

GAAP SUMMARY

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
FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basics:		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	289	38				327	5
Penalties, Interest & Costs on Taxes	6	43,963					43,963	6
Other County Taxes/TIF Tax Revenues	7	143,364	1,347,772				1,491,136	7
Intergovernmental	8	2,536,743	4,673,350				7,210,093	8
Licenses & Permits	9	62,941	26,985				89,926	9
Charges for Service	10	688,588	11,878				700,466	10
Use of Money & Property	11	568,513	683				569,196	11
Miscellaneous	12	281,351	647,247				928,598	12
Subtotal Revenues	13	10,757,926	9,171,504	0	0	0	19,929,430	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	11,084,520	12,038,264	60,000	0	0	23,182,784	17
Expenditures & Other Financial Sources								
Operating:								
Public Safety and Legal Services	18	4,090,232	15,609				4,105,841	18
Physical Health Social Services	19	912,146					912,146	19
Mental Health, ID & DD (Polk County only)	20						0	20
County Environment and Education	21	1,580,341	240,453				1,820,794	21
Roads & Transportation	22	449,049	8,922,614				9,371,663	22
Government Services to Residents	23	848,005	12,451				860,456	23
Administration	24	3,338,160					3,338,160	24
Nonprogram Current	25	111,002					111,002	25
Debt Service	26						0	26
Capital Projects	27		513,061				513,061	27
Subtotal Expenditures	28	11,328,935	9,704,188	0	0	0	21,033,123	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	11,895,561	12,329,156	0	0	0	24,224,717	31
Excess of Revenues & Other Sources								
Over (Under) Expenditures & Other Uses	32	-811,041	-290,892	60,000	0	0	-1,041,933	32
Beginning Fund Balance - July 1, 2022	33	9,202,429	6,118,443	215,224			15,536,096	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35		397,572				397,572	35
Fund Balance - Restricted	36	5,294,049	5,429,979	275,224			10,999,252	36
Fund Balance - Committed	37	407,131					407,131	37
Fund Balance - Assigned	38						0	38
Fund Balance - Unassigned	39	2,690,208					2,690,208	39
Total Ending Fund Balance - June 30, 2023	40	8,391,388	5,827,551	275,224	0	0	14,494,163	40

Notes to the financial statement if any:

REVENUES DETAIL

County Name: JONES COUNTY County Number: 53
 FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis:		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	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 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		125,914							534,566	3
1000 Net Current Property Taxes	4	4,151,624	2,280,550		2,463,551							8,895,725	4
1010 Delinq. Property Tax Revenue	5	187	102		40			-2				327	5
11XX Penalties, Int, & Costs on Taxes	6	43,963										43,963	6
Other County Taxes:													
12XX Other County Taxes	7	5,964	3,270		841			6				10,081	7
13XX Voter Approved Local Option Taxes	8	3,150			325,858		977,574					1,306,582	8
14XX Gambling Taxes	9											0	9
15XX TIF Tax Revenues	10											0	10
16XX Utility Tax Replacement Excise Taxes	11	84,119	46,208		43,493							173,820	11
17XX Taxes Collected for Other Governments	11B	653										653	11B
Subtotal	12	93,886	49,478	0	370,192	0	977,574	6	0	0	0	1,491,136	12
Intergovernmental Revenue:													
20XX State Shared Revenues	13	4,388					3,948,340					3,952,728	13
21XX State Replacements Against Levied Taxes	14	263,763	144,889		125,914							534,566	14
22XX Other State Tax Replacements	15	30,727	16,879		17,725							65,331	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	610,411										610,411	16
25XX Contributions from Other													
Intergovernmental Units	17	225,014	43,117	321,334			66,551					656,016	17
26XX, 27XX State Grants and Entitlements	18	251,724		273,900			503,058	11,762				1,040,444	18
28XX Federal Grants and Entitlements	19	350,597										350,597	19
29XX Payments in Lieu of Taxes	20											0	20
Subtotal (lines 13 - 20)	21	1,736,624	204,885	595,234	143,639	0	4,517,949	11,762	0	0	0	7,210,093	21
3XXX Licenses & Permits	22	62,941					26,985					89,926	22
4XXX, 5XXX Charges for Service	23	688,473	115		8,690			3,188				700,466	23
6XXX Use of Money & Property	24	537,720		30,793	2			681				569,196	24
8XXX Miscellaneous	25	248,955	4,605	27,791			550,250	96,997				928,598	25
Total Revenues	26	7,564,373	2,539,735	653,818	2,986,114	0	6,072,758	112,632	0	0	0	19,929,430	26
Other Financing Sources:													
Operating Transfers In													
9000 From General Basic	27						205,000		60,000			265,000	27
9020 From Rural Services Basic	28						2,600,000					2,600,000	28
90xx From Other Budgetary Funds	29	326,594										326,594	29
Subtotal (lines 27- 29)	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	31
92XX Proceeds\Gen Capital Asset Sales	32						61,760					61,760	32
Total Revenues and Other Sources	33	7,890,967	2,539,735	653,818	2,986,114	0	8,939,518	112,632	60,000	0	0	23,182,784	33
Beginning Fund Balance - July 1, 2022	34	3,025,359	1,515,267	4,661,803	452,256		5,473,836	192,351	215,224			15,536,096	34
Total Resources	35	10,916,326	4,055,002	5,315,621	3,438,370	0	14,413,354	304,983	275,224	0	0	38,718,880	35

