

**Jasper County ANNUAL FINANCIAL REPORT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget**  
**For the fiscal year ended: June 30, 2017**

Budget Accounting Basis:		General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	Budgeted Totals (G)	
CASH									
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property	1	9,753,284	3,346,803		984,702		14,084,789	14,084,699	1
Less: Uncollected Delinquent Taxes - Levy Year	2	195,214	34,936		28,145		258,295	3,950	2
Less: Credits to Taxpayers	3	438,786	151,816		42,263		632,865	627,800	3
Net Current Property Taxes	4	9,119,284	3,160,051		914,294		13,193,629	13,452,949	4
Delinquent Property Tax Revenue	5	-248	34		-6		-220	4,600	5
Penalties, Interest & Costs on Taxes	6	87,524					87,524	66,200	6
Other County Taxes/TIF Tax Revenues	7	310,767	2,433,963		29,363		2,774,093	2,025,524	7
Intergovernmental	8	1,521,642	5,892,431	1,162,549	78,275		8,654,897	6,903,837	8
Licenses & Permits	9	28,220	167,547				195,767	79,573	9
Charges for Service	10	1,157,428	9,328				1,166,756	943,904	10
Use of Money & Property	11	140,837	4,114	3	492	48	145,494	133,575	11
Miscellaneous	12	1,012,278	165,002	29,294			1,206,574	472,836	12
<b>Subtotal Revenues</b>	13	13,377,732	11,832,470	1,191,846	1,022,418	48	27,424,514	24,082,998	13
<b>Other Financing Sources:</b>									
General Long-Term Debt Proceeds	14						0		14
Operating Transfers In	15	504,453	2,733,103	196,983	903,766		4,338,305	3,061,770	15
Proceeds of Capital Asset Sales	16		11,100				11,100		16
<b>Total Revenues &amp; Other Sources</b>	17	13,882,185	14,576,673	1,388,829	1,926,184	48	31,773,919	27,144,768	17
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>									
<b>Operating:</b>									
Public Safety and Legal Services	18	5,924,941	17,860				5,942,801	6,306,154	18
Physical Health Social Services	19	1,790,930					1,790,930	2,123,092	19
Mental Health, ID & DD	20		931,307				931,307	833,307	20
County Environment and Education	21	916,847	501,953				1,418,800	1,476,004	21
Roads & Transportation	22		7,282,994				7,282,994	8,782,025	22
Government Services to Residents	23	1,406,860	3,339				1,410,199	1,584,103	23
Administration	24	2,745,965	6,314				2,752,279	3,320,675	24
Nonprogram Current	25	697,362					697,362	29,000	25
Debt Service	26				1,639,423		1,639,423	1,673,630	26
Capital Projects	27	23,756	51,029	1,595,004			1,669,789	935,000	27
<b>Subtotal Expenditures</b>	28	13,506,661	8,794,796	1,595,004	1,639,423	0	25,535,884	27,062,990	28
<b>Other Financing Uses:</b>									
Operating Transfers Out	29	198,294	3,904,248		235,763		4,338,305	3,061,770	29
Refunded Debt/Payments to Escrow	30						0		30
<b>Total Expenditures &amp; Other Uses</b>	31	13,704,955	12,699,044	1,595,004	1,875,186	0	29,874,189	30,124,760	31
<b>Changes in fund balances</b>	32	177,230	1,877,629	-206,175	50,998	48	1,899,730	-2,979,992	32
Beginning Fund Balance - July 1, 2016	33	4,452,809	8,300,378	233,796	774,310	16,245	13,777,538	12,509,107	33
Increase (Decrease) in Reserves (GAAP Budget)	34						0		34
Fund Balance - Nonspendable	35						0		35
Fund Balance - Restricted	36	3,502,608	10,178,007	27,621	825,308	16,293	14,549,837	8,066,872	36
Fund Balance - Committed	37						0		37
Fund Balance - Assigned	38						0		38
Fund Balance - Unassigned	39	1,127,431	0	0	0	0	1,127,431	1,462,243	39
<b>Total Ending Fund Balance - June 30, 2017</b>	40	4,630,039	10,178,007	27,621	825,308	16,293	15,677,268	9,529,115	40

