

**GAAP SUMMARY**  
**ANNUAL FINANCIAL REPORT**  
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget  
For the fiscal year ended June 30, 2020  
County Name: JONES COUNTY County Number: 53  
FY 2019/2020 ANNUAL FINANCIAL REPORT

	Reporting Accounting Bases:							
	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals		
<b>Revenues &amp; Other Financing Sources</b>								
Taxes Levied on Property	5,815,460	2,213,682		440,343		8,469,485	1	
Less: Uncollected Delinquent Taxes - Levy Year	34,233	10,842		2,755		47,830	2	
Less: Credits to Taxpayers	383,567	119,537		28,998		532,102	3	
Net Current Property Taxes	5,397,660	2,083,303		408,590		7,889,553	4	
Delinquent Property Tax Revenue	9,816	4,797		-10		14,603	5	
Penalties, Interest & Costs on Taxes	26,421					26,421	6	
Other County Taxes/TIF Tax Revenues	116,069	1,078,584		8,563		1,203,216	7	
Intergovernmental	1,465,821	4,733,687		33,798		6,233,306	8	
Licenses & Permits	62,622	6,215		68,837		137,674	9	
Changes for Service	670,549	12,345				682,894	10	
Use of Money & Property	346,613	889				347,502	11	
Miscellaneous	385,260	125,805				511,065	12	
Subtotal Revenues	8,480,831	8,045,625	0	450,941	0	16,977,397	13	
Other Financing Sources:								
General Long-Term Debt Proceeds			448,000			448,000	14	
Operating Transfers In	28,249	2,244,000	60,023	5,800		2,338,072	15	
Proceeds of Capital Asset Sales	29,523	33,625				63,148	16	
<b>Total Revenues &amp; Other Sources</b>	<b>8,538,603</b>	<b>10,323,250</b>	<b>508,023</b>	<b>456,741</b>	<b>0</b>	<b>19,826,617</b>	<b>17</b>	
<b>Expenditures &amp; Other Financial Sources</b>								
<b>Operating:</b>								
Public Safety and Legal Services	3,070,048	38,340				3,108,388	18	
Physical Health Social Services	780,697					780,697	19	
Mental Health, ID & DD		903,477				903,477	20	
County Environment and Education	861,332	216,258				1,077,590	21	
Roads & Transportation	438,787	6,111,238				6,550,025	22	
Government Services to Residents	765,103	10,467				775,570	23	
Administration	1,787,846					1,787,846	24	
Nonprogram Current	592,253					592,253	25	
Debt Service				450,481		450,481	26	
Capital Projects	16,415	2,170,509	538,027			2,724,951	27	
<b>Subtotal Expenditures</b>	<b>8,312,481</b>	<b>9,450,289</b>	<b>538,027</b>	<b>450,481</b>	<b>0</b>	<b>18,751,278</b>	<b>28</b>	
<b>Other Financing Uses:</b>								
Operating Transfers Out	260,166	2,065,823	5,800	6,283		2,338,072	29	
Refunded Debt/Payments to Escrow						0	30	
Total Expenditures & Other Uses	8,572,647	11,516,112	543,827	456,764	0	21,089,350	31	
<b>Excess of Revenues &amp; Other Sources</b>								
<b>Over (Under) Expenditures &amp; Other Uses</b>								
Beginning Fund Balance - July 1, 2019	-34,044	-1,192,862	-35,804	-23	0	-1,262,733	32	
Increase (Decrease) in Reserves	4,463,027	6,004,358	337,876	23		10,805,284	33	
Fund Balance - Nonspendable		499,998				499,998	34	
Fund Balance - Restricted	1,441,275	4,311,498	302,072			6,054,845	35	
Fund Balance - Committed	457,650					457,650	36	
Fund Balance - Assigned						0	37	
Fund Balance - Unassigned	2,530,058					2,530,058	38	
Total Ending Fund Balance - June 30, 2020	4,428,983	4,811,496	302,072	0	0	9,542,551	39	
							40	

Notes to the financial statement, if any:



**SERVICE AREA 1**

**PUBLIC SAFETY AND LEGAL SERVICES**

County Name: JONES COUNTY County Number: 53

FY 2019/2020 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2019/2020
<b>Law Enforcement Program</b>										
1000 - Uniformed Patrol Services	1	705,755				199,877		38,136		943,768
1010 - Investigations	2	79,848				17,271		204		97,323
1020 - Unified Law Enforcement	3									0
1030 - Contract Law Enforcement	4	156,640				36,800				193,440
1040 - Law Enforcement Communications	5	323,064				132,357				455,421
1050 - Adult Correctional Services	6	472,529	5,442			138,364				616,335
1060 - Administration	7	224,659				72,645				297,304
Subtotal	8	1,962,495	5,442	0		597,314	0	38,340	0	2,603,591
<b>Legal Services Program</b>										
1100 - Criminal Prosecution	9	237,593	2,506			81,516				321,615
1110 - Medical Examiner	10	28,420								28,420
1120 - Child Support Recovery	11									0
Subtotal	12	266,013	2,506	0		81,516	0	0	0	350,035
<b>Emergency Services Program</b>										
1200 - Ambulance Services	13									0
1210 - Emergency Management	14					96,600				96,600
1220 - Fire Protection & Rescue Svcs	15									0
1230 - E911 Service Board	16	184								184
Subtotal	17	184	0	0		96,600	0	0	0	96,784
<b>Assistance to District Court System Program</b>										
1400 - Physical Operations	18									0
1410 - Research & Other Assistance	19					19,024				19,024
1420 - Bailiff Services	20					27,226				27,226
Subtotal	21	0	0	0		46,250	0	0	0	46,250
<b>Court Proceedings Program</b>										
1500 - Juries & Witnesses	22	283								283
1510 - (Reserved)	23									0
1520 - Detention Services	24									0
1530 - Court Costs	25									0
1540 - Service of Civil Papers	26									0
Subtotal	27	283	0	0		0	0	0	0	283
<b>Juvenile Justice Administration Program</b>										
1600 - Juvenile Victim Restitution	28									0
1610 - Juvenile Representation Services	29					1,181				1,181
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30					10,264				10,264
Subtotal	31	0	0	0		11,445	0	0	0	11,445
Total - Public Safety & Legal Services	32	2,228,975	7,948	0		833,125	0	38,340	0	3,108,388



**SERVICE AREA 4**  
 MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES  
 County Name: JONES COUNTY County Number: 53  
 FY 2019/2020 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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 2019/2020
<b>Services to Persons With:</b>										
<b>40XX - Mental Health Problems/</b>										
<b>Mental Illness</b>										
400X-Information & Educ. Svcs										0 1
402X-Coordination Svcs				102,581						102,581 2
403X- Personal & Environ. Sprt										0 3
404X-Treatment Services										0 4
405X-Vocational & Day Services										0 5
406X-Lic/Cert. Living Arrangements										0 6
407X-Inst/Hospital & Commit Svcs				15						15 7
Subtotal	0	0	0	102,596	0	0	0	0	0	102,596 8
<b>42XX - Intellectual Disabilities</b>										
420X-Information & Educ. Svcs										0 9
422X-Coordination Svcs										0 10
423X- Personal & Environ. Sprt										0 11
424X-Treatment Services										0 12
425X-Vocational & Day Services										0 13
426X-Lic/Cert. Living Arrangements										0 14
427X-Inst/Hospital & Commit Svcs										0 15
Subtotal	0	0	0	0	0	0	0	0	0	0 16
<b>43XX - Other Developmental Disabilities</b>										
430X-Information & Educ. Svcs										0 17
432X-Coordination Svcs										0 18
433X- Personal & Environ. Sprt										0 19
434X-Treatment Services										0 20
435X-Vocational & Day Services										0 21
436X-Lic/Cert. Living Arrangements										0 22
437X-Inst/Hospital & Commit Svcs										0 23
Subtotal	0	0	0	0	0	0	0	0	0	0 24
<b>44XX- General Administration</b>										
4411-Direct Administration				166,113						166,113 25
4412-Purchased Administration				634,768						634,768 26
4413-Distrib to Regional Fiscal Agent										0 27
Subtotal	0	0	0	800,881	0	0	0	0	0	800,881 28
<b>45XX-County Provided Case Management</b>										
Subtotal										0 29
<b>46XX-County Provided Services</b>										
Subtotal										0 30
<b>47XX - Brain Injury</b>										
470X-Information & Educ. Svcs										0 31
472X-Coordination Svcs										0 32
473X- Personal & Environ. Sprt										0 33
474X-Treatment Services										0 34
475X-Vocational & Day Services										0 35
476X-Lic/Cert. Living Arrangements										0 36
477X-Inst/Hospital & Commit Svcs										0 37
Subtotal	0	0	0	903,477	0	0	0	0	0	903,477 38
<b>Total - Mental Health, ID &amp; DD</b>	0	0	0		0	0	0	0	0	903,477 39

