

GAAP SUMMARY

**ANNUAL FINANCIAL REPORT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget**  
**For the fiscal year ended June 30, 2023**  
**County Name: JASPER COUNTY County Number: 50**  
**FY 2022/2023 ANNUAL FINANCIAL REPORT**

Reporting Accounting Basics:		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	
<b>Revenues &amp; Other Financing Sources</b>								
Taxes Levied on Property	1	11,925,788	2,906,614		860,658		15,693,060	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3						0	3
Net Current Property Taxes	4	11,925,788	2,906,614		860,658		15,693,060	4
Delinquent Property Tax Revenue	5	721	43		50		814	5
Penalties, Interest & Costs on Taxes	6	91,605					91,605	6
Other County Taxes/TIF Tax Revenues	7	278,913	2,356,501		18,816		2,654,230	7
Intergovernmental	8	5,384,357	6,683,890	939,512	45,915		13,053,674	8
Licenses & Permits	9	34,351	193,859				228,210	9
Charges for Service	10	1,435,151	24,576				1,459,727	10
Use of Money & Property	11	669,106	5,127	146		168	674,547	11
Miscellaneous	12	699,098	241,296	13,976			954,370	12
Subtotal Revenues	13	20,519,090	12,411,906	953,634	925,439	168	34,810,237	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	14
Operating Transfers In	15	1,394,279	5,193,741	661,000	505,022		7,754,042	15
Proceeds of Capital Asset Sales	16		1,553,532				1,553,532	16
<b>Total Revenues &amp; Other Sources</b>	17	21,913,369	19,159,179	1,614,634	1,430,461	168	44,117,811	17
<b>Expenditures &amp; Other Financial Sources</b>								
<b>Operating:</b>								
Public Safety and Legal Services	18	8,974,756	466,023				9,440,779	18
Physical Health Social Services	19	1,930,857					1,930,857	19
Mental Health, ID & DD (Polk County only)	20						0	20
County Environment and Education	21	1,329,100	338,739				1,667,839	21
Roads & Transportation	22	456,809	11,455,189				11,911,998	22
Government Services to Residents	23	1,643,114	23,417				1,666,531	23
Administration	24	3,719,982	308				3,720,290	24
Nonprogram Current	25	77,818					77,818	25
Debt Service	26				1,418,952		1,418,952	26
Capital Projects	27	351,495	578,745	1,198,891			2,129,131	27
<b>Subtotal Expenditures</b>	28	18,483,931	12,862,421	1,198,891	1,418,952	0	33,964,195	28
<b>Other Financing Uses:</b>								
Operating Transfers Out	29	1,147,056	6,348,015	250,000	8,971		7,754,042	29
Refunded Debt/Payments to Escrow	30						0	30
Total Expenditures & Other Uses	31	19,630,987	19,210,436	1,448,891	1,427,923	0	41,718,237	31
<b>Excess of Revenues &amp; Other Sources</b>								
<b>Over (Under) Expenditures &amp; Other Uses</b>	32	2,282,382	-51,257	165,743	2,538	168	2,399,574	32
Beginning Fund Balance - July 1, 2022	33	10,606,505	11,719,396	-401,878	654,393	16,432	22,594,848	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35	1,398,909	582,272			12,000	1,993,181	35
Fund Balance - Restricted	36	6,104,714	11,162,538	165,743	656,931	4,600	18,094,526	36
Fund Balance - Committed	37						0	37
Fund Balance - Assigned	38						0	38
Fund Balance - Unassigned	39	5,385,264	-76,671	-401,878			4,906,715	39
Total Ending Fund Balance - June 30, 2023	40	12,888,887	11,668,139	-236,135	656,931	16,600	24,994,422	40

Notes to the financial statement if any: