

**ANNUAL FINANCIAL REPORT**  
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Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget  
For the fiscal year ended June 30, 2019  
County Name: JASPER COUNTY  
County Number:50  
FY 2018/2019 ANNUAL FINANCIAL REPORT  
Update Date: 10/8/2019

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
<b>Revenues &amp; Other Financing Sources</b>							
Taxes Levied on Property	1 10,540,887	3,542,627		853,149		14,936,663	14,936,663
Less: Uncollected Delinquent Taxes - Levy Year	2 188,166	31,209		16,166		235,541	148,000
Less: Credits to Taxpayers	3 465,271	156,572		36,058		657,901	571,000
Net Current Property Taxes	4 9,887,450	3,354,846		800,925		14,043,221	14,217,663
Delinquent Property Tax Revenue	5 938	533		72		1,543	1005
Penalties, Interest & Costs on Taxes	6 103,409					103,409	66,200
Other County Taxes/TIF Tax Revenues	7 301,165	2,169,521	0	22,870	0	2,493,556	2,122,054
Intergovernmental	8 2,037,399	6,339,472	333,050	65,894	0	8,775,815	7,927,146
Licenses & Permits	9 24,431	165,074	0	0	0	189,505	146,250
Charges for Service	10 1,310,373	15,661	0	0	0	1,326,034	1,553,357
Use of Money & Property	11 302,579	11,510	1,148	301	48	315,586	229,511
Miscellaneous	12 599,964	145,603	42,337	0	0	787,904	492,301
<b>Subtotal Revenues</b>	<b>13 14,567,708</b>	<b>12,202,220</b>	<b>376,535</b>	<b>890,062</b>	<b>48</b>	<b>28,036,573</b>	<b>26,754,582</b>
<b>Other Financing Sources:</b>							
General Long-Term Debt Proceeds	14 0	0	0	0	0	0	0
Operating Transfers In	15 1,393,890	2,605,990	408,592	863,021	0	5,271,493	4,549,741
Proceeds of Capital Asset Sales	16 0	44,816	0	0	0	44,816	10,000
<b>Total Revenues &amp; Other Sources</b>	<b>17 15,961,598</b>	<b>14,853,026</b>	<b>785,127</b>	<b>1,753,083</b>	<b>48</b>	<b>33,352,882</b>	<b>31,314,323</b>
<b>Expenditures &amp; other Financing Uses</b>							
<b>Operating:</b>							
Public Safety and Legal Services	18 6,884,908	2,300	0	0	0	6,887,208	7,030,355
Physical Health Social Services	19 1,919,914	0	0	0	0	1,919,914	2,287,431
Mental Health, ID & DD	20 0	657,060	0	0	0	657,060	1,036,568
County Environment and Education	21 987,988	551,389	0	0	0	1,539,377	1,521,000
Roads & Transportation	22 0	10,533,729	0	0	0	10,533,729	9,094,016
Government Services to Residents	23 1,273,686	0	0	0	0	1,273,686	1,464,540
Administration	24 3,215,423	20,088	0	0	0	3,235,511	3,478,369
Nonprogram Current	25 156,060	0	0	0	0	156,060	109,000
Debt Service	26 0	0	0	1,591,593	0	1,591,593	1,738,721
Capital Projects	27 11,454	652,846	545,417	0	0	1,209,717	1,829,541
<b>Subtotal Expenditures</b>	<b>28 14,449,433</b>	<b>12,417,412</b>	<b>545,417</b>	<b>1,591,593</b>	<b>0</b>	<b>29,003,855</b>	<b>29,589,541</b>
<b>Other Financing Uses:</b>							
Operating Transfers Out	29 667,307	4,409,888	0	194,298	0	5,271,493	4,549,741
Refunded Debt/Payments to Escrow	30 0	0	0	0	0	0	0
<b>Total Expenditures &amp; Other Uses</b>	<b>31 15,116,740</b>	<b>16,827,300</b>	<b>545,417</b>	<b>1,785,891</b>	<b>0</b>	<b>34,275,348</b>	<b>34,139,282</b>
<b>Changes in fund balances</b>	<b>32 844,858</b>	<b>-1,974,274</b>	<b>239,710</b>	<b>-32,808</b>	<b>48</b>	<b>-922,466</b>	<b>-2,824,959</b>
<b>Beginning Fund Balance - July 1, 2018</b>	<b>33 5,005,291</b>	<b>8,664,686</b>	<b>755,125</b>	<b>829,604</b>	<b>16,293</b>	<b>15,270,999</b>	<b>11,037,556</b>
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 3,875,185	6,690,414	994,835	796,796	16,041	12,373,271	8,212,597
Fund Balance - Committed	37 0	0	0	0	0	0	0
Fund Balance - Assigned	38 0	0	0	0	0	0	0
Fund Balance - Unassigned	39 1,974,964	-2	0	0	300	1,975,262	0
<b>Total Ending Fund Balance - June 30, 2019</b>	<b>40 5,850,149</b>	<b>6,690,412</b>	<b>994,835</b>	<b>796,796</b>	<b>16,341</b>	<b>14,348,533</b>	<b>8,212,597</b>

Additional details are available at:  
Jasper County Auditor's Office, Room 202, Newton, Iowa 50208  
Notes to the financial statement, if any:

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