**SERVICE AREA 6**

COUNTY ENVIRONMENT AND EDUCATION  
 County Name: JONES COUNTY County Number: 53

FY 2019/2020 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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 2019/2020
<b>Environmental Quality Program</b>										
6000 - Natural Resources Conservation					2,000					2,000 1
6010 - Weed Eradication										0 2
6020 - Solid Waste Disposal					45,605					45,605 3
6030 - Environmental Restoration	8,450									8,450 4
Subtotal	8,450	0	0	0	47,605	0	0	0	0	56,055 5
<b>Conservation and Recreation Services Program</b>										
6100 - Administration	123,721	32,200								155,921 6
6110 - Maintenance & Operations	401,636	50,452								452,088 7
6120 - Recreation & Environmental Educ.	99,565	26,386								125,951 8
Subtotal	624,922	109,038	0	0	0	0	0	0	0	733,960 9
<b>Animal Control Program</b>										
6200 - Animal Shelter	3,260									3,260 10
6210 - Animal Bounties & State										
Apiarist Expenses										
Subtotal	3,260	0	0	0	0	0	0	0	0	3,260 12
<b>County Development Program</b>										
6300 - Land Use & Building Controls	13,084				44,030					57,114 13
6310 - Housing Rehabilitation & Develop.	1,944									1,944 14
6320 - Community Economic Development	55,299				16,800					72,099 15
Subtotal	70,327	0	0	0	60,830	0	0	0	0	131,157 16
<b>Educational Services Program</b>										
6400 - Libraries					107,823					107,823 17
6410 - Historic Preservation	16,000									16,000 18
6420 - Fair & 4-H Clubs										0 19
6430 - Fairgrounds	23,661									23,661 20
6440 - Memorial Halls	5,674									5,674 21
6450 - Other Educational Services										0 22
Subtotal	45,335	0	0	0	107,823	0	0	0	0	153,158 23
<b>President or Governor Declared Disasters Program</b>										
6500 - Property										0 24
6510 - Buildings										0 25
6520 - Equipment										0 26
6530 - Public Facilities										0 27
Subtotal	0	0	0	0	0	0	0	0	0	0 28
<b>Total - County Environment and Education</b>	752,294	109,038	0	0	216,258	0	0	0	0	1,077,590 29

**SERVICE AREA 7**  
**ROADS & TRANSPORTATION**  
 County Name: JONES COUNTY County Number: 53  
 FY 2019/2020 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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 2019/2020
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>										
7000 - Administration							436,210			436,210
7010 - Engineering							377,769			377,769
Subtotal	0	0	0	0	0	0	813,979	0	0	813,979
<b>Roadway Maintenance Program</b>										
7100 - Bridges & Culverts							105,503			105,503
7110 - Roads							2,503,502			2,503,502
7120 - Snow & Ice Control							337,808			337,808
7130 - Traffic Controls							146,288			146,288
7140 - Road Clearing							164,517			164,517
Subtotal	0	0	0	0	0	0	3,257,618	0	0	3,257,618
<b>General Roadway Expenditures Program</b>										
7200 - New Equipment							527,386			527,386
7210 - Equipment Operations							1,155,232			1,155,232
7220 - Tools, Materials & Supplies							158,239			158,239
7230 - Real Estate & Buildings							198,784			198,784
Subtotal	0	0	0	0	0	0	2,039,641	0	0	2,039,641
<b>Mass Transit Program</b>										
7300 - Air Transportation										
7310 - Ground Transportation	367,254	71,533								438,787
Subtotal	367,254	71,533	0	0	0	0	0	0	0	438,787
Total - Roads & Transportation	367,254	71,533	0	0	0	0	6,111,238	0	0	6,550,025

