County No: 53 Iowa Department of Management Jones County ANNUAL FINANCIAL REPORT Form F638 - R (Published Summary) Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget FY 2014/2015 ANNUAL FINANCIAL REPORT 10/19/2015 For the fiscal year ended: June 30, 2015 Debt **Budget Accounting Basis:** Special Capital Actual Budgeted Projects General Revenue Service Permanent Totals Totals **REVENUES & OTHER FINANCING SOURCES** (A) (B) (C) (D) (E) (F) (G) Taxes Levied on Property 4,957,360 2,597,726 7,555,086 7.553.800 0 Less: Uncollected Delinquent Taxes - Levy Year 970 469 1,439 1,029 310,256 459,921 458,393 Less: Credits to Taxpayers 149,665 Net Current Property Taxes 4,646,134 2,447,592 0 7,093,726 7,094,378 Delinquent Property Tax Revenue 401 189 590 1,150 Penalties, Interest & Costs on Taxes 42,672 42.672 44,800 963,357 1.089.825 1.083.371 Other County Taxes/TIF Tax Revenues 126,468 Intergovernmental 1,805,111 4.099.323 5.904.434 6.390.010 Licenses & Permits 53.040 21.390 74.430 69.495 Charges for Service 562.715 11.358 574.073 540.628 Use of Money & Property 199.931 207.528 199,801 130 Miscellaneous 290.655 151.461 442.116 433.233 Subtotal Revenues 7,694,800 0 15,421,797 15,864,593 7,726,997 0 0 Other Financing Sources: General Long-Term Debt Proceeds 0 Operating Transfers In 8.847 1.935.000 1.943.847 1.935.000 Proceeds of Capital Asset Sales 300 **Total Revenues & Other Sources** 7,736,144 9,629,800 0 0 0 17,365,944 17,799,593 **EXPENDITURES & OTHER FINANCING USES** Operating: Public Safety and Legal Services 2,542,106 2.248 2.544.354 2,598,821 Physical Health Social Services 684,731 684,731 772,761 Mental Health, ID & DD 343,746 770,041 1,113,787 1,592,075 County Environment and Education 670,574 185,894 856,468 941,041 Roads & Transportation 387,329 5,846,729 6,234,058 6,598,519 Government Services to Residents 613.357 4.413 617,770 637.269 Administration 1.769.490 1.769.490 1.861.335 Nonprogram Current 178.963 178.963 185.700 Debt Service 500 Capital Projects 251.943 766,467 1.018.410 1.142.000 **Subtotal Expenditures** 7.442.239 7,575,792 0 0 15.018.031 16,330,021 Other Financing Uses: Operating Transfers Out 158.847 1.785.000 1.943.847 1.935.000 Refunded Debt/Payments to Escrow **Total Expenditures & Other Uses** 0 16,961,878 7,601,086 9,360,792 0 18,265,021 n Changes in fund balances 135,058 269,008 0 0 404,066 -465,428 Beginning Fund Balance - July 1, 2014 2,488,059 6,038,385 6,038,385 3,550,326 Increase (Decrease) in Reserves (GAAP Budget) 0 Fund Balance - Nonspendable 0 Fund Balance - Restricted 940,795 3,819,334 4,760,129 4,234,340 Fund Balance - Committed 104.250 104.250 50,000 Fund Balance - Assigned Fund Balance - Unassigned 1,578,072 0 0 1,578,072 1,288,617 Total Ending Fund Balance - June 30, 2015 6.442.451 2.623.117 3.819.334 0 0 5.572.957

Additional details are available at: Jones County Auditor's Office, Jones County Courthouse, Anamosa IA 52205 http://www.jonescountyjowa.org/Pages/FinancialandTaxInfo.aspx Telephone: 319 462-2282 Notes to the financial statement, if any: The \$104,250 committed General Fund Balance is further detailed in the June 30, 2015 Board of Supervisors' minutes.

