Resolution 18-34

| STATE | OF   | <b>IOWA</b> |
|-------|------|-------------|
| Jaspe | r Co | ounty       |

## TRANSFER ORDER

\$113,521.61

Newton, Iowa, April 24, 2018

Doug Bishop, Treasurer, Jasper County, Iowa

Transfer One hundred thirteen thousand five hundred twenty one dollars and 61/100\*\*\*

From: 0001 - General Basic

To: 0020 - Secondary Roads Fund

Fund

xxxx-99-0051-000-81400

xxxx-4-99-0051-904000

Account of: Road Use Funds Match

By Order of Board of Supervisors.

NO. 1396

Auditor/Designee

Supervisor

Attest

This transfer is required in order to receive State Road Use Funds.

Resolution 18-34 Cont.

| STATE OF IOWA                                      | TRANSFER ORDER                                   | \$1,113,371.86                           |
|--|--|--|
| Jasper County                                      | Newton, Iowa, April 24, 2018                     |  |
| Doug Bishop, Treasurer, Jasper Cou                 | ınty, Iowa                                       |  |
|  | thousand three hundred seventy one dollars and 8 | 86/100***                                |
| Transfer One million one manarea timiteen          | thousand three number severity one donars and t  | 50/100                                   |
| From: 0011 - Rural Services<br>Fund                | To: 0020 - Secondary Roads Fund                  |  |
| xxxx-99-0051-000-81400                             | xxxx-4-99-0051-904                               | 4000                                     |
| Account of: Road Use Funds Match  By O             | rder of Board of Supervisors.                    |  |
| NO. 1397   | Deur Parist<br>Agus Capp                         | Auditor/Designee<br>Supervisor<br>Attest |
| This transfer is required in order to receive Star | te Road Use Funds.                               |  |

| Jasper County   Computation of Maximum Minimum Allowable Transfer from General   Basic and Rural Services Basic Putols to Secondary Roads Putol   Services Basic Putols to Secondary Roads Putol   Services Basic Putol State   Collections   Per \$1000   Total Putol Tax   Collections   Per \$1000   Cleave Per \$1000   Total   Collections   Per \$1000   Cleave Per \$1000   Total   Collections   Per \$1000   Cleave Per \$1000   Total   Cleave Per \$1000   Cleave Per \$1000   Total   Cleave Per \$1000   Cleave Per \$1 |               | А    | В     | CD       | E   | F                           | G                  | Н               | T              |
|--|---------------|------|-------|----------|---|-----------------------------|--------------------|-----------------|----------------|
| 2   Vere ended June 30, 2018   | 1             |      |       |          |   |                             |                    |                 | m General      |
| Period 1-9   |               |      |       |          |   |                             |                    |                 |                |
| Collections  | 3             |      | T     |          | Period 1-9  |                             |                    |                 |                |
| Maximum Allowable Transfer (As required by Chapter 331.429 of the Code of Iowa)   Concret tax & State Tax Credits (except Military)   5.645,491,74   0.16875   4.39566   216,731.2   | 4             |      |       |          |   |                             | Tax Rate           | Total Fund Tax  |                |
| Maximum Allowable Transfer (As required by Chapter 331-429 of the Code of Towa)  | 5             |      |       |          |   | Collections                 | Per \$1000         | Levy Per \$1000 | Total          |
| Current tax & State Tax Credits (except Military)  | 6             | Ma   | xin   | um All   | owable Transfer (As required by Chapter 331.429 of t    | he Code of Iowa)            |                    |                 |                |
| Utility & Excise Tax   | 7             |      | Ger   | neral Ba | sic Fund Share of:                                      |                             |                    |                 |                |
| Military tax credit  |               |      |       | Curren   | tax & State Tax Credits (except Military)               | 5,645,491.74                | 0.16875            | 4.39566         | 216,731.21     |
| Mobile   Home tax collections  |               |      |       |          | Excise Tax  | 102,677.37                  | 0.16875            | 4.39566         | 3,941.80       |
| Delinquent tax collections   |               |      |       |          |   | 2,788.83                    | 0.16875            | 3.50000         | 134.46         |
| 13   | _             |      |       |          |   |                             |                    | 3.50000         | 217.24         |
| Actual Transfers   | 12            |      |       | Delinqu  | ent tax collections                                     | 555.46                      | 0.16875            | 3.50000         | 26.78          |
| Actual Transfers   |               |      |       |          |   |                             |                    |                 |                |
| 113,321.6  | _             | _    | _     |          |   | 5,756,019.11                |                    |                 |                |
| Percentage of Actual to Maximum  | 14            | _    | _     | Actual ' | Transfers   |                             |                    |                 | (107,529.89)   |
| Percentage of Actual to Maximum  | 15            |      |       | ** 1     | 10 1 1 1 1 1  |                             |                    |                 |                |
| 17   | _             | -    | -     |          |   |                             |                    |                 |                |
| Rural Services Basic Fund Share of:  |               | -    | _     | Percent  | age of Actual to Maximum                                |                             |                    |                 | 0.49           |
| Current tax & State Tax Credits [except Military]  |               | -    | D     | -10      | Pi- F   Cl  |                             |                    |                 |                |
| Utility & Excise Tax   |               | -    | _     |          |   | 0.050.000.00                | 0.000==            | 0.0000=         | 2.005.122      |
| Military tax credit  |               | -    |       |          |   |                             |                    |                 |                |
| Mobile Home tax collections  |               | +    |       |          |   |                             |                    |                 |                |
| Delinquent tax collections   |               | +    |       |          |   |                             |                    |                 |                |
| Maximum amount authorized   2,414,329.78   2,145,099.7   |               | -    |       |          |   |                             |                    |                 |                |
| Actual Transfers   | 23            | -    | -     | Demiqu   | ent tax conections                                      | 28.93                       | 3.00375            | 3.95000         | 22.00          |
| Actual Transfers   | 24            |      |       | Max      | mum amount authorized                                   | 2 414 329 78                |                    |                 | 2 145 000 77   |
| 26   |               | +    | +     |          |   | 2,111,023.70                |                    |                 |                |
| Percentage of Actual to Maximum  | -             | +    | +     | letata   | Tulisici 5  |                             |                    |                 | (1,031,727.91) |
| Percentage of Actual to Maximum  | 26            |      |       | Und      | er (Over) maximum authorized transfers                  |                             |                    |                 | 1.113.371.86   |
| Minimum Allowable Transfer (As required by Chapter 312.2(8) of the Code of Iowa)   Assessed Value of Taxable Property   Per \$1000   | 27            | 1    |       | _        |   |                             | -                  | -               | 0.48           |