**SERVICE AREA 8**

**GOVERNMENT SERVICES TO RESIDENTS**

County Name: JONES COUNTY County Number: 53

FY 2019/2020 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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 2019/2020
<b>Representation Services Program</b>										
8000 - Elections Administration		204,636								204,636
8010 - Local Elections		31,139								31,139
8020 - Township Officials					7,858					7,858
Subtotal	0	235,775	0	0	7,858	0	0	0	0	243,633
<b>State Administrative Services</b>										
8100 - Motor Vehicle Registrations & Licensing	115,563	45,719								161,282
8101 - Driver Licenses Services	132,865	64,976								197,841
8110 - Recording of Public Documents	125,605	44,600						2,609		172,814
Subtotal	374,033	155,295	0	0	0	0	0	2,609	0	531,937
<b>Total - Government Services to Residents</b>	374,033	391,070	0	0	7,858	0	0	2,609	0	775,570





**SERVICE AREA 0**

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES  
 County Name: JONES COUNTY County Number: 53  
 FY 2019/2020 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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 Capital Projects	All Debt Service	All Permanent Funds	TOTALS Actual 2019/2020
<b>Nonprogram Current Expenditures</b>												
0010 - County Farm Operations	5,793											5,793
0020 - Interest on Short-Term Debt												0
0030 - Other Nonprogram Current	578,643	7,817										586,460
0040 - Other County Enterprises												0
Total - Nonprogram Current	584,436	7,817	0	0	0	0	0	0	0	0	0	592,253
<b>Long-Term Debt Service</b>												
0100 - Principal												448,000
0110 - Interest and Fiscal Charges												2,481
Total Long-term Debt Service	0	0	0	0	0	0	0	0	0	0	0	450,481
<b>Capital Projects</b>												
0200 - Roadway Construction							2,170,509					2,170,509
0210 - Conservation Land Acquisition & Dev.	16,415											16,415
0220 - Other Capital Projects	16,415	0	0	0	0	0	2,170,509	538,027	538,027	0	0	2,724,951
Total Capital Projects	32,830	0	0	0	0	0	2,170,509	538,027	538,027	0	0	2,724,951
<b>Expenditures Summary</b>												
Total Public Safety and Legal Services	2,228,975	833,125	7,948	0	0	0	0	38,340				3,108,388
Total Physical Health and Social Services	672,458	108,239	0	0	0	0	0	0				780,697
Total Mental Health, ID & DD	0	0	0	903,477	0	0	0	0				903,477
Total County Environment and Education	752,294	109,038	0	0	216,258	0	0	0				1,077,590
Total Roads & Transportation	367,254	71,533	0	0	0	0	6,111,238	0				6,550,025
Total Government Services to Residents	374,033	391,070	0	0	7,858	0	0	2,609				775,570
Total Administration	1,291,464	496,382	0	0	0	0	0	0				1,787,846
Total Nonprogram Current	584,436	7,817	0	0	0	0	0	0				592,253
Total Long-Term Debt Service	0	0	0	0	0	0	0	0				450,481
Total Capital Projects	16,415	0	0	0	0	0	2,170,509	538,027	538,027	0	0	2,724,951
Total - All Expenditures	6,287,329	2,017,204	7,948	903,477	224,116	0	8,281,747	40,949	538,027	450,481	0	18,751,278
<b>Other Budgetary Financing Uses</b>												
<b>Operating Transfers Out</b>												
To General Supplemental												0
To Rural Services Supplemental												24
To Secondary Roads	179,000				2,065,000							2,244,000
To Other Budgetary Funds	53,740		27,426					823	5,800	6,283		94,072
Total Operating Transfers Out	232,740	0	27,426	0	2,065,000	0	0	823	5,800	6,283	0	2,338,072
<b>Refunded Debt / Payments to Escrow</b>												
Increase (Decrease) In Reserves												0
Fund Balance - Nonspendable												0
Fund Balance - Restricted	73,174	1,269,541	98,560	222,185	348,926		499,998	159,769	302,072	0	0	499,998
Fund Balance - Committed	377,650	80,000					3,580,618					6,054,845
Fund Balance - Assigned												457,650
Fund Balance - Unassigned	2,514,320	0	15,738	0	0	0	0	0	0	0	0	2,530,058
Total Ending Fund Balance - June 30, 2020	2,965,144	1,349,541	114,298	222,185	348,926	0	4,080,616	159,769	302,072	0	0	9,542,551
<b>Total Requirements</b>	9,485,213	3,366,745	149,672	1,125,662	2,638,042	0	12,362,363	201,541	845,899	456,764	0	30,631,901

**BALANCE SHEET**  
**ANNUAL FINANCIAL REPORT**  
 Combined Balance Sheet -- All Governmental Funds  
 For the fiscal year ended June 30, 2020  
 County Name: JONES COUNTY County Number: 53  
 FY 2019/2020 ANNUAL FINANCIAL REPORT

ASSETS		General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals
<b>Cash &amp; Pooled Investments:</b>							
1	County Treasurer	4,632,395	4,543,178	481,877			9,657,450
2	Other	2,475					2,475
<b>Receivables (net where applicable):</b>							
3	Accounts	27,317	17,552				44,869
4	Property Taxes (including interest & penalties)	68,188	16,846				85,034
5	Property Taxes - Succeeding Year	5,732,000	2,719,000				8,451,000
6	Accrued Interest	16,133					16,133
7	Drainage Assessments						0
8	Other	11,754					11,754
9	Due from Other Funds	4,730	2,848				7,578
10	Due from Other Governments	285,706	652,206				937,912
11	Inventories (at cost)		487,079				487,079
12	Other Assets		12,919				12,919
13	<b>Total Assets</b>	<b>10,780,698</b>	<b>8,451,628</b>	<b>481,877</b>	<b>0</b>	<b>0</b>	<b>19,714,203</b>
<b>Liabilities (L)</b>							
14	Accounts Payable	113,265	759,837	179,805			1,052,907
15	Salaries & Benefits Payable	281,065	140,582				421,647
16	Contracts Payable						0
17	Due to Other Funds	3,018	4,560				7,578
18	Due to Other Governments	10,258	998				11,256
19	Trusts Payable						0
20	Other Liabilities						0
21	<b>Total Liabilities</b>	<b>407,606</b>	<b>905,977</b>	<b>179,805</b>	<b>0</b>	<b>0</b>	<b>1,493,388</b>
<b>Deferred Inflows Of Resources (DIOR)</b>							
22	Succeeding Year Property Tax	5,732,000	2,719,000				8,451,000
23	Other Unavailable Revenue	212,109	15,155				227,264
24	<b>Total Deferred Inflows of Resources</b>	<b>5,944,109</b>	<b>2,734,155</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,678,264</b>
<b>Fund Equity (FE)</b>							
25	Fund Balance - Nonspendable		499,998				499,998
26	Fund Balance - Restricted	1,441,275	4,311,498	302,072			6,054,845
27	Fund Balance - Committed	457,650					457,650
28	Fund Balance - Assigned						0
29	Fund Balance - Unassigned	2,530,058					2,530,058
30	<b>Total Fund Equity</b>	<b>4,428,983</b>	<b>4,811,496</b>	<b>302,072</b>	<b>0</b>	<b>0</b>	<b>9,542,551</b>
31	<b>Total L+DIOR+FE</b>	<b>10,780,698</b>	<b>8,451,628</b>	<b>481,877</b>	<b>0</b>	<b>0</b>	<b>19,714,203</b>