

FY 2023/2024 ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended June 30, 2024
County Name: DES MOINES COUNTY County Number:29

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
Revenues & Other Financing Sources							
Taxes Levied on Property	1 9,111,428	2,499,906		2,839,447		14,450,781	15,259,676
Less: Uncollected Delinquent Taxes - Levy Year	2 123,367	1,096		38,682		163,145	4,495
Less: Credits to Taxpayers	3 579,160	113,011		168,499		860,670	750,284
Net Current Property Taxes	4 8,408,901	2,385,799		2,632,266		13,426,966	14,504,897
Delinquent Property Tax Revenue	5 496	398		144		1,038	5,220
Penalties, Interest & Costs on Taxes	6 95,700					95,700	87,250
Other County Taxes/TIF Tax Revenues	7 1,285,042	1,829,219	0	95,970	0	3,210,231	2,694,309
Intergovernmental	8 2,525,248	3,929,198	0	215,079	0	6,669,525	5,987,887
Licenses & Permits	9 35,261	31,168	0	0	0	66,429	49,235
Charges for Service	10 940,056	5,176	0	0	0	945,232	920,590
Use of Money & Property	11 1,264,207	3,025	0	0	0	1,267,232	301,370
Miscellaneous	12 959,976	58,568	0	32,927	0	1,051,471	588,616
Subtotal Revenues	13 15,514,887	8,242,551	0	2,976,386	0	26,733,824	25,139,374
Other Financing Sources:							
General Long-Term Debt Proceeds	14 3,503,230	0	0	0	0	3,503,230	3,829,250
Operating Transfers In	15 619,711	2,498,332	0	0	0	3,118,043	3,117,958
Proceeds of Capital Asset Sales	16 31,034	13,170	0	0	0	44,204	60,861
Total Revenues & Other Sources	17 19,668,862	10,754,053	0	2,976,386	0	33,399,301	32,147,443
Expenditures & other Financing Uses							
Operating:							
Public Safety and Legal Services	18 9,191,400	193,656			0	9,385,056	9,894,588
Physical Health and Social Services	19 1,339,954	0			0	1,339,954	1,815,830
Mental Health, ID & DD (Polk County only)	20 0	0			0	0	0
County Environment and Education	21 951,484	418,342			0	1,369,826	1,557,960
Roads & Transportation	22 0	5,938,359			0	5,938,359	7,036,680
Government Services to Residents	23 990,840	317			0	991,157	1,043,765
Administration	24 6,547,468	0			0	6,547,468	9,285,719
Nonprogram Current	25 0	0			0	0	0
Debt Service	26 0	0		3,519,893	0	3,519,893	3,884,009
Capital Projects	27 1,573,688	524,003	0	0	0	2,097,691	2,674,253
Subtotal Expenditures	28 20,594,834	7,074,677	0	3,519,893	0	31,189,404	37,192,804
Other Financing Uses:							
Operating Transfers Out	29 940,279	2,177,764	0	0	0	3,118,043	3,117,958
Refunded Debt/Payments to Escrow	30 0	0	0	0	0	0	0
Total Expenditures & Other Uses	31 21,535,113	9,252,441	0	3,519,893	0	34,307,447	40,310,762
Changes in fund balances	32 -1,866,251	1,501,612	0	-543,507	0	-908,146	-8,163,319
Beginning Fund Balance - July 1, 2023	33 11,685,649	5,382,780		2,230,074	0	19,298,503	14,568,401
Increase (Decrease) in Reserves (GAAP Budget)	34 0	0	0	0	0	0	0
Fund Balance - Nonspendable	35 0	0	0	0	0	0	0
Fund Balance - Restricted	36 4,636,934	6,884,392	0	1,686,567	0	13,207,893	4,557,287
Fund Balance - Committed	37 0	0	0	0	0	0	0
Fund Balance - Assigned	38 1,437,407	0	0	0	0	1,437,407	2,12,279
Fund Balance - Unassigned	39 3,745,057	0	0	0	0	3,745,057	1,635,516
Total Ending Fund Balance - June 30, 2024	40 9,819,398	6,884,392	0	1,686,567	0	18,390,357	6,405,082