Additional details are available at: Jasper County Auditor's Office, Room 202 Jasper County Courthouse, Newton, IA  
 Notes to the financial statement, if any:

Telephone: 641-792-7016

**Jasper County ANNUAL FINANCIAL REPORT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the fiscal year ended: June 30, 2017**

Reporting Accounting Basis:

CASH	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>						
Taxes Levied on Property	1 9,753,284	3,346,803		984,702		14,084,789
Less: Uncollected Delinquent Taxes - Levy Year	2 195,214	34,936		28,145		258,295
Less: Credits to Taxpayers	3 438,786	151,816		42,263		632,865
Net Current Property Taxes	4 9,119,284	3,160,051		914,294		13,193,629
Delinquent Property Tax Revenue	5 -248	34		-6		-220
Penalties, Interest & Costs on Taxes	6 87,524					87,524
Other County Taxes/TIF Tax Revenues	7 310,767	2,433,963		29,363		2,774,093
Intergovernmental	8 1,521,642	5,892,431	1,162,549	78,275		8,654,897
Licenses & Permits	9 28,220	167,547				195,767
Charges for Service	10 1,157,428	9,328				1,166,756
Use of Money & Property	11 140,837	4,114	3	492	48	145,494
Miscellaneous	12 1,012,278	165,002	29,294			1,206,574
<b>Subtotal Revenues</b>	13 13,377,732	11,832,470	1,191,846	1,022,418	48	27,424,514
<b>Other Financing Sources:</b>						
General Long-Term Debt Proceeds	14					0
Operating Transfers In	15 504,453	2,733,103	196,983	903,766		4,338,305
Proceeds of Capital Asset Sales	16	11,100				11,100
<b>Total Revenues &amp; Other Sources</b>	17 13,882,185	14,576,673	1,388,829	1,926,184	48	31,773,919
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>						
<b>Operating:</b>						
Public Safety and Legal Services	18 5,924,941	17,860				5,942,801
Physical Health Social Services	19 1,790,930					1,790,930
Mental Health, ID & DD	20	931,307				931,307
County Environment and Education	21 916,847	501,953				1,418,800
Roads & Transportation	22	7,282,994				7,282,994
Government Services to Residents	23 1,406,860	3,339				1,410,199
Administration	24 2,745,965	6,314				2,752,279
Nonprogram Current	25 697,362					697,362
Debt Service	26			1,639,423		1,639,423
Capital Projects	27 23,756	51,029	1,595,004			1,669,789
<b>Subtotal Expenditures</b>	28 13,506,661	8,794,796	1,595,004	1,639,423	0	25,535,884
<b>Other Financing Uses:</b>						
Operating Transfers Out	29 198,294	3,904,248		235,763		4,338,305
Refunded Debt/Payments to Escrow	30					0
<b>Total Expenditures &amp; Other Uses</b>	31 13,704,955	12,699,044	1,595,004	1,875,186	0	29,874,189
<b>Changes in fund balances</b>	32 177,230	1,877,629	-206,175	50,998	48	1,899,730
Beginning Fund Balance - July 1, 2016	33 4,452,809	8,300,378	233,796	774,310	16,245	13,777,538
Increase (Decrease) in Reserves	34					0
Fund Balance - Nonspendable	35					0
Fund Balance - Restricted	36 3,502,608	10,178,007	27,621	825,308	16,293	14,549,837
Fund Balance - Committed	37					0
Fund Balance - Assigned	38					0
Fund Balance - Unassigned	39 1,127,431					1,127,431
<b>Total Ending Fund Balance - June 30, 2017</b>	40 4,630,039	10,178,007	27,621	825,308	16,293	15,677,268

Notes to the financial statement, if any:

**REVENUES DETAIL**  
 Jasper County

Reporting Accounting Basis:

CASH

	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	
												2016/2017	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	
TAXES LEVIED ON PROPERTY	1 5,976,274	3,777,010	0	808,155	2,538,648	0		0		984,702		14,084,789	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2 122,030	75,651	-2,467	16,168	19,130			-362		28,145		258,295	2
LESS: CREDITS TO TAXPAYERS	3 268,753	169,920	113	36,358	115,096			362		42,263		632,865	3
=1000 NET CURRENT PROPERTY TAXES	*4 5,585,491	3,531,439	2,354	755,629	2,404,422					914,294		13,193,629	4
1010 DELINQ. PROPERTY TAX REVENUE	*5 -152	-96		-21	55					-6		-220	5
11xx PENALTIES, INT. & COSTS ON TAXES	*6 87,524											87,524	6
<b>OTHER COUNTY TAXES:</b>													
12xx Other County Taxes	7 7,004	3,513	2	752	3,404					861		15,536	7
13xx Voter Approved Local Option Taxes	8							1,619,322				1,619,322	8
14xx Gambling Taxes	9											0	9
15xx TIF Tax Revenues	10							690,166				690,166	10
16xx Utility Tax Replacement Excise Taxes, 17xx	11 183,899	116,271	78	24,879	95,440					28,502		449,069	11
Subtotal (lines 7 - 11)	*12 190,903	119,784	80	25,631	98,844	0	0	2,309,488	0	29,363	0	2,774,093	12
<b>INTERGOVERNMENTAL REVENUE:</b>													
20xx State Shared Revenues	13						5,494,592					5,494,592	13
21xx State Replacements Against Levied Taxes	14 268,753	169,920	113	36,358	115,096			362		42,263		632,865	14
22xx Other State Tax Replacements	15 214,309	135,497	90	28,993	28,813			22,727		35,947		466,376	15
23xx, 24xx State/Federal Pass-Thru Revenues	16 145,890						76,565					222,455	16
25xx Contributions from Other													
Intergovernmental Units	17 199,632	22,695					65,293		882,549			1,170,169	17
26xx, 27xx State Grants and Entitlements	18 123,285							21,566	280,000			424,851	18
28xx Federal Grants and Entitlements	19 240,551							2,009				242,560	19
29xx Payments in Lieu of Taxes	20 642	265		57						65		1,029	20
Subtotal (lines 13 - 20)	*21 1,193,062	328,377	203	65,408	143,909	0	5,636,450	46,664	1,162,549	78,275	0	8,654,897	21
3xxx LICENSES & PERMITS	*22 28,220				76,752		90,795					195,767	22
4xxx, 5xxx CHARGES FOR SERVICE	*23 1,107,762	38,784	10,882		50		2,309	6,969				1,166,756	23
6xxx USE OF MONEY & PROPERTY	*24 123,636		17,201					4,114	3	492	48	145,494	24
8xxx MISCELLANEOUS	*25 954,342	450	57,486				126,582	38,420	29,294			1,206,574	25
Total Revenues*	26 9,270,788	4,018,738	88,206	846,647	2,724,032	0	5,856,136	2,405,655	1,191,846	1,022,418	48	27,424,514	26
<b>OTHER FINANCING SOURCES:</b>													
<b>OPERATING TRANSFERS IN:</b>													
9000 From General Basic	27								191,910			191,910	27
9020 From Rural Services Basic	28						2,733,103					2,733,103	28
90xx From Other Budgetary Funds	29 499,175		5,278						5,073	903,766		1,413,292	29
Subtotal (lines 27 - 29)	30 499,175	0	5,278	0	0	0	2,733,103	0	196,983	903,766	0	4,338,305	30
91xx PROCEEDS\GEN LONG-TERM DEBT	31											0	31
92xx PROCEEDS\CAPITAL ASSET SALES	32						11,100					11,100	32
Total Revenues and Other Sources	33 9,769,963	4,018,738	93,484	846,647	2,724,032	0	8,600,339	2,405,655	1,388,829	1,926,184	48	31,773,919	33
Beginning Fund Balance - July 1, 2016	34 1,315,609	2,974,130	163,070	470,645	1,700,461		4,346,280	1,782,992	233,796	774,310	16,245	13,777,538	34
<b>TOTAL RESOURCES (lines 33 + 34)</b>	35 11,085,572	6,992,868	256,554	1,317,292	4,424,493	0	12,946,619	4,188,647	1,622,625	2,700,494	16,293	45,551,457	35

