

FY 2020/2021 ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended June 30, 2021
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	11,992,100	3,618,060		890,088		16,500,248	16,500,248	1
Less: Uncollected Delinquent Taxes - Levy Year	2	208,403	35,864		30,545		274,812	50,000	2
Less: Credits to Taxpayers	3	459,790	133,858		32,733		626,381	230,000	3
Net Current Property Taxes	4	11,323,907	3,448,338		826,810		15,599,055	16,220,248	4
Delinquent Property Tax Revenue	5	95,596	23,135		7,078		125,809	100	5
Penalties, Interest & Costs on Taxes	6	167,124					167,124	40,000	6
Other County Taxes/TIF Tax Revenues	7	300,626	2,597,666	0	20,982	0	2,919,274	1,790,268	7
Intergovernmental	8	2,778,778	7,313,058	14,854	56,487	0	10,163,177	7,025,448	8
Licenses & Permits	9	29,925	220,970	0	0	0	250,895	133,350	9
Charges for Service	10	1,404,126	21,826	0	0	0	1,425,952	1,359,767	10
Use of Money & Property	11	288,938	2,188	269	0	324	291,719	2,575,125	11
Miscellaneous	12	1,070,810	305,119	3,644,379	0	0	5,020,308	395,401	12
Subtotal Revenues	13	17,459,830	13,932,300	3,659,502	911,357	324	35,963,313	29,539,707	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	14
Operating Transfers In	15	1,890,723	3,619,750	0	512,309	0	6,022,782	6,907,484	15
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	16
Total Revenues & Other Sources	17	19,350,553	17,552,050	3,659,502	1,423,666	324	41,986,095	36,447,191	17
Expenditures & other Financing Uses									
Operating:									
Public Safety and Legal Services	18	6,742,335	424,135			0	7,166,470	7,682,722	18
Physical Health Social Services	19	1,653,014	0			0	1,653,014	2,098,939	19
Mental Health, ID & DD	20	0	972,094			0	972,094	1,218,400	20
County Environment and Education	21	1,401,695	597,236			0	1,998,931	1,725,876	21
Roads & Transportation	22	0	7,728,196			0	7,728,196	8,156,649	22
Government Services to Residents	23	1,320,470	1,141			0	1,321,611	1,531,645	23
Administration	24	3,429,235	9,523			0	3,438,758	3,664,413	24
Nonprogram Current	25	414,624	80,661			0	495,285	22,000	25
Debt Service	26	0	0		1,539,760	0	1,539,760	1,389,975	26
Capital Projects	27	37,993	10,908	220,160		0	269,061	3,736,000	27
Subtotal Expenditures	28	14,999,366	9,823,894	220,160	1,539,760	0	26,583,180	31,226,619	28
Other Financing Uses:									
Operating Transfers Out	29	1,394,071	4,626,681	2,030	0	0	6,022,782	6,907,484	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	16,393,437	14,450,575	222,190	1,539,760	0	32,605,962	38,134,103	31
Changes in fund balances	32	2,957,116	3,101,475	3,437,312	-116,094	324	9,380,133	-1,686,912	32
Beginning Fund Balance - July 1, 2020	33	7,099,975	7,281,923	600,151	789,605	16,041	15,787,695	10,685,273	33
Increase (Decrease) in Reserves (GAAP Budget)	34	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	35
Fund Balance - Restricted	36	4,895,812	10,383,398	4,037,463	673,511	16,365	20,006,549	10,983,360	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	0	0	0	0	0	0	0	38
Fund Balance - Unassigned	39	5,161,279	0	0	0	0	5,161,279	-1,984,999	39
Total Ending Fund Balance - June 30, 2021	40	10,057,091	10,383,398	4,037,463	673,511	16,365	25,167,828	8,998,361	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:

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Telephone :
(641) 792-7016

ANNUAL FINANCIAL REPORT

County Name: JASPER COUNTY

County Number: 50

FY 2020/2021 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	
Revenues & Other Financing Sources								
Taxes Levied on Property	1	11,992,100	3,618,060		890,088		16,500,248	1
Less: Uncollected Delinquent Taxes - Levy Year	2	208,403	35,864		30,545		274,812	2
Less: Credits to Taxpayers	3	459,790	133,858		32,733		626,381	3
Net Current Property Taxes	4	11,323,907	3,448,338		826,810		15,599,055	4
Delinquent Property Tax Revenue	5	95,596	23,135		7,078		125,809	5
Penalties, Interest & Costs on Taxes	6	167,124					167,124	6
Other County Taxes/TIF Tax Revenues	7	300,626	2,597,666		20,982		2,919,274	7
Intergovernmental	8	2,778,778	7,313,058	14,854	56,487		10,163,177	8
Licenses & Permits	9	29,925	220,970				250,895	9
Charges for Service	10	1,404,126	21,826				1,425,952	10
Use of Money & Property	11	288,938	2,188	269		324	291,719	11
Miscellaneous	12	1,070,810	305,119	3,644,379			5,020,308	12
Subtotal Revenues	13	17,459,830	13,932,300	3,659,502	911,357	324	35,963,313	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	14
Operating Transfers In	15	1,890,723	3,619,750		512,309		6,022,782	15
Proceeds of Capital Asset Sales	16						0	16
Total Revenues & Other Sources	17	19,350,553	17,552,050	3,659,502	1,423,666	324	41,986,095	17
Expenditures & other Financing Uses								
Operating:								
Public Safety and Legal Services	18	6,742,335	424,135				7,166,470	18
Physical Health Social Services	19	1,653,014					1,653,014	19
Mental Health, ID & DD	20		972,094				972,094	20
County Environment and Education	21	1,401,695	597,236				1,998,931	21
Roads & Transportation	22		7,728,196				7,728,196	22
Government Services to Residents	23	1,320,470	1,141				1,321,611	23
Administration	24	3,429,235	9,523				3,438,758	24
Nonprogram Current	25	414,624	80,661				495,285	25
Debt Service	26				1,539,760		1,539,760	26
Capital Projects	27	37,993	10,908	220,160			269,061	27
Subtotal Expenditures	28	14,999,366	9,823,894	220,160	1,539,760	0	26,583,180	28
Other Financing Uses:								
Operating Transfers Out	29	1,394,071	4,626,681	2,030			6,022,782	29
Refunded Debt/Payments to Escrow	30						0	30
Total Expenditures & Other Uses	31	16,393,437	14,450,575	222,190	1,539,760	0	32,605,962	31
Changes in fund balances	32	2,957,116	3,101,475	3,437,312	-116,094	324	9,380,133	32
Beginning Fund Balance - July 1, 2020	33	7,099,975	7,281,923	600,151	789,605	16,041	15,787,695	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35						0	35
Fund Balance - Restricted	36	4,895,812	10,383,398	4,037,463	673,511	16,365	20,006,549	36
Fund Balance - Committed	37						0	37
Fund Balance - Assigned	38						0	38
Fund Balance - Unassigned	39	5,161,279					5,161,279	39
Total Ending Fund Balance - June 30, 2021	40	10,057,091	10,383,398	4,037,463	673,511	16,365	25,167,828	40