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES
 County Name: JONES COUNTY County Number: 53
 FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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	1,113,026	272,858					15,609		1,401,493	1
1010 - Investigations	2	138,913	37,498							176,411	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4	-8,555	-1,178							-9,733	4
1040 - Law Enforcement Communications	5	400,589	126,422							527,011	5
1050 - Adult Correctional Services	6	682,881	226,526	3,887						913,294	6
1060 - Administration	7	352,279	81,980							434,259	7
Subtotal	8	2,679,133	744,106	3,887	0	0	0	15,609	0	3,442,735	8
Legal Services Program											
1100 - Criminal Prosecution	9	300,910	101,173							402,083	9
1110 - Medical Examiner	10	45,061								45,061	10
1120 - Child Support Recovery	11									0	11
Subtotal	12	345,971	101,173	0	0	0	0	0	0	447,144	12
Emergency Services Program											
1200 - Ambulance Services	13									0	13
1210 - Emergency Management	14		128,000							128,000	14
1220 - Fire Protection & Rescue Svcs	15									0	15
1230 - E911 Service Board	16	3,283								3,283	16
Subtotal	17	3,283	128,000	0	0	0	0	0	0	131,283	17
Assistance to Distct Court System Program											
1400 - Physical Operations	18									0	18
1410 - Research & Other Assistance	19									0	19
1420 - Bailiff Services	20		63,072							63,072	20
Subtotal	21	0	63,072	0	0	0	0	0	0	63,072	21
Court Proceedings Program											
1500 - Juries & Witnesses	22	603								603	22
1510 - (Reserved)	23										23
1520 - Detention Services	24									0	24
1530 - Court Costs	25									0	25
1540 - Service of Civil Papers	26		3,897							3,897	26
Subtotal	27	603	3,897	0	0	0	0	0	0	4,500	27
Juvenile Justice Administration Program											
1600 - Juvenile Victim Restitution	28									0	28
1610 - Juvenile Representation Services	29		5,351							5,351	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		11,756							11,756	30
Subtotal	31	0	17,107	0	0	0	0	0	0	17,107	31
Total - Public Safety & Legal Services	32	3,028,990	1,057,355	3,887	0	0	0	15,609	0	4,105,841	32

