

GAAP SUMMARY

ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended June 30, 2024
County Name: JASPER COUNTY County Number: 50
FY 2023/2024 ANNUAL FINANCIAL REPORT

Reporting Accounting Basics:		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	
Revenues & Other Financing Sources								
Taxes Levied on Property	1	11,670,768	3,483,981		1,260,231		16,414,980	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3						0	3
Net Current Property Taxes	4	11,670,768	3,483,981		1,260,231		16,414,980	4
Delinquent Property Tax Revenue	5	488			49		537	5
Penalties, Interest & Costs on Taxes	6	84,276					84,276	6
Other County Taxes/TIF Tax Revenues	7	246,035	2,698,245		24,712		2,968,992	7
Intergovernmental	8	5,701,806	6,870,887	233,439	67,751		12,873,883	8
Licenses & Permits	9	34,625	201,075				235,700	9
Charges for Service	10	1,372,210	29,913				1,402,123	10
Use of Money & Property	11	1,345,455	15,240	7		528	1,361,230	11
Miscellaneous	12	1,705,927	989,796				2,695,723	12
Subtotal Revenues	13	22,161,590	14,289,137	233,446	1,352,743	528	38,037,444	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14		8,520,000				8,520,000	14
Operating Transfers In	15	1,310,365	4,870,556	927,885	728,301		7,837,107	15
Proceeds of Capital Asset Sales	16		10,199				10,199	16
Total Revenues & Other Sources	17	23,471,955	27,689,892	1,161,331	2,081,044	528	54,404,750	17
Expenditures & Other Financial Sources								
Operating:								
Public Safety and Legal Services	18	7,991,545	502,549				8,494,094	18
Physical Health Social Services	19	1,894,213	165,000				2,059,213	19
Mental Health, ID & DD (Polk County only)	20						0	20
County Environment and Education	21	1,634,148	8,352,521				9,986,669	21
Roads & Transportation	22	2,934,176	9,383,571				12,317,747	22
Government Services to Residents	23	1,598,617	7,375				1,605,992	23
Administration	24	4,766,013	16,853				4,782,866	24
Nonprogram Current	25	95,475	9,611				105,086	25
Debt Service	26				2,098,944		2,098,944	26
Capital Projects	27	727,079	523,162	600,700			1,850,941	27
Subtotal Expenditures	28	21,641,266	18,960,642	600,700	2,098,944	0	43,301,552	28
Other Financing Uses:								
Operating Transfers Out	29	1,810,377	6,026,730				7,837,107	29
Refunded Debt/Payments to Escrow	30						0	30
Total Expenditures & Other Uses	31	23,451,643	24,987,372	600,700	2,098,944	0	51,138,659	31
Excess of Revenues & Other Sources								
Over (Under) Expenditures & Other Uses	32	20,312	2,702,520	560,631	-17,900	528	3,266,091	32
Beginning Fund Balance - July 1, 2023	33	11,078,673	11,790,984	-236,135	656,931	16,600	23,307,053	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35	693,768	615,805			12,000	1,321,573	35
Fund Balance - Restricted	36	3,369,592	13,877,699	324,496	639,031	5,128	18,215,946	36
Fund Balance - Committed	37						0	37
Fund Balance - Assigned	38						0	38
Fund Balance - Unassigned	39	7,035,625					7,035,625	39
Total Ending Fund Balance - June 30, 2024	40	11,098,985	14,493,504	324,496	639,031	17,128	26,573,144	40

Notes to the financial statement, if any:

