

Buchanan County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended: June 30, 2016

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 4,211,776	2,534,369		472,519		7,218,664	7,219,531	1
Less: Uncollected Delinquent Taxes - Levy Year	2 1,462	848		164		2,474	14,822	2
Less: Credits to Taxpayers	3 307,525	164,302		34,787		506,614	511,302	3
Net Current Property Taxes	4 3,902,789	2,369,219		437,568		6,709,576	6,693,407	4
Delinquent Property Tax Revenue	5 1,059	831		117		2,007	3,200	5
Penalties, Interest & Costs on Taxes	6 56,781					56,781	56,000	6
Other County Taxes/TIF Tax Revenues	7 109,541	970,155		12,158		1,091,854	1,133,872	7
Intergovernmental	8 1,120,367	5,333,456		42,065		6,495,888	6,086,542	8
Licenses & Permits	9 150	29,647				29,797	33,550	9
Charges for Service	10 618,631	7,567				626,198	608,371	10
Use of Money & Property	11 122,598	143,844		31,924		298,366	254,022	11
Miscellaneous	12 118,484	270,751				389,235	197,400	12
Subtotal Revenues	13 6,050,400	9,125,470	0	523,832	0	15,699,702	15,066,364	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14					0		14
Operating Transfers In	15 1,023,900	1,473,779				2,497,679	2,502,877	15
Proceeds of Capital Asset Sales	16 1,758	8,326				10,084	83,000	16
Total Revenues & Other Sources	17 7,076,058	10,607,575	0	523,832	0	18,207,465	17,652,241	17
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	18 2,303,111	1,100,944				3,404,055	3,572,810	18
Physical Health Social Services	19 482,970	42,350				525,320	632,899	19
Mental Health, ID & DD	20 240,192	845,512				1,085,704	1,454,690	20
County Environment and Education	21 698,286	447,297				1,145,583	1,207,248	21
Roads & Transportation	22	5,756,820				5,756,820	6,133,800	22
Government Services to Residents	23 649,791	4,826				654,617	718,203	23
Administration	24 1,385,989					1,385,989	1,607,302	24
Nonprogram Current	25 82,434					82,434	91,982	25
Debt Service	26	4,000		558,055		562,055	605,086	26
Capital Projects	27 209,925	1,413,630				1,623,555	1,350,000	27
Subtotal Expenditures	28 6,052,698	9,615,379	0	558,055	0	16,226,132	17,374,020	28
Other Financing Uses:								
Operating Transfers Out	29 1,090,000	1,407,679				2,497,679	2,502,877	29
Refunded Debt/Payments to Escrow	30					0		30
Total Expenditures & Other Uses	31 7,142,698	11,023,058	0	558,055	0	18,723,811	19,876,897	31
Changes in fund balances	32 -66,640	-415,483	0	-34,223	0	-516,346	-2,224,656	32
Beginning Fund Balance - July 1, 2015	33 2,188,554	4,075,253		3,008,838		9,272,645	8,650,847	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 2,121,914	3,659,770	0	2,974,615	0	8,756,299	6,426,191	39
Total Ending Fund Balance - June 30, 2016	40 2,121,914	3,659,770	0	2,974,615	0	8,756,299	6,426,191	40

Buchanan County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the fiscal year ended: June 30, 2016