Jones County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance Iowa Department of Management County No: 53 Form F638 - S (07/25/11) FY 2014/2015 ANNUAL FINANCIÁL REPORT 10/19/2015 For the fiscal year ended: June 30, 2015 Special Debt Actual Reporting Accounting Basis: Capital CASH Revenue Proiects Service General Permanent Totals **REVENUES & OTHER FINANCING SOURCES** (A) (B) (C) (D) (E) (F) 4,957,360 2,597,726 7,555,086 Taxes Levied on Property 0 Less: Uncollected Delinquent Taxes - Levy Year 970 469 1,439 310,256 149,665 459,921 Less: Credits to Taxpayers Net Current Property Taxes 4,646,134 2,447,592 7,093,726 Delinquent Property Tax Revenue 401 189 590 Penalties, Interest & Costs on Taxes 42,672 42,672 963,357 1.089.825 Other County Taxes/TIF Tax Revenues 126,468 Intergovernmental 5,904,434 1,805,111 4,099,323 Licenses & Permits 53.040 21.390 74.430 Charges for Service 562.715 11.358 574,073 Use of Money & Property 199,801 130 199,931 Miscellaneous 290,655 151,461 442,116 Subtotal Revenues 7,726,997 7,694,800 0 0 15,421,797 Other Financing Sources: General Long-Term Debt Proceeds 0 Operating Transfers In 8.847 1,935,000 1.943.847 Proceeds of Capital Asset Sales 300 300 **Total Revenues & Other Sources** 7,736,144 9,629,800 0 0 0 17,365,944 **EXPENDITURES & OTHER FINANCING USES** Operating: Public Safety and Legal Services 2,542,106 2,248 2.544.354 Physical Health Social Services 684,731 684,731 Mental Health, ID & DD 343,746 770,041 1,113,787 County Environment and Education 670,574 185,894 856,468 Roads & Transportation 387,329 5,846,729 6,234,058 Government Services to Residents 613.357 4.413 617.770 Administration 1.769.490 1.769.490 Nonprogram Current 178.963 178.963 Debt Service 0 Capital Projects 251.943 766,467 1.018.410 Subtotal Expenditures 7,442,239 7,575,792 0 15,018,031 Other Financing Uses: Operating Transfers Out 158.847 1,785,000 1.943.847 Refunded Debt/Payments to Escrow **Total Expenditures & Other Uses** 7,601,086 9,360,792 0 0 16,961,878 Changes in fund balances 0 0 404,066 135,058 269,008 Beginning Fund Balance - July 1, 2014 2,488,059 3,550,326 6,038,385 Increase (Decrease) in Reserves 0 Fund Balance - Nonspendable 03 Fund Balance - Restricted 4,760,129 940,795 3,819,334 104,250 Fund Balance - Committed 104.250 Fund Balance - Assigned n Fund Balance - Unassigned 1,578,072 1,578,072 Total Ending Fund Balance - June 30, 2015 2.623.117 3.819.334 6.442.45140 Notes to the financial statement, if any:

lowa Department of Management -- Form F634 - A FY 2014/2015 ANNUAL FINANCIAL REPORT County No: 53