REVENUES DETAIL

County Name: JASPER COUNTY County Number: 50
 FY 2023/2024 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis:		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Capital Projects	All Debt Service	All Permanent Funds	Totals Actual 2023/2024	
Taxes levied on Property	1	8,126,834	3,542,039	1,895	3,483,981	0		0		1,260,231		16,414,980	1
Less: Uncoll: Del. Taxes Levy Year	2											0	2
Less: Credits to Taxpayers	3											0	3
1000 Net Current Property Taxes	4	8,126,834	3,542,039	1,895	3,483,981					1,260,231		16,414,980	4
1010 Delinq. Property Tax Revenue	5	340	148							49		537	5
11XX Penalties, Int, & Costs on Taxes	6	84,276										84,276	6
Other County Taxes:													
12XX Other County Taxes	7	8,816	2,320	1	3,262					779		15,178	7
13XX Voter Approved Local Option Taxes	8							2,168,416				2,168,416	8
14XX Gambling Taxes	9											0	9
15XX TIF Tax Revenues	10							445,352				445,352	10
16XX Utility Tax Replacement Excise Taxes	11	163,569	71,291	38	81,215					23,933		340,046	11
17XX Taxes Collected for Other Governments	11B											0	11B
Subtotal	12	172,385	73,611	39	84,477	0	0	2,613,768	0	24,712	0	2,968,992	12
Intergovernmental Revenue:													
20XX State Shared Revenues	13						6,523,775					6,523,775	13
21XX State Replacements Against Levied Taxes	14	303,253	132,173	70	130,177					45,192		610,865	14
22XX Other State Tax Replacements	15	147,519	64,295	35	99,605					21,588		333,042	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	324,188		3,925,314					112			4,249,614	16
25XX Contributions from Other													
Intergovernmental Units	17	429,131	59,249		13,746		79,906					582,032	17
26XX, 27XX State Grants and Entitlements	18	24,194		10,000				17,113	233,327			284,634	18
28XX Federal Grants and Entitlements	19	272,568						1,771				274,339	19
29XX Payments in Lieu of Taxes	20	6,921	2,894	2	4,794					971		15,582	20
Subtotal (lines 13 - 20)	21	1,507,774	258,611	3,935,421	248,322	0	6,603,681	18,884	233,439	67,751	0	12,873,883	21
3XXX Licenses & Permits	22	34,625			134,549		66,526					235,700	22
4XXX, 5XXX Charges for Service	23	1,276,447	46,876	48,887	3,250		20,873	5,790				1,402,123	23
6XXX Use of Money & Property	24	1,331,927		13,528				15,240	7		528	1,361,230	24
8XXX Miscellaneous	25	451,995	580	1,253,352	51,626		448,019	490,151				2,695,723	25
Total Revenues	26	12,986,603	3,921,865	5,253,122	4,006,205	0	7,139,099	3,143,833	233,446	1,352,743	528	38,037,444	26
Other Financing Sources:													
Operating Transfers In													
9000 From General Basic	27			160,891								160,891	27
9020 From Rural Services Basic	28											0	28
90xx From Other Budgetary Funds	29	1,149,474			800,000		4,070,556		927,885	728,301		7,676,216	29
Subtotal (lines 27- 29)	30	1,149,474	0	160,891	800,000	0	4,070,556	0	927,885	728,301	0	7,837,107	30
91XX Proceeds\Gen Long-Term Debt	31							8,520,000				8,520,000	31
92XX Proceeds\Gen Capital Asset Sales	32						10,199					10,199	32
Total Revenues and Other Sources	33	14,136,077	3,921,865	5,414,013	4,806,205	0	11,219,854	11,663,833	1,161,331	2,081,044	528	54,404,750	33
Beginning Fund Balance - July 1, 2023	34	6,698,187	3,641,744	738,742	-396,700		8,873,377	3,314,307	-236,135	656,931	16,600	23,307,053	34
Total Resources	35	20,834,264	7,563,609	6,152,755	4,409,505	0	20,093,231	14,978,140	925,196	2,737,975	17,128	77,711,803	35

