

FY 2022/2023 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: JONES COUNTY County Number:53

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals	
Revenues & Other Financing Sources									
Taxes Levied on Property	1	6,841,819	2,589,904		0		9,431,723	9,431,083	1
Less: Uncollected Delinquent Taxes - Levy Year	2	993	439		0		1,432	850	2
Less: Credits to Taxpayers	3	408,652	125,914		0		534,566	533,769	3
Net Current Property Taxes	4	6,432,174	2,463,551		0		8,895,725	8,896,464	4
Delinquent Property Tax Revenue	5	316	66		0		382	850	5
Penalties, Interest & Costs on Taxes	6	44,052					44,052	29,350	6
Other County Taxes/TIF Tax Revenues	7	143,537	1,348,137	0	0	0	1,491,674	1,359,432	7
Intergovernmental	8	2,435,147	4,647,193	0	0	0	7,082,340	7,094,465	8
Licenses & Permits	9	62,641	24,465	0	0	0	87,106	71,326	9
Charges for Service	10	686,185	11,878	0	0	0	698,063	725,145	10
Use of Money & Property	11	565,441	665	0	0	0	566,106	252,608	11
Miscellaneous	12	299,743	651,155	0	0	0	950,898	855,309	12
Subtotal Revenues	13	10,669,236	9,147,110	0	0	0	19,816,346	19,284,949	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	14
Operating Transfers In	15	326,594	2,805,000	60,000	0	0	3,191,594	3,187,137	15
Proceeds of Capital Asset Sales	16	0	61,760	0	0	0	61,760	90,000	16
Total Revenues & Other Sources	17	10,995,830	12,013,870	60,000	0	0	23,069,700	22,562,086	17
Expenditures & other Financing Uses									
Operating:									
Public Safety and Legal Services	18	4,148,514	6,205			0	4,154,719	4,337,805	18
Physical Health Social Services	19	927,298	0			0	927,298	1,168,748	19
Mental Health, ID & DD (Polk County only)	20	0	0			0	0	0	20
County Environment and Education	21	1,994,769	241,747			0	2,236,516	2,606,596	21
Roads & Transportation	22	446,869	8,682,729			0	9,129,598	9,624,809	22
Government Services to Residents	23	867,223	12,578			0	879,801	929,311	23
Administration	24	3,390,041	0			0	3,390,041	3,783,346	24
Nonprogram Current	25	127,816	0			0	127,816	223,295	25
Debt Service	26	0	0		0	0	0	0	26
Capital Projects	27	0	748,820	0		0	748,820	950,000	27
Subtotal Expenditures	28	11,902,530	9,692,079	0	0	0	21,594,609	23,623,910	28
Other Financing Uses:									
Operating Transfers Out	29	566,626	2,624,968	0	0	0	3,191,594	3,187,137	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	12,469,156	12,317,047	0	0	0	24,786,203	26,811,047	31
Changes in fund balances	32	-1,473,326	-303,177	60,000	0	0	-1,716,503	-4,248,961	32
Beginning Fund Balance - July 1, 2022	33	9,956,806	5,887,822	215,223	0	0	16,059,851	16,059,851	33
Increase (Decrease) in Reserves (GAAP Budget)	34	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	35
Fund Balance - Restricted	36	4,996,383	5,584,645	275,223	0	0	10,856,251	9,091,635	36
Fund Balance - Committed	37	801,588	0	0	0	0	801,588	765,376	37
Fund Balance - Assigned	38	0	0	0	0	0	0	0	38
Fund Balance - Unassigned	39	2,685,509	0	0	0	0	2,685,509	1,953,879	39
Total Ending Fund Balance - June 30, 2023	40	8,483,480	5,584,645	275,223	0	0	14,343,348	11,810,890	40

Additional details are available at: Jones County Auditor's Office, Courthouse, 500 W Main Street, Anamosa, IA 52205

