

FY 2021/2022 ANNUAL FINANCIAL REPORT  
 Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget  
 For the fiscal year ended June 30, 2022  
 County Name: JASPER COUNTY County Number:50

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals	
<b>Revenues &amp; Other Financing Sources</b>									
Taxes Levied on Property	1	12,196,145	3,420,806		887,490		16,504,441	16,500,240	1
Less: Uncollected Delinquent Taxes - Levy Year	2	172,943	24,143		16,750		213,836	70,000	2
Less: Credits to Taxpayers	3	483,674	134,613		33,240		651,527	250,000	3
Net Current Property Taxes	4	11,539,528	3,262,050		837,500		15,639,078	16,180,240	4
Delinquent Property Tax Revenue	5	1,238	10		77		1,325	100	5
Penalties, Interest & Costs on Taxes	6	80,342					80,342	40,000	6
Other County Taxes/TIF Tax Revenues	7	271,401	2,569,818	0	18,542	0	2,859,761	1,269,225	7
Intergovernmental	8	6,007,516	6,597,462	110,505	65,300	0	12,780,783	9,591,893	8
Licenses & Permits	9	40,806	224,595	0	0	0	265,401	205,100	9
Charges for Service	10	1,435,163	19,522	0	0	0	1,454,685	1,302,642	10
Use of Money & Property	11	288,570	2,021	806	0	54	291,451	221,117	11
Miscellaneous	12	445,816	225,505	0	0	0	671,321	4,142,401	12
<b>Subtotal Revenues</b>	13	20,110,380	12,900,983	111,311	921,419	54	34,044,147	32,952,718	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	14
Operating Transfers In	15	1,619,695	4,199,750	1,955,334	538,556	0	8,313,335	6,073,545	15
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	16
<b>Total Revenues &amp; Other Sources</b>	17	21,730,075	17,100,733	2,066,645	1,459,975	54	42,357,482	39,026,263	17
<b>Expenditures &amp; other Financing Uses</b>									
Operating:									
Public Safety and Legal Services	18	7,798,479	397,799			0	8,196,278	7,988,258	18
Physical Health Social Services	19	1,958,434	0			0	1,958,434	1,922,520	19
Mental Health, ID & DD	20	-1,582	862,576			0	860,994	576,300	20
County Environment and Education	21	1,239,302	464,221			0	1,703,523	1,703,973	21
Roads & Transportation	22	0	7,686,195			0	7,686,195	8,092,922	22
Government Services to Residents	23	1,438,611	13,589			0	1,452,200	1,643,505	23
Administration	24	3,424,169	19,817			0	3,443,986	3,929,331	24
Nonprogram Current	25	75,001	0			0	75,001	31,458	25
Debt Service	26	0	0		1,483,021	0	1,483,021	1,398,191	26
Capital Projects	27	81,652	597,237	5,650,293		0	6,329,182	7,285,600	27
<b>Subtotal Expenditures</b>	28	16,014,066	10,041,434	5,650,293	1,483,021	0	33,188,814	34,572,058	28
Other Financing Uses:									
Operating Transfers Out	29	3,152,404	5,160,931	0	0	0	8,313,335	6,073,545	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	30
<b>Total Expenditures &amp; Other Uses</b>	31	19,166,470	15,202,365	5,650,293	1,483,021	0	41,502,149	40,645,603	31
<b>Changes in fund balances</b>									
Beginning Fund Balance - July 1, 2021	32	2,563,605	1,898,368	-3,583,648	-23,046	54	855,333	-1,619,340	32
Increase (Decrease) in Reserves (GAAP Budget)	33	10,057,091	10,383,398	4,037,463	673,511	16,365	25,167,828	18,206,169	33
Fund Balance - Nonspendable	34	0	0	0	0	0	0	0	34
Fund Balance - Restricted	35	0	0	0	0	0	0	0	35
Fund Balance - Restricted	36	8,532,457	12,281,766	453,815	650,465	16,419	21,934,922	13,568,765	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	0	0	0	0	0	0	0	38
Fund Balance - Unassigned	39	4,088,239	0	0	0	0	4,088,239	3,018,064	39
<b>Total Ending Fund Balance - June 30, 2022</b>	40	12,620,696	12,281,766	453,815	650,465	16,419	26,023,161	16,586,829	40

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