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES
 County Name: JASPER COUNTY County Number: 50
 FY 2023/2024 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2023/2024	
Law Enforcement Program											
1000 - Uniformed Patrol Services	1	730,923	301,364		491,789			6,173		1,530,249	1
1010 - Investigations	2	528,815	204,806					100		733,721	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4									0	4
1040 - Law Enforcement Communications	5	878,535	281,598							1,160,133	5
1050 - Adult Correctional Services	6	1,692,335	487,289							2,179,624	6
1060 - Administration	7	509,928	180,565	4,417				4,487		699,397	7
Subtotal	8	4,340,536	1,455,622	4,417	491,789	0	0	10,760	0	6,303,124	8
Legal Services Program											
1100 - Criminal Prosecution	9	894,548	320,343	33,133						1,248,024	9
1110 - Medical Examiner	10	115,322	3,126							118,448	10
1120 - Child Support Recovery	11									0	11
Subtotal	12	1,009,870	323,469	33,133	0	0	0	0	0	1,366,472	12
Emergency Services Program											
1200 - Ambulance Services	13	76,774	13,357	271,360						361,491	13
1210 - Emergency Management	14		318,048							318,048	14
1220 - Fire Protection & Rescue Svcs	15									0	15
1230 - E911 Service Board	16									0	16
Subtotal	17	76,774	331,405	271,360	0	0	0	0	0	679,539	17
Assistance to Distrc Court System Program											
1400 - Physical Operations	18		2,171							2,171	18
1410 - Research & Other Assistance	19									0	19
1420 - Bailiff Services	20									0	20
Subtotal	21	0	2,171	0	0	0	0	0	0	2,171	21
Court Proceedings Program											
1500 - Juries & Witnesses	22		41							41	22
1510 - (Reserved)	23										23
1520 - Detention Services	24									0	24
1530 - Court Costs	25		116,786							116,786	25
1540 - Service of Civil Papers	26		504							504	26
Subtotal	27	0	117,331	0	0	0	0	0	0	117,331	27
Juvenile Justice Administration Program											
1600 - Juvenile Victim Restitution	28									0	28
1610 - Juvenile Representation Services	29			300						300	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		25,157							25,157	30
Subtotal	31	0	25,157	300	0	0	0	0	0	25,457	31
Total - Public Safety & Legal Services	32	5,427,180	2,255,155	309,210	491,789	0	0	10,760	0	8,494,094	32

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES
 County Name: JASPER COUNTY County Number: 50
 FY 2023/2024 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2023/2024	
Physical Health Services Program											
3000 - Personal & Family Health Services	1	302,686	101,679					165,000		569,365	1
3010 - Communicable Disease Prevention & Control Services	2									0	2
3020 - Environmental Health	3	140,888	60,634	15,398						216,920	3
3040 - Health Administration	4									0	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	443,574	162,313	15,398	0	0	0	165,000	0	786,285	6
Services to Poor Program											
3100 - Administration	7	115,770	43,347							159,117	7
3110 - General Welfare Services	8	143,296								143,296	8
3120 - Care in County Care Facility	9									0	9
Subtotal	10	259,066	43,347	0	0	0	0	0	0	302,413	10
Services to Military Veterans Program											
3200 - Administration	11	86,430	34,444							120,874	11
3210 - General Services to Veterans	12	49,447		13,812						63,259	12
Subtotal	13	135,877	34,444	13,812	0	0	0	0	0	184,133	13
Children's & Family Services Program											
3300 - Youth Guidance	14		113,173							113,173	14
3310 - Family Protective Services	15	2,500								2,500	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17	2,500	113,173	0	0	0	0	0	0	115,673	17
Services to Other Adults Program											
3400 - Services to the Elderly	18	573,923	91,301							665,224	18
3410 - Other Social Services	19									0	19
3420 - Social Services Business Operations	20									0	20
Subtotal	21	573,923	91,301	0	0	0	0	0	0	665,224	21
CHEMICAL DEPENDENCY PROGRAM											
3500 - Treatment Services	22									0	22
3510 - Preventive Services	23		5,485							5,485	23
3520 - Opioid Litigation Settlement	24									0	24
Subtotal	25	0	5,485	0	0	0	0	0	0	5,485	25
Total-Physical Health & Social Services	26	1,414,940	450,063	29,210	0	0	0	165,000	0	2,059,213	26