| Minimum Allowable Transfer (As required by Chapter 312.2(8) of the Code of Lowa    Assessed Value of Tax Rate Taxable Property Per \$1000   Total     Total Secretary Per \$1000   Total     General Basic Fund (Mt located within City limits)   1,473,034,251.00   0.16875   248,574.5;     Rust Service Fund (Not located within City limits)   799,591,656.00   3.00375   2,401,773.4     Total revenue potential   2,650,347.9     Total revenue potential   1,139,257.8(   |               | _    |       |          | -0  |                             |                    |                 | 0.10           |
| Assessed Value of   Tax Rate   Taxable Property   Per \$1000   Total   |               | Mir  | nim   | um Alle  | wable Transfer (As required by Chapter 312.2(8) of th   | e Code of Iowa)             |                    |                 |                |
| Taxable Property   |               | T    | T     |          |   |                             | Tax Rate           |                 |                |
| General Basic Fund (All taxable property in the County)  | 30            |      |       |          |   |                             |                    |                 | Total          |
| Rural Service Fund (Not located within City limits) 799,591,656.00 3.00375 2,401,773.4  Total revenue potential 2,650,347.9  Minimum Allowable Transfer (75% of total revenue potential) 1,987,760.9  Total Actual Transfer from General Basic & Rural Services Funds 1,139,257.80  Total Actual Transfer from General Basic & Rural Services Funds 1,139,257.80  Total Actual Transfer from General Basic & Rural Services Funds 1,139,257.80  Under (Over) minimum requirement 848,503.11  Percentage of Minimum Total to Maximum for General Basic & Rural Services Fund (If greater then 75% - OK) 0,43  Conclusion: To test transfers from the General and Rural Service Funds and determine they do not exceed the maximum allowable per Code of lowa Section 321.429.  Iwa Code Section: 331.429 for Maximum and 312.2(8) for Minimum Selection Method: NA  Tick Marks:  Findings:  Conclusion:   | 31            | -    | Ger   | eral Ba  | sic Fund (All taxable property in the County)           |                             |                    |                 |                |
| Total revenue potential   2,650,347.9°   | 32            |      |       |          |   |                             |                    |                 | 2,401,773.44   |
| Minimum Allowable Transfer (75% of total revenue potential)   1,987,760.9*   Solution Sales Tax (Secondary Roads Fund)   1,139,257.8\$   Local Option Sales Tax (Secondary Road Purposes   1,139,257.8\$   Other Funds Provided for Secondary Road Purposes   1,139,257.8\$   Under (Over) minimum requirement   848,503.1*   Percentage of Minimum Total to Maximum for General Basic & Rural Services Fund (If greater then 75% - OK)   0.4*   Percentage of Minimum Total to Maximum for General Basic & Rural Services Fund (If greater then 75% - OK)   0.4*   Source: General Ledger, Transfer Book, Tax Levy Sheet, Local Option Sales Tax, DOT Local Effort Provision Worksheet   Purpose: To test transfers from the General and Rural Service Funds and determine they do not exceed the maximum allowable per Code of lowa Section 321,429.   Iowa Code Section: 331.429 for Maximum and 312.2(8) for Minimum   Selection Method: NA   Ioka Marks:   Iowa Code Section: 331.429 for Maximum and 312.2(8) for Minimum   Selection Method: NA   Iowa Code Section: 331.429 for Maximum and 312.2(8) for Minimum   Selection Method: Na   Iowa Code Section: 331.429 for Maximum and 312.2(8) for Minimum   Selection Method: Na   Iowa Code Section: 331.429 for Maximum and 312.2(8) for Minimum   Iowa Code Section: 331.429 for Maximum and 312.2(8) for Minimum   Iowa Code Section: 331.429 for Maximum and 312.2(8) for Minimum   Iowa Code Section: 331.429 for Maximum and 312.2(8) for Minimum   Iowa Code Section: 331.429 for Maximum and 312.2(8) for Minimum   Iowa Code Section: 331.429 for Maximum and 312.2(8) for Minimum   Iowa Code Section: 331.429 for Maximum and 312.2(8) for Minimum   Iowa Code Section: 331.429 for Maximum and 312.2(8) for Minimum   Iowa Code Section: 331.429 for Maximum and 312.2(8) for Minimum   Iowa Code Section: 331.429 for Maximum and 312.2(8) for Minimum   Iowa Code Section: 331.429 for Maximum and 312.2(8) for Minimum   Iowa Code Section: 331.429 for Maximum and 312.2(8) for Minimum   Iowa Code Section: 331.429 for Maximum and 312.2(8) for Mini  | 33            |      |       |          |   |                             |                    |                 | 2,650,347.97   |
| Total Actual Transfer from General Basic & Rural Services Funds  Total Other Funds Provided for Secondary Road Purposes  Total 1,139,257.88  Under (Over) minimum requirement  Percentage of Minimum Total to Maximum for General Basic & Rural Services Fund (If greater then 75% - OK)  Source: General Ledger, Transfer Book, Tax Levy Sheet, Local Option Sales Tax, DOT Local Effort Provision Worksheet  Purpose: To test transfers from the General and Rural Service Funds and determine they do not exceed the maximum allowable per Code of lowa Section: 331.429 for Maximum and 312.2(8) for Minimum  Selection Method: NA  Tick Marks:  Findings:  Conclusion:  Conclusion:   | 34            | 1    | Min   | imum A   | llowable Transfer (75% of total revenue potential)      |                             |                    |                 |                |
| Total Actual Transfer from General Basic & Rural Services Funds   1,139,257.80   | 35            |      |       | T        |   |                             |                    |                 |                |
| Local Option Sales Tax (Secondary Road Fund)   |               | ,    | Tota  | al Actua | l Transfer from General Basic & Rural Services Funds    |                             |                    |                 | 1.139.257.80   |
| Total  Under (Over) minimum requirement  Percentage of Minimum Total to Maximum for General Basic & Rural Services Fund (If greater then 75% - OK)  Source: General Ledger, Transfer Book, Tax Levy Sheet, Local Option Sales Tax, DOT Local Effort Provision Worksheet  Purpose: To test transfers from the General and Rural Service Funds and determine they do not exceed the maximum allowable per Code of lowa Section 321.429.  Iowa Code Section: 331.429 for Maximum and 312.2(8) for Minimum  Selection Method: NA  Tick Marks:  Findings:  Conclusion:  | 37            |      |       |          |   |                             |                    |                 | -,,            |
| Under (Over) minimum requirement Percentage of Minimum Total to Maximum for General Basic & Rural Services Fund (If greater then 75% - OK) O.43  43 44 45 45 46 47 48 49 50 10 47 48 49 50 10 47 48 49 50 10 47 48 49 50 50 50 51 50 51 50 51 50 50 50 50 50 50 50 50 50 50 50 50 50   | 38            |      |       |          |   |                             |                    |                 | -              |