REVENUES DETAIL

County Name: JASPER COUNTY

County Number: 50

FY 2020/2021 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2020/2021	
Taxes levied on Property	1	7,854,291	4,137,809	0	943,365	2,674,695	0		0		890,088		16,500,248	1
Less: Uncoll. Del. Taxes Levy Year	2	139,601	71,909	-3,107	16,394	19,470					30,545		274,812	2
Less: Credits to Taxpayers	3	301,021	158,648	121	36,170	97,688					32,733		626,381	3
1000 Net Current Property Taxes	4	7,413,669	3,907,252	2,986	890,801	2,557,537					826,810		15,599,055	4
Delinq. Property Tax Revenue	5	62,586	32,985	25	7,520	13,107			2,508		7,078		125,809	5
11XX Penalties, Int, & Costs on Taxes	6	167,124											167,124	6
Other County Taxes:														
12XX Other County Taxes	7	8,297	3,037	2	693	2,828					620		15,477	7
13XX Voter Approved Local Option Taxes	8								1,967,307				1,967,307	8
14XX Gambling Taxes	9												0	9
15XX TIF Tax Revenues	10								530,867				530,867	10
16XX Utility Tax Replacement Excise Taxes	11	189,396	99,818	76	22,757	73,214					20,362		405,623	11
17XX Taxes Collected for Other Governments	11B												0	11B
Subtotal	12	197,693	102,855	78	23,450	76,042	0	0	2,498,174	0	20,982	0	2,919,274	12
Intergovernmental Revenue:														
20XX State Shared Revenues	13							6,521,468					6,521,468	13
21X State Replacements Against Levied Taxes	14	301,021	158,648	121	36,170	97,688					32,733		626,381	14
22XX Other State Tax Replacements	15	201,274	106,078	81	24,184	19,859			9,373		23,118		383,967	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	1,040,364						514,222					1,554,586	16
25XX Contributions from Other														
Intergovernmental Units	17	557,718	9,900			5,480		63,608					636,706	17
26XX, 27XX State Grants and Entitlements	18	128,453		10,000					15,995	14,854			169,302	18
28XX Federal Grants and Entitlements	19	255,614							1,102				256,716	19
29XX Payments in Lieu of Taxes	20	6,389	3,115	2	710	3,199					636		14,051	20
Subtotal	21	2,490,833	277,741	10,204	61,064	126,226	0	7,099,298	26,470	14,854	56,487	0	10,163,177	21
3XXX Licenses & Permits	22	29,925				128,932		92,038					250,895	22
4XXX, 5XXX Charges for Service	23	1,303,595	94,354	6,177		8,035		5,319	8,472				1,425,952	23
6XXX Use of Money & Property	24	245,807		43,131					2,188	269		324	291,719	24
8XXX Miscellaneous	25	951,370	37,676	81,764		18,871		263,958	22,290	3,644,379			5,020,308	25
Total Revenues	26	12,862,602	4,452,863	144,365	982,835	2,928,750	0	7,460,613	2,560,102	3,659,502	911,357	324	35,963,313	26
Other Financing Sources:														
Operating Transfers In:														
9000 From General Basic	27			256,659				1,054,069			20,631		1,331,359	27
9020 From Rural Services Basic	28							2,565,681					2,565,681	28
90XX From Other Budgetary Funds	29	1,564,875		69,189							491,678		2,125,742	29
Subtotal	30	1,564,875	0	325,848	0	0	0	3,619,750	0	0	512,309	0	6,022,782	30
91XX Proceeds/Gen Long-term Debt	31												0	31
92xx Proceeds/Capital Asset Sales	32												0	32
Total Revenues and Other Sources	33	14,427,477	4,452,863	470,213	982,835	2,928,750	0	11,080,363	2,560,102	3,659,502	1,423,666	324	41,986,095	33
Beginning Fund Balance - July 1, 2020	34	2,776,450	3,897,949	425,576	137,004	775,224		3,661,012	2,708,683	600,151	789,605	16,041	15,787,695	34
Total Resources	35	17,203,927	8,350,812	895,789	1,119,839	3,703,974	0	14,741,375	5,268,785	4,259,653	2,213,271	16,365	57,773,790	35

SERVICE AREA 1

County Name: JASPER COUNTY

County Number: 50

FY 2020/2021 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	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 2020/2021	
Law Enforcement Program												
1000 - Uniformed Patrol Services	1	977,081	376,423			418,304			5,313		1,777,121	1
1010 - Investigations	2	199,321	101,486						100		300,907	2
1020 - Unified Law Enforcement	3										0	3
1030 - Contract Law Enforcement	4										0	4
1040 - Law Enforcement Communications	5	671,622	234,316								905,938	5
1050 - Adult Correctional Services	6	1,473,763	395,626								1,869,389	6
1060 - Administration	7	493,522	155,152						418		649,092	7
Subtotal	8	3,815,309	1,263,003	0	0	418,304	0	0	5,831	0	5,502,447	8
Legal Services Program												
1100 - Criminal Prosecution	9	813,351	329,276								1,142,627	9
1110 - Medical Examiner	10	71,000	2,676								73,676	10
1120 - Child Support Recovery	11										0	11
Subtotal	12	884,351	331,952	0	0	0	0	0	0	0	1,216,303	12
Emergency Services												
1200 - Ambulance Services	13										0	13
1210 - Emergency Management	14	24,935	297,109								322,044	14
1220 - Fire Protection & Rescue Svcs	15										0	15
1230 - E911 Service Board	16										0	16
Subtotal	17	24,935	297,109	0	0	0	0	0	0	0	322,044	17
Assistance to District Court System Program												
1400 - Physical Operations	18										0	18
1410 - Research & Other Assistance	19										0	19
1420 - Bailiff Services	20										0	20
Subtotal	21	0	0	0	0	0	0	0	0	0	0	21
Court Proceedings program												
1500 - Juries & Witnesses	22		420								420	22
1510 - (Reserved)	23											23
1520 - Detention Services	24		6,125								6,125	24
1530 - Court Costs	25		96,676								96,676	25
1540 - Service of Civil Papers	26		7,276								7,276	26
Subtotal	27	0	110,497	0	0	0	0	0	0	0	110,497	27
Juvenile Justice Administration Program												
1600 - Juvenile Victim Restitution	28										0	28
1610 - Juvenile Representation Services	29										0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		15,179								15,179	30
Subtotal	31	0	15,179	0	0	0	0	0	0	0	15,179	31
Total - Public Safety & Legal Services	32	4,724,595	2,017,740	0	0	418,304	0	0	5,831	0	7,166,470	32

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES

County Name: JASPER COUNTY County Number: 50

FY 2020/2021 ANNUAL FINANCIAL REPORT

10/8/2019

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	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 2020/2021	
Physical Health Services Program											
3000 - Personal & Family Health Services	1 291,419	83,225								374,644	1
3010 - Communicable Disease Prevention	2									0	2
3020 - Environmental Health	3 137,979	52,290	545							190,814	3
3040 - Health Administration	4									0	4
3050 - Support of Hospitals	5									0	5
Subtotal	6 429,398	135,515	545	0	0	0	0	0	0	565,458	6
Services to Poor Program											
3100 - Administration	7 70,913	14,617								85,530	7
3110 - General Welfare Services	8 75,080									75,080	8
3120 - Care in County Care Facility	9									0	9
Subtotal	10 145,993	14,617	0	0	0	0	0	0	0	160,610	10
Services to Military Veterans Program											
3200 - Administration	11 68,541	29,708								98,249	11
3210 - General Services to Veterans	12 27,473		10,378							37,851	12
Subtotal	13 96,014	29,708	10,378	0	0	0	0	0	0	136,100	13
Children's & Family Services											
3300 - Youth Guidance	14	26,586								26,586	14
3310 - Family Protective Services	15 2,500									2,500	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17 2,500	26,586	0	0	0	0	0	0	0	29,086	17
Services to Other Adults Program											
3400 - Services to the Elderly	18 618,983	140,195								759,178	18
3410 - Other Social Services	19									0	19
3420 - Soc Serv Business Operations	20									0	20
Subtotal	21 618,983	140,195	0	0	0	0	0	0	0	759,178	21
Chemical Dependency Program											
3500 - Treatment Services	22									0	22
3510 - Preventive Services	23	2,582								2,582	23
Subtotal	24 0	2,582	0	0	0	0	0	0	0	2,582	24
Total - Physical Health & Social	25 1,292,888	349,203	10,923	0	0	0	0	0	0	1,653,014	25

SERVICE AREA 4

MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES

County Name: JASPER COUNTY County Number: 50

FY 2020/2021 ANNUAL FINANCIAL REPORT

10/8/2019

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	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 2020/2021	
Services to Persons With:											
40XX - Mental Health Problems/Mental Illness											
400X-Information & Educ. Svcs	1									0	1
402X-Coordination Svcs	2			64,780						64,780	2
403X- Personal & Environ. Sprrt	3									0	3
404X-Treatment Services	4									0	4
405X-Vocational & Day Services	5									0	5
406X-Lic/Cert. Living Arrangements	6									0	6
407X-Inst/Hospital & Commit Svcs	7									0	7
Subtotal	8	0	0	64,780	0	0	0	0	0	64,780	8
42XX - Intellectual Dissabilities											
420X-Information & Educ. Svcs	9									0	9
422X-Coordination Svcs	10									0	10
423X- Personal & Environ. Sprrt	11									0	11
424X-Treatment Services	12									0	12
425X-Vocational & Day Services	13									0	13
426X-Lic/Cert. Living Arrangements	14									0	14
427X-Inst/Hospital & Commit Svcs	15									0	15
Subtotal	16	0	0	0	0	0	0	0	0	0	16
43XX - Other Developmental Disabilities											
430X-Information & Educ. Svcs	17									0	17
432X-Coordination Svcs	18									0	18
433X- Personal & Environ. Sprrt	19									0	19
434X-Treatment Services	20									0	20
435X-Vocational & Day Services	21									0	21
436X-Lic/Cert. Living Arrangements	22									0	22
437X-Inst/Hospital & Commit Svcs	23									0	23
Subtotal	24	0	0	0	0	0	0	0	0	0	24
44XX - General Administration											
4411-Direct Administration	25			115,180						115,180	25
4412-Purchased Administration	26									0	26
4413-Distrib to Regional Fiscal Agent	27			792,134						792,134	27
Subtotal	28	0	0	907,314	0	0	0	0	0	907,314	28
45XX - County Prvd Case Mgmt											
Subtotal	29									0	29
46XX - County Prvd Services											
Subtotal	30									0	30
47XX - Brain Injury											
470X-Information & Educ. Svcs	31									0	31
472X-Coordination Svcs	32									0	32
473X- Personal & Environ. Sprrt	33									0	33
474X-Treatment Services	34									0	34
475X-Vocational & Day Services	35									0	35
476X-Lic/Cert. Living Arrangements	36									0	36
477X-Inst/Hospital & Commit Svcs	37									0	37
Subtotal	38	0	0	0	0	0	0	0	0	0	38
Total - Mental Health, ID & DD	39	0	0	972,094	0	0	0	0	0	972,094	39

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION

County Name: JASPER COUNTY County Number: 50

FY 2020/2021 ANNUAL FINANCIAL REPORT

10/8/2019

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	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 2020/2021	
Environmental Quality Program											
6000 - Natural Resources Conservation	1									0	1
6010 - Weed Eradication	2									0	2
6020 - Solid Waste Disposal	3				229,372					229,372	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	0	0	0	229,372	0	0	0	0	229,372	5
Conservation & Recreation Service Program											
6100 - Administration	6	250,916	94,892	2,335						348,143	6
6110 - Maintenance & Operations	7	622,943	128,769	20,138						771,850	7
6120 - Recreation & Environmental Educ.	8									0	8
Subtotal	9	873,859	223,661	22,473	0	0	0	0	0	1,119,993	9
Animal Control Program											
6200 - Animal Shelter	10				64,505					64,505	10
6210 - Animal Bounties & State											
Apiarist Expenses	11	157								157	11
Subtotal	12	157	0	0	64,505	0	0	0	0	64,662	12
County Development Program											
6300 - Land Use & Building Controls	13	98,585		442	166,359					265,386	13
6310 - Housing Rehabilitation & Develop.	14									0	14
6320 - Community Economic Development	15	160,906								160,906	15
Subtotal	16	259,491	0	442	166,359	0	0	0	0	426,292	16
Educational Services Program											
6400 - Libraries	17				137,000					137,000	17
6410 - Historic Preservation	18			1,612						1,612	18
6420 - Fair & 4-H Clubs	19	10,000								10,000	19
6430 - Fairgrounds	20	10,000								10,000	20
6440 - Memorial Halls	21									0	21
6450 - Other Educational Services	22									0	22
Subtotal	23	20,000	0	1,612	137,000	0	0	0	0	158,612	23
President or Governor Declared Disasters 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	1,153,507	223,661	24,527	0	597,236	0	0	0	1,998,931	29