FY 2014/2015 ANNUAL FINANCIAL REPORT County 10/19/2015

FY 2014/2015 ANNUAL FINANCIAL REPORT		Jones Cou	nty										10/19/2015
Reporting Accounting Basis:		G	ENERAL FUND			SPECIAL	REVENUE FUND	All	All	All	TOTALS		
CASH		General	General	General	County	Rural Services	Rural Services	Secondary		Capital	Debt	Permanent	Actual
		Basic	Supplemental	Other	MHDS Fund	Basic	Supplemental	Roads	Other	Projects	Service	Funds	2014/2015
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
TAXES LEVIED ON PROPERTY		13,138,766	1,818,594	0	863,852	1,733,874	0		0		0		7,555,086
LESS: UNCOLL. DEL. TAXES LEVY YEAR	:	614	356		169	300							1,439
LESS: CREDITS TO TAXPAYERS	;	196,439	113,817		54,064	95,601							459,921
=1000 NET CURRENT PROPERTY TAXES	*.	4 2,941,713	1,704,421		809,619	1,637,973							7,093,726
1010 DELINQ. PROPERTY TAX REVENUE	*!	5 254	147		70	119							590
11xx PENALTIES, INT, & COSTS ON TAXES	*(	42,672						_		_		='	42,672
OTHER COUNTY TAXES:													
12xx Other County Taxes		5,804	3,168		1,505	739							11,216
13xx Voter Approved Local Option Taxes		213				225,959		677,876					904,048
14xx Gambling Taxes		9											0
15xx TIF Tax Revenues	10	0											0 1
16xx Utility Tax Replacement Excise Taxes, 17xx	1	74,258	43,025		20,437	36,841							174,561 <sup>1</sup>
Subtotal (lines 7 - 11)	*1:	80,275	46,193	0	21,942	263,539	0	677,876	0	0	0	0	1,089,825
INTERGOVERNMENTAL REVENUE:													
20xx State Shared Revenues	1:	5,623						2,788,801					2,794,424
21xx State Replacements Against Levied Taxes	1-	4 196,376	113,780		54,047	95,602							459,805 <sup>1</sup>
22xx Other State Tax Replacements	1	22,712	13,159		6,251	3,805							45,927
23xx, 24xx State\Federal Pass-Thru Revenues	10	544,309			12,122			353,847					910,278
25xx Contributions from Other	<u>_</u>												
Intergovernmental Units	1	208,477	28,865		149,248	1,051		128,926					516,567
26xx, 27xx State Grants and Entitlements	18	671,810			123,427			366,124	16,072				1,177,433
28xx Federal Grants and Entitlements	1:	9											0 1
29xx Payments in Lieu of Taxes	2	0											0 2
Subtotal (lines 13 - 20)	*2	1,649,307	155,804	0	345,095	100,458	0	3,637,698	16,072	0	0	0	5,904,434 2
3xxx LICENSES & PERMITS	*2:	2 53,040						21,390					74,430 <sup>2</sup>
4xxx, 5xxx CHARGES FOR SERVICE	*2	<sup>3</sup> 562,715			383	7,325		50	3,600				574,073 2
6xxx USE OF MONEY & PROPERTY	*2	182,989		16,812		1			129				199,931 2
8xxx MISCELLANEOUS	*2	273,742	16,343	570	5,682	166		133,238	12,375				442,116 2
Total Revenues*	2	5,786,707	1,922,908	17,382	1,182,791	2,009,581	0	4,470,252	32,176	0	0	0	15,421,797
OTHER FINANCING SOURCES: OPERATING TRANSFERS IN:			ļ			1	ı	1	ı	ı	ı	ı	
9000 From General Basic	2	7						150,000					150,000 2
9020 From Rural Services Basic	2	8						1,785,000					1,785,000
90xx From Other Budgetary Funds	2	9 8,847					<del> </del>	1,700,000					8.847 2
Subtotal (lines 27-29)	3	8,847	0	0	0	0	0	1,935,000	0	0	0	0	
91xx PROCEEDS/GEN LONG-TERM DEBT	3	1 0,047	0	l		1	1	1,333,000	- ·		T		03
92xx PROCEEDS\CAPITAL ASSET SALES	3	2 300											300 3
Total Revenues and Other Sources	3	3 5,795,854	1.922.908	17,382	1.182.791	2.009.581	0	6.405.252	32 176	0	0	^	17.365.944 <sup>3</sup>
Beginning Fund Balance - July 1, 2014	2	4 1.521.657	941,281	25.121	1,162,791	//-	· ·	2.255.879			1	U	6,038,385
TOTAL RESOURCES (lines 33 + 34)	3	7,317,511		42,503	2,185,734	223,744	<u> </u>	2,255,879	99,936	-	1	ſ	23,404,3293

lowa Department of Management Form F634 - B (Sheet 1 of 8)

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES

County No: 53

Form F634 - B (Sheet 1 of 8) FY 2014/2015 ANNUAL FINANCIAL REPORT	Jones C	<b>SAFETY AND L</b> ountv	EGAL SE	RVICES						10/19/2015
Reporting Accounting Basis:		GENERAL FUND	)		SPECIAL RI	EVENUE FUNDS	)		All	TOTALS
CASH	Genera	l General	General	County MHDS	Rural Services	Rural Services	Secondary		Permanent	Actual
	Basic	Supplemental	Other	Fund	Basic	Supplemental	Roads	Other	Funds	2014/2015
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)
LAW ENFORCEMENT PROGRAM					` ′					(=/
1000 - Uniformed Patrol Services	1 485,5	95 149,347	•					2,248		637,190
1010 - Investigations	2 83,4	17 27,519								110,936
1020 - Unified Law Enforcement	3									0
1030 - Contract Law Enforcement	4 151,2	56,092								207,348
1040 - Law Enforcement Communications	5 319,5	73 119,118								438,691
1050 - Adult Correctional Services	6 371,3	140,685	3,640							515,644
1060 - Administration	7 232,7									297,952
Subtotal	8 1,643,9	58 557,915	3,640	0	0	0	0	2,248	0	2,207,761
LEGAL SERVICES PROGRAM		Í								
1100 - Criminal Prosecution	9 164,9	17 58,278	1							223,225
1110 - Medical Examiner	10 29,7	75								29,775
1120 - Child Support Recovery	11									0 1
Subtotal	12 194,7	22 58,278	0	0	0	0	0	0	0	253,000
EMERGENCY SERVICES										
1200 - Ambulance Services	13									0 1
1210 - Emergency Management	14 17,0	00 21,837	'							38,837 14
1220 - Fire Protection & Rescue Srvcs	15									0 1
1230 - E911 Service Board	16 3,3	10								3,310
Subtotal	17 20,3	10 21,837	0	0	0	0	0	0	0	42,147
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM	l i		Ī	ı	Ī	ī	İ	Î.	Ĩ	
1400 - Physical Operations	18									0 18
1410 - Research & Other Assistance	19	4.747								4.747
1420 - Bailiff Services	20	25,519	+							25,519
Subtotal	21	0 30,266		0	0	0	0	0	0	<u> </u>
COURT PROCEEDINGS PROGRAM		00,200	J	Ů	, and the second		Ĭ	Ŭ	Ŭ	00,200
1500 - Juries & Witnesses	22 4	90								490 2
1510 - (Reserved)	23		_		1		r		1	2.
1520 - Detention Services	24									0 2
1530 - Court Costs	25									0 2
1540 - Service of Civil Papers	26	231								231 2
Subtotal	27 4	90 231	0	0	0	0	0	0	0	721 2
JUVENILE JUSTICE ADMINISTRATION PROGRAM										
1600 - Juvenile Victim Restitution	28									0 2
1610 - Juvenile Representation Services	29	919								919 2
1620 - Court-Appointed Attorneys &			<u> </u>					-	ļ	
Court Costs for Juveniles	30	9,540	1					ļ		9,540
Subtotal	31	0 10,459			0	0	0	0	·	
TOTAL - PUBLIC SAFETY & LEGAL SERVICE	<b>S</b> 32 1,859	480 678,98	3,640	(	0	(	1 (	2,248	S C	2,544,3543