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

9/20/2017

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)	2016/2017 (L)
<b>LAW ENFORCEMENT PROGRAM</b>										
1000 - Uniformed Patrol Services	1 940,809	263,646						380		1,204,835
1010 - Investigations	2 386,626	138,255						100		524,981
1020 - Unified Law Enforcement	3 66							21		87
1030 - Contract Law Enforcement	4									0
1040 - Law Enforcement Communications	5 506,836	172,086								678,922
1050 - Adult Correctional Services	6 1,193,641	342,133								1,535,774
1060 - Administration	7 386,218	139,951								526,169
Subtotal	8 3,414,196	1,056,071	0	0	0	0	0	501	0	4,470,768
<b>LEGAL SERVICES PROGRAM</b>										
1100 - Criminal Prosecution	9 756,126	243,354						17,359		1,016,839
1110 - Medical Examiner	10 73,673	1,948								75,621
1120 - Child Support Recovery	11									0
Subtotal	12 829,799	245,302	0	0	0	0	0	17,359	0	1,092,460
<b>EMERGENCY SERVICES</b>										
1200 - Ambulance Services	13									0
1210 - Emergency Management	14	206,438								206,438
1220 - Fire Protection & Rescue Svcs	15									0
1230 - E911 Service Board	16									0
Subtotal	17 0	206,438	0	0	0	0	0	0	0	206,438
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>										
1400 - Physical Operations	18	1,998								1,998
1410 - Research & Other Assistance	19									0
1420 - Bailiff Services	20									0
Subtotal	21 0	1,998	0	0	0	0	0	0	0	1,998
<b>COURT PROCEEDINGS PROGRAM</b>										
1500 - Juries & Witnesses	22	5,556								5,556
1510 - (Reserved)	23									
1520 - Detention Services	24	6,311								6,311
1530 - Court Costs	25	120,101								120,101
1540 - Service of Civil Papers	26	3,168								3,168
Subtotal	27 0	135,136	0	0	0	0	0	0	0	135,136
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>										
1600 - Juvenile Victim Restitution	28									0
1610 - Juvenile Representation Services	29	56	774							830
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	35,171								35,171
Subtotal	31 0	35,227	774	0	0	0	0	0	0	36,001
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>	32 4,243,995	1,680,172	774	0	0	0	0	17,860	0	5,942,801