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	4,211,776	2,534,369		472,519		7,218,664	1
Less: Uncollected Delinquent Taxes - Levy Year	2	1,462	848		164		2,474	2
Less: Credits to Taxpayers	3	307,525	164,302		34,787		506,614	3
Net Current Property Taxes	4	3,902,789	2,369,219		437,568		6,709,576	4
Delinquent Property Tax Revenue	5	1,059	831		117		2,007	5
Penalties, Interest & Costs on Taxes	6	56,781					56,781	6
Other County Taxes/TIF Tax Revenues	7	109,541	970,155		12,158		1,091,854	7
Intergovernmental	8	1,120,367	5,333,456		42,065		6,495,888	8
Licenses & Permits	9	150	29,647				29,797	9
Charges for Service	10	618,631	7,567				626,198	10
Use of Money & Property	11	122,598	143,844		31,924		298,366	11
Miscellaneous	12	118,484	270,751				389,235	12
Subtotal Revenues	13	6,050,400	9,125,470	0	523,832	0	15,699,702	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	14
Operating Transfers In	15	1,023,900	1,473,779				2,497,679	15
Proceeds of Capital Asset Sales	16	1,758	8,326				10,084	16
Total Revenues & Other Sources	17	7,076,058	10,607,575	0	523,832	0	18,207,465	17
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	18	2,303,111	1,100,944				3,404,055	18
Physical Health Social Services	19	482,970	42,350				525,320	19
Mental Health, ID & DD	20	240,192	845,512				1,085,704	20
County Environment and Education	21	698,286	447,297				1,145,583	21
Roads & Transportation	22		5,756,820				5,756,820	22
Government Services to Residents	23	649,791	4,826				654,617	23
Administration	24	1,385,989					1,385,989	24
Nonprogram Current	25	82,434					82,434	25
Debt Service	26		4,000		558,055		562,055	26
Capital Projects	27	209,925	1,413,630				1,623,555	27
Subtotal Expenditures	28	6,052,698	9,615,379	0	558,055	0	16,226,132	28
Other Financing Uses:								
Operating Transfers Out	29	1,090,000	1,407,679				2,497,679	29
Refunded Debt/Payments to Escrow	30						0	30
Total Expenditures & Other Uses	31	7,142,698	11,023,058	0	558,055	0	18,723,811	31
Changes in fund balances	32	-66,640	-415,483	0	-34,223	0	-516,346	32
Beginning Fund Balance - July 1, 2015	33	2,188,554	4,075,253		3,008,838		9,272,645	33
Increase (Decrease) in Reserves	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	2,121,914	3,659,770		2,974,615		8,756,299	39
Total Ending Fund Balance - June 30, 2016	40	2,121,914	3,659,770	0	2,974,615	0	8,756,299	40

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)	2015/2016 (L)	
TAXES LEVIED ON PROPERTY	1 3,388,879	822,897	0	892,764	1,641,605	0		0		472,519		7,218,664	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2 1,176	286		309	539					164		2,474	2
LESS: CREDITS TO TAXPAYERS	3 247,441	60,084		65,186	99,116					34,787		506,614	3
=1000 NET CURRENT PROPERTY TAXES	*4 3,140,262	762,527		827,269	1,541,950					437,568		6,709,576	4
1010 DELINQ. PROPERTY TAX REVENUE	*5 852	207		224	607					117		2,007	5
11xx PENALTIES, INT, & COSTS ON TAXES	*6 56,781											56,781	6
OTHER COUNTY TAXES:													
12xx Other County Taxes	7 4,248	1,032		1,119	716					586		7,701	7
13xx Voter Approved Local Option Taxes	8				890,436							890,436	8
14xx Gambling Taxes	9											0	9
15xx TIF Tax Revenues	10											0	10
16xx Utility Tax Replacement Excise Taxes, 17xx	11 83,891	20,370		22,100	55,784					11,572		193,717	11
Subtotal (lines 7 - 11)	*12 88,139	21,402	0	23,219	946,936	0	0	0	0	12,158	0	1,091,854	12
INTERGOVERNMENTAL REVENUE:													
20xx State Shared Revenues	13 2,932						4,338,430					4,341,362	13
21xx State Replacements Against Levied Taxes	14 247,441	60,084		65,186	99,116					34,787		506,614	14
22xx Other State Tax Replacements	15 52,739	12,806		13,893	6,500					7,278		93,216	15
23xx, 24xx State/Federal Pass-Thru Revenues	16 451,356						419,402	16,187				886,945	16
25xx Contributions from Other													
Intergovernmental Units	17 181,294			154,679	151,102							487,075	17
26xx, 27xx State Grants and Entitlements	18 99,936			11,208			57,753					168,897	18
28xx Federal Grants and Entitlements	19 11,779											11,779	19
29xx Payments in Lieu of Taxes	20 0											0	20
Subtotal (lines 13 - 20)	*21 1,047,477	72,890	0	244,966	256,718	0	4,815,585	16,187	0	42,065	0	6,495,888	21
3xxx LICENSES & PERMITS	*22 150				19,062		10,585					29,797	22
4xxx, 5xxx CHARGES FOR SERVICE	*23 526,336		92,295		3,610			3,957				626,198	23
6xxx USE OF MONEY & PROPERTY	*24 121,415		1,183		143,402			442		31,924		298,366	24
8xxx MISCELLANEOUS	*25 74,266	6,292	37,926				270,751					389,235	25
Total Revenues*	26 5,055,678	863,318	131,404	1,095,678	2,912,285	0	5,096,921	20,586	0	523,832	0	15,699,702	26
OTHER FINANCING SOURCES:													
OPERATING TRANSFERS IN:													
9000 From General Basic	27	935,000					75,000					1,010,000	27
9020 From Rural Services Basic	28						1,397,477					1,397,477	28
90xx From Other Budgetary Funds	29 88,900						1,302					90,202	29
Subtotal (lines 27 - 29)	30 88,900	935,000	0	0	0	0	1,473,779	0	0	0	0	2,497,679	30
91xx PROCEEDS\GEN LONG-TERM DEBT	31											0	31
92xx PROCEEDS\CAPITAL ASSET SALES	32 1		1,757				8,326					10,084	32
Total Revenues and Other Sources	33 5,144,579	1,798,318	133,161	1,095,678	2,912,285	0	6,579,026	20,586	0	523,832	0	18,207,465	33
Beginning Fund Balance - July 1, 2015	34 1,468,403	354,386	365,765	2,224,294	705,953		1,044,471	100,535		3,008,838		9,272,645	34
TOTAL RESOURCES (lines 33 + 34)	35 6,612,982	2,152,704	498,926	3,319,972	3,618,238	0	7,623,497	121,121	0	3,532,670	0	27,480,110	35