Additional details are available at: www.dmccounty.com

Notes to the financial statement, if any: -

Telephone : (319) 753-8274

ANNUAL FINANCIAL REPORT

County Name:DES MOINES COUNTY
County Number: 29
FY 2023/2024 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	9,111,428	2,499,906	2,839,447		14,450,781	1
Less: Uncollected Delinquent Taxes - Levy Year		2	123,367	1,096	38,682		163,145	2
Less: Credits to Taxpayers		3	579,160	113,011	168,499		860,670	3
Net Current Property Taxes		4	8,408,901	2,385,799	2,632,266		13,426,966	4
Delinquent Property Tax Revenue		5	496	398	144		1,038	5
Penalties, Interest & Costs on Taxes		6	95,700				95,700	6
Other County Taxes/TIF Tax Revenues		7	1,285,042	1,829,219	95,970		3,210,231	7
Intergovernmental		8	2,525,248	3,929,198	215,079		6,669,525	8
Licenses & Permits		9	35,261	31,168			66,429	9
Charges for Service		10	940,056	5,176			945,232	10
Use of Money & Property		11	1,264,207	3,025			1,267,232	11
Miscellaneous		12	959,976	58,568	32,927		1,051,471	12
Subtotal Revenues		13	15,514,887	8,242,551	2,976,386	0	26,733,824	13
Other Financing Sources:								
General Long-Term Debt Proceeds		14	3,503,230				3,503,230	14
Operating Transfers In		15	619,711	2,498,332			3,118,043	15
Proceeds of Capital Asset Sales		16	31,034	13,170			44,204	16
Total Revenues & Other Sources		17	19,668,862	10,754,053	2,976,386	0	33,399,301	17
Expenditures & other Financing Uses								
Operating:								
Public Safety and Legal Services		18	9,191,400	193,656			9,385,056	18
Physical Health Social Services		19	1,339,954				1,339,954	19
Mental Health, ID & DD (Polk County only)		20					0	20
County Environment and Education		21	951,484	418,342			1,369,826	21
Roads & Transportation		22		5,938,359			5,938,359	22
Government Services to Residents		23	990,840	317			991,157	23
Administration		24	6,547,468				6,547,468	24
Nonprogram Current		25					0	25
Debt Service		26			3,519,893		3,519,893	26
Capital Projects		27	1,573,688	524,003			2,097,691	27
Subtotal Expenditures		28	20,594,834	7,074,677	3,519,893	0	31,189,404	28
Other Financing Uses:								
Operating Transfers Out		29	940,279	2,177,764			3,118,043	29
Refunded Debt/Payments to Escrow		30					0	30
Total Expenditures & Other Uses		31	21,535,113	9,252,441	3,519,893	0	34,307,447	31
Changes in fund balances		32	-1,866,251	1,501,612	-543,507	0	-908,146	32
Beginning Fund Balance - July 1, 2023		33	11,685,649	5,382,780	2,230,074		19,298,503	33
Increase (Decrease) in Reserves		34					0	34
Fund Balance - Nonspendable		35					0	35
Fund Balance - Restricted		36	4,636,934	6,884,392	1,686,567		13,207,893	36
Fund Balance - Committed		37					0	37
Fund Balance - Assigned		38	1,437,407				1,437,407	38
Fund Balance - Unassigned		39	3,745,057				3,745,057	39
Total Ending Fund Balance - June 30, 2024		40	9,819,398	6,884,392	1,686,567	0	18,390,357	40

REVENUES DETAIL

County Name: DES MOINES COUNTY
County Number: 29
FY 2023/2024 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 2023/2024
Taxes levied on Property	1 6,221,287	2,890,141	0	2,499,906	0		0		2,839,447		14,450,781
Less: Uncoll. Del. Taxes Levy Year	2 84,235	39,132		1,096					38,682		163,145
Less: Credits to Taxpayers	3 395,451	183,709		113,011					168,499		860,670
1000 Net Current Property Taxes	4 5,741,601	2,667,300		2,385,799					2,632,266		13,426,966
Delinq. Property Tax Revenue	5 339	157		398					144		1,038
11XX Penalties, Int. & Costs on Taxes	6 95,700										95,700
Other County Taxes:											
12XX Other County Taxes	7 13,468	5,684		7,870					5,150		32,172
13XX Voter Approved Local Option Taxes	8 720,630			480,420		1,201,050					2,402,100
14XX Gambling Taxes	9 229,295										229,295
15XX TIF Tax Revenues	10										0
16XX Utility Tax Replacement Excise Taxes	11 215,741	100,224		139,879					90,820		546,664
17XX Taxes Collected for Other Governments	11B										0
Subtotal	12 1,179,134	105,908	0	628,169	0	1,201,050	0	0	95,970	0	3,210,231
Intergovernmental Revenue:											
20XX State Shared Revenues	13 6,010					3,588,206					3,594,216
21XX State Replacements Against Levied Taxes	14 236,329	109,788		86,814					101,511		534,442
22XX Other State Tax Replacements	15 261,177	121,332		65,081					113,568		561,158
23XX, 24XX State/Federal Pass-Thru Revenues	16 362,932		67,924			156,359					587,215
25XX Contributions from Other											
Intergovernmental Units	17 540,186	22,280	561,546			26,666					1,150,678
26XX, 27XX State Grants and Entitlements	18 206,793		18,270			1,355					226,418
28XX Federal Grants and Entitlements	19 10,681										10,681
29XX Payments in Lieu of Taxes	20					4,717					4,717
Subtotal	21 1,624,108	253,400	647,740	151,895	0	3,777,303	0	0	215,079	0	6,669,525
3XXX Licenses & Permits	22 35,261					31,168					66,429
4XXX, 5XXX Charges for Service	23 806,241		133,815			12 5,164					945,232
6XXX Use of Money & Property	24 1,079,562		184,645				3,025				1,267,232
8XXX Miscellaneous	25 322,591	21,675	615,710			41,184	17,384		32,927		1,051,471
Total Revenues	26 10,884,537	3,048,440	1,581,910	3,166,261	0	5,050,717	25,573	0	2,976,386	0	26,733,824
Other Financing Sources:											
Operating Transfers In:											
9000 From General Basic	27		619,711			320,568					940,279
9020 From Rural Services Basic	28					2,177,764					2,177,764
90XX From Other Budgetary Funds	29										0
Subtotal	30 0	0	619,711	0	0	2,498,332	0	0	0	0	3,118,043
91XX Proceeds/Gen Long-term Debt	31	2,235,899	1,267,331								3,503,230
92xx Proceeds/Capital Asset Sales	32 31,034					13,170					44,204
Total Revenues and Other Sources	33 10,915,571	5,284,339	3,468,952	3,166,261	0	7,562,219	25,573	0	2,976,386	0	33,399,301
Beginning Fund Balance - July 1, 2023	34 10,132,272	336,049	1,217,328	1,396,953		3,890,880	94,947		2,230,074		19,298,503
Total Resources	35 21,047,843	5,620,388	4,686,280	4,563,214	0	11,453,099	120,520	0	5,206,460	0	52,697,804

SERVICE AREA 1

County Name:DES MOINES COUNTY

County Number: 29

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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 2023/2024
Law Enforcement Program									
1000 - Uniformed Patrol Services	1,366,448	475,345	21,696	193,656					2,057,145
1010 - Investigations	252,477	98,912	1,800						353,189
1020 - Unified Law Enforcement									0
1030 - Contract Law Enforcement	1,252	135							1,387
1040 - Law Enforcement Communications	942								942
1050 - Adult Correctional Services	2,234,720	623,459	40,219						2,898,398
1060 - Administration	656,007	219,293							875,300
Subtotal	4,511,846	1,417,144	63,715	193,656	0	0	0	0	6,186,361
Legal Services Program									
1100 - Criminal Prosecution	917,786	326,982	16,537						1,261,305
1110 - Medical Examiner	217,891								217,891
1120 - Child Support Recovery									0
Subtotal	1,135,677	326,982	16,537	0	0	0	0	0	1,479,196
Emergency Services									
1200 - Ambulance Services									0
1210 - Emergency Management		1,380,130							1,380,130
1220 - Fire Protection & Rescue Svcs									0
1230 - E911 Service Board									0
Subtotal	0	1,380,130	0	0	0	0	0	0	1,380,130
Assistance to Distret Court System Program									
1400 - Physical Operations		8,483							8,483
1410 - Research & Other Assistance									0
1420 - Bailiff Services									0
Subtotal	0	8,483	0	0	0	0	0	0	8,483
Court Proceedings program									
1500 - Juries & Witnesses									0
1510 - (Reserved)									0
1520 - Detention Services		291,922							291,922
1530 - Court Costs		12,384							12,384
1540 - Service of Civil Papers									0
Subtotal	0	304,306	0	0	0	0	0	0	304,306
Juvenile Justice Administration Program									
1600 - Juvenile Victim Restitution									0
1610 - Juvenile Representation Services									0
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		26,580							26,580
Subtotal	0	26,580	0	0	0	0	0	0	26,580
Total - Public Safety & Legal Services	5,647,523	3,463,625	80,252	193,656	0	0	0	0	9,385,056

SERVICE AREA A 3

PHYSICAL HEALTH AND SOCIAL SERVICES
County Name: DES MOINES COUNTY County Number: 29
FY 2023/2024 ANNUAL FINANCIAL REPORT
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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 2023/2024
Physical Health Services Program									
3000 - Personal & Family Health Services	408,020	198,241	245						606,506
3010 - Communicable Disease Prevention	33,794								33,794
3020 - Environmental Health	92,392								92,392
3040 - Health Administration	216,440	82,782							299,222
3050 - Support of Hospitals									0
Subtotal	750,646	281,023	245	0	0	0	0	0	1,031,914
Services to Poor Program									
3100 - Administration	192,408								192,408
3110 - General Welfare Services	12,726								12,726
3120 - Care in County Care Facility									0
Subtotal	205,134	0	0	0	0	0	0	0	205,134
Services to Military Veterans Program									
3200 - Administration	54,400	26,599							80,999
3210 - General Services to Veterans	6,907								6,907
Subtotal	61,307	26,599	0	0	0	0	0	0	87,906
Children's & Family Services									
3300 - Youth Guidance									0
3310 - Family Protective Services									0
3320 - Services for Disabled Children									0
Subtotal	0	0	0	0	0	0	0	0	0
Services to Other Adults Program									
3400 - Services to the Elderly									0
3410 - Other Social Services	15,000								15,000
3420 - Soc Serv Business Operations									0
Subtotal	15,000	0	0	0	0	0	0	0	15,000
Chemical Dependency Program									
3500 - Treatment Services									0
3510 - Preventive Services									0
3520 - Opioid Litigation Settlement									0
Subtotal	0	0	0	0	0	0	0	0	0
Total - Physical Health & Social	1,032,087	307,622	245	0	0	0	0	0	1,339,954
									26

