

**Jasper County ANNUAL FINANCIAL REPORT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget**  
**For the fiscal year ended: June 30, 2015**

11/9/2015

Budget Accounting Basis:	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	Budgeted Totals (G)
CASH							
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>							
Taxes Levied on Property	8,016,301	4,326,512		650,074		12,992,887	12,979,550
Less: Uncollected Delinquent Taxes - Levy Year	77,641	30,779		6,931		115,351	7,400
Less: Credits to Taxpayers	380,302	217,112		28,936		626,350	722,484
Net Current Property Taxes	7,558,358	4,078,621		614,207		12,251,186	12,249,666
Delinquent Property Tax Revenue	2,863	1,898		212		4,973	2,000
Penalties, Interest & Costs on Taxes	91,437					91,437	115,000
Other County Taxes/TIF Tax Revenues	278,027	2,512,671		20,462		2,811,160	2,427,963
Intergovernmental	1,331,867	5,653,474		43,816		7,029,157	6,953,850
Licenses & Permits	58,854	76,234				135,088	72,500
Charges for Service	909,757	16,852				926,609	970,864
Use of Money & Property	131,309	2,377	42	497	42	134,267	162,845
Miscellaneous	530,919	165,582				696,501	548,369
<b>Subtotal Revenues</b>	<b>10,893,391</b>	<b>12,507,709</b>	<b>42</b>	<b>679,194</b>	<b>42</b>	<b>24,080,378</b>	<b>23,503,057</b>
<b>Other Financing Sources:</b>							
General Long-Term Debt Proceeds						0	0
Operating Transfers In	2,280,642	2,995,249	35,051	1,289,097		6,600,039	5,394,417
Proceeds of Capital Asset Sales						0	15,000
<b>Total Revenues &amp; Other Sources</b>	<b>13,174,033</b>	<b>15,502,958</b>	<b>35,093</b>	<b>1,968,291</b>	<b>42</b>	<b>30,680,417</b>	<b>28,912,474</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>							
<b>Operating:</b>							
Public Safety and Legal Services	5,616,798	33,607				5,650,405	5,595,912
Physical Health Social Services	1,820,630					1,820,630	1,914,295
Mental Health, ID & DD		3,327,825				3,327,825	1,669,429
County Environment and Education	902,560	477,709				1,380,269	1,498,601
Roads & Transportation		6,631,881				6,631,881	7,112,780
Government Services to Residents	1,020,227	24,628				1,044,855	1,215,682
Administration	2,852,553	19,994				2,872,547	3,142,599
Nonprogram Current	6,564					6,564	30,500
Debt Service				1,959,179		1,959,179	1,959,180
Capital Projects	18,695	1,435,972	95,526			1,550,193	3,044,568
<b>Subtotal Expenditures</b>	<b>12,238,027</b>	<b>11,951,616</b>	<b>95,526</b>	<b>1,959,179</b>	<b>0</b>	<b>26,244,348</b>	<b>27,183,546</b>
<b>Other Financing Uses:</b>							
Operating Transfers Out	421,629	6,073,345	87,491	17,574		6,600,039	5,394,417
Refunded Debt/Payments to Escrow						0	0
<b>Total Expenditures &amp; Other Uses</b>	<b>12,659,656</b>	<b>18,024,961</b>	<b>183,017</b>	<b>1,976,753</b>	<b>0</b>	<b>32,844,387</b>	<b>32,577,963</b>
<b>Changes in fund balances</b>	<b>514,377</b>	<b>-2,522,003</b>	<b>-147,924</b>	<b>-8,462</b>	<b>42</b>	<b>-2,163,970</b>	<b>-3,665,489</b>
Beginning Fund Balance - July 1, 2014	4,047,566	9,281,684	88,613	220,505	16,161	13,654,529	11,116,241
Increase (Decrease) in Reserves (GAAP Budget)						0	0
Fund Balance - Nonspendable	3,744,443	6,759,681		212,043	16,203	10,732,370	0
Fund Balance - Restricted						0	0
Fund Balance - Committed						0	0
Fund Balance - Assigned						0	0
Fund Balance - Unassigned	817,500	0	-59,311	0	0	758,189	7,450,752
<b>Total Ending Fund Balance - June 30, 2015</b>	<b>4,561,943</b>	<b>6,759,681</b>	<b>-59,311</b>	<b>212,043</b>	<b>16,203</b>	<b>11,490,559</b>	<b>7,450,752</b>