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

8/10/2016

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)	2015/2016		
LAW ENFORCEMENT PROGRAM												
1000 - Uniformed Patrol Services					1,100,944						1,100,944	1
1010 - Investigations	89,844	35,215									125,059	2
1020 - Unified Law Enforcement											0	3
1030 - Contract Law Enforcement											0	4
1040 - Law Enforcement Communications	291,540	99,741									391,281	5
1050 - Adult Correctional Services	649,673	240,861	27,796								918,330	6
1060 - Administration	182,418	62,937									245,355	7
Subtotal	1,213,475	438,754	27,796	0	1,100,944	0	0	0	0		2,780,969	8
LEGAL SERVICES PROGRAM												
1100 - Criminal Prosecution	317,178	117,004									434,182	9
1110 - Medical Examiner	38,321										38,321	10
1120 - Child Support Recovery											0	11
Subtotal	355,499	117,004	0	0	0	0	0	0	0		472,503	12
EMERGENCY SERVICES												
1200 - Ambulance Services											0	13
1210 - Emergency Management		81,000									81,000	14
1220 - Fire Protection & Rescue Svcs											0	15
1230 - E911 Service Board	45,000										45,000	16
Subtotal	45,000	81,000	0	0	0	0	0	0	0		126,000	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM												
1400 - Physical Operations		1,674									1,674	18
1410 - Research & Other Assistance											0	19
1420 - Bailiff Services											0	20
Subtotal	0	1,674	0	0	0	0	0	0	0		1,674	21
COURT PROCEEDINGS PROGRAM												
1500 - Juries & Witnesses											0	22
1510 - (Reserved)											0	23
1520 - Detention Services											0	24
1530 - Court Costs											0	25
1540 - Service of Civil Papers		2,788									2,788	26
Subtotal	0	2,788	0	0	0	0	0	0	0		2,788	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM												
1600 - Juvenile Victim Restitution											0	28
1610 - Juvenile Representation Services		20,121									20,121	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles											0	30
Subtotal	0	20,121	0	0	0	0	0	0	0		20,121	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	1,613,974	661,341	27,796	0	1,100,944	0	0	0	0		3,404,055	32