lowa Department of Management

SERVICE AREA 3

County No: 53

Form F634 - B (Sheet 2 of 8)

PHYSICAL HEALTH AND SOCIAL SERVICES

Form F634 - B (Sheet 2 of 8) FY 2014/2015 ANNUAL FINANCIAL REPORT	PHYSICAL HEALTH AND SOCIAL SERVICES Unnes County												
Reporting Accounting Basis:		G	ENERAL FUND	)		SPECIAL RE	EVENUE FUNDS			All	TOTALS		
CASH		General	General	General	County MHDS	Rural Services	Rural Services	Secondary		Permanent	Actual		
		Basic	Supplemental	Other	Fund	Basic	Supplemental	Roads	Other	Funds	2014/2015		
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)		
PHYSICAL HEALTH SERVICES PROGRAM		, ,	` ,	` '	, ,	, ,	, ,	, ,		, ,			
3000 - Personal & Family Health Services	1	35,710									35,710 1		
3010 - Communicable Disease Prevention													
& Control Services	2	36,566									36,566		
3020 - Environmental Health	3	133,524	5,620								139,144		
3040 - Health Administration	4	1,495									1,495		
3050 - Support of Hospitals	5										0 5		
Subtotal	6	207,295	5,620	0	0	0	0	0	0	0	212,915		
SERVICES TO POOR PROGRAM			·										
3100 - Administration	7	22,013	3,932								25,945 7		
3110 - General Welfare Services	8	12,790	216								13,006		
3120 - Care in County Care Facility	9										0 8		
Subtotal	10	34,803	4,148	0	0	0	0	0	0	0	38,951 10		
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	33,534	21,225								54,759 <sup>11</sup>		
3210 - General Services to Veterans	12	4,644									4,644 12		
Subtotal	13	38,178	21,225	0	0	0	0	0	0	0	59,403 13		
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14		16,646								16,646 <sup>14</sup>		
3310 - Family Protective Services	15	38,000									38,000 15		
3320 - Services for Disabled Children	16										0 16		
Subtotal	17	38,000	16,646	0	0	0	0	0	0	0	54,646 <sup>17</sup>		
SERVICES TO OTHER ADULTS PROGRAM		-	·										
3400 - Services to the Elderly	18	284,747	22,665								307,412		
3410 - Other Social Services	19										0 19		
3420 - Soc Serv Business Operations	20										0 20		
Subtotal	21	284,747	22,665	0	0	0	0	0	0	0	307,412 21		
CHEMICAL DEPENDENCY PROGRAM		, -	, = 30	Ţ			_						
3500 - Treatment Services	22		11,404								11,404 22		
3510 - Preventive Services	23										0 23		
Subtotal	24	0	11,404	0	0	0	0	0	0	0	11,404 24		
TOTAL-PHYSICAL HEALTH & SOCIAL													
SERVICES	25	603,023	81,708	(	C	0	C	C	C		684,731 25		