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION
County Name: DES MOINES COUNTY County Number: 29
FY 2023/2024 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 2023/2024
Environmental Quality Program									
6000 - Natural Resources Conservation	1								0 1
6010 - Weed Eradication	2			34,638					34,638 2
6020 - Solid Waste Disposal	3			162,949					162,949 3
6030 - Environmental Restoration	4								0 4
Subtotal	5	0	0	197,587	0	0	0	0	197,587 5
Conservation & Recreation Service Program									
6100 - Administration	6	48,849		151,474					
6110 - Maintenance & Operations	7	88,255		412,365					200,323 6
6120 - Recreation & Environmental Educ.	8	42,792		102,449					500,620 7
Subtotal	9	0	179,896	666,288	0	0	0	0	145,241 8
Animal Control Program									846,184 9
6200 - Animal Shelter	10								
6210 - Animal Bounties & State									
Apiarist Expenses	11								
Subtotal	12	0	0	0	0	0	0	0	0 11
County Development Program									0 12
6300 - Land Use & Building Controls	13	2,800							
6310 - Housing Rehabilitation & Develop.	14			59,667					62,467 13
6320 - Community Economic Development	15	22,500							0 14
Subtotal	16	25,300	0	59,667	0	0	0	0	22,500 15
Educational Services Program									84,967 16
6400 - Libraries	17			161,088					
6410 - Historic Preservation	18								161,088 17
6420 - Fair & 4-H Clubs	19								0 18
6430 - Fairgrounds	20	80,000							0 19
6440 - Memorial Halls	21								80,000 20
6450 - Other Educational Services	22								0 21
Subtotal	23	80,000	0	161,088	0	0	0	0	0 22
President or Governor Declared Disasters Program									241,088 23
6500 - Property	24								
6510 - Buildings	25								0 24
6520 - Equipment	26								0 25
6530 - Public Facilities	27								0 26
Subtotal	28	0	0	0	0	0	0	0	0 27
Total - County Environment and Education	29	105,300	179,896	666,288	418,342	0	0	0	1,369,826 29

SERVICE AREA 7

ROADS & TRANSPORTATION
 County Name: DES MOINES COUNTY County Number: 29
 FY 2023/2024 ANNUAL FINANCIAL REPORT
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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 2023/2024
Secondary Roads Administration & Engineering Program									
7000 - Administration	1					315,119			315,119 1
7010 - Engineering	2					511,716			511,716 2
Subtotal	3	0	0	0	0	826,835	0	0	826,835 3
Roadway Maintenance Program									
7100 - Bridges & Culverts	4					220,758			220,758 4
7110 - Roads	5			540,770		2,587,275			3,128,045 5
7120 - Snow & Ice Control	6					235,709			235,709 6
7130 - Traffic Controls	7					112,277			112,277 7
7140 - Road Clearing	8					68,537			68,537 8
Subtotal	9	0	0	540,770	0	3,224,556	0	0	3,765,326 9
General Roadway Expenditures Program									
7200 - Equipment	10					308,907			308,907 10
7210 - Equipment Operations	11					805,972			805,972 11
7220 - Tools, Materials & Supplies	12					16,380			16,380 12
7230 - Real Estate & Buildings	13					191,169			191,169 13
Subtotal	14	0	0	0	0	1,322,428	0	0	1,322,428 14
Mass Transit Program									
7300 - Air Transportation	15								0 15
7310 - Ground Transportation	16			23,770					23,770 16
Subtotal	17	0	0	23,770	0	0	0	0	23,770 17
Total - Roads & Transportation	18	0	0	564,540	0	5,373,819	0	0	5,938,359 18

SERVICE AREA A 8

GOVERNMENT SERVICES TO RESIDENTS
 County Name: DES MOINES COUNTY County Number: 29
 FY 2023/2024 ANNUAL FINANCIAL REPORT
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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 2023/2024
Representation Services Program										
8000 - Elections Administration	1	142,360	35,005							177,365 1
8010 - Local Elections	2	38,039	40							38,079 2
8020 - Township Officials	3				257					257 3
Subtotal	4	180,399	35,045	0	257	0	0	0	0	215,701 4
State Administrative Services										
8100 - Motor Vehicle Registrations & Licensing	5	311,570	136,384							447,954 5
8101 - Driver Licenses Services	6									0 6
8110 - Recording of Public Documents	7	235,526	91,916					60		327,502 7
Subtotal	8	547,096	228,300	0	0	0	0	60	0	775,456 8
Total - Government Services to Residents	9	727,495	263,345	0	257	0	0	60	0	991,157 9