**Jasper County ANNUAL FINANCIAL REPORT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the fiscal year ended: June 30, 2015**

Reporting Accounting Basis:

CASH		General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>								
Taxes Levied on Property	1	8,016,301	4,326,512		650,074		12,992,887	1
Less: Uncollected Delinquent Taxes - Levy Year	2	77,641	30,779		6,931		115,351	2
Less: Credits to Taxpayers	3	380,302	217,112		28,936		626,350	3
Net Current Property Taxes	4	7,558,358	4,078,621		614,207		12,251,186	4
Delinquent Property Tax Revenue	5	2,863	1,898		212		4,973	5
Penalties, Interest & Costs on Taxes	6	91,437					91,437	6
Other County Taxes/TIF Tax Revenues	7	278,027	2,512,671		20,462		2,811,160	7
Intergovernmental	8	1,331,867	5,653,474		43,816		7,029,157	8
Licenses & Permits	9	58,854	76,234				135,088	9
Charges for Service	10	909,757	16,852				926,609	10
Use of Money & Property	11	131,309	2,377	42	497	42	134,267	11
Miscellaneous	12	530,919	165,582				696,501	12
<b>Subtotal Revenues</b>	13	10,893,391	12,507,709	42	679,194	42	24,080,378	13
<b>Other Financing Sources:</b>								
General Long-Term Debt Proceeds	14						0	14
Operating Transfers In	15	2,280,642	2,995,249	35,051	1,289,097		6,600,039	15
Proceeds of Capital Asset Sales	16						0	16
<b>Total Revenues &amp; Other Sources</b>	17	13,174,033	15,502,958	35,093	1,968,291	42	30,680,417	17
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>								
<b>Operating:</b>								
Public Safety and Legal Services	18	5,616,798	33,607				5,650,405	18
Physical Health Social Services	19	1,820,630					1,820,630	19
Mental Health, ID & DD	20		3,327,825				3,327,825	20
County Environment and Education	21	902,560	477,709				1,380,269	21
Roads & Transportation	22		6,631,881				6,631,881	22
Government Services to Residents	23	1,020,227	24,628				1,044,855	23
Administration	24	2,852,553	19,994				2,872,547	24
Nonprogram Current	25	6,564					6,564	25
Debt Service	26				1,959,179		1,959,179	26
Capital Projects	27	18,695	1,435,972	95,526			1,550,193	27
<b>Subtotal Expenditures</b>	28	12,238,027	11,951,616	95,526	1,959,179	0	26,244,348	28
<b>Other Financing Uses:</b>								
Operating Transfers Out	29	421,629	6,073,345	87,491	17,574		6,600,039	29
Refunded Debt/Payments to Escrow	30						0	30
<b>Total Expenditures &amp; Other Uses</b>	31	12,659,656	18,024,961	183,017	1,976,753	0	32,844,387	31
<b>Changes in fund balances</b>	32	514,377	-2,522,003	-147,924	-8,462	42	-2,163,970	32
Beginning Fund Balance - July 1, 2014	33	4,047,566	9,281,684	88,613	220,505	16,161	13,654,529	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35	3,744,443	6,759,681		212,043	16,203	10,732,370	35
Fund Balance - Restricted	36						0	36
Fund Balance - Committed	37						0	37
Fund Balance - Assigned	38						0	38
Fund Balance - Unassigned	39	817,500		-59,311			758,189	39
<b>Total Ending Fund Balance - June 30, 2015</b>	40	4,561,943	6,759,681	-59,311	212,043	16,203	11,490,559	40

Notes to the financial statement, if any:

**REVENUES DETAIL**  
 Jasper County

Reporting Accounting Basis: CASH	GENERAL FUND			SPECIAL REVENUE FUNDS					All	All	All	TOTALS	
	General	General	General	County	Rural Services	Rural Services	Secondary	Other	Capital	Debt	Permanent	Actual	
	Basic (A)	Supplemental (B)	Other (C)	MHDS Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	Other (H)	Projects (I)	Service (J)	Funds (K)	2014/2015 (L)	
TAXES LEVIED ON PROPERTY	1 4,709,852	3,303,934	2,515	1,674,097	2,639,077	0		13,338		650,074		12,992,887	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2 45,617	32,000	24	16,215	7,895			6,669		6,931		115,351	2
LESS: CREDITS TO TAXPAYERS	3 223,441	156,742	119	79,420	131,023			6,669		28,936		626,350	3
=1000 NET CURRENT PROPERTY TAXES	*4 4,440,794	3,115,192	2,372	1,578,462	2,500,159					614,207		12,251,186	4
1010 DELINQ. PROPERTY TAX REVENUE	*5 1,682	1,180	1	598	1,300					212		4,973	5
11xx PENALTIES, INT, & COSTS ON TAXES	*6 91,437											91,437	6
<b>OTHER COUNTY TAXES:</b>													
12xx Other County Taxes	7 5,951	3,328	3	1,686	3,746					597		15,311	7
13xx Voter Approved Local Option Taxes	8							1,318,265				1,318,265	8
14xx Gambling Taxes	9											0	9
15xx TIF Tax Revenues	10							1,023,421				1,023,421	10
16xx Utility Tax Replacement Excise Taxes, 17xx	11 157,897	110,764	84	56,124	109,429					19,865		454,163	11
Subtotal (lines 7 - 11)	*12 163,848	114,092	87	57,810	113,175	0	0	2,341,686	0	20,462	0	2,811,160	12
<b>INTERGOVERNMENTAL REVENUE:</b>													
20xx State Shared Revenues	13							4,514,143				4,514,143	13
21xx State Replacements Against Levied Taxes	14 223,441	156,742	119	79,420	131,023			6,669		28,936		626,350	14
22xx Other State Tax Replacements	15 93,177	65,362	50	33,119	14,629			44,869		13,611		264,817	15
23xx, 24xx State/Federal Pass-Thru Revenues	16 169,433							719,670				889,103	16
25xx Contributions from Other													
Intergovernmental Units	17 158,680	14,649						15,910				189,239	17
26xx, 27xx State Grants and Entitlements	18 128,675			59,037				21,112				208,824	18
28xx Federal Grants and Entitlements	19 302,635		1,541									304,176	19
29xx Payments in Lieu of Taxes	20 10,283	7,075	5	3,585	10,288					1,269		32,505	20
Subtotal (lines 13 - 20)	*21 1,086,324	243,828	1,715	175,161	155,940	0	5,249,723	72,650	0	43,816	0	7,029,157	21
3xxx LICENSES & PERMITS	*22 22,797	36,057			50,944		25,290					135,088	22
4xxx, 5xxx CHARGES FOR SERVICE	*23 907,779		1,978		250		10,563	6,039				926,609	23
6xxx USE OF MONEY & PROPERTY	*24 113,130		18,179					2,377	42	497	42	134,267	24
8xxx MISCELLANEOUS	*25 486,475	12,824	31,620				141,454	24,128				696,501	25
Total Revenues*	26 7,314,266	3,523,173	55,952	1,812,031	2,821,768	0	5,427,030	2,446,880	42	679,194	42	24,080,378	26
<b>OTHER FINANCING SOURCES:</b>													
<b>OPERATING TRANSFERS IN:</b>													
9000 From General Basic	27 1,543,363	733,040	4,239		383,262		2,611,987		35,051	1,289,097		6,600,039	27
9020 From Rural Services Basic	28											0	28
90xx From Other Budgetary Funds	29											0	29
Subtotal (lines 27 - 29)	30 1,543,363	733,040	4,239	0	383,262	0	2,611,987	0	35,051	1,289,097	0	6,600,039	30
91xx PROCEEDS\GEN LONG-TERM DEBT	31											0	31
92xx PROCEEDS\CAPITAL ASSET SALES	32											0	32
Total Revenues and Other Sources	33 8,857,629	4,256,213	60,191	1,812,031	3,205,030	0	8,039,017	2,446,880	35,093	1,968,291	42	30,680,417	33
Beginning Fund Balance - July 1, 2014	34 1,209,858	2,625,309	212,399	1,761,297	1,515,059		3,790,097	2,215,231	88,613	220,505	16,161	13,654,529	34
<b>TOTAL RESOURCES (lines 33 + 34)</b>	35 10,067,487	6,881,522	272,590	3,573,328	4,720,089	0	11,829,114	4,662,111	123,706	2,188,796	16,203	44,334,946	35

**SERVICE AREA 1**  
**PUBLIC SAFETY AND LEGAL SERVICES**  
Jasper County

11/9/2015

Reporting Accounting Basis:

CASH

	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2014/2015 (L)
<b>LAW ENFORCEMENT PROGRAM</b>										
1000 - Uniformed Patrol Services	1 1,055,009	269,525						16,566		1,341,100
1010 - Investigations	2 272,250	100,694						6,173		379,117
1020 - Unified Law Enforcement	3									0
1030 - Contract Law Enforcement	4									0
1040 - Law Enforcement Communications	5 452,373	164,534								616,907
1050 - Adult Correctional Services	6 1,142,241	369,828								1,512,069
1060 - Administration	7 407,460	121,083						1,092		529,635
Subtotal	8 3,329,333	1,025,664	0	0	0	0	0	23,831	0	4,378,828
<b>LEGAL SERVICES PROGRAM</b>										
1100 - Criminal Prosecution	9 731,574	215,889						9,776		957,239
1110 - Medical Examiner	10 55,335	1,345								56,680
1120 - Child Support Recovery	11	108,240								108,240
Subtotal	12 786,909	325,474	0	0	0	0	0	9,776	0	1,122,159
<b>EMERGENCY SERVICES</b>										
1200 - Ambulance Services	13									0
1210 - Emergency Management	14									0
1220 - Fire Protection & Rescue Svcs	15									0
1230 - E911 Service Board	16									0
Subtotal	17 0	0	0	0	0	0	0	0	0	0
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>										
1400 - Physical Operations	18	2,023								2,023
1410 - Research & Other Assistance	19									0
1420 - Bailiff Services	20									0
Subtotal	21 0	2,023	0	0	0	0	0	0	0	2,023
<b>COURT PROCEEDINGS PROGRAM</b>										
1500 - Juries & Witnesses	22	19,662								19,662
1510 - (Reserved)	23									
1520 - Detention Services	24	32,515								32,515
1530 - Court Costs	25	18,090								18,090
1540 - Service of Civil Papers	26	39,008								39,008
Subtotal	27 0	109,275	0	0	0	0	0	0	0	109,275
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>										
1600 - Juvenile Victim Restitution	28									0
1610 - Juvenile Representation Services	29		5,054							5,054
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	33,066								33,066
Subtotal	31 0	33,066	5,054	0	0	0	0	0	0	38,120
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>	32 4,116,242	1,495,502	5,054	0	0	0	0	33,607	0	5,650,405



**SERVICE AREA 4**  
**MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES**  
Jasper County

Reporting Accounting Basis:	GENERAL FUND									SPECIAL REVENUE FUNDS				All	TOTALS	
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual						
	Basic	Supplemental	Other	Fund	Basic	Supplemental	Roads	Other	Funds	2014/2015	2014/2015	2014/2015	2014/2015	2014/2015	2014/2015	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)						
CASH																
<b>SERVICES TO PERSONS WITH:</b>																
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS																
400X-Information & Educ. Svcs	1													0	1	
402X-Coordination Svcs	2			19,008										19,008	2	
403X- Personal & Environ. Sprt	3			113,696										113,696	3	
404X-Treatment Services	4			116,218										116,218	4	
405X-Vocational & Day Services	5			5,268										5,268	5	
406X-Lic/Cert. Living Arrangements	6			200,780										200,780	6	
407X-Inst/Hospital & Commit Svcs	7			113,215										113,215	7	
Subtotal	8	0	0	568,185	0	0	0	0	0	0	0	0	0	568,185	8	
41XX - CHRONIC MENTAL ILLNESS																
410X-Information & Educ. Svcs	9													0	9	
412X-Coordination Svcs	10													0	10	
413X- Personal & Environ. Sprt	11													0	11	
414X-Treatment Services	12													0	12	
415X-Vocational & Day Services	13													0	13	
416X-Lic/Cert. Living Arrangements	14													0	14	
417X-Inst/Hospital & Commit Svcs	15													0	15	
Subtotal	16	0	0	0	0	0	0	0	0	0	0	0	0	0	16	
42XX - INTELLECTUAL DISABILITIES																
420X-Information & Educ. Svcs	17													0	17	
422X-Coordination Svcs	18			4,800										4,800	18	
423X- Personal & Environ. Sprt	19			33,731										33,731	19	
424X-Treatment Services	20			238										238	20	
425X-Vocational & Day Services	21			12,925										12,925	21	
426X-Lic/Cert. Living Arrangements	22			1,551										1,551	22	
427X-Inst/Hospital & Commit Svcs	23													0	23	
Subtotal	24	0	0	53,245	0	0	0	0	0	0	0	0	0	53,245	24	
43XX - OTHER DEVELOPMENTAL DISABILITIES																
430X-Information & Educ. Svcs	25													0	25	
432X-Coordination Svcs	26			12,390										12,390	26	
433X- Personal & Environ. Sprt	27			50,188										50,188	27	
434X-Treatment Services	28			76,710										76,710	28	
435X-Vocational & Day Services	29													0	29	
436X-Lic/Cert. Living Arrangements	30													0	30	
437X-Inst/Hospital & Commit Svcs	31													0	31	
Subtotal	32	0	0	139,288	0	0	0	0	0	0	0	0	0	139,288	32	
44xx-GENERAL ADMINISTRATION																
4411-Direct Administration	33			80,036										80,036	33	
4412-Purchased Administration	34			7,369										7,369	34	
4413-Distrib to Regional Fiscal Agent	35			2,479,702										2,479,702	35	
Subtotal	36	0	0	2,567,107	0	0	0	0	0	0	0	0	0	2,567,107	36	
45xx-COUNTY PRVD CASE MGMT																
Subtotal	37													0	37	
46xx-COUNTY PRVD SERVICES																
Subtotal	38													0	38	
47XX - BRAIN INJURY																
470X-Information & Educ. Svcs	39													0	39	
472X-Coordination Svcs	40													0	40	
473X- Personal & Environ. Sprt	41													0	41	
474X-Treatment Services	42													0	42	
475X-Vocational & Day Services	43													0	43	
476X-Lic/Cert. Living Arrangements	44													0	44	
477X-Inst/Hospital & Commit Svcs	45													0	45	
Subtotal	46	0	0	0	0	0	0	0	0	0	0	0	0	0	46	
<b>TOTAL - MENTAL HEALTH, ID &amp; DD</b>	47	0	0	3,327,825	0	0	0	0	0	0	0	0	0	3,327,825	47	

**SERVICE AREA 6**  
**COUNTY ENVIRONMENT AND EDUCATION**  
 Jasper County

11/9/2015

Reporting Accounting Basis:

CASH	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS	
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual	
	Basic	Supplemental	Other	Fund	Basic	Supplemental	Roads		Funds	2014/2015	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)	
<b>ENVIRONMENTAL QUALITY PROGRAM</b>											
6000 - Natural Resources Conservation	1									0	
6010 - Weed Eradication	2									0	
6020 - Solid Waste Disposal	3				151,886					151,886	
6030 - Environmental Restoration	4									0	
Subtotal	5	0	0	0	151,886	0	0	0	0	151,886	
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>											
6100 - Administration	6	203,695	71,487							275,182	
6110 - Maintenance & Operations	7	319,646	95,795							415,441	
6120 - Recreation & Environmental Educ.	8									0	
Subtotal	9	523,341	167,282	0	0	0	0	0	0	690,623	
<b>ANIMAL CONTROL PROGRAM</b>											
6200 - Animal Shelter	10				32,254					32,254	
6210 - Animal Bounties & State	11									0	
Apiarist Expenses	11									0	
Subtotal	12	0	0	0	32,254	0	0	0	0	32,254	
<b>COUNTY DEVELOPMENT PROGRAM</b>											
6300 - Land Use & Building Controls	13	97,286	20,533		116,332					234,151	
6310 - Housing Rehabilitation & Develop.	14									0	
6320 - Community Economic Development	15	82,906						25,751		108,657	
Subtotal	16	180,192	20,533	0	116,332	0	0	25,751	0	342,808	
<b>EDUCATIONAL SERVICES PROGRAM</b>											
6400 - Libraries	17				151,486					151,486	
6410 - Historic Preservation	18			1,212						1,212	
6420 - Fair & 4-H Clubs	19									0	
6430 - Fairgrounds	20	10,000								10,000	
6440 - Memorial Halls	21									0	
6450 - Other Educational Services	22									0	
Subtotal	23	10,000	0	1,212	151,486	0	0	0	0	162,698	
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>											
6500 - Property	24									0	
6510 - Buildings	25									0	
6520 - Equipment	26									0	
6530 - Public Facilities	27									0	
Subtotal	28	0	0	0	0	0	0	0	0	0	
<b>TOTAL - COUNTY ENVIRONMENT AND EDUCATION</b>	29	713,533	187,815	1,212	0	451,958	0	0	25,751	0	1,380,269