| Under (Over) minimum requirement Percentage of Minimum Total to Maximum for General Basic & Rural Services Fund (If greater then 75% - OK) O.43  43 44 45 45 46 47 48 49 50 10 47 48 49 50 10 47 48 49 50 10 47 48 49 50 50 50 51 50 51 50 51 50 50 50 50 50 50 50 50 50 50 50 50 50   |               |      |       |          |   |                             |                    |                 |                |
| Percentage of Minimum Total to Maximum for General Basic & Rural Services Fund (If greater then 75% - OK)  Source: General Ledger, Transfer Book, Tax Levy Sheet, Local Option Sales Tax, DOT Local Effort Provision Worksheet  Purpose: To test transfers from the General and Rural Service Funds and determine they do not exceed the maximum allowable per Code of Iowa Section 321.429.  Iowa Code Section: 331.429 for Maximum and 312.2(8) for Minimum  Selection Method: NA  Tick Marks:  Findings:  Conclusion:   | 39            |      | 1     | Fotal    |   |                             |                    |                 | 1,139,257.80   |
| Percentage of Minimum Total to Maximum for General Basic & Rural Services Fund (If greater then 75% - OK)  Source: General Ledger, Transfer Book, Tax Levy Sheet, Local Option Sales Tax, DOT Local Effort Provision Worksheet  Purpose: To test transfers from the General and Rural Service Funds and determine they do not exceed the maximum allowable per Code of Iowa Section 321.429.  Iowa Code Section: 331.429 for Maximum and 312.2(8) for Minimum  Selection Method: NA  Tick Marks:  Findings:  Conclusion:   |               |      |       |          |   |                             |                    |                 |                |
| Source: General Ledger, Transfer Book, Tax Levy Sheet, Local Option Sales Tax, DOT Local Effort Provision Worksheet  Purpose: To test transfers from the General and Rural Service Funds and determine they do not exceed the maximum allowable per Code of Iowa Section 321.429.  Iowa Code Section: 331.429 for Maximum and 312.2(8) for Minimum  Selection Method: NA  Tick Marks:  Findings:  Conclusion:  Conclusion:   |               |      | _     |          |   |                             |                    |                 | 848,503.17     |
| Source: General Ledger, Transfer Book, Tax Levy Sheet, Local Option Sales Tax, DOT Local Effort Provision Worksheet  Purpose: To test transfers from the General and Rural Service Funds and determine they do not exceed the maximum allowable per Code of lowa Section 321.429.  Iowa Code Section: 331.429 for Maximum and 312.2(8) for Minimum  Selection Method: NA  Tick Marks:  Findings:  Conclusion:  Conclusion:   |               | I    | Pero  | centage  | of Minimum Total to Maximum for General Basic & Rura    | l Services Fund (If greater | then 75% - OK)     |                 | 0.43           |
| Purpose: To test transfers from the General and Rural Service Funds and determine they do not exceed the maximum allowable per Code of lowa Section 321.429.  Iowa Code Section: 331.429 for Maximum and 312.2(8) for Minimum  Selection Method: NA  Tick Marks:  Findings:  Conclusion:  Conclusion:  |               |      |       |          |   |                             |                    |                 |                |
| Purpose: To test transfers from the General and Rural Service Funds and determine they do not exceed the maximum allowable per Code of Iowa Section 321.429.  Iowa Code Section: 331.429 for Maximum and 312.2(8) for Minimum  Selection Method: NA  Tick Marks:  Findings:  Conclusion:  Conclusion:  |               | Sou  | urce  | e: Gene  | rai Ledger, Transfer Book, Tax Levy Sheet, Local Option | Sales Tax, DOT Local Effo   | rt Provision Works | sheet           |                |
| 46   |               | D.,, | rno   | e. To t  | est transfers from the Coneral and Bural Service Funds  | and datarmina thay do not   | augood the menin   | ann allamabla   |                |
| Total Name   | _             | ner  | r Co  | de of lo | us Section 321 420                                      | and determine they do not   | exceed the maxin   | num anowabie    |                |
| 10wa Code Section: 331.429 for Maximum and 312.2(8) for Minimum  |               | PCI  |       | de or io | wa occion 321.429.                                      |                             |                    | _               |                |
| Selection Method: NA   |               | Iow  | va C  | ode Sec  | tion: 331,429 for Maximum and 312,2(8) for Minimum      |                             |                    | _               |                |
| 50   Selection Method: NA   Tick Marks:  |               |      |       |          |   |                             |                    | _               |                |
| 51   Tick Marks:   | <del>49</del> | Sel  | lecti | on Metl  | nod: NA   |                             |                    | -               |                |
| 52   Findings:   |               |      |       |          |   |                             |                    | _               |                |
| 53   Findings:   | 52            | Tic  | k M   | arks:    |   |                             |                    | -               |                |
| 54   Conclusion:   |               | E.   | 1.    |          |   |                             |                    | _               |                |
| 55   Conclusion:   | 54            | Fin  | idin  | gs:      |   |                             |                    | _               |                |
| 56   | 55            | Car  | nol-  | icion:   |   |                             |                    | _               |                |
| 57   | 56            | COI  | iicit | (31011;  |   |                             |                    | _               |                |
| 58   59  | 57            |      |       |          |   |                             |                    | _               |                |
| 59   | 58            |      |       |          |   |                             |                    | -               |                |
|  |               |      |       |          |   |                             |                    | -               |                |
|  |               | T    | T     | I        | ast updated 01/08/2014                                  |                             |                    |                 |                |