Notes to the financial statement, if any: -

Telephone : (319) 462-2282

ANNUAL FINANCIAL REPORT

County Name: JONES COUNTY

County Number: 53

FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	
Revenues & Other Financing Sources								
Taxes Levied on Property	1	6,841,819	2,589,904		0		9,431,723	1
Less: Uncollected Delinquent Taxes - Levy Year	2	993	439				1,432	2
Less: Credits to Taxpayers	3	408,652	125,914				534,566	3
Net Current Property Taxes	4	6,432,174	2,463,551		0		8,895,725	4
Delinquent Property Tax Revenue	5	316	66				382	5
Penalties, Interest & Costs on Taxes	6	44,052					44,052	6
Other County Taxes/TIF Tax Revenues	7	143,537	1,348,137				1,491,674	7
Intergovernmental	8	2,435,147	4,647,193				7,082,340	8
Licenses & Permits	9	62,641	24,465				87,106	9
Charges for Service	10	686,185	11,878				698,063	10
Use of Money & Property	11	565,441	665				566,106	11
Miscellaneous	12	299,743	651,155				950,898	12
Subtotal Revenues	13	10,669,236	9,147,110	0	0	0	19,816,346	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	14
Operating Transfers In	15	326,594	2,805,000	60,000			3,191,594	15
Proceeds of Capital Asset Sales	16		61,760				61,760	16
Total Revenues & Other Sources	17	10,995,830	12,013,870	60,000	0	0	23,069,700	17
Expenditures & other Financing Uses								
Operating:								
Public Safety and Legal Services	18	4,148,514	6,205				4,154,719	18
Physical Health Social Services	19	927,298					927,298	19
Mental Health, ID & DD (Polk County only)	20						0	20
County Environment and Education	21	1,994,769	241,747				2,236,516	21
Roads & Transportation	22	446,869	8,682,729				9,129,598	22
Government Services to Residents	23	867,223	12,578				879,801	23
Administration	24	3,390,041					3,390,041	24
Nonprogram Current	25	127,816					127,816	25
Debt Service	26						0	26
Capital Projects	27		748,820				748,820	27
Subtotal Expenditures	28	11,902,530	9,692,079	0	0	0	21,594,609	28
Other Financing Uses:								
Operating Transfers Out	29	566,626	2,624,968				3,191,594	29
Refunded Debt/Payments to Escrow	30						0	30
Total Expenditures & Other Uses	31	12,469,156	12,317,047	0	0	0	24,786,203	31
Changes in fund balances	32	-1,473,326	-303,177	60,000	0	0	-1,716,503	32
Beginning Fund Balance - July 1, 2022	33	9,956,806	5,887,822	215,223			16,059,851	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35						0	35
Fund Balance - Restricted	36	4,996,383	5,584,645	275,223			10,856,251	36
Fund Balance - Committed	37	801,588					801,588	37
Fund Balance - Assigned	38						0	38
Fund Balance - Unassigned	39	2,685,509					2,685,509	39
Total Ending Fund Balance - June 30, 2023	40	8,483,480	5,584,645	275,223	0	0	14,343,348	40

REVENUES DETAIL

County Name: JONES COUNTY

County Number: 53

FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2022/2023	
Taxes levied on Property	1	4,416,028	2,425,791	0	2,589,904	0		0		0		9,431,723	1
Less: Uncoll. Del. Taxes Levy Year	2	641	352		439							1,432	2
Less: Credits to Taxpayers	3	263,763	144,889	0	125,914	0		0		0	0	534,566	3
1000 Net Current Property Taxes	4	4,151,624	2,280,550	0	2,463,551	0		0		0	0	8,895,725	4
Delinq. Property Tax Revenue	5	204	112	0	66	0		0		0	0	382	5
11XX Penalties, Int, & Costs on Taxes	6	44,052										44,052	6
Other County Taxes:													
12XX Other County Taxes	7	5,894	3,238	0	851	0	0	0	0	0	0	9,983	7
13XX Voter Approved Local Option Taxes	8	3,425	0	0	325,948	0	977,845	0	0	0	0	1,307,218	8
14XX Gambling Taxes	9	0	0	0	0	0	0	0	0	0	0	0	9
15XX TIF Tax Revenues	10	0	0	0	0	0	0	0	0	0	0	0	10
16XX Utility Tax Replacement Excise Taxes	11	84,119	46,208	0	43,493	0	0	0	0	0	0	173,820	11
17XX Taxes Collected for Other Governments	11B	653	0	0	0	0	0	0	0	0	0	653	11B
Subtotal	12	94,091	49,446	0	370,292	0	977,845	0	0	0	0	1,491,674	12
Intergovernmental Revenue:													
20XX State Shared Revenues	13	3,445	0	0	0	0	3,917,481	0	0	0	0	3,920,926	13
21X State Replacements Against Levied Taxes	14	263,763	144,889	0	125,914	0	0	0	0	0	0	534,566	14
22XX Other State Tax Replacements	15	30,727	16,879	0	17,725	0	0	0	0	0	0	65,331	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	586,204	0	0	0	0	0	0	0	0	0	586,204	16
25XX Contributions from Other													
Intergovernmental Units	17	218,459	42,739	321,334	0	0	67,811	0	0	0	0	650,343	17
26XX, 27XX State Grants and Entitlements	18	194,114	0	273,900	0	0	506,500	11,762	0	0	0	986,276	18
28XX Federal Grants and Entitlements	19	338,694	0	0	0	0	0	0	0	0	0	338,694	19
29XX Payments in Lieu of Taxes	20	0	0	0	0	0	0	0	0	0	0	0	20
Subtotal	21	1,635,406	204,507	595,234	143,639	0	4,491,792	11,762	0	0	0	7,082,340	21
3XXX Licenses & Permits	22	62,641	0	0	0	0	24,465	0	0	0	0	87,106	22
4XXX, 5XXX Charges for Service	23	686,070	115	0	8,690	0	0	3,188	0	0	0	698,063	23
6XXX Use of Money & Property	24	534,035	0	31,406	2	0	0	663	0	0	0	566,106	24
8XXX Miscellaneous	25	271,855	10	27,878	0	0	554,158	96,997				950,898	25
Total Revenues	26	7,479,978	2,534,740	654,518	2,986,240	0	6,048,260	112,610	0	0	0	19,816,346	26
Other Financing Sources:													
Operating Transfers In:													
9000 From General Basic	27	0	0	0	0	0	205,000	0	60,000	0	0	265,000	27
9020 From Rural Services Basic	28	0	0	0	0	0	2,600,000	0	0	0	0	2,600,000	28
90XX From Other Budgetary Funds	29	326,594	0	0	0	0	0	0	0	0	0	326,594	29
Subtotal	30	326,594	0	0	0	0	2,805,000	0	60,000	0	0	3,191,594	30
91XX Proceeds\Gen Long-term Debt	31	0	0	0	0	0	0	0	0	0	0	0	31
92xx Proceeds\Capital Asset Sales	32	0	0	0	0	0	61,760	0	0	0	0	61,760	32
Total Revenues and Other Sources	33	7,806,572	2,534,740	654,518	2,986,240	0	8,915,020	112,610	60,000	0	0	23,069,700	33
Beginning Fund Balance - July 1, 2022	34	3,692,648	1,591,253	4,672,905	428,369	0	5,267,092	192,361	215,223	0	0	16,059,851	34
Total Resources	35	11,499,220	4,125,993	5,327,423	3,414,609	0	14,182,112	304,971	275,223	0	0	39,129,551	35

SERVICE AREA 1

County Name: JONES COUNTY

County Number: 53

FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	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 2022/2023	
Law Enforcement Program											
1000 - Uniformed Patrol Services	1	1,111,160	274,267	0	0	0	0	6,205	0	1,391,632	1
1010 - Investigations	2	140,193	37,965	0	0	0	0	0	0	178,158	2
1020 - Unified Law Enforcement	3	0	0	0	0	0	0	0	0	0	3
1030 - Contract Law Enforcement	4	-25	0	0	0	0	0	0	0	-25	4
1040 - Law Enforcement Communications	5	409,677	127,887	0	0	0	0	0	0	537,564	5
1050 - Adult Correctional Services	6	703,220	228,663	4,056	0	0	0	0	0	935,939	6
1060 - Administration	7	356,999	82,820	0	0	0	0	0	0	439,819	7
Subtotal	8	2,721,224	751,602	4,056	0	0	0	6,205	0	3,483,087	8
Legal Services Program											
1100 - Criminal Prosecution	9	305,168	102,548	0	0	0	0	0	0	407,716	9
1110 - Medical Examiner	10	44,042	0	0	0	0	0	0	0	44,042	10
1120 - Child Support Recovery	11	0	0	0	0	0	0	0	0	0	11
Subtotal	12	349,210	102,548	0	0	0	0	0	0	451,758	12
Emergency Services											
1200 - Ambulance Services	13	0	0	0	0	0	0	0	0	0	13
1210 - Emergency Management	14	0	128,000	0	0	0	0	0	0	128,000	14
1220 - Fire Protection & Rescue Svcs	15	0	0	0	0	0	0	0	0	0	15
1230 - E911 Service Board	16	1,980	0	0	0	0	0	0	0	1,980	16
Subtotal	17	1,980	128,000	0	0	0	0	0	0	129,980	17
Assistance to District Court System Program											
1400 - Physical Operations	18	0	0	0	0	0	0	0	0	0	18
1410 - Research & Other Assistance	19	0	0	0	0	0	0	0	0	0	19
1420 - Bailiff Services	20	0	61,704	0	0	0	0	0	0	61,704	20
Subtotal	21	0	61,704	0	0	0	0	0	0	61,704	21
Court Proceedings program											
1500 - Juries & Witnesses	22	603	0	0	0	0	0	0	0	603	22
1510 - (Reserved)	23	0	0	0	0	0	0	0	0	0	23
1520 - Detention Services	24	0	0	0	0	0	0	0	0	0	24
1530 - Court Costs	25	0	0	0	0	0	0	0	0	0	25
1540 - Service of Civil Papers	26	0	3,957	0	0	0	0	0	0	3,957	26
Subtotal	27	603	3,957	0	0	0	0	0	0	4,560	27
Juvenile Justice Administration Program											
1600 - Juvenile Victim Restitution	28	0	0	0	0	0	0	0	0	0	28
1610 - Juvenile Representation Services	29	0	989	0	0	0	0	0	0	989	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	0	22,641	0	0	0	0	0	0	22,641	30
Subtotal	31	0	23,630	0	0	0	0	0	0	23,630	31
Total - Public Safety & Legal Services	32	3,073,017	1,071,441	4,056	0	0	0	6,205	0	4,154,719	32

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES

County Name: JONES COUNTY County Number: 53

FY 2022/2023 ANNUAL FINANCIAL REPORT

10/8/2019

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	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 2022/2023	
Physical Health Services Program											
3000 - Personal & Family Health Services	1	3,049	0	0	0	0	0	0	0	3,049	1
3010 - Communicable Disease Prevention	2	57,164	0	0	0	0	0	0	0	57,164	2
3020 - Environmental Health	3	164,754	26,676	0	0	0	0	0	0	191,430	3
3040 - Health Administration	4	136,184	19,168	0	0	0	0	0	0	155,352	4
3050 - Support of Hospitals	5	0	0	0	0	0	0	0	0	0	5
Subtotal	6	361,151	45,844	0	0	0	0	0	0	406,995	6
Services to Poor Program											
3100 - Administration	7	24,499	5,069	0	0	0	0	0	0	29,568	7
3110 - General Welfare Services	8	14,048	4,100	0	0	0	0	0	0	18,148	8
3120 - Care in County Care Facility	9	0	0	0	0	0	0	0	0	0	9
Subtotal	10	38,547	9,169	0	0	0	0	0	0	47,716	10
Services to Military Veterans Program											
3200 - Administration	11	51,027	15,650	0	0	0	0	0	0	66,677	11
3210 - General Services to Veterans	12	3,962	0	0	0	0	0	0	0	3,962	12
Subtotal	13	54,989	15,650	0	0	0	0	0	0	70,639	13
Children's & Family Services											
3300 - Youth Guidance	14	0	9,594	0	0	0	0	0	0	9,594	14
3310 - Family Protective Services	15	79,137	0	0	0	0	0	0	0	79,137	15
3320 - Services for Disabled Children	16	0	0	0	0	0	0	0	0	0	16
Subtotal	17	79,137	9,594	0	0	0	0	0	0	88,731	17
Services to Other Adults Program											
3400 - Services to the Elderly	18	276,194	31,519	0	0	0	0	0	0	307,713	18
3410 - Other Social Services	19	0	0	0	0	0	0	0	0	0	19
3420 - Soc Serv Business Operations	20	0	0	0	0	0	0	0	0	0	20
Subtotal	21	276,194	31,519	0	0	0	0	0	0	307,713	21
Chemical Dependency Program											
3500 - Treatment Services	22	0	5,504	0	0	0	0	0	0	5,504	22
3510 - Preventive Services	23	0	0	0	0	0	0	0	0	0	23
3520 - Opioid Litigation Settlement	24	0	0	0	0	0	0	0	0	0	24
Subtotal	25	0	5,504	0	0	0	0	0	0	5,504	25
Total - Physical Health & Social	26	810,018	117,280	0	0	0	0	0	0	927,298	26

