

FY 2022/2023 ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended June 30, 2023
County Name: JASPER COUNTY County Number:50

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals	
Revenues & Other Financing Sources									
Taxes Levied on Property	1	12,568,329	3,015,460		905,014		16,488,803	16,488,803	1
Less: Uncollected Delinquent Taxes - Levy Year	2	166,031	19,351		11,260		196,642	75,000	2
Less: Credits to Taxpayers	3	476,510	115,321		33,097		624,928	255,000	3
Net Current Property Taxes	4	11,925,788	2,880,788		860,657		15,667,233	16,158,803	4
Delinquent Property Tax Revenue	5	721	43		49		813	100	5
Penalties, Interest & Costs on Taxes	6	91,605					91,605	40,000	6
Other County Taxes/TIF Tax Revenues	7	278,912	2,386,218	0	18,816	0	2,683,946	1,724,680	7
Intergovernmental	8	5,528,224	6,768,740	1,583,377	45,918	0	13,926,259	11,104,902	8
Licenses & Permits	9	35,454	194,084	0	0	0	229,538	160,000	9
Charges for Service	10	1,454,080	23,791	0	0	0	1,477,871	1,431,777	10
Use of Money & Property	11	641,866	5,194	221	0	54	647,335	175,227	11
Miscellaneous	12	674,503	553,348	13,977	0	0	1,241,828	807,194	12
Subtotal Revenues	13	20,631,153	12,812,206	1,597,575	925,440	54	35,966,428	31,602,683	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0		14
Operating Transfers In	15	2,429,033	5,193,741	1,350,711	505,021	0	9,478,506	5,016,231	15
Proceeds of Capital Asset Sales	16	0	1,553,532	0	0	0	1,553,532	1,500,000	16
Total Revenues & Other Sources	17	23,060,186	19,559,479	2,948,286	1,430,461	54	46,998,466	38,118,914	17
Expenditures & other Financing Uses									
Operating:									
Public Safety and Legal Services	18	8,706,553	377,617			0	9,084,170	8,757,791	18
Physical Health Social Services	19	1,913,106	0			0	1,913,106	2,000,654	19
Mental Health, ID & DD (Polk County only)	20	0	0			0	0		20
County Environment and Education	21	1,343,174	338,005			0	1,681,179	1,739,905	21
Roads & Transportation	22	427,704	11,706,590			0	12,134,294	11,364,981	22
Government Services to Residents	23	1,628,936	23,417			0	1,652,353	1,883,252	23
Administration	24	3,807,667	159,910			0	3,967,577	11,507,525	24
Nonprogram Current	25	77,817	0			0	77,817	35,770	25
Debt Service	26	0	0		1,418,202	0	1,418,202	1,418,953	26
Capital Projects	27	307,066	542,912	2,098,777		0	2,948,755	2,277,526	27
Subtotal Expenditures	28	18,212,023	13,148,451	2,098,777	1,418,202	0	34,877,453	40,986,357	28
Other Financing Uses:									
Operating Transfers Out	29	1,835,185	6,348,016	1,286,334	8,971	0	9,478,506	5,016,231	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0		30
Total Expenditures & Other Uses	31	20,047,208	19,496,467	3,385,111	1,427,173	0	44,355,959	46,002,588	31
Changes in fund balances									
Beginning Fund Balance - July 1, 2022	32	3,012,978	63,012	-436,825	3,288	54	2,642,507	-7,883,674	32
Increase (Decrease) in Reserves (GAAP Budget)	33	12,620,696	12,281,766	453,815	650,465	16,419	26,023,161	24,176,559	33
Fund Balance - Nonspendable	34	0	0	0	0	0	0		34
Fund Balance - Restricted	35	0	0	0	0	0	0		35
Fund Balance - Restricted	36	10,118,267	12,344,778	16,990	653,753	16,473	23,150,261	14,230,503	36
Fund Balance - Committed	37	0	0	0	0	0	0		37
Fund Balance - Assigned	38	0	0	0	0	0	0		38
Fund Balance - Unassigned	39	5,515,407	0	0	0	0	5,515,407	2,062,382	39
Total Ending Fund Balance - June 30, 2023	40	15,633,674	12,344,778	16,990	653,753	16,473	28,665,668	16,292,885	40

Additional details are available at: Jasper County Auditor's Office Jasper County Courthouse 101 1st St, Room 202 Newton, IA 50208
Notes to the financial statement, if any: -
Telephone : (641) 792-7016