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES
 County Name: JONES COUNTY County Number: 53
 FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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	2,134								2,134	1
3010 - Communicable Disease Prevention & Control Services	2	58,535								58,535	2
3020 - Environmental Health	3	163,198	26,442							189,640	3
3040 - Health Administration	4	129,212	18,255							147,467	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	353,079	44,697	0	0	0	0	0	0	397,776	6
Services to Poor Program											
3100 - Administration	7	23,756	4,933							28,689	7
3110 - General Welfare Services	8	14,185	1,386							15,571	8
3120 - Care in County Care Facility	9									0	9
Subtotal	10	37,941	6,319	0	0	0	0	0	0	44,260	10
Services to Military Veterans Program											
3200 - Administration	11	49,443	15,429							64,872	11
3210 - General Services to Veterans	12	3,962								3,962	12
Subtotal	13	53,405	15,429	0	0	0	0	0	0	68,834	13
Children's & Family Services Program											
3300 - Youth Guidance	14		10,422							10,422	14
3310 - Family Protective Services	15	79,137								79,137	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17	79,137	10,422	0	0	0	0	0	0	89,559	17
Services to Other Adults Program											
3400 - Services to the Elderly	18	273,145	30,831							303,976	18
3410 - Other Social Services	19									0	19
3420 - Social Services Business Operations	20									0	20
Subtotal	21	273,145	30,831	0	0	0	0	0	0	303,976	21
CHEMICAL DEPENDENCY PROGRAM											
3500 - Treatment Services	22		7,741							7,741	22
3510 - Preventive Services	23									0	23
3520 - Opioid Litigation Settlement	24									0	24
Subtotal	25	0	7,741	0	0	0	0	0	0	7,741	25
Total-Physical Health & Social Services	26	796,707	115,439	0	0	0	0	0	0	912,146	26

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION
 County Name: JONES COUNTY County Number: 53
 FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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				2,000					2,000	1
6010 - Weed Eradication	2									0	2
6020 - Solid Waste Disposal	3				45,500					45,500	3
6030 - Environmental Restoration	4	7,746								7,746	4
Subtotal	5	7,746	0	0	47,500	0	0	0	0	55,246	5
Conservation and Recreation Services Program											
6100 - Administration	6	146,577	36,292							182,869	6
6110 - Maintenance & Operations	7	1,067,420	65,603							1,133,023	7
6120 - Recreation & Environmental Educ.	8	108,700	28,723							137,423	8
Subtotal	9	1,322,697	130,618	0	0	0	0	0	0	1,453,315	9
Animal Control Program											
6200 - Animal Shelter	10	1,050								1,050	10
6210 - Animal Bounties & State											
Apiarist Expenses	11	126								126	11
Subtotal	12	1,176	0	0	0	0	0	0	0	1,176	12
County Development Program											
6300 - Land Use & Building Controls	13	13,891			45,665					59,556	13
6310 - Housing Rehabilitation & Develop.	14	3,624								3,624	14
6320 - Community Economic Development	15	55,489			26,053					81,542	15
Subtotal	16	73,004	0	0	71,718	0	0	0	0	144,722	16
Educational Services Program											
6400 - Libraries	17				121,235					121,235	17
6410 - Historic Preservation	18	16,000								16,000	18
6420 - Fair & 4-H Clubs	19									0	19
6430 - Fairgrounds	20	23,661								23,661	20
6440 - Memorial Halls	21	5,439								5,439	21
6450 - Other Educational Services	22									0	22
Subtotal	23	45,100	0	0	121,235	0	0	0	0	166,335	23
President or GovernorL Declared Disatsers Program											
6500 - Property	24									0	24
6510 - Buildings	25									0	25
6520 - Equipment	26									0	26
6530 - Public Facilities	27									0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	28
Total - County Environment and Education	29	1,449,723	130,618	0	240,453	0	0	0	0	1,820,794	29

