

GAAP SUMMARY
ANNUAL FINANCIAL REPORT
 Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
 For the fiscal year ended June 30, 2022
 County Name: JONES COUNTY County Number: 53
 FY 2021/2022 ANNUAL FINANCIAL REPORT

	Reporting Accounting Basics:	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
	Revenues & Other Financing Sources						
1	Taxes Levied on Property	6,229,902	2,695,232		0		8,925,134
2	Less: Uncollected Delinquent Taxes - Levy Year	894	361				1,255
3	Less: Credits to Taxpayers	375,293	137,088				512,381
4	Net Current Property Taxes	5,853,715	2,557,783		0		8,411,498
5	Delinquent Property Tax Revenue	786	189				975
6	Penalties, Interest & Costs on Taxes	46,247					46,247
7	Other County Taxes/TIF Tax Revenues	122,896	1,530,197				1,653,093
8	Intergovernmental	3,921,515	4,827,214				8,748,729
9	Licenses & Permits	70,095	6,210				76,305
10	Charges for Service	761,231	13,157				774,388
11	Use of Money & Property	234,610	426				235,036
12	Miscellaneous	262,860	154,196				417,056
13	Subtotal Revenues	11,273,955	9,089,372	0	0	0	20,363,327
	Other Financing Sources:						
14	General Long-Term Debt Proceeds						0
15	Operating Transfers In	2,015,858	2,572,000	45,000			4,632,858
16	Proceeds of Capital Asset Sales	13,318	80,710				94,028
17	Total Revenues & Other Sources	13,303,131	11,742,082	45,000	0	0	25,090,213
	Expenditures & Other Financial Sources						
	Operating:						
18	Public Safety and Legal Services	3,543,811	10,666				3,554,477
19	Physical Health Social Services	866,310					866,310
20	Mental Health, ID & DD		886,811				886,811
21	County Environment and Education	1,482,965	248,397				1,731,362
22	Roads & Transportation	385,155	7,002,593				7,387,748
23	Government Services to Residents	825,463	17,777				843,240
24	Administration	2,232,942					2,232,942
25	Nonprogram Current	188,139					188,139
26	Debt Service						0
27	Capital Projects		1,204,816				1,204,816
28	Subtotal Expenditures	9,524,785	9,371,060	0	0	0	18,895,845
	Other Financing Uses:						
29	Operating Transfers Out	2,253,858	2,379,000				4,632,858
30	Refunded Debt/Payments to Escrow						0
31	Total Expenditures & Other Uses	11,778,643	11,750,060	0	0	0	23,528,703
	Excess of Revenues & Other Sources						
32	Over (Under) Expenditures & Other Uses	1,524,488	-7,978	45,000	0	0	1,561,510
33	Beginning Fund Balance - July 1, 2021	7,677,941	6,126,421	170,224			13,974,586
34	Increase (Decrease) in Reserves						0
35	Fund Balance - Nonspendable		498,904				498,904
36	Fund Balance - Restricted	5,959,965	5,619,539	215,224			11,794,728
37	Fund Balance - Committed	362,995					362,995
38	Fund Balance - Assigned						0
39	Fund Balance - Unassigned	2,879,469					2,879,469
40	Total Ending Fund Balance - June 30, 2022	9,202,429	6,118,443	215,224	0	0	15,536,096

Notes to the financial statement, if any: