

Jasper County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended: June 30, 2016

Budget Accounting Basis:	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	Budgeted Totals (G)
CASH							
REVENUES & OTHER FINANCING SOURCES							
Taxes Levied on Property	1 8,950,869	3,742,579		715,439		13,408,887	13,404,459
Less: Uncollected Delinquent Taxes - Levy Year	2 162,441	39,113		13,207		214,761	4,950
Less: Credits to Taxpayers	3 413,348	175,187		31,099		619,634	430,560
Net Current Property Taxes	4 8,375,080	3,528,279		671,133		12,574,492	12,968,949
Delinquent Property Tax Revenue	5 -4,005	-512		-301		-4,818	1,650
Penalties, Interest & Costs on Taxes	6 96,676					96,676	50,000
Other County Taxes/TIF Tax Revenues	7 293,921	2,442,096		21,585		2,757,602	2,164,693
Intergovernmental	8 1,444,552	6,647,328	71,865	607,500		8,771,245	5,574,491
Licenses & Permits	9 23,146	102,027				125,173	62,600
Charges for Service	10 1,060,462	13,130				1,073,592	840,812
Use of Money & Property	11 134,174	3,572	70	335	42	138,193	129,872
Miscellaneous	12 364,992	191,435	32,897			589,324	431,200
Subtotal Revenues	13 11,788,998	12,927,355	104,832	1,300,252	42	26,121,479	22,224,267
Other Financing Sources:							
General Long-Term Debt Proceeds	14		400,000	45,297		445,297	0
Operating Transfers In	15 2,044,669	2,365,502	83,213	861,031		5,354,415	8,888,789
Proceeds of Capital Asset Sales	16					0	20,000
Total Revenues & Other Sources	17 13,833,667	15,292,857	588,045	2,206,580	42	31,921,191	31,133,056
EXPENDITURES & OTHER FINANCING USES							
Operating:							
Public Safety and Legal Services	18 5,928,386	72,059				6,000,445	6,126,406
Physical Health Social Services	19 1,699,621					1,699,621	2,219,069
Mental Health, ID & DD	20	1,031,975				1,031,975	206,860
County Environment and Education	21 955,394	478,415				1,433,809	1,460,697
Roads & Transportation	22	7,544,895				7,544,895	8,634,820
Government Services to Residents	23 1,519,368					1,519,368	1,574,250
Administration	24 2,668,132	1,886				2,670,018	3,168,303
Nonprogram Current	25 41,318					41,318	28,000
Debt Service	26			1,643,934		1,643,934	1,615,433
Capital Projects	27 151,585	247,891	294,938			694,414	1,220,700
Subtotal Expenditures	28 12,963,804	9,377,121	294,938	1,643,934	0	24,279,797	26,254,538
Other Financing Uses:							
Operating Transfers Out	29 978,997	4,375,039		379		5,354,415	8,888,789
Refunded Debt/Payments to Escrow	30					0	0
Total Expenditures & Other Uses	31 13,942,801	13,752,160	294,938	1,644,313	0	29,634,212	35,143,327
Changes in fund balances	32 -109,134	1,540,697	293,107	562,267	42	2,286,979	-4,010,271
Beginning Fund Balance - July 1, 2015	33 4,561,943	6,759,681	-59,311	212,043	16,203	11,490,559	8,365,773
Increase (Decrease) in Reserves (GAAP Budget)	34					0	
Fund Balance - Nonspendable	35					0	
Fund Balance - Restricted	36 3,137,200	8,300,378	233,796	774,310	16,245	12,461,929	3,975,041
Fund Balance - Committed	37					0	0
Fund Balance - Assigned	38					0	39,161
Fund Balance - Unassigned	39 1,315,609	0	0	0	0	1,315,609	341,300
Total Ending Fund Balance - June 30, 2016	40 4,452,809	8,300,378	233,796	774,310	16,245	13,777,538	4,355,502