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION
 County Name: JASPER COUNTY County Number: 50
 FY 2023/2024 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2023/2024	
Environmental Quality Program											
6000 - Natural Resources Conservation	1									0	1
6010 - Weed Eradication	2									0	2
6020 - Solid Waste Disposal	3									0	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	0	0	0	0	0	0	0	0	0	5
Conservation and Recreation Services Program											
6100 - Administration	6	320,809	132,916	4,435						458,160	6
6110 - Maintenance & Operations	7	583,471	163,931							747,402	7
6120 - Recreation & Environmental Educ.	8									0	8
Subtotal	9	904,280	296,847	4,435	0	0	0	0	0	1,205,562	9
Animal Control Program											
6200 - Animal Shelter	10				36,115					36,115	10
6210 - Animal Bounties & State											
Apiarist Expenses	11	85								85	11
Subtotal	12	85	0	0	36,115	0	0	0	0	36,200	12
County Development Program											
6300 - Land Use & Building Controls	13	66,627		133,581	189,406					389,614	13
6310 - Housing Rehabilitation & Develop.	14									0	14
6320 - Community Economic Development	15	172,857					8,000,000			8,172,857	15
Subtotal	16	239,484	0	133,581	189,406	0	8,000,000	0	0	8,562,471	16
Educational Services Program											
6400 - Libraries	17	5,000			127,000					132,000	17
6410 - Historic Preservation	18			5,436						5,436	18
6420 - Fair & 4-H Clubs	19	10,000								10,000	19
6430 - Fairgrounds	20	35,000								35,000	20
6440 - Memorial Halls	21									0	21
6450 - Other Educational Services	22									0	22
Subtotal	23	50,000	0	5,436	127,000	0	0	0	0	182,436	23
President or GovenorL Declared Disatsers Program											
6500 - Property	24									0	24
6510 - Buildings	25									0	25
6520 - Equipment	26									0	26
6530 - Public Facilities	27									0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	28
Total - County Environment and Education	29	1,193,849	296,847	143,452	352,521	0	8,000,000	0	0	9,986,669	29

SERVICE AREA 7

ROADS & TRANSPORTATION

County Name: JASPER COUNTY County Number: 50
 FY 2023/2024 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2023/2024	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM											
7000 - Administration	1						372,215			372,215	1
7010 - Engineering	2						506,931			506,931	2
Subtotal	3	0	0	0	0	0	879,146	0	0	879,146	3
Roadway Maintenance Program											
7100 - Bridges & Culverts	4						142,648			142,648	4
7110 - Roads	5						3,617,093			3,617,093	5
7120 - Snow & Ice Control	6						501,927			501,927	6
7130 - Traffic Controls	7						150,529			150,529	7
7140 - Road Clearing	8						301,604			301,604	8
Subtotal	9	0	0	0	0	0	4,713,801	0	0	4,713,801	9
General Roadway Expenditures Program											
7200 - New Equipment	10						1,167,876			1,167,876	10
7210 - Equipment Operations	11						1,698,545			1,698,545	11
7220 - Tools, Materials & Supplies	12						273,617			273,617	12
7230 - Real Estate & Buildings	13			2,934,176			650,586			3,584,762	13
Subtotal	14	0	0	2,934,176	0	0	3,790,624	0	0	6,724,800	14
Mass Transit Program											
7300 - Air Transportation	15									0	15
7310 - Ground Transportation	16									0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	0	0	2,934,176	0	0	9,383,571	0	0	12,317,747	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS
 County Name: JASPER COUNTY County Number: 50
 FY 2023/2024 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2023/2024	
Representation Services Program											
8000 - Elections Administration	1		400,576							400,576	1
8010 - Local Elections	2		20,036							20,036	2
8020 - Township Officials	3	3,200	447							3,647	3
Subtotal	4	3,200	421,059	0	0	0	0	0	0	424,259	4
State Administrative Services											
8100 - Motor Vehicle Registrations& Licensing	5	304,551	152,046							456,597	5
8101 - Driver Licenses Services	6	212,458	108,879							321,337	6
8110 - Recording of Public Documents	7	276,888	119,536					7,375		403,799	7
Subtotal	8	793,897	380,461	0	0	0	0	7,375	0	1,181,733	8
Total - Government Services to Residents	9	797,097	801,520	0	0	0	0	7,375	0	1,605,992	9

