
3020 - Environmental Health	3 43,826								43,826 3
3040 - Health Administration	4								0 4
3050 - Support of Hospitals	5								0 5
Subtotal	6 648,151	186,222	435	0	0	0	0	0	834,808 6
Services to Poor Program									
3100 - Administration	7 164,116	69,999							234,115 7
3110 - General Welfare Services	8 29,373								29,373 8
3120 - Care in County Care Facility	9								0 9
Subtotal	10 193,489	69,999	0	0	0	0	0	0	263,488 10
Services to Military Veterans Program									
3200 - Administration	11 101,874	11,433							113,307 11
3210 - General Services to Veterans	12 2,232		2,498						4,730 12
Subtotal	13 104,106	11,433	2,498	0	0	0	0	0	118,037 13
Children's & Family Services									
3300 - Youth Guidance	14								0 14
3310 - Family Protective Services	15								0 15
3320 - Services for Disabled Children	16								0 16
Subtotal	17 0	0	0	0	0	0	0	0	0 17
Services to Other Adults Program									
3400 - Services to the Elderly	18 321,948	96,158							418,106 18
3410 - Other Social Services	19 10,750								10,750 19
3420 - Soc Serv Business Operations	20								0 20
Subtotal	21 332,698	96,158	0	0	0	0	0	0	428,856 21
Chemical Dependency Program									
3500 - Treatment Services	22	3,695							3,695 22
3510 - Preventive Services	23								0 23
3520 - Opioid Litigation Settlement	24								20,847 24
Subtotal	25 0	3,695	0	0	0	0	20,847	0	24,542 25
Total - Physical Health & Social	26 1,278,444	367,507	2,933	0	0	0	20,847	0	1,669,731 26

COUNTY ENVIRONMENT AND EDUCATION
County Name: CEDAR COUNTY County Number: 16
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 10,000		178,179						188,179 1
6010 - Weed Eradication	2			150,000					150,000 2
6020 - Solid Waste Disposal	3			34,329			745,381		779,710 3
6030 - Environmental Restoration	4								0 4
Subtotal	5 10,000	0	178,179	184,329	0	0	745,381	0	1,117,889 5
Conservation & Recreation Service Program									
6100 - Administration	6 101,247	14,922							116,169 6
6110 - Maintenance & Operations	7 558,917	70,747	4,915						634,579 7
6120 - Recreation & Environmental Educ.	8								0 8
Subtotal	9 660,164	85,669	4,915	0	0	0	0	0	750,748 9
Animal Control Program									
6200 - Animal Shelter	10 519			5,370					5,889 10
6210 - Animal Bounties & State									
Apiarist Expenses	11								0 11
Subtotal	12 519	0	0	5,370	0	0	0	0	5,889 12
County Development Program									
6300 - Land Use & Building Controls	13 48,144	15,293		74,230					137,667 13
6310 - Housing Rehabilitation & Develop.	14								0 14
6320 - Community Economic Development	15								0 15
Subtotal	16 48,144	15,293	0	74,230	0	0	0	0	137,667 16
Educational Services Program									
6400 - Libraries	17			145,500					145,500 17
6410 - Historic Preservation	18 4,000		27,840						31,840 18
6420 - Fair & 4-H Clubs	19 43,000								43,000 19
6430 - Fairgrounds	20								0 20
6440 - Memorial Halls	21								0 21
6450 - Other Educational Services	22								0 22
Subtotal	23 47,000	0	27,840	145,500	0	0	0	0	220,340 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	29 765,827	100,962	210,934	409,429	0	0	745,381	0	2,232,533 29

ROADS & TRANSPORTATION
County Name: CEDAR COUNTY County Number: 16
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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					206,989			206,989
7010 - Engineering	2					722,700			722,700
Subtotal	3	0	0	0	0	929,689	0	0	929,689
Roadway Maintenance Program									
7100 - Bridges & Culverts	4					104,936			104,936
7110 - Roads	5					3,536,989			3,536,989
7120 - Snow & Ice Control	6					209,573			209,573
7130 - Traffic Controls	7					254,060			254,060
7140 - Road Clearing	8					350,681			350,681
Subtotal	9	0	0	0	0	4,456,239	0	0	4,456,239
General Roadway Expenditures Program									
7200 - Equipment	10					877,126			877,126
7210 - Equipment Operations	11					1,612,150			1,612,150
7220 - Tools, Materials & Supplies	12					143,585			143,585
7230 - Real Estate & Buildings	13					324,609			324,609
Subtotal	14	0	0	0	0	2,957,470	0	0	2,957,470
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	8,343,398	0	0	8,343,398