Iowa Department of Managemer Form F634 - B (Sheet 3 of 8) FY 2014/2015 ANNUAL FINANCIAL REPOR		MENTAL	<u>HEALTH, INT</u>	ELLECT	UAL DISABILI	TIES & DEVELO	PMENTAL DISA	ABILITIES			County No: 10/19/2015			
Reporting Accounting Basis:	Ì	Jones Co	ENERAL FUNI	)		SPECIAL REVENUE FUNDS All								
CASH	t	General	General	General	County MHDS	Rural Services				Permanent	TOTALS Actual			
	ı	Basic	Supplemental	Other	Fund	Basic	Supplemental	Roads	Other	Funds	2014/2015			
SERVICES TO PERSONS WITH:	1	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)			
40XX - MENTAL HEALTH PROBLEMS/	t	( /	(-)	(-)	(-)	(-)	(- /	(-)	(1.1)	(/	(=/			
MENTAL ILLNESS	I.													
400X-Information & Educ. Srvcs	1				713						713			
402X-Coordination Srvcs	2	3,843	1,334		568						5,745			
403X- Personal & Environ. Sprt	3	3									0			
404X-Treatment Services	4	ı			2,426						2,426			
405X-Vocational & Day Services	5	5									0			
406X-Lic/Cert. Living Arrangements	6	S									0			
407X-Inst/Hospital & Commit Srvcs	7	7			9,155						9,155			
Subtotal	8	3,843	1,334	0	12,862	0	0	0	0	0	18,039			
41XX - CHRONIC MENTAL ILLNESS														
410X-Information & Educ. Srvcs	ĝ	9									0			
412X-Coordination Srvcs	10	)									0			
413X- Personal & Environ. Sprt	11				192						192			
414X-Treatment Services	12										0			
415X-Vocational & Day Services	13	8			2,184						2,184			
416X-Lic/Cert. Living Arrangements	14				19,921						19,921			
417X-Inst/Hospital & Commit Srvcs	15	i			80,965						80,965			
Subtotal	16	0	0	0	103,262	0	0	0	0	0	103,262			
42XX - INTELLECTUAL DISABILITIES														
420X-Information & Educ. Srvcs	17				26						26			
422X-Coordination Srvcs	18	8									0			
423X- Personal & Environ. Sprt	19	)									0			
424X-Treatment Services	20	)									0			
425X-Vocational & Day Services	21				18,836						18,836			
426X-Lic/Cert. Living Arrangements	22										0			
427X-Inst/Hospital & Commit Srvcs	23	8									0			
Subtotal	24	0	0	0	18,862	0	0	0	0	0	18,862			
43XX - OTHER DEVELOPMENTAL	1	Ĭ			10,002					Ť	.0,002			
DISABILITIES														
430X-Information & Educ. Srvcs	25										0			
432X-Coordination Srvcs	26	i									0			
433X- Personal & Environ. Sprt	27	•			120						120			
434X-Treatment Services	28	8									0			
435X-Vocational & Day Services	29	)			1,767						1,767			
436X-Lic/Cert. Living Arrangements	30	)									0			
437X-Inst/Hospital & Commit Srvcs	31										0			
Subtotal	32	0	0	0	1,887	0	0	0	0	0	1,887			
44xx-GENERAL ADMINISTRATION	Ī													
4411-Direct Administration	33	4,571	748		168,179						173,498			
4412-Purchased Administration	34										0			
4413-Distrib to Regional Fiscal Agent	35	j			453,632						453,632			
Subtotal	36	4,571	748	0	621,811	0	0	0	0	0	627,130			
45xx-COUNTY PRVD CASE MGMT	I				,									
Subtotal	37	249,388	83,862		11,357						344,607			
46xx-COUNTY PRVD SERVICES	Ł	<u> </u>								-	<u> </u>			
Subtotal AZXX - RRAININI II IRX	38										0			
47XX - BRAIN INJURY 470X-Information & Educ. Srvcs	30							<u> </u>		<del>                                     </del>	_			
•	25									-	0			
472X-Coordination Srvcs	40							<b> </b>		<b> </b>	0			
473X- Personal & Environ. Sprt	41	-								-	0			
474X-Treatment Services	42	1									0			
475X-Vocational & Day Services	43	3									0			
476X-Lic/Cert. Living Arrangements	44										0			
477X-Inst/Hospital & Commit Srvcs	45	i									0			
Subtotal	46	·	0	0	0	0	0	0	0	0				
TOTAL - MENTAL HEALTH, ID & DD	47	257,802	85,944	C	770,041	C		0	(		1,113,787			

Form F634 - B (Sheet 4 of 8) FY 2014/2015 ANNUAL FINANCIAL REPORT	īΪ	Jones Co	ENVIRONMEN ounty	II AND E	DUCATION						10/19/2015
Reporting Accounting Basis:	1		ENERAL FUND	)		SPECIAL RE	EVENUE FUNDS			All	TOTALS
CASH		General	General	General	County MHDS	Rural Services	Rural Services	Secondary		Permanent	Actual
		Basic	Supplemental	Other	Fund	Basic	Supplemental	Roads	Other	Funds	2014/2015
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)
ENVIRONMENTAL QUALITY PROGRAM	Ш		\ /		( /	\ /	\ /	\		\ /	(=/
6000 - Natural Resources Conservation	1					2,000					2,000
6010 - Weed Eradication	2										0
6020 - Solid Waste Disposal	3					40,785					40,785
6030 - Environmental Restoration	4	1,915									1,915
Subtotal	5	1,915	0	0	0	42,785	0	0	0	0	44,700
CONSERVATION & RECREATION SERVICES PROGRAM		,				,					Í
6100 - Administration	6	102,376	27,414								129,790
6110 - Maintenance & Operations	7	323,564	31,322								354,886
6120 - Recreation & Environmental Educ.	8	50,174	23,636								73,810
Subtotal	9	476,114	82,372	0	0	0	0	0	0	0	558,486
ANIMAL CONTROL PROGRAM		,	,								,
6200 - Animal Shelter	10	5,083	60								5,143
6210 - Animal Bounties & State	H										
Apiarist Expenses	11	59									59 1
Subtotal	12	5,142	60	0	0	0	0	0	0	0	5,202
COUNTY DEVELOPMENT PROGRAM	40	24 227			1		I	I		ı	
6300 - Land Use & Building Controls	13	21,227				36,813					58,040
6310 - Housing Rehabilitation & Develop.	14	1,069									1,069
6320 - Community Economic Development	15	33,032				17,060					50,092
Subtotal	16	55,328	0	0	0	53,873	0	0	0	0	109,201
EDUCATIONAL SERVICES PROGRAM 6400 - Libraries	17					00.000					00.000
	10	47.070				89,236					89,236
6410 - Historic Preservation	10	17,372									17,372
6420 - Fair & 4-H Clubs	19										0
6430 - Fairgrounds	20	23,661									23,661
6440 - Memorial Halls	21	8,610									8,610
6450 - Other Educational Services	22										0
Subtotal	23	49,643	0	0	0	89,236	0	0	0	0	138,879
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM											
6500 - Property	24										0
6510 - Buildings	25										0
6520 -Equipment	26										0
6530 -Public Facilities	27										0
Subtotal	 28	0	0	0	0	0	0	0	0	0	0
TOTAL - COUNTY ENVIRONMENT AND	f	0	0	0	,	-	0	0		0	0,
EDUCATION	29	588,142	82,432	C	C	185,894	(	(	(	C	856,4682

Iowa Department of Management SERVICE AREA 7 County No: 53

Form F634 - B (Sheet 5 of 8) FY 2014/2015 ANNUAL FINANCIAL REPORT	ı F	ROADS & Jones Co	& TRANSPORT	TATION							10/19/2015
Reporting Accounting Basis:	1		SENERAL FUND	)		All	TOTALS				
CASH		General	General	General	County MHDS	Rural Services	Rural Services	Secondary		Permanent	Actual
		Basic	Supplemental	Other	Fund	Basic	Supplemental	Roads	Other	Funds	2014/2015
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM		` '	, ,		, ,	, ,	, ,	, ,		, ,	
7000 - Administration	1							420,848			420,848
7010 - Engineering	2							287,937			287,937
Subtotal	3	0	0	0	0	0	0	708,785	0	0	708,785
ROADWAY MAINTENANCE PROGRAM 7100 - Bridges & Culverts	4							304,352			304,352
7110 - Roads	5							2.120.067			2,120,067
7120 - Snow & Ice Control	6							363,317			363,317
7130 - Traffic Controls	7							80,311			80,311
7140 - Road Clearing	8							167,367			167,367
Subtotal	9	0	0	0	0	0	0	3,035,414	0	0	3,035,414
GENERAL ROADWAY EXPENDITURES PROGRAM											
7200 - Equipment	10							540,531			540,531
7210 - Equipment Operations	11							1,287,066			1,287,066
7220 - Tools, Materials & Supplies	12							248,482			248,482
7230 - Real Estate & Buildings	13							26,451			26,451
Subtotal	14	0	0	0	0	0	0	2,102,530	0	0	2,102,530
MASS TRANSIT PROGRAM	Ц										
7300 - Air Transportation	15										0
7310 - Ground Transportation	_	330,570	· · · · · · · · · · · · · · · · · · ·								387,329
Subtotal		330,570		0	0	0	0	0	·	0	00.,020
TOTAL - ROADS & TRANSPORTATION	18	330,570	56,759	(	C	(	0	5,846,729	(	C	6,234,058

