

Jasper County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended: June 30, 2018

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	10,218,823	3,410,122		856,084		14,485,029	14,484,431	1
Less: Uncollected Delinquent Taxes - Levy Year	187,125	32,340		16,258		235,723	131,000	2
Less: Credits to Taxpayers	454,818	153,801		36,478		645,097	619,000	3
Net Current Property Taxes	9,576,880	3,223,981		803,348		13,604,209	13,734,431	4
Delinquent Property Tax Revenue	1,216	127		97		1,440	100	5
Penalties, Interest & Costs on Taxes	88,742					88,742	66,200	6
Other County Taxes/TIF Tax Revenues	303,149	2,118,898		23,784		2,445,831	2,142,193	7
Intergovernmental	1,822,451	6,069,045		68,045		7,959,541	6,884,399	8
Licenses & Permits	23,740	151,090				174,830	95,750	9
Charges for Service	1,301,457	13,973				1,315,430	967,232	10
Use of Money & Property	181,223	8,051	1,045	455		190,774	115,690	11
Miscellaneous	605,667	192,997	125,113			923,777	373,501	12
Subtotal Revenues	13,904,525	11,778,162	126,158	895,729	0	26,704,574	24,379,496	13
Other Financing Sources:								
General Long-Term Debt Proceeds						0		14
Operating Transfers In	1,625,625	2,523,863	840,000	918,995		5,908,483	4,247,438	15
Proceeds of Capital Asset Sales		1,431,097				1,431,097	1,420,000	16
Total Revenues & Other Sources	15,530,150	15,733,122	966,158	1,814,724	0	34,044,154	30,046,934	17
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	6,561,081	8,004				6,569,085	6,633,920	18
Physical Health Social Services	1,931,253					1,931,253	4,589,688	19
Mental Health, ID & DD		756,310				756,310	819,925	20
County Environment and Education	923,290	511,075				1,434,365	1,474,401	21
Roads & Transportation		10,517,293				10,517,293	11,280,277	22
Government Services to Residents	1,227,819					1,227,819	1,391,701	23
Administration	3,263,991	11,397				3,275,388	3,342,902	24
Nonprogram Current	243,922					243,922	29,000	25
Debt Service				1,782,072		1,782,072	1,786,701	26
Capital Projects	24,753	541,026	258,654			824,433	1,647,000	27
Subtotal Expenditures	14,176,109	12,345,105	258,654	1,782,072	0	28,561,940	32,995,515	28
Other Financing Uses:								
Operating Transfers Out	996,321	4,883,806		28,356		5,908,483	4,247,438	29
Refunded Debt/Payments to Escrow						0		30
Total Expenditures & Other Uses	15,172,430	17,228,911	258,654	1,810,428	0	34,470,423	37,242,953	31
Changes in fund balances	357,720	-1,495,789	707,504	4,296	0	-426,269	-7,196,019	32
Beginning Fund Balance - July 1, 2017	4,630,039	10,178,007	27,621	825,308	16,293	15,677,268	9,830,681	33
Increase (Decrease) in Reserves (GAAP Budget)						0		34
Fund Balance - Nonspendable						0		35
Fund Balance - Restricted	3,772,354	8,682,218	735,125	829,604	16,293	14,035,594	2,634,662	36
Fund Balance - Committed						0		37
Fund Balance - Assigned						0		38
Fund Balance - Unassigned	1,215,405	0	0	0	0	1,215,405	0	39
Total Ending Fund Balance - June 30, 2018	4,987,759	8,682,218	735,125	829,604	16,293	15,250,999	2,634,662	40

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

Telephone: 641-792-7016