SERVICE AREA 7

ROADS & TRANSPORTATION

County Name: JONES COUNTY County Number: 53
 FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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						500,281			500,281	1
7010 - Engineering	2						361,630			361,630	2
Subtotal	3	0	0	0	0	0	861,911	0	0	861,911	3
Roadway Maintenance Program											
7100 - Bridges & Culverts	4						131,736			131,736	4
7110 - Roads	5						4,603,462			4,603,462	5
7120 - Snow & Ice Control	6						345,370			345,370	6
7130 - Traffic Controls	7						113,397			113,397	7
7140 - Road Clearing	8						137,441			137,441	8
Subtotal	9	0	0	0	0	0	5,331,406	0	0	5,331,406	9
General Roadway Expenditures Program											
7200 - New Equipment	10						628,642			628,642	10
7210 - Equipment Operations	11						1,477,385			1,477,385	11
7220 - Tools, Materials & Supplies	12						322,913			322,913	12
7230 - Real Estate & Buildings	13						300,357			300,357	13
Subtotal	14	0	0	0	0	0	2,729,297	0	0	2,729,297	14
Mass Transit Program											
7300 - Air Transportation	15									0	15
7310 - Ground Transportation	16	373,899	75,150							449,049	16
Subtotal	17	373,899	75,150	0	0	0	0	0	0	449,049	17
Total - Roads & Transportation	18	373,899	75,150	0	0	0	8,922,614	0	0	9,371,663	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS
 County Name: JONES COUNTY County Number: 53
 FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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		215,478							215,478	1
8010 - Local Elections	2		12,824							12,824	2
8020 - Township Officials	3				8,523					8,523	3
Subtotal	4	0	228,302	0	8,523	0	0	0	0	236,825	4
State Administrative Services											
8100 - Motor Vehicle Registrations& Licensing	5	149,883	57,319							207,202	5
8101 - Driver Licenses Services	6	145,565	65,276							210,841	6
8110 - Recording of Public Documents	7	151,339	50,321					3,928		205,588	7
Subtotal	8	446,787	172,916	0	0	0	0	3,928	0	623,631	8
Total - Government Services to Residents	9	446,787	401,218	0	8,523	0	0	3,928	0	860,456	9

SERVICE AREA 9

ADMINISTRATION

County Name: JONES COUNTY County Number: 53
 FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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 & Administration Program											
9000 - General County Management	1	206,070	119,133							325,203	1
9010 - Administrative Management Services	2	293,327	94,606							387,933	2
9020 - Treasury Management Services	3	152,766	59,795							212,561	3
9030 - Other Policy & Administration	4	107,164								107,164	4
9040 - Reimbursable MHDS Direct Expenses	5			273,199						273,199	5
Subtotal	6	759,327	273,534	273,199	0	0	0	0	0	1,306,060	6
Central Services Program											
9100 - General Services	7	346,357	34,217	808,382						1,188,956	7
9110 - Information Tech Services	8	387,137	30,488							417,625	8
9120 - GIS Systems	9	90,331	29,147							119,478	9
Subtotal	10	823,825	93,852	808,382	0	0	0	0	0	1,726,059	10
Risk Management Services Program											
9200 - Tort Liability	11		127,356							127,356	11
9210 - Safety of Workplace	12	1,989	169,689							171,678	12
9220 - Fidelity of Public Officers	13		1,797							1,797	13
9230 - Unemployment Compensation	14		5,210							5,210	14
Subtotal	15	1,989	304,052	0	0	0	0	0	0	306,041	15
Total - Administration	16	1,585,141	671,438	1,081,581	0	0	0	0	0	3,338,160	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: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	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 2022/2023	
Nonprogram Current Expenditures													
0010 - County Farm Operations	1	3,304										3,304	1
0020 - Interest on Short-Term Debt	2											0	2
0030 - Other Nonprogram Current	3	104,199	3,499									107,698	3
0040 - Other County Enterprises	4											0	4
Total - Nonprogram Current	5	107,503	3,499	0	0	0	0	0			0	111,002	5
Long-Term Debt Service													
0100 - Principal	6											0	6
0110 - Interest and Fiscal Charges	7											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						513,061					513,061	9
0210 - Conservation Land Acquisition & Dev.	10											0	10
0220 - Other Capital Projects	11											0	11
Total Capital Projects	12	0	0	0	0	0	513,061	0	0		0	513,061	12
Expenditures Summary													
Total Public Safety and Legal Services	13	3,028,990	1,057,355	3,887	0	0	0	15,609			0	4,105,841	13
Total Physical Health and Social Services	14	796,707	115,439	0	0	0	0	0			0	912,146	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	1,449,723	130,618	0	240,453	0	0	0			0	1,820,794	16
Total Roads & Transportation	17	373,899	75,150	0	0	0	8,922,614	0			0	9,371,663	17
Total Government Services to Residents	18	446,787	401,218	0	8,523	0	0	3,928			0	860,456	18
Total Administration	19	1,585,141	671,438	1,081,581	0	0	0	0			0	3,338,160	19
Total Nonprogram Current	20	107,503	3,499	0	0	0	0	0			0	111,002	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	513,061	0	0		0	513,061	22
Total - All Expenditures	23	7,788,750	2,454,717	1,085,468	248,976	0	9,435,675	19,537	0	0	0	21,033,123	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							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						397,572					397,572	31
Fund Balance - Restricted	32	-94,763	1,460,285	3,928,527	589,394		4,580,107	260,478	275,224			10,999,252	32
Fund Balance - Committed	33	267,131	140,000									407,131	33
Fund Balance - Assigned	34											0	34
Fund Balance - Unassigned	35	2,690,208	0	0	0	0	0	0	0	0	0	2,690,208	35
Total Ending Fund Balance - June 30, 2023	36	2,862,576	1,600,285	3,928,527	589,394	0	4,977,679	260,478	275,224	0	0	14,494,163	36
Total Requirements	37	10,916,326	4,055,002	5,315,621	3,438,370	0	14,413,354	304,983	275,224	0	0	38,718,880	37