lowa Department of Management SERVICE AREA 8

Form E634 - R (Short 6 of 8) COVERNMENT SERVICES TO RESIDENTS

FY 2014/2015 ANNUAL FINANCIAL REPORT		GOVERNMENT SERVICES TO RESIDENTS  Jones County											
Reporting Accounting Basis:		SENERAL FUND	)		SPECIAL REVENUE FUNDS All								
CASH	General General Co			County MHDS	County MHDS Rural Services Rural Services				Permanent	Actual			
	Basic	Supplemental	Other	Fund	Basic	Supplemental	Roads	Other	Funds	2014/2015			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)			
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1	168,225								168,225			
8010 - Local Elections	2	15,290								15,290			
8020 - Township Officials	3				3,947					3,947			
Subtotal	4 0	183,515	0	0	3,947	0	0	0	0	187,462			
STATE ADMINISTRATIVE SERVICES 8100 - Motor Vehicle Registrations													
& Licensing	5 149,268	66,784								216,052			
8101 - Driver Licenses Services	6 39,073	13,312								52,385			
8110 - Recording of Public Documents	7 121,315	40,090						466		161,871			
Subtotal	8 309,656	120,186	0	0	0	0	0	466	0	430,308			
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	9 309,656	303,701	0	(	3,947		) (	466	6 (	617,770 9			

County No:53

lowa Department of Management SERVICE AREA 9 Form F634 - B (Sheet 7 of 8) FY 2014/2015 ANNUAL FINANCIAL REPORT ADMINISTRATION 10/19/2015 Jones County SPECIAL REVENUE FUNDS **GENERAL FUND** ΑII TOTALS Reporting Accounting Basis: CASH General General General County MHDS Rural Services Rural Services Secondary Permanen Actual Basic Supplemental Other Fund Basic Supplemental Roads Other Funds 2014/2015 (A) (B) (C) (D) (E) (F) (G) (H) (K) (L) POLICY & ADMINISTRATION PROGRAM 9000 - General County Management 175,282 95,350 270,632 9010 - Administrative Management Services 173,636 69,284 242,920 164,447 9020 - Treasury Management Services 115,180 49,267 9030 - Other Policy & Administration 53,838 846 54,684 Subtotal 517,936 214,747 0 732,683 CENTRAL SERVICES PROGRAM 9100 - General Services 423,415 30,379 453,794 9110 - Information Tech Services 215,967 24,570 240,537 9120 - GIS Systems 100.831 24,441 125.272 Subtotal 740,213 79,390 819,603 0 0 0 0 RISK MANAGEMENT SERVICES PROGRAM 9200 - Tort Liability 87,686 87,686 9210 - Safety of Workplace 117,925 117,925 9220 - Fidelity of Public Officers 3,934 3,934 9230 - Unemployment Compensation 7,659 7,659