SERVICE AREA 9

ADMINISTRATION
County Name: DES MOINES COUNTY County Number: 29
FY 2023/2024 ANNUAL FINANCIAL REPORT
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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 Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2023/2024
Policy & Administrative Program									
9000 - General County Management	1	3,107,090	43,309						3,150,399
9010 - Administrative Management Services	2	290,659	108,006						398,665
9020 - Treasury Management Services	3	277,115	109,175						386,290
9030 - Other Policy & Administration	4								0
9040 - Reimbursable MHDS Direct Expenses	5			368,838					368,838
Subtotal	6	3,674,864	260,490	368,838	0	0	0	0	4,304,192
Central Services Program									
9100 - General Services	7	627,681	104,791	42,315					774,787
9110 - Information Tech Services	8	482,574	123,050						605,624
9120 - GIS Systems	9			254,041					254,041
Subtotal	10	1,110,255	227,841	296,356	0	0	0	0	1,634,452
Risk Management Services Program									
9200 - Tort Liability	11		595,477						595,477
9210 - Safety of Workplace	12								0
9220 - Fidelity of Public Officers	13								0
9230 - Unemployment Compensation	14		13,347						13,347
Subtotal	15	0	608,824	0	0	0	0	0	608,824
Total - Administration	16	4,785,119	1,097,155	665,194	0	0	0	0	6,547,468

SERVICE AREA A 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
County Name: DES MOINES COUNTY County Number: 29
FY 2023/2024 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 2023/2024
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										0 4
Total - Nonprogram Current	5	0	0	0	0	0	0	0	0	0	0 5
Long-Term Debt Service											
0100 - Principal	6										
0110 - Interest and Fiscal Charges	7								3,503,229		3,503,229 6
Total - Long-Term Debt Service	8	0	0	0	0	0	0	0	3,519,893	0	3,519,893 8
Capital Projects											
0200 - Roadway Construction	9					524,003					524,003 9
0210 - Conservation Land Acquisition & Dev.	10										0 10
0220 - Other Capital Projects	11		1,573,688								1,573,688 11
Total - Capital Projects	12	0	1,573,688	0	0	524,003	0	0	0	0	2,097,691 12
Expenditures Summary											
Total Public Safety and Legal Services	13	5,647,523	3,463,625	193,656	0	0	0	0		0	9,385,056 13
Total Physical Health and Social Services	14	1,032,087	307,622	245	0	0	0	0		0	1,339,954 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	105,300	179,896	666,288	418,342	0	0	0		0	1,369,826 16
Total Roads & Transportation	17	0	0	564,540	0	5,373,819	0	0		0	5,938,359 17
Total Government Services to Residents	18	727,495	263,345	0	257	0	60	0		0	991,157 18
Total Administration	19	4,785,119	1,097,155	665,194	0	0	0	0		0	6,547,468 19
Total Nonprogram Current	20	0	0	0	0	0	0	0		0	0 20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	3,519,893	0	3,519,893 21
Total Capital Projects	22	0	1,573,688	0	0	524,003	0	0		0	2,097,691 22
Total - All Expenditures	23	12,297,524	5,311,643	2,985,667	1,176,795	5,897,822	60	0	3,519,893	0	31,189,404 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			2,177,764							2,177,764 26
To Other Budgetary Funds	27	940,279									940,279 27
Total Operating Transfers Out	28	940,279	0	0	2,177,764	0	0	0	0	0	3,118,043 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	4,064,984	308,745	263,205	1,208,655	5,555,277	120,460		1,686,567		13,207,893 32
Fund Balance - Committed	33										0 33
Fund Balance - Assigned	34			1,437,407							1,437,407 34
Fund Balance - Unassigned	35	3,745,056	0	1	0	0	0	0	0	0	3,745,057 35
Total Ending Fund Balance - June 30,	36	7,810,040	308,745	1,700,613	1,208,655	5,555,277	120,460	0	1,686,567	0	18,390,357 36
Total Requirements	37	21,047,843	5,620,388	4,686,280	4,563,214	11,453,099	120,520	0	5,206,460	0	52,697,804 37