GOVERNMENT SERVICES TO RESIDENTS
County Name: CEDAR COUNTY County Number: 16
FY 2024/2025 ANNUAL FINANCIAL REPORT
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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 2024/2025
Representation Services Program										
8000 - Elections Administration	1	148,251								148,251 1
8010 - Local Elections	2	4,193								4,193 2
8020 - Township Officials	3	4,340	9							4,349 3
Subtotal	4	4,340	152,453	0	0	0	0	0	0	156,793 4
State Administrative Services										
8100 - Motor Vehicle Registrations & Licensing	5	95,613	33,413							129,026 5
8101 - Driver Licenses Services	6	46,310	20,146							66,456 6
8110 - Recording of Public Documents	7	250,451	29,364					6,000		285,815 7
Subtotal	8	392,374	82,923	0	0	0	0	6,000	0	481,297 8
Total - Government Services to Residents	9	396,714	235,376	0	0	0	0	6,000	0	638,090 9

ADMINISTRATION
County Name: CEDAR COUNTY County Number: 16
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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	265,026	26,793	259,708						551,527 1
9010 - Administrative Management Services	2	270,911	31,618							302,529 2
9020 - Treasury Management Services	3	178,006	41,633							219,639 3
9030 - Other Policy & Administration	4	155,086		48,841						203,927 4
9040 - Reimbursable MHDS Direct Expenses	5	74,903								74,903 5
Subtotal	6	943,932	100,044	308,549	0	0	0	0	0	1,352,525 6
Central Services Program										
9100 - General Services	7	199,674	26,784							226,458 7
9110 - Information Tech Services	8	255,959	26,172	207,689						489,820 8
9120 - GIS Systems	9	24,816								24,816 9
Subtotal	10	480,449	52,956	207,689	0	0	0	0	0	741,094 10
Risk Management Services Program										
9200 - Tort Liability	11		93,157							93,157 11
9210 - Safety of Workplace	12		225,973					6,447		232,420 12
9220 - Fidelity of Public Officers	13		62,816							62,816 13
9230 - Unemployment Compensation	14									0 14
Subtotal	15	0	381,946	0	0	0	0	6,447	0	388,393 15
Total - Administration	16	1,424,381	534,946	516,238	0	0	0	6,447	0	2,482,012 16

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
County Name: CEDAR COUNTY County Number: 16
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											0 1
0020 - Interest on Short-Term Debt											0 2
0030 - Other Nonprogram Current	7,518										7,518 3
0040 - Other County Enterprises											0 4
Total - Nonprogram Current	7,518	0	0	0		0	0			0	7,518 5
Long-Term Debt Service											
0100 - Principal											
0110 - Interest and Fiscal Charges									623,976		623,976 6
Total - Long-Term Debt Service	0	0	0	0		0	0	0	97,005	0	97,005 7
Capital Projects											
0200 - Roadway Construction						402,123					
0210 - Conservation Land Acquisition & Dev.											
0220 - Other Capital Projects											
Total - Capital Projects	0	0	0	0		402,123	0	0		0	402,123 12
Expenditures Summary											
Total Public Safety and Legal Services	3,929,225	850,711	72,049	623,572	0	0	310,592			0	5,786,149 13
Total Physical Health and Social Services	1,278,444	367,507	2,933	0	0	0	20,847			0	1,669,731 14
Total Mental Health, ID & DD (Polk County only)	0	0	0	0	0	0	0	0		0	0 15
Total County Environment and Education	765,827	100,962	210,934	409,429	0	0	745,381			0	2,232,533 16
Total Roads & Transportation	0	0	0	0	0	8,343,398	0			0	8,343,398 17
Total Government Services to Residents	396,714	235,376	0	0	0	0	6,000			0	638,090 18
Total Administration	1,424,381	534,946	516,238	0	0	0	6,447			0	2,482,012 19
Total Nonprogram Current	7,518	0	0	0	0	0	0			0	7,518 20
Total Long-Term Debt Service	0	0	0	0	0	0	0	0	720,981	0	720,981 21
Total Capital Projects	0	0	0	0	0	402,123	0	0		0	402,123 22
Total - All Expenditures	7,802,109	2,089,502	802,154	1,033,001	0	8,745,521	1,089,267	0	720,981	0	22,282,535 23
Other Budgetary Financing Uses Operating Transfers Out											
To General Supplemental											0 24
To Rural Services Supplemental											0 25
To Secondary Roads				2,807,066							2,807,066 26
To Other Budgetary Funds			16,000	60,000							76,000 27
Total Operating Transfers Out	0	0	16,000	2,867,066	0	0	0	0	0	0	2,883,066 28
Refunded Debt/ Payments to Escrow											0 29
Increase (Decrease) In Reserves											0 30
Fund Balance - Nonspendable											0 31
Fund Balance - Restricted		1,229,635	648,396	927,032		2,168,457	1,521,425	647	122,696		6,618,288 32
Fund Balance - Committed											0 33
Fund Balance - Assigned											0 34
Fund Balance - Unassigned	3,447,304	0	0	0	0	0	0	0	0	0	3,447,304 35
Total Ending Fund Balance - June 30,	3,447,304	1,229,635	648,396	927,032	0	2,168,457	1,521,425	647	122,696	0	10,065,592 36
Total Requirements	11,249,413	3,319,137	1,466,550	4,827,099	0	10,913,978	2,610,692	647	843,677	0	35,231,193 37