0

0

0

0

0

0

217,204

1,769,490 15

217,204

511,341

1,258,149

0

Subtotal

TOTAL - ADMINISTRATION

Iowa Department of Management SERVICE AREA 0 County No: 53

Iowa Department of Management Form F634 - B (Sheet 8 of 8)	ì	SERVICE A NONPROG	REAU RAM EXPEND	ITURES	DISBURSEME	NTS AND OTHER	R FINANCING US	SES					County No: 53		
Form F634 - B (Sheet 8 of 8) FY 2014/2015 ANNUAL FINANCIAL REPORT	NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES  Jones County  GENERAL FUND  SPECIAL REVENUE FUNDS  All All All														
Reporting Accounting Basis:		G	ENERAL FUND	<u>,                                    </u>		SPECIAL R	EVENUE FUNDS	3		All	All	All	TOTALS		
CASH	Г	General	General	General	County MHDS	Rural Services	Rural Services	Secondary		Capital	Debt	Permanent	Actual		
	]	Basic	Supplemental	l Other	Fund	Basic	Supplemental	Roads	Other	Projects	Service	Funds	2014/2015		
NONPROGRAM CURRENT EXPENDITURES	L	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)		
0010 - County Farm Operations	1	4,540											4,540 1		
0020 - Interest on Short-Term Debt	2												0 2		
0030 - Other Nonprogram Current	3	82,589	91,834	,						]			174,423 3		
0040 - Other County Enterprises	4									1			0 4		
TOTAL - NONPROGRAM CURRENT	5	87,129	91,834	1 0	0	0	0	0	0	Л		0	178,963 5		
LONG-TERM DEBT SERVICE	П									4					
0100 - Principal	6	!	<b></b> '	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<b></b>	↓	_	<u> </u>	<u> </u>	0 6		
0110 - Interest and Fiscal Charges	7	,!	<b></b> '	<b></b> _'	<u> </u>	<u> </u>	<u> </u>	<b>↓</b>	<u> </u>	_	<u> </u>	<u> </u>	0 7		
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0	0	1	0	0	0 8		
CAPITAL PROJECTS	H	J	<del></del> '	<del> </del>	<u></u>	<u></u> '	<u> </u>	700.407	<del> </del>	<del></del>	-		700 407 6		
0200 - Roadway Construction	10	051.040	.+'	<del> </del>	<del> </del>	<del> </del>	<del> </del>	766,467	+	+	4	<u> </u>	766,467 9		
0210 - Conservation Land Acquisition & Dev.	10	251,943	<del></del> '	<del> </del>	<del> </del>	<b></b> '	<b></b> '	<del> </del>	┼──	+	4		251,943 10		
0220 - Other Capital Projects  TOTAL - CAPITAL PROJECTS	11	254.040	.——	<u>,—</u> '	<del></del>	,——		700 407	.—	<del></del>		<u> </u>	0 11		
EXPENDITURES SUMMARY	12	251,943	0	0	0	0	0	766,467	0	0	J	0	1,018,410 12		
- Total Public Safety and Legal Services	13	1,859,480	678,986	3,640	0	0	0	0	2,248	.1		0	2,544,354 13		
- Total Physical Health and Social Services	14	603,023						<del> </del>				0	_,_,_,		
- Total Mental Health, ID & DD	15	257,802	· · · · · ·			0		-	-			0			
- Total County Environment and Education	16	588,142	· · · · ·			_						0	1 / 1		
- Total Roads & Transportation	17	330.570	· · · · ·			1			-	-		0	1 1 1 1		
- Total Government Services to Residents	18	309,656	1 1		-							0	0,000		
- Total Administration	19	1,258,149	·	_		-,			+	-		0	, ,		
- Total Nonprogram Current	20	87,129				_				-		0	,,		
- Total Long-Term Debt Service	21	0	· ·						1	-	0		-,		
- Total Capital Projects	22	251,943	0	0 0	0	0	0	766,467	' 0	0	,	0	+		
TOTAL - ALL EXPENDITURES (lines13-22)	23	5,545,894		3,640	770,041	189,841	0	†		. 0	0		15,018,031 23		
OTHER BUDGETARY FINANCING USES OPERATING TRANSFERS OUT	П	<del>-,,</del>			<u> </u>	<u> </u>	<u> </u>	]	<u> </u>	<u> </u>	1	ı			
- To General Supplemental	24												0 24		
- To Rural Services Supplemental	25									1			0 25		
- To Secondary Roads	26	150,000	,[			1,785,000	,						1,935,000 26		
- To Other Budgetary Funds	27	· · · · · · · · · · · · · · · · · · ·		8,847	1								8,847 27		
TOTAL OPERATING TRANSFERS OUT	28	150,000	0	8,847	0	1,785,000	0	0	0	0	0	0	1,943,847		
REFUNDED DEBT/PAYMENTS TO ESCROW	29												0 2		
Increase (Decrease) In Reserves	30	,											0 30		
Fund Balance - Nonspendable	31	1											0 3		
Fund Balance - Restricted	32		921,484	19,311	1,415,693	258,484		2,047,935	97,222				4,760,129 32		
Fund Balance - Committed	33	54,250	50,000	,									104,250 33		
Fund Balance - Assigned	34												0 34		

0 1,578,072 35

6,442,451

23,404,329 37

0 2,047,935 97,222

8,661,131

99,936

0

35 1,567,367

36 1,621,617

7,317,511

10,705

30,016

42,503

1,415,693

2,185,734

258,484

2,233,325

971,484

2,864,189

Fund Balance - Unassigned

Total Ending Fund Balance - June 30, 2015

TOTAL REQUIREMENTS (Lines 23+28+29-30+36) 37