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION

County Name: JONES COUNTY County Number: 53

FY 2022/2023 ANNUAL FINANCIAL REPORT

10/8/2019

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	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 2022/2023	
Environmental Quality Program										
6000 - Natural Resources Conservation	1	0	0	2,000	0	0	0	0	2,000	1
6010 - Weed Eradication	2	0	0	0	0	0	0	0	0	2
6020 - Solid Waste Disposal	3	0	0	45,500	0	0	0	0	45,500	3
6030 - Environmental Restoration	4	0	0	0	0	0	0	0	0	4
Subtotal	5	0	0	47,500	0	0	0	0	47,500	5
Conservation & Recreation Service Program										
6100 - Administration	6	149,871	36,845	0	0	0	0	0	186,716	6
6110 - Maintenance & Operations	7	1,059,219	65,942	0	0	0	0	0	1,125,161	7
6120 - Recreation & Environmental Educ.	8	532,923	29,026	0	0	0	0	0	561,949	8
Subtotal	9	1,742,013	131,813	0	0	0	0	0	1,873,826	9
Animal Control Program										
6200 - Animal Shelter	10	770	0	0	0	0	0	0	770	10
6210 - Animal Bounties & State										
Apiarist Expenses	11	126	0	0	0	0	0	0	126	11
Subtotal	12	896	0	0	0	0	0	0	896	12
County Development Program										
6300 - Land Use & Building Controls	13	13,891	0	46,959	0	0	0	0	60,850	13
6310 - Housing Rehabilitation & Develop.	14	3,624	0	0	0	0	0	0	3,624	14
6320 - Community Economic Development	15	57,377	0	26,053	0	0	0	0	83,430	15
Subtotal	16	74,892	0	73,012	0	0	0	0	147,904	16
Educational Services Program										
6400 - Libraries	17	0	0	121,235	0	0	0	0	121,235	17
6410 - Historic Preservation	18	16,000	0	0	0	0	0	0	16,000	18
6420 - Fair & 4-H Clubs	19	0	0	0	0	0	0	0	0	19
6430 - Fairgrounds	20	23,661	0	0	0	0	0	0	23,661	20
6440 - Memorial Halls	21	5,494	0	0	0	0	0	0	5,494	21
6450 - Other Educational Services	22	0	0	0	0	0	0	0	0	22
Subtotal	23	45,155	0	121,235	0	0	0	0	166,390	23
President or Governor Declared Disasters Program										
6500 - Property	24	0	0	0	0	0	0	0	0	24
6510 - Buildings	25	0	0	0	0	0	0	0	0	25
6520 -Equipment	26	0	0	0	0	0	0	0	0	26
6530 -Public Facilities	27	0	0	0	0	0	0	0	0	27
Subtotal	28	0	0	0	0	0	0	0	0	28
Total - County Environment and Education	29	1,862,956	131,813	241,747	0	0	0	0	2,236,516	29