**SERVICE AREA 7**  
**ROADS & TRANSPORTATION**  
 Jasper County

11/9/2015

Reporting Accounting Basis:

CASH

	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2014/2015 (L)
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>										
7000 - Administration							361,085			361,085
7010 - Engineering							349,543			349,543
Subtotal	0	0	0	0	0	0	710,628	0	0	710,628
<b>ROADWAY MAINTENANCE PROGRAM</b>										
7100 - Bridges & Culverts							851,609			851,609
7110 - Roads							2,028,538			2,028,538
7120 - Snow & Ice Control							351,303			351,303
7130 - Traffic Controls							85,162			85,162
7140 - Road Clearing							309,124			309,124
Subtotal	0	0	0	0	0	0	3,625,736	0	0	3,625,736
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>										
7200 - Equipment							614,626			614,626
7210 - Equipment Operations							1,248,956			1,248,956
7220 - Tools, Materials & Supplies							264,110			264,110
7230 - Real Estate & Buildings							167,825			167,825
Subtotal	0	0	0	0	0	0	2,295,517	0	0	2,295,517
<b>MASS TRANSIT PROGRAM</b>										
7300 - Air Transportation										0
7310 - Ground Transportation										0
Subtotal	0	0	0	0	0	0	0	0	0	0
<b>TOTAL - ROADS &amp; TRANSPORTATION</b>	0	0	0	0	0	0	6,631,881	0	0	6,631,881

**SERVICE AREA 8**  
**GOVERNMENT SERVICES TO RESIDENTS**  
 Jasper County

11/9/2015

Reporting Accounting Basis:

CASH

	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2014/2015 (L)
<b>REPRESENTATION SERVICES PROGRAM</b>										
8000 - Elections Administration	1	209,235								209,235
8010 - Local Elections	2	18,883								18,883
8020 - Township Officials	3	4,100	318							4,418
Subtotal	4	4,100	228,436	0	0	0	0	0	0	232,536
<b>STATE ADMINISTRATIVE SERVICES</b>										
8100 - Motor Vehicle Registrations										
& Licensing	5	204,640	100,113							304,753
8101 - Driver Licenses Services	6	76,675	36,458							113,133
8110 - Recording of Public Documents	7	280,677	89,128					24,628		394,433
Subtotal	8	561,992	225,699	0	0	0	0	24,628	0	812,319
<b>TOTAL - GOVERNMENT SERVICES TO RESIDENTS</b>	9	566,092	454,135	0	0	0	0	24,628	0	1,044,855

**SERVICE AREA 9**  
**ADMINISTRATION**  
 Jasper County

11/9/2015

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS		
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual		
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)		Funds (K)	2014/2015 (L)	
CASH												
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>												
9000 - General County Management	1	269,724	95,406	3,017							368,147	1
9010 - Administrative Management												
Services	2	374,726	171,351								546,077	2
9020 - Treasury Management Services	3	151,217	57,013								208,230	3
9030 - Other Policy & Administration	4	94,434	3,364								97,798	4
Subtotal	5	890,101	327,134	3,017	0	0	0	0	0	0	1,220,252	5
<b>CENTRAL SERVICES PROGRAM</b>												
9100 - General Services	6	714,659	139,085						19,994		873,738	6
9110 - Information Tech Services	7	415,376	38,267								453,643	7
9120 - GIS Systems	8										0	8
Subtotal	9	1,130,035	177,352	0	0	0	0	0	19,994	0	1,327,381	9
<b>RISK MANAGEMENT SERVICES PROGRAM</b>												
9200 - Tort Liability	10	3,000	94,101								97,101	10
9210 - Safety of Workplace	11		221,162								221,162	11
9220 - Fidelity of Public Officers	12		6,651								6,651	12
9230 - Unemployment Compensation	13										0	13
Subtotal	14	3,000	321,914	0	0	0	0	0	0	0	324,914	14
<b>TOTAL - ADMINISTRATION</b>	15	2,023,136	826,400	3,017	0	0	0	0	19,994	0	2,872,547	15