SERVICE AREA 7

ROADS & TRANSPORTATION

County Name: JASPER COUNTY County Number: 50

FY 2020/2021 ANNUAL FINANCIAL REPORT

10/8/2019

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	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 2020/2021	
Secondary Roads Administration & Engineering Program											
7000 - Administration	1						226,070			226,070	1
7010 - Engineering	2						519,871			519,871	2
Subtotal	3	0	0	0	0	0	745,941	0	0	745,941	3
Roadway Maintenance Program											
7100 - Bridges & Culverts	4						401,006			401,006	4
7110 - Roads	5						3,763,301			3,763,301	5
7120 - Snow & Ice Control	6						619,870			619,870	6
7130 - Traffic Controls	7						244,310			244,310	7
7140 - Road Clearing	8						301,916			301,916	8
Subtotal	9	0	0	0	0	0	5,330,403	0	0	5,330,403	9
General Roadway Expenditures Program											
7200 - Equipment	10									0	10
7210 - Equipment Operations	11						1,453,156			1,453,156	11
7220 - Tools, Materials & Supplies	12						179,652			179,652	12
7230 - Real Estate & Buildings	13						19,044			19,044	13
Subtotal	14	0	0	0	0	0	1,651,852	0	0	1,651,852	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	0	0	0	7,728,196	0	0	7,728,196	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS

County Name: JASPER COUNTY County Number: 50

FY 2020/2021 ANNUAL FINANCIAL REPORT

10/8/2019

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	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 2020/2021	
Representation Services Program											
8000 - Elections Administration	1	362,730								362,730	1
8010 - Local Elections	2	1,993								1,993	2
8020 - Township Officials	3	3,604	364							3,968	3
Subtotal	4	3,604	365,087	0	0	0	0	0	0	368,691	4
State Administrative Services											
8100 - Motor Vehicle Registrations & Licensing	5	244,051	118,026							362,077	5
8101 - Driver Licenses Services	6	157,418	63,682							221,100	6
8110 - Recording of Public Documents	7	252,793	115,809					1,141		369,743	7
Subtotal	8	654,262	297,517	0	0	0	0	1,141	0	952,920	8
Total - Government Services to Residents	9	657,866	662,604	0	0	0	0	1,141	0	1,321,611	9

SERVICE AREA 9

ADMINISTRATION

County Name: JASPER COUNTY County Number: 50

FY 2020/2021 ANNUAL FINANCIAL REPORT

10/8/2019

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	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 2020/2021	
Policy & Administrative Program												
9000 - General County Management	1	620,346	108,855	3,150							732,351	1
9010 - Administrative Management Services	2	367,715	153,070								520,785	2
9020 - Treasury Management Services	3	181,752	78,896								260,648	3
9030 - Other Policy & Administration	4	42,684	5,822								48,506	4
Subtotal	5	1,212,497	346,643	3,150	0	0	0	0	0	0	1,562,290	5
Central Services Program												
9100 - General Services	6	808,429	145,838						9,523		963,790	6
9110 - Information Tech Services	7	512,019	73,554								585,573	7
9120 - GIS Systems	8										0	8
Subtotal	9	1,320,448	219,392	0	0	0	0	0	9,523	0	1,549,363	9
Risk Management Services Program												
9200 - Tort Liability	10		37,817								37,817	10
9210 - Safety of Workplace	11		287,658								287,658	11
9220 - Fidelity of Public Officers	12		1,630								1,630	12
9230 - Unemployment Compensation	13										0	13
Subtotal	14	0	327,105	0	0	0	0	0	0	0	327,105	14
Total - Administration	15	2,532,945	893,140	3,150	0	0	0	0	9,523	0	3,438,758	15