SERVICE AREA 7

ROADS & TRANSPORTATION

County Name: JONES COUNTY County Number: 53

FY 2022/2023 ANNUAL FINANCIAL REPORT

10/8/2019

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	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 2022/2023	
Secondary Roads Administration & Engineering Program											
7000 - Administration	1	0	0	0	0	0	509,450	0	0	509,450	1
7010 - Engineering	2	0	0	0	0	0	372,379	0	0	372,379	2
Subtotal	3	0	0	0	0	0	881,829	0	0	881,829	3
Roadway Maintenance Program											
7100 - Bridges & Culverts	4	0	0	0	0	0	141,752	0	0	141,752	4
7110 - Roads	5	0	0	0	0	0	4,391,002	0	0	4,391,002	5
7120 - Snow & Ice Control	6	0	0	0	0	0	340,766	0	0	340,766	6
7130 - Traffic Controls	7	0	0	0	0	0	114,601	0	0	114,601	7
7140 - Road Clearing	8	0	0	0	0	0	142,551	0	0	142,551	8
Subtotal	9	0	0	0	0	0	5,130,672	0	0	5,130,672	9
General Roadway Expenditures Program											
7200 - Equipment	10	0	0	0	0	0	696,952	0	0	696,952	10
7210 - Equipment Operations	11	0	0	0	0	0	1,424,748	0	0	1,424,748	11
7220 - Tools, Materials & Supplies	12	0	0	0	0	0	252,878	0	0	252,878	12
7230 - Real Estate & Buildings	13	0	0	0	0	0	295,650	0	0	295,650	13
Subtotal	14	0	0	0	0	0	2,670,228	0	0	2,670,228	14
Mass Transit Program											
7300 - Air Transportation	15	0	0	0	0	0	0	0	0	0	15
7310 - Ground Transportation	16	370,796	76,073	0	0	0	0	0	0	446,869	16
Subtotal	17	370,796	76,073	0	0	0	0	0	0	446,869	17
Total - Roads & Transportation	18	370,796	76,073	0	0	0	8,682,729	0	0	9,129,598	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS

County Name: JONES COUNTY County Number: 53

FY 2022/2023 ANNUAL FINANCIAL REPORT

10/8/2019

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	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 2022/2023	
Representation Services Program											
8000 - Elections Administration	1	0	219,627	0	0	0	0	0	0	219,627	1
8010 - Local Elections	2	0	12,824	0	0	0	0	0	0	12,824	2
8020 - Township Officials	3	0	0	0	8,650	0	0	0	0	8,650	3
Subtotal	4	0	232,451	0	8,650	0	0	0	0	241,101	4
State Administrative Services											
8100 - Motor Vehicle Registrations & Licensing	5	153,121	57,858	0	0	0	0	0	0	210,979	5
8101 - Driver Licenses Services	6	151,531	66,212	0	0	0	0	0	0	217,743	6
8110 - Recording of Public Documents	7	155,073	50,977	0	0	0	0	3,928	0	209,978	7
Subtotal	8	459,725	175,047	0	0	0	0	3,928	0	638,700	8
Total - Government Services to Residents	9	459,725	407,498	0	8,650	0	0	3,928	0	879,801	9

SERVICE AREA 9

ADMINISTRATION

County Name: JONES COUNTY County Number: 53

FY 2022/2023 ANNUAL FINANCIAL REPORT

10/8/2019

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	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 2022/2023	
Policy & Administrative Program											
9000 - General County Management	1	210,751	119,969	0	0	0	0	0	0	330,720	1
9010 - Administrative Management Services	2	300,747	95,930	0	0	0	0	0	0	396,677	2
9020 - Treasury Management Services	3	156,680	60,486	0	0	0	0	0	0	217,166	3
9030 - Other Policy & Administration	4	108,236	0	0	0	0	0	0	0	108,236	4
9040 - Reimbursable MHDS Direct Expenses	5	0	0	276,752	0	0	0	0	0	276,752	5
Subtotal	6	776,414	276,385	276,752	0	0	0	0	0	1,329,551	6
Central Services Program											
9100 - General Services	7	356,778	34,510	808,382	0	0	0	0	0	1,199,670	7
9110 - Information Tech Services	8	408,599	30,832	0	0	0	0	0	0	439,431	8
9120 - GIS Systems	9	91,189	29,466	0	0	0	0	0	0	120,655	9
Subtotal	10	856,566	94,808	808,382	0	0	0	0	0	1,759,756	10
Risk Management Services Program											
9200 - Tort Liability	11	0	127,356	0	0	0	0	0	0	127,356	11
9210 - Safety of Workplace	12	1,874	169,707	0	0	0	0	0	0	171,581	12
9220 - Fidelity of Public Officers	13	0	1,797	0	0	0	0	0	0	1,797	13
9230 - Unemployment Compensation	14	0	0	0	0	0	0	0	0	0	14
Subtotal	15	1,874	298,860	0	0	0	0	0	0	300,734	15
Total - Administration	16	1,634,854	670,053	1,085,134	0	0	0	0	0	3,390,041	16