**SERVICE AREA 4**  
**MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES**  
 Jasper County

9/20/2017

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds	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 2016/2017 (L)
<b>SERVICES TO PERSONS WITH:</b>										
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS										
400X-Information & Educ. Svcs	1									0
402X-Coordination Svcs	2			14,603						14,603
403X- Personal & Environ. Sprt	3									0
404X-Treatment Services	4									0
405X-Vocational & Day Services	5									0
406X-Lic/Cert. Living Arrangements	6									0
407X-Inst/Hospital & Commit Svcs	7			11,447						11,447
Subtotal	8	0	0	26,050	0	0	0	0	0	26,050
42XX - INTELLECTUAL DISABILITIES										
420X-Information & Educ. Svcs	9									0
422X-Coordination Svcs	10			14,601						14,601
423X- Personal & Environ. Sprt	11									0
424X-Treatment Services	12									0
425X-Vocational & Day Services	13									0
426X-Lic/Cert. Living Arrangements	14									0
427X-Inst/Hospital & Commit Svcs	15									0
Subtotal	16	0	0	14,601	0	0	0	0	0	14,601
43XX - OTHER DEVELOPMENTAL DISABILITIES										
430X-Information & Educ. Svcs	17									0
432X-Coordination Svcs	18			15,044						15,044
433X- Personal & Environ. Sprt	19									0
434X-Treatment Services	20									0
435X-Vocational & Day Services	21									0
436X-Lic/Cert. Living Arrangements	22									0
437X-Inst/Hospital & Commit Svcs	23									0
Subtotal	24	0	0	15,044	0	0	0	0	0	15,044
44xx-GENERAL ADMINISTRATION										
4411-Direct Administration	25			126,451						126,451
4412-Purchased Administration	26									0
4413-Distrib to Regional Fiscal Agent	27			749,161						749,161
Subtotal	28	0	0	875,612	0	0	0	0	0	875,612
45xx-COUNTY PRVD CASE MGMT										
Subtotal	29									0
46xx-COUNTY PRVD SERVICES										
Subtotal	30									0
47XX - BRAIN INJURY										
470X-Information & Educ. Svcs	31									0
472X-Coordination Svcs	32									0
473X- Personal & Environ. Sprt	33									0
474X-Treatment Services	34									0
475X-Vocational & Day Services	35									0
476X-Lic/Cert. Living Arrangements	36									0
477X-Inst/Hospital & Commit Svcs	37									0
Subtotal	38	0	0	0	0	0	0	0	0	0
<b>TOTAL - MENTAL HEALTH, ID &amp; DD</b>	39	0	0	931,307	0	0	0	0	0	931,307

**SERVICE AREA 6**  
**COUNTY ENVIRONMENT AND EDUCATION**  
Jasper County

9/20/2017

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)	2016/2017 (L)
<b>ENVIRONMENTAL QUALITY PROGRAM</b>										
6000 - Natural Resources Conservation	150									150
6010 - Weed Eradication										0
6020 - Solid Waste Disposal					179,024					179,024
6030 - Environmental Restoration										0
Subtotal	150	0	0	0	179,024	0	0	0	0	179,174
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>										
6100 - Administration	217,320	75,300	2,754							295,374
6110 - Maintenance & Operations	322,065	98,449								420,514
6120 - Recreation & Environmental Educ.										0
Subtotal	539,385	173,749	2,754	0	0	0	0	0	0	715,888
<b>ANIMAL CONTROL PROGRAM</b>										
6200 - Animal Shelter					33,162					33,162
6210 - Animal Bounties & State										
Apiarist Expenses	85									85
Subtotal	85	0	0	0	33,162	0	0	0	0	33,247
<b>COUNTY DEVELOPMENT PROGRAM</b>										
6300 - Land Use & Building Controls	96,243	4,840	82		138,332					239,497
6310 - Housing Rehabilitation & Develop.										0
6320 - Community Economic Development	82,906									82,906
Subtotal	179,149	4,840	82	0	138,332	0	0	0	0	322,403
<b>EDUCATIONAL SERVICES PROGRAM</b>										
6400 - Libraries					151,435					151,435
6410 - Historic Preservation			1,653							1,653
6420 - Fair & 4-H Clubs	15,000									15,000
6430 - Fairgrounds										0
6440 - Memorial Halls										0
6450 - Other Educational Services										0
Subtotal	15,000	0	1,653	0	151,435	0	0	0	0	168,088
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>										
6500 - Property										0
6510 - Buildings										0
6520 - Equipment										0
6530 - Public Facilities										0
Subtotal	0	0	0	0	0	0	0	0	0	0
<b>TOTAL - COUNTY ENVIRONMENT AND EDUCATION</b>	733,769	178,589	4,489	0	501,953	0	0	0	0	1,418,800

**SERVICE AREA 7**  
**ROADS & TRANSPORTATION**  
 Jasper County

9/20/2017

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)	2016/2017 (L)	
CASH											
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>											
7000 - Administration							330,656				330,656
7010 - Engineering							293,318				293,318
Subtotal	0	0	0	0	0	0	623,974	0	0		623,974
<b>ROADWAY MAINTENANCE PROGRAM</b>											
7100 - Bridges & Culverts							719,778				719,778
7110 - Roads							3,169,998				3,169,998
7120 - Snow & Ice Control							239,888				239,888
7130 - Traffic Controls							97,877				97,877
7140 - Road Clearing							256,785				256,785
Subtotal	0	0	0	0	0	0	4,484,326	0	0		4,484,326
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>											
7200 - Equipment							451,980				451,980
7210 - Equipment Operations							1,192,137				1,192,137
7220 - Tools, Materials & Supplies							276,083				276,083
7230 - Real Estate & Buildings							254,494				254,494
Subtotal	0	0	0	0	0	0	2,174,694	0	0		2,174,694
<b>MASS TRANSIT PROGRAM</b>											
7300 - Air Transportation											0
7310 - Ground Transportation											0
Subtotal	0	0	0	0	0	0	0	0	0		0
<b>TOTAL - ROADS &amp; TRANSPORTATION</b>	0	0	0	0	0	0	7,282,994	0	0		7,282,994



**SERVICE AREA 8**  
**GOVERNMENT SERVICES TO RESIDENTS**  
 Jasper County

9/20/2017

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	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)	Permanent Funds (K)	Actual 2016/2017 (L)
CASH										
<b>REPRESENTATION SERVICES PROGRAM</b>										
8000 - Elections Administration	1	351,288								351,288 1
8010 - Local Elections	2	4,771								4,771 2
8020 - Township Officials	3	4,350	337							4,687 3
Subtotal	4	4,350	356,396	0	0	0	0	0	0	360,746 4
<b>STATE ADMINISTRATIVE SERVICES</b>										
8100 - Motor Vehicle Registrations										
& Licensing	5	231,274	106,209							337,483 5
8101 - Driver Licenses Services	6	93,964	42,508							136,472 6
8110 - Recording of Public Documents	7	473,522	98,637					3,339		575,498 7
Subtotal	8	798,760	247,354	0	0	0	0	3,339	0	1,049,453 8
<b>TOTAL - GOVERNMENT SERVICES TO RESIDENTS</b>	9	803,110	603,750	0	0	0	0	3,339	0	1,410,199 9

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)	2016/2017 (L)
CASH										
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>										
9000 - General County Management	1 280,063	95,065	3,769							378,897
9010 - Administrative Management										
Services	2 293,189	135,854								429,043
9020 - Treasury Management Services	3 171,135	60,189								231,324
9030 - Other Policy & Administration	4 85,587	5,931								91,518
Subtotal	5 829,974	297,039	3,769	0	0	0	0	0	0	1,130,782
<b>CENTRAL SERVICES PROGRAM</b>										
9100 - General Services	6 728,588	123,648						6,314		858,550
9110 - Information Tech Services	7 370,079	43,723								413,802
9120 - GIS Systems	8									0
Subtotal	9 1,098,667	167,371	0	0	0	0	0	6,314	0	1,272,352
<b>RISK MANAGEMENT SERVICES PROGRAM</b>										
9200 - Tort Liability	10	90,654								90,654
9210 - Safety of Workplace	11	252,019								252,019
9220 - Fidelity of Public Officers	12	6,472								6,472
9230 - Unemployment Compensation	13									0
Subtotal	14 0	349,145	0	0	0	0	0	0	0	349,145
<b>TOTAL - ADMINISTRATION</b>	15 1,928,641	813,555	3,769	0	0	0	0	6,314	0	2,752,279

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

9/20/2017

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	
												2016/2017	(L)
CASH													
<b>NONPROGRAM CURRENT EXPENDITURES</b>													
0010 - County Farm Operations	1 27,669											27,669	1
0020 - Interest on Short-Term Debt	2											0	2
0030 - Other Nonprogram Current	3 669,693											669,693	3
0040 - Other County Enterprises	4											0	4
TOTAL - NONPROGRAM CURRENT	5 697,362	0	0	0	0	0	0	0			0	697,362	5
<b>LONG-TERM DEBT SERVICE</b>													
0100 - Principal	6									1,300,000		1,300,000	6
0110 - Interest and Fiscal Charges	7									339,423		339,423	7
TOTAL - LONG-TERM DEBT SERVICE	8 0	0	0	0	0	0	0	0		1,639,423	0	1,639,423	8
<b>CAPITAL PROJECTS</b>													
0200 - Roadway Construction	9						45,174		210,364			255,538	9
0210 - Conservation Land Acquisition & Dev.	10		23,756					5,855				29,611	10
0220 - Other Capital Projects	11								1,384,640			1,384,640	11
TOTAL - CAPITAL PROJECTS	12 0	0	23,756	0	0	0	45,174	5,855	1,595,004		0	1,669,789	12
<b>EXPENDITURES SUMMARY</b>													
- Total Public Safety and Legal Services	13 4,243,995	1,680,172	774	0	0	0	0	17,860			0	5,942,801	13
- Total Physical Health and Social Services	14 1,354,076	436,854	0	0	0	0	0	0			0	1,790,930	14
- Total Mental Health, ID & DD	15 0	0	0	931,307	0	0	0	0			0	931,307	15
- Total County Environment and Education	16 733,769	178,589	4,489	0	501,953	0	0	0			0	1,418,800	16
- Total Roads & Transportation	17 0	0	0	0	0	0	7,282,994	0			0	7,282,994	17
- Total Government Services to Residents	18 803,110	603,750	0	0	0	0	0	3,339			0	1,410,199	18
- Total Administration	19 1,928,641	813,555	3,769	0	0	0	0	6,314			0	2,752,279	19
- Total Nonprogram Current	20 697,362	0	0	0	0	0	0	0			0	697,362	20
- Total Long-Term Debt Service	21 0	0	0	0	0	0	0	0		1,639,423	0	1,639,423	21
- Total Capital Projects	22 0	0	23,756	0	0	0	45,174	5,855	1,595,004		0	1,669,789	22
TOTAL - ALL EXPENDITURES (lines13-22)	23 9,760,953	3,712,920	32,788	931,307	501,953	0	7,328,168	33,368	1,595,004	1,639,423	0	25,535,884	23
<b>OTHER BUDGETARY FINANCING USES</b>													
<b>OPERATING TRANSFERS OUT</b>													
- To General Supplemental	24							499,175				499,175	24
- To Rural Services Supplemental	25											0	25
- To Secondary Roads	26				2,733,103							2,733,103	26
- To Other Budgetary Funds	27 197,188		1,106					671,970		235,763		1,106,027	27
TOTAL OPERATING TRANSFERS OUT	28 197,188	0	1,106	0	2,733,103	0	0	1,171,145	0	235,763	0	4,338,305	28
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>	29											0	29
Increase (Decrease) In Reserves	30											0	30
Fund Balance - Nonspendable	31											0	31
Fund Balance - Restricted	32		3,279,948	222,660	385,985	1,189,437		5,618,451	2,984,134	27,621	825,308	14,549,837	32
Fund Balance - Committed	33											0	33
Fund Balance - Assigned	34											0	34
Fund Balance - Unassigned	35 1,127,431	0	0	0	0	0	0	0	0	0	0	1,127,431	35
Total Ending Fund Balance - June 30, 2017	36 1,127,431	3,279,948	222,660	385,985	1,189,437	0	5,618,451	2,984,134	27,621	825,308	16,293	15,677,268	36
<b>TOTAL REQUIREMENTS (Lines 23+28+29-30+36)</b>	37 11,085,572	6,992,868	256,554	1,317,292	4,424,493	0	12,946,619	4,188,647	1,622,625	2,700,494	16,293	45,551,457	37