BALANCE SHEET

ANNUAL FINANCIAL REPORT
Combined Balance Sheet -- All Governmental Funds
For the fiscal year ended June 30, 2023
County Name: JONES COUNTY County Number: 53
FY 2022/2023 ANNUAL FINANCIAL REPORT

ASSETS		General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals	
Cash & Pooled Investments:								
County Treasurer	1	8,484,520	5,584,648	275,224			14,344,392	1
Other	2	2,525					2,525	2
Receivables (net where applicable):								
Accounts	3	70,243	4,745				74,988	3
Property Taxes (including interest & penalties)	4	49,795	2,317				52,112	4
Property Taxes - Succeeding Year	5	7,131,000	3,017,000				10,148,000	5
Accrued Interest	6	11,262	18				11,280	6
Drainage Assessments	7						0	7
Other	8	8,858					8,858	8
Due from Other Funds	9	198	4,731				4,929	9
Due from Other Governments	10	232,614	482,193				714,807	10
Inventories (at cost)	11		394,342				394,342	11
Other Assets	12		3,227				3,227	12
Total Assets	13	15,991,015	9,493,221	275,224	0	0	25,759,460	13
Liabilities (L)								
Accounts Payable	14	143,367	551,949				695,316	14
Salaries & Benefits Payable	15	217,964	87,356				305,320	15
Contracts Payable	16						0	16
Due to Other Funds	17	4,929					4,929	17
Due to Other Governments	18	16,291	7,065				23,356	18
Trusts Payable	19						0	19
Other Liabilities	20						0	20
Total Liabilities	21	382,551	646,370	0	0	0	1,028,921	21
Deferred Inflows Of Resources (DIOR)								
Succeeding Year Property Tax	22	7,131,000	3,017,000				10,148,000	22
Other Unavailable Revenue	23	86,076	2,300				88,376	23
Total Deferred Inflows of Resources	24	7,217,076	3,019,300	0	0	0	10,236,376	24
Fund Equity (FE)								
Fund Balance - Nonspendable	25		397,572				397,572	25
Fund Balance - Restricted	26	5,294,049	5,429,979	275,224			10,999,252	26
Fund Balance - Committed	27	407,131					407,131	27
Fund Balance - Assigned	28						0	28
Fund Balance - Unassigned	29	2,690,208					2,690,208	29
Total Fund Equity	30	8,391,388	5,827,551	275,224	0	0	14,494,163	30
Total L+DIOR+FE	31	15,991,015	9,493,221	275,224	0	0	25,759,460	31