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: JONES COUNTY County Number: 53

FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2022/2023	
Nonprogram Current Expenditures													
0010 - County Farm Operations	1	3,304	0	0	0	0	0	0			0	3,304	1
0020 - Interest on Short-Term Debt	2	0	0	0	0	0	0	0			0	0	2
0030 - Other Nonprogram Current	3	120,859	3,653	0	0	0	0	0			0	124,512	3
0040 - Other County Enterprises	4	0	0	0	0	0	0	0			0	0	4
Total - Nonprogram Current	5	124,163	3,653	0	0	0	0	0			0	127,816	5
Long-Term Debt Service													
0100 - Principal	6	0	0	0	0	0	0	0		0	0	0	6
0110 - Interest and Fiscal Charges	7	0	0	0	0	0	0	0		0	0	0	7
Total - Long-Term Debt Service	8	0	0	0	0	0	0	0		0	0	0	8
Capital Projects													
0200 - Roadway Construction	9	0	0	0	0	0	748,820	0	0		0	748,820	9
0210 - Conservation Land Acquisition & Dev.	10	0	0	0	0	0	0	0	0		0	0	10
0220 - Other Capital Projects	11	0	0	0	0	0	0	0	0		0	0	11
Total - Capital Projects	12	0	0	0	0	0	748,820	0	0		0	748,820	12
Expenditures Summary													
Total Public Safety and Legal Services	13	3,073,017	1,071,441	4,056	0	0	0	6,205			0	4,154,719	13
Total Physical Health and Social Services	14	810,018	117,280	0	0	0	0	0			0	927,298	14
Total Mental Health, ID & DD (Polk County only)	15	0	0	0	0	0	0	0			0	0	15
Total County Environment and Education	16	1,862,956	131,813	0	241,747	0	0	0			0	2,236,516	16
Total Roads & Transportation	17	370,796	76,073	0	0	0	8,682,729	0			0	9,129,598	17
Total Government Services to Residents	18	459,725	407,498	0	8,650	0	0	3,928			0	879,801	18
Total Administration	19	1,634,854	670,053	1,085,134	0	0	0	0			0	3,390,041	19
Total Nonprogram Current	20	124,163	3,653	0	0	0	0	0			0	127,816	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		0	0	0	21
Total Capital Projects	22	0	0	0	0	0	748,820	0	0		0	748,820	22
Total - All Expenditures	23	8,335,529	2,477,811	1,089,190	250,397	0	9,431,549	10,133	0	0	0	21,594,609	23
Other Budgetary Financing Uses Operating Transfers Out													
To General Supplemental	24			301,626				24,968				326,594	24
To Rural Services Supplemental	25											0	25
To Secondary Roads	26	205,000			2,600,000	0						2,805,000	26
To Other Budgetary Funds	27	60,000										60,000	27
Total Operating Transfers Out	28	265,000	0	301,626	2,600,000	0	0	24,968	0	0	0	3,191,594	28
Refunded Debt/ Payments to Escrow	29											0	29
Increase (Decrease) In Reserves	30											0	30
Fund Balance - Nonspendable	31											0	31
Fund Balance - Restricted	32		1,508,182	3,488,201	564,212		4,750,563	269,870	275,223			10,856,251	32
Fund Balance - Committed	33	252,131	140,000	409,457								801,588	33
Fund Balance - Assigned	34											0	34
Fund Balance - Unassigned	35	2,646,560	0	38,949	0	0	0	0	0	0	0	2,685,509	35
Total Ending Fund Balance - June 30,	36	2,898,691	1,648,182	3,936,607	564,212	0	4,750,563	269,870	275,223	0	0	14,343,348	36
Total Requirements	37	11,499,220	4,125,993	5,327,423	3,414,609	0	14,182,112	304,971	275,223	0	0	39,129,551	37