SERVICE AREA 9

ADMINISTRATION

County Name: JASPER COUNTY County Number: 50
 FY 2023/2024 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2023/2024	
Policy & Administration Program											
9000 - General County Management	1	444,120	116,209	5,137						565,466	1
9010 - Administrative Management Services	2									0	2
9020 - Treasury Management Services	3	338,264	142,689							480,953	3
9030 - Other Policy & Administration	4	205,319	74,503							279,822	4
9040 - Reimbursable MHDS Direct Expenses	5	98,598	7,449							106,047	5
Subtotal	6	1,086,301	340,850	5,137	0	0	0	0	0	1,432,288	6
Central Services Program											
9100 - General Services	7	976,757	187,086					16,853		1,180,696	7
9110 - Information Tech Services	8	687,381	85,323							772,704	8
9120 - GIS Systems	9									0	9
Subtotal	10	1,664,138	272,409	0	0	0	0	16,853	0	1,953,400	10
Risk Management Services Program											
9200 - Tort Liability	11		196,254							196,254	11
9210 - Safety of Workplace	12		340,712	857,788						1,198,500	12
9220 - Fidelity of Public Officers	13		2,424							2,424	13
9230 - Unemployment Compensation	14									0	14
Subtotal	15	0	539,390	857,788	0	0	0	0	0	1,397,178	15
Total - Administration	16	2,750,439	1,152,649	862,925	0	0	0	16,853	0	4,782,866	16

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: JASPER COUNTY County Number: 50

FY 2023/2024 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Capital Projects	All Debt Service	All Permanent Funds	TOTALS Actual 2023/2024	
Nonprogram Current Expenditures													
0010 - County Farm Operations	1	13,074						9,611				22,685	1
0020 - Interest on Short-Term Debt	2											0	2
0030 - Other Nonprogram Current	3			82,401								82,401	3
0040 - Other County Enterprises	4											0	4
Total - Nonprogram Current	5	13,074	0	82,401	0	0	0	9,611			0	105,086	5
Long-Term Debt Service													
0100 - Principal	6									1,672,739		1,672,739	6
0110 - Interest and Fiscal Charges	7									426,205		426,205	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0	0	2,098,944	0	2,098,944	8
Capital Projects													
0200 - Roadway Construction	9						403,825					403,825	9
0210 - Conservation Land Acquisition & Dev.	10			727,079				119,337				846,416	10
0220 - Other Capital Projects	11								600,700			600,700	11
Total Capital Projects	12	0	0	727,079	0	0	403,825	119,337	600,700		0	1,850,941	12
Expenditures Summary													
Total Public Safety and Legal Services	13	5,427,180	2,255,155	309,210	491,789	0	0	10,760			0	8,494,094	13
Total Physical Health and Social Services	14	1,414,940	450,063	29,210	0	0	0	165,000			0	2,059,213	14
Total Mental Health, ID & DD (Polk County only)	15	0	0	0	0	0	0	0			0	0	15
Total County Environment and Education	16	1,193,849	296,847	143,452	352,521	0	0	8,000,000			0	9,986,669	16
Total Roads & Transportation	17	0	0	2,934,176	0	0	9,383,571	0			0	12,317,747	17
Total Government Services to Residents	18	797,097	801,520	0	0	0	0	7,375			0	1,605,992	18
Total Administration	19	2,750,439	1,152,649	862,925	0	0	0	16,853			0	4,782,866	19
Total Nonprogram Current	20	13,074	0	82,401	0	0	0	9,611			0	105,086	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0	2,098,944	0	2,098,944	21
Total Capital Projects	22	0	0	727,079	0	0	403,825	119,337	600,700		0	1,850,941	22
Total - All Expenditures	23	11,596,579	4,956,234	5,088,453	844,310	0	9,787,396	8,328,936	600,700	2,098,944	0	43,301,552	23
Other Budgetary Financing Uses													
Operating Transfers Out													
To General Supplemental	24			112,054								112,054	24
To Rural Services Supplemental	25											0	25
To Secondary Roads	26	1,537,432			3,461,009			2,288,755				7,287,196	26
To Other Budgetary Funds	27	160,891						276,966				437,857	27
Total Operating Transfers Out	28	1,698,323	0	112,054	3,461,009	0	0	2,565,721	0	0	0	7,837,107	28
Refunded Debt / Payments to Escrow	29											0	29
Increase (Decrease) In Reserves	30											0	30
Fund Balance - Nonspendable	31	646,069	47,699				615,805				12,000	1,321,573	31
Fund Balance - Restricted	32		2,559,676	809,916	104,186		9,690,030	4,083,483	324,496	639,031	5,128	18,215,946	32
Fund Balance - Committed	33											0	33
Fund Balance - Assigned	34											0	34
Fund Balance - Unassigned	35	6,893,293	0	142,332	0	0	0	0	0	0	0	7,035,625	35
Total Ending Fund Balance - June 30, 2024	36	7,539,362	2,607,375	952,248	104,186	0	10,305,835	4,083,483	324,496	639,031	17,128	26,573,144	36
Total Requirements	37	20,834,264	7,563,609	6,152,755	4,409,505	0	20,093,231	14,978,140	925,196	2,737,975	17,128	77,711,803	37

BALANCE SHEET

ANNUAL FINANCIAL REPORT
Combined Balance Sheet -- All Governmental Funds
For the fiscal year ended June 30, 2024
County Name: JASPER COUNTY County Number: 50
FY 2023/2024 ANNUAL FINANCIAL REPORT

ASSETS		General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals	
Cash & Pooled Investments:								
County Treasurer	1	12,542,081	13,981,583	207,331	639,031	17,128	27,387,154	1
Other	2						0	2
Receivables (net where applicable):								
Accounts	3	96,056	1,790,849				1,886,905	3
Property Taxes (including interest & penalties)	4	140,413	6,769		2,066		149,248	4
Property Taxes - Succeeding Year	5	12,164,000	4,077,000		1,303,000		17,544,000	5
Accrued Interest	6						0	6
Drainage Assessments	7						0	7
Other	8		89,988				89,988	8
Due from Other Funds	9						0	9
Due from Other Governments	10	88,933	748,520	217,920			1,055,373	10
Inventories (at cost)	11		615,805				615,805	11
Other Assets	12	693,768					693,768	12
Total Assets	13	25,725,251	21,310,514	425,251	1,944,097	17,128	49,422,241	13
Liabilities (L)								
Accounts Payable	14	268,252	305,520	100,755			674,527	14
Salaries & Benefits Payable	15	449,773	157,743				607,516	15
Contracts Payable	16						0	16
Due to Other Funds	17						0	17
Due to Other Governments	18	19,193	10,879				30,072	18
Trusts Payable	19						0	19
Other Liabilities	20	1,584,635	600,000				2,184,635	20
Total Liabilities	21	2,321,853	1,074,142	100,755	0	0	3,496,750	21
Deferred Inflows Of Resources (DIOR)								
Succeeding Year Property Tax	22	12,164,000	4,077,000		1,303,000		17,544,000	22
Other Unavailable Revenue	23	140,413	1,665,868		2,066		1,808,347	23
Total Deferred Inflows of Resources	24	12,304,413	5,742,868	0	1,305,066	0	19,352,347	24
Fund Equity (FE)								
Fund Balance - Nonspendable	25	693,768	615,805			12,000	1,321,573	25
Fund Balance - Restricted	26	3,369,592	13,877,699	324,496	639,031	5,128	18,215,946	26
Fund Balance - Committed	27						0	27
Fund Balance - Assigned	28						0	28
Fund Balance - Unassigned	29	7,035,625					7,035,625	29
Total Fund Equity	30	11,098,985	14,493,504	324,496	639,031	17,128	26,573,144	30
Total L+DIOR+FE	31	25,725,251	21,310,514	425,251	1,944,097	17,128	49,422,241	31