SERVICE AREA 3
PHYSICAL HEALTH AND SOCIAL SERVICES
 Buchanan County

8/10/2016

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
CASH	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)	Permanent Funds (K)	Actual 2015/2016 (L)
PHYSICAL HEALTH SERVICES PROGRAM										
3000 - Personal & Family Health Services	1 214,353	105,084								319,437
3010 - Communicable Disease Prevention & Control Services	2									0
3020 - Environmental Health	3				42,350					42,350
3040 - Health Administration	4 28,414	2,430								30,844
3050 - Support of Hospitals	5									0
Subtotal	6 242,767	107,514	0	0	42,350	0	0	0	0	392,631
SERVICES TO POOR PROGRAM										
3100 - Administration	7 19,368									19,368
3110 - General Welfare Services	8 26,034	4,896								30,930
3120 - Care in County Care Facility	9									0
Subtotal	10 45,402	4,896	0	0	0	0	0	0	0	50,298
SERVICES TO MILITARY VETERANS PROGRAM										
3200 - Administration	11 32,271	15,503								47,774
3210 - General Services to Veterans	12 21,861									21,861
Subtotal	13 54,132	15,503	0	0	0	0	0	0	0	69,635
CHILDREN'S & FAMILY SERVICES PROGRAM										
3300 - Youth Guidance	14									0
3310 - Family Protective Services	15									0
3320 - Services for Disabled Children	16									0
Subtotal	17 0	0	0	0	0	0	0	0	0	0
SERVICES TO OTHER ADULTS PROGRAM										
3400 - Services to the Elderly	18									0
3410 - Other Social Services	19									0
3420 - Soc Serv Business Operations	20									0
Subtotal	21 0	0	0	0	0	0	0	0	0	0
CHEMICAL DEPENDENCY PROGRAM										
3500 - Treatment Services	22	7,756								7,756
3510 - Preventive Services	23	5,000								5,000
Subtotal	24 0	12,756	0	0	0	0	0	0	0	12,756
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25 342,301	140,669	0	0	42,350	0	0	0	0	525,320

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
 Buchanan County

8/10/2016

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)	2015/2016 (L)	
CASH											
ENVIRONMENTAL QUALITY PROGRAM											
6000 - Natural Resources Conservation	1				3,000					3,000	1
6010 - Weed Eradication	2				120,212					120,212	2
6020 - Solid Waste Disposal	3				47,426					47,426	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	0	0	0	170,638	0	0	0	0	170,638	5
CONSERVATION & RECREATION SERVICES PROGRAM											
6100 - Administration	6	93,522	33,551							127,073	6
6110 - Maintenance & Operations	7	374,913	100,780	75,643				5,494		556,830	7
6120 - Recreation & Environmental Educ.	8									0	8
Subtotal	9	468,435	134,331	75,643	0	0	0	5,494	0	683,903	9
ANIMAL CONTROL PROGRAM											
6200 - Animal Shelter	10									0	10
6210 - Animal Bounties & State	11									0	11
Subtotal	12	0	0	0	0	0	0	0	0	0	12
COUNTY DEVELOPMENT PROGRAM											
6300 - Land Use & Building Controls	13				56,448					56,448	13
6310 - Housing Rehabilitation & Develop.	14									0	14
6320 - Community Economic Development	15				101,835					101,835	15
Subtotal	16	0	0	0	158,283	0	0	0	0	158,283	16
EDUCATIONAL SERVICES PROGRAM											
6400 - Libraries	17				112,882					112,882	17
6410 - Historic Preservation	18	5,877								5,877	18
6420 - Fair & 4-H Clubs	19	14,000								14,000	19
6430 - Fairgrounds	20									0	20
6440 - Memorial Halls	21									0	21
6450 - Other Educational Services	22									0	22
Subtotal	23	19,877	0	0	112,882	0	0	0	0	132,759	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	488,312	134,331	75,643	0	441,803	0	5,494	0	1,145,583	29

SERVICE AREA 7
ROADS & TRANSPORTATION
 Buchanan County

8/10/2016

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)	2015/2016 (L)
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM										
7000 - Administration							242,821			242,821
7010 - Engineering							436,235			436,235
Subtotal	0	0	0	0	0	0	679,056	0	0	679,056
ROADWAY MAINTENANCE PROGRAM										
7100 - Bridges & Culverts							261,449			261,449
7110 - Roads							2,173,298			2,173,298
7120 - Snow & Ice Control							284,476			284,476
7130 - Traffic Controls							182,581			182,581
7140 - Road Clearing							106,315			106,315
Subtotal	0	0	0	0	0	0	3,008,119	0	0	3,008,119
GENERAL ROADWAY EXPENDITURES PROGRAM										
7200 - Equipment							705,931			705,931
7210 - Equipment Operations							1,044,375			1,044,375
7220 - Tools, Materials & Supplies							74,839			74,839
7230 - Real Estate & Buildings							244,500			244,500
Subtotal	0	0	0	0	0	0	2,069,645	0	0	2,069,645
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	5,756,820	0	0	5,756,820