**SERVICE AREA 0**  
**NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**  
 Jasper County

11/9/2015

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects (I)	All Debt Service (J)	All Permanent Funds (K)	TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)				Actual		
												2014/2015	(L)	
CASH														
<b>NONPROGRAM CURRENT EXPENDITURES</b>														
0010 - County Farm Operations	1 6,564											6,564	1	
0020 - Interest on Short-Term Debt	2											0	2	
0030 - Other Nonprogram Current	3											0	3	
0040 - Other County Enterprises	4											0	4	
TOTAL - NONPROGRAM CURRENT	5 6,564	0	0	0	0	0	0	0			0	6,564	5	
<b>LONG-TERM DEBT SERVICE</b>														
0100 - Principal	6									1,585,000		1,585,000	6	
0110 - Interest and Fiscal Charges	7									374,179		374,179	7	
TOTAL - LONG-TERM DEBT SERVICE	8 0	0	0	0	0	0	0	0		1,959,179	0	1,959,179	8	
<b>CAPITAL PROJECTS</b>														
0200 - Roadway Construction	9						1,429,043					1,429,043	9	
0210 - Conservation Land Acquisition & Dev.	10		18,695					6,929				25,624	10	
0220 - Other Capital Projects	11								95,526			95,526	11	
TOTAL - CAPITAL PROJECTS	12 0	0	18,695	0	0	0	1,429,043	6,929	95,526		0	1,550,193	12	
<b>EXPENDITURES SUMMARY</b>														
- Total Public Safety and Legal Services	13 4,116,242	1,495,502	5,054	0	0	0	0	33,607			0	5,650,405	13	
- Total Physical Health and Social Services	14 1,402,791	417,839	0	0	0	0	0	0			0	1,820,630	14	
- Total Mental Health, ID & DD	15 0	0	0	3,327,825	0	0	0	0			0	3,327,825	15	
- Total County Environment and Education	16 713,533	187,815	1,212	0	451,958	0	0	25,751			0	1,380,269	16	
- Total Roads & Transportation	17 0	0	0	0	0	0	6,631,881	0			0	6,631,881	17	
- Total Government Services to Residents	18 566,092	454,135	0	0	0	0	0	24,628			0	1,044,855	18	
- Total Administration	19 2,023,136	826,400	3,017	0	0	0	0	19,994			0	2,872,547	19	
- Total Nonprogram Current	20 6,564	0	0	0	0	0	0	0			0	6,564	20	
- Total Long-Term Debt Service	21 0	0	0	0	0	0	0	0	1,959,179		0	1,959,179	21	
- Total Capital Projects	22 0	0	18,695	0	0	0	1,429,043	6,929	95,526		0	1,550,193	22	
TOTAL - ALL EXPENDITURES (lines13-22)	23 8,828,358	3,381,691	27,978	3,327,825	451,958	0	8,060,924	110,909	95,526	1,959,179	0	26,244,348	23	
<b>OTHER BUDGETARY FINANCING USES</b>														
<b>OPERATING TRANSFERS OUT</b>														
- To General Supplemental	24 421,629											421,629	24	
- To Rural Services Supplemental	25							3,450,488				3,450,488	25	
- To Secondary Roads	26				2,194,597					17,574		2,212,171	26	
- To Other Budgetary Funds	27						428,260		87,491			515,751	27	
TOTAL OPERATING TRANSFERS OUT	28 421,629	0	0	0	2,194,597	0	428,260	3,450,488	87,491	17,574	0	6,600,039	28	
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>	29											0	29	
Increase (Decrease) In Reserves	30											0	30	
Fund Balance - Nonspendable	31		3,499,831	244,612	245,503	2,073,534		3,339,930	1,100,714		212,043	16,203	10,732,370	31
Fund Balance - Restricted	32												0	32
Fund Balance - Committed	33												0	33
Fund Balance - Assigned	34												0	34
Fund Balance - Unassigned	35 817,500	0	0	0	0	0	0	0	-59,311	0	0	758,189	35	
Total Ending Fund Balance - June 30, 2015	36 817,500	3,499,831	244,612	245,503	2,073,534	0	3,339,930	1,100,714	-59,311	212,043	16,203	11,490,559	36	
<b>TOTAL REQUIREMENTS (Lines 23+28+29-30+36)</b>	37 10,067,487	6,881,522	272,590	3,573,328	4,720,089	0	11,829,114	4,662,111	123,706	2,188,796	16,203	44,334,946	37	