

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, 2020
County Name: JASPER COUNTY
County Number:50
FY 2019/2020 ANNUAL FINANCIAL REPORT
Update Date: 10/8/2019

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals	
Revenues & Other Financing Sources									
Taxes Levied on Property	1	11,496,296	4,419,367		818,459		16,734,122	16,190,804	1
Less: Uncollected Delinquent Taxes - Levy Year	2	285,294	52,862		33,178		371,334	110,100	2
Less: Credits to Taxpayers	3	472,246	154,138		32,195		658,579	531,100	3
Net Current Property Taxes	4	10,738,756	4,212,367		753,086		15,704,209	15,549,604	4
Delinquent Property Tax Revenue	5	3,372	1,395		228		4,995	100	5
Penalties, Interest & Costs on Taxes	6	35,895					35,895	40,000	6
Other County Taxes/TIF Tax Revenues	7	314,786	1,682,621	0	21,073	0	2,018,480	1,890,358	7
Intergovernmental	8	2,345,178	6,297,020	120,392	57,226	0	8,819,816	9,118,743	8
Licenses & Permits	9	31,156	221,371	0	0	0	252,527	133,350	9
Charges for Service	10	1,246,989	14,838	0	0	0	1,261,827	1,030,547	10
Use of Money & Property	11	339,793	8,666	18	0	0	348,477	232,177	11
Miscellaneous	12	562,598	161,941	477,701	0	0	1,202,240	515,331	12
Subtotal Revenues	13	15,618,523	12,600,219	598,111	831,613	0	29,648,466	28,510,210	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	14
Operating Transfers In	15	1,475,624	3,409,385	626,605	638,224	0	6,149,838	6,241,336	15
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	10,000	16
Total Revenues & Other Sources	17	17,094,147	16,009,604	1,224,716	1,469,837	0	35,798,304	34,761,546	17
Expenditures & other Financing Uses									
Operating:									
Public Safety and Legal Services	18	6,762,584	324,341			0	7,086,925	7,657,809	18
Physical Health Social Services	19	1,928,931	0			0	1,928,931	2,335,908	19
Mental Health, ID & DD	20	0	1,326,143			0	1,326,143	930,425	20
County Environment and Education	21	1,059,775	568,242			0	1,628,017	1,685,079	21
Roads & Transportation	22	0	8,324,215			0	8,324,215	9,298,250	22
Government Services to Residents	23	1,299,940	0			0	1,299,940	1,522,101	23
Administration	24	3,397,417	21,120			0	3,418,537	3,788,655	24
Nonprogram Current	25	201,930	0			0	201,930	145,030	25
Debt Service	26	0	0		1,390,213	0	1,390,213	1,390,213	26
Capital Projects	27	38,060	13,333	1,619,400		0	1,670,793	3,930,000	27
Subtotal Expenditures	28	14,688,637	10,577,394	1,619,400	1,390,213	0	28,275,644	32,683,470	28
Other Financing Uses:									
Operating Transfers Out	29	1,222,321	4,840,702	0	86,815	0	6,149,838	6,241,336	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	15,910,958	15,418,096	1,619,400	1,477,028	0	34,425,482	38,924,806	31
Changes in fund balances	32	1,183,189	591,508	-394,684	-7,191	0	1,372,822	-4,163,260	32
Beginning Fund Balance - July 1, 2019	33	5,850,172	6,690,414	994,835	796,796	16,041	14,348,258	14,670,496	33
Increase (Decrease) in Reserves (GAAP Budget)	34	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	35
Fund Balance - Restricted	36	4,256,911	7,281,922	600,151	789,605	16,041	12,944,630	8,873,611	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	2,776,450	0	0	0	0	2,776,450	0	38
Fund Balance - Unassigned	39	0	0	0	0	0	0	1,633,625	39
Total Ending Fund Balance - June 30, 2020	40	7,033,361	7,281,922	600,151	789,605	16,041	15,721,080	10,507,236	40

Additional details are available at:
Jasper County Auditor's Office 101 1st St, Room 202 Newton, Iowa 50208
Notes to the financial statement, if any:

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