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 Buchanan County

8/10/2016

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)	2015/2016 (L)
CASH										
REPRESENTATION SERVICES PROGRAM										
8000 - Elections Administration	1	180,015								180,015
8010 - Local Elections	2	22,220								22,220
8020 - Township Officials	3				3,167					3,167
Subtotal	4	0	202,235	0	3,167	0	0	0	0	205,402
STATE ADMINISTRATIVE SERVICES										
8100 - Motor Vehicle Registrations										
& Licensing	5	92,759	48,426							141,185
8101 - Driver Licenses Services	6	72,664	38,411							111,075
8110 - Recording of Public Documents	7	138,200	57,096					1,659		196,955
Subtotal	8	303,623	143,933	0	0	0	0	1,659	0	449,215
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	9	303,623	346,168	0	3,167	0	0	1,659	0	654,617

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

8/10/2016

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
												2015/2016
CASH	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
NONPROGRAM CURRENT EXPENDITURES												
0010 - County Farm Operations	1 41,499											41,499
0020 - Interest on Short-Term Debt	2											0
0030 - Other Nonprogram Current	3 3,894											3,894
0040 - Other County Enterprises	4 37,041											37,041
TOTAL - NONPROGRAM CURRENT	5 82,434	0	0	0	0	0	0	0			0	82,434
LONG-TERM DEBT SERVICE												
0100 - Principal	6							4,000		290,000		294,000
0110 - Interest and Fiscal Charges	7									268,055		268,055
TOTAL - LONG-TERM DEBT SERVICE	8 0	0	0	0	0	0	0	4,000		558,055	0	562,055
CAPITAL PROJECTS												
0200 - Roadway Construction	9						1,409,630					1,409,630
0210 - Conservation Land Acquisition & Dev.	10 10,450							4,000				14,450
0220 - Other Capital Projects	11 199,475											199,475
TOTAL - CAPITAL PROJECTS	12 209,925	0	0	0	0	0	1,409,630	4,000	0		0	1,623,555
EXPENDITURES SUMMARY												
- Total Public Safety and Legal Services	13 1,613,974	661,341	27,796	0	1,100,944	0	0	0			0	3,404,055
- Total Physical Health and Social Services	14 342,301	140,669	0	0	42,350	0	0	0			0	525,320
- Total Mental Health, ID & DD	15 174,049	66,143	0	845,512	0	0	0	0			0	1,085,704
- Total County Environment and Education	16 488,312	134,331	75,643	0	441,803	0	0	5,494			0	1,145,583
- Total Roads & Transportation	17 0	0	0	0	0	0	5,756,820	0			0	5,756,820
- Total Government Services to Residents	18 303,623	346,168	0	0	3,167	0	0	1,659			0	654,617
- Total Administration	19 1,015,663	370,326	0	0	0	0	0	0			0	1,385,989
- Total Nonprogram Current	20 82,434	0	0	0	0	0	0	0			0	82,434
- Total Long-Term Debt Service	21 0	0	0	0	0	0	0	4,000		558,055	0	562,055
- Total Capital Projects	22 209,925	0	0	0	0	0	1,409,630	4,000	0		0	1,623,555
TOTAL - ALL EXPENDITURES (lines13-22)	23 4,230,281	1,718,978	103,439	845,512	1,588,264	0	7,166,450	15,153	0	558,055	0	16,226,132
OTHER BUDGETARY FINANCING USES												
OPERATING TRANSFERS OUT												
- To General Supplemental	24 935,000											935,000
- To Rural Services Supplemental	25											0
- To Secondary Roads	26 75,000				1,397,477							1,472,477
- To Other Budgetary Funds	27		80,000					10,202				90,202
TOTAL OPERATING TRANSFERS OUT	28 1,010,000	0	80,000	0	1,397,477	0	0	10,202	0	0	0	2,497,679
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0
Increase (Decrease) In Reserves	30											0
Fund Balance - Nonspendable	31											0
Fund Balance - Restricted	32											0
Fund Balance - Committed	33											0
Fund Balance - Assigned	34											0
Fund Balance - Unassigned	35 1,372,701	433,726	315,487	2,474,460	632,497	0	457,047	95,766	0	2,974,615	0	8,756,299
Total Ending Fund Balance - June 30, 2016	36 1,372,701	433,726	315,487	2,474,460	632,497	0	457,047	95,766	0	2,974,615	0	8,756,299
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	37 6,612,982	2,152,704	498,926	3,319,972	3,618,238	0	7,623,497	121,121	0	3,532,670	0	27,480,110