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: JASPER COUNTY County Number: 50

FY 2020/2021 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2020/2021	
Nonprogram Current Expenditures														
0010 - County Farm Operations	1	23,581											23,581	1
0020 - Interest on Short-Term Debt	2							80,661					80,661	2
0030 - Other Nonprogram Current	3	325,907		65,136									391,043	3
0040 - Other County Enterprises	4												0	4
Total - Nonprogram Current	5	349,488	0	65,136	0	0	0	80,661	0			0	495,285	5
Long-Term Debt Service														
0100 - Principal	6										1,420,799		1,420,799	6
0110 - Interest and Fiscal Charges	7										118,961		118,961	7
Total - Long-Term Debt Service	8	0	0	0	0	0	0	0	0		1,539,760	0	1,539,760	8
Capital Projects														
0200 - Roadway Construction	9												0	9
0210 - Conservation Land Acquisition & Dev.	10			37,993					10,908				48,901	10
0220 - Other Capital Projects	11									220,160			220,160	11
Total - Capital Projects	12	0	0	37,993	0	0	0	0	10,908	220,160		0	269,061	12
Expenditures Summary														
Total Public Safety and Legal Services	13	4,724,595	2,017,740	0	0	418,304	0	0	5,831			0	7,166,470	13
Total Physical Health and Social Services	14	1,292,888	349,203	10,923	0	0	0	0	0			0	1,653,014	14
Total Mental Health, ID & DD	15	0	0	0	972,094	0	0	0	0			0	972,094	15
Total County Environment and Education	16	1,153,507	223,661	24,527	0	597,236	0	0	0			0	1,998,931	16
Total Roads & Transportation	17	0	0	0	0	0	0	7,728,196	0			0	7,728,196	17
Total Government Services to Residents	18	657,866	662,604	0	0	0	0	0	1,141			0	1,321,611	18
Total Administration	19	2,532,945	893,140	3,150	0	0	0	0	9,523			0	3,438,758	19
Total Nonprogram Current	20	349,488	0	65,136	0	0	0	80,661	0			0	495,285	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0		1,539,760	0	1,539,760	21
Total Capital Projects	22	0	0	37,993	0	0	0	0	10,908	220,160		0	269,061	22
Total - All Expenditures	23	10,711,289	4,146,348	141,729	972,094	1,015,540	0	7,808,857	27,403	220,160	1,539,760	0	26,583,180	23
Other Budgetary Financing Uses Operating Transfers Out														
To General Supplemental	24												0	24
To Rural Services Supplemental	25												0	25
To Secondary Roads	26	1,054,069				2,565,681							3,619,750	26
To Other Budgetary Funds	27	277,290		62,712					2,061,000	2,030			2,403,032	27
Total Operating Transfers Out	28	1,331,359	0	62,712	0	2,565,681	0	0	2,061,000	2,030	0	0	6,022,782	28
Refunded Debt/ Payments to Escrow	29												0	29
Increase (Decrease) In Reserves	30												0	30
Fund Balance - Nonspendable	31												0	31
Fund Balance - Restricted	32		4,204,464	691,348	147,745	122,753		6,932,518	3,180,382	4,037,463	673,511	16,365	20,006,549	32
Fund Balance - Committed	33												0	33
Fund Balance - Assigned	34												0	34
Fund Balance - Unassigned	35	5,161,279	0	0	0	0	0	0	0	0	0	0	5,161,279	35
Total Ending Fund Balance - June 30,	36	5,161,279	4,204,464	691,348	147,745	122,753	0	6,932,518	3,180,382	4,037,463	673,511	16,365	25,167,828	36
Total Requirements	37	17,203,927	8,350,812	895,789	1,119,839	3,703,974	0	14,741,375	5,268,785	4,259,653	2,213,271	16,365	57,773,790	37