

**GAAP SUMMARY**  
**ANNUAL FINANCIAL REPORT**  
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget  
For the fiscal year ended June 30, 2019  
County Name: JONES COUNTY County Number: 53  
FY 2018/2019 ANNUAL FINANCIAL REPORT  
Update Date: 10/8/2019

Reporting Accounting Basics:		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
<b>Revenues &amp; Other Financing Sources</b>							
1	Taxes Levied on Property	5,551,542	2,117,085		442,992		8,111,619
2	Less: Uncollected Delinquent Taxes - Levy Year2	2,971	260		1,468		4,699
3	Less: Credits to Taxpayers	375,081	121,795		30,618		527,494
4	Net Current Property Taxes	5,173,490	1,995,030		410,906		7,579,424
5	Delinquent Property Tax Revenue	382	156		29		567
6	Penalties, Interest & Costs on Taxes	41,656					41,656
7	Other County Taxes/TIF Tax Revenues	1,112,665	920,245		8,663		1,041,573
8	Intergovernmental	2,590,838	5,180,365		35,783		7,806,988
9	Licenses & Permits	59,678	14,541				74,219
10	Charges for Service	665,889	11,455				677,344
11	Use of Money & Property	337,728	892				338,620
12	Miscellaneous	385,697	128,672	400			514,769
13	Subtotal Revenues	139,368,023	8,251,356	400	455,381	0	18,075,160
Other Financing Sources:							
14	General Long-Term Debt Proceeds			450,000			450,000
15	Operating Transfers In	69,711	2,170,000	5,368			2,245,079
16	Proceeds of Capital Asset Sales	1,052	53,934				54,986
17	<b>Total Revenues &amp; Other Sources</b>	179,438,786	10,475,290	455,768	455,381	0	20,825,225
<b>Expenditures &amp; Other Financial Sources</b>							
<b>Operating:</b>							
18	Public Safety and Legal Services	182,974,261	4,747				2,979,008
19	Physical Health Social Services	763,300					763,300
20	Mental Health, ID & DD	2,106	696,706				698,812
21	County Environment and Education	1,419,124	214,934				1,634,058
22	Roads & Transportation	492,327	6,579,555				7,071,882
23	Government Services to Residents	726,640	10,788				737,428
24	Administration	1,790,139					1,790,139
25	Nonprogram Current	82,991					82,991
26	Debt Service				450,000		450,000
27	Capital Projects	832,268	1,302,451	176,968			2,311,687
28	<b>Subtotal Expenditures</b>	289,083,156	8,809,181	176,968	450,000	0	18,519,305
<b>Other Financing Uses:</b>							
29	Operating Transfers Out	230,711	2,009,000		5,368		2,245,079
30	Refunded Debt/Payments to Escrow						0
31	Total Expenditures & Other Uses	9,313,867	10,818,181	176,968	455,368	0	20,764,384
<b>Excess of Revenues &amp; Other Sources</b>							
32	<b>Over (Under) Expenditures &amp; Other Uses</b>	124,919	-342,891	278,800	13	0	60,841
33	Beginning Fund Balance - July 1, 2018	334,338,108	6,347,249	59,076	10		10,744,443
34	Increase (Decrease) in Reserves						0
35	Fund Balance - Nonspendable		436,802				436,802
36	Fund Balance - Restricted	1,869,187	5,567,556	337,876	23		7,774,642
37	Fund Balance - Committed	400,124					400,124
38	Fund Balance - Assigned						0
39	Fund Balance - Unassigned	193,716					2,193,716
40	<b>Total Ending Fund Balance - June 30, 2019</b>	404,463,027	6,004,358	337,876	23	0	10,805,284

Notes to the financial statement, if any:

Reporting Accounting Basis:	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 2018/2019
1 Taxes levied on Property	3,626,914	1,924,628		167,999	1,949,086					442,992		8,111,619
2 Less: Uncoll. Del. Taxes Levy Year	1,941	1,030		90	170					1,468		4,699
3 Less: Credits to Taxpayers	245,046	130,035		11,351	110,444					30,618		527,494
4 1000 Net Current Property Taxes	3,379,927	1,793,563		156,558	1,838,472					410,906		7,579,424
5 1010 Deling. Property Tax Revenue	230	132		12	144					29		567
6 1XXX Penalties, Int. & Costs on Taxes	41,656											41,656
7 2XXX Other County Taxes	6,210	3,295		288	1,021					733		11,547
8 3XXX Voter-Approved Local Option Taxes	190				221,200		663,599					884,988
9 4XXX Gambling Taxes												0
10 5XXX Utility Tax Revenues	67,122	35,618		3,109	31,028					7,930		144,807
11 6XXX Taxes Collected for Other Governments	230											230
12 Subtotal	73,752	38,913		3,397	253,249		663,599			8,663		1,041,573
13 Intergovernmental Revenues:							3,442,455					3,446,518
14 21XX State Shared Revenues	4,063											4,063
15 22XX State Replacements Against Levied Taxes	245,584	130,320		11,375	110,567					30,682		528,528
16 33XX Other State Tax Replacements	43,061	22,850		1,995	8,786					5,101		81,793
17 55XX 24XX State Federal Pass-Thru Revenues	646,025						709,281					1,355,306
18 5XXX Contributions from Other Intergovernmental Units	178,638	23,521										202,159
19 26XX 27XX State Grants and Entitlements	1,004,322			192,987			160,077					1,357,386
20 28XX Federal Grants and Entitlements	292,454						532,652					825,106
21 29XX Payments in Lieu of Taxes	2,414,147	176,691		206,357	119,353		4,844,465			35,783		7,806,986
22 3XXX Licenses & Permits	59,678				7,600		14,541					74,219
23 4XXX 5XXX Charges for Service	665,889				300		300					965,889
24 6XXX Use of Money & Property	293,716		44,012				114,219			400		408,347
25 8XXX Miscellaneous	362,561	18,853		4,283	25		14,428					389,092
26 Total Revenues	7,291,576	2,028,152		3,663,324	2,218,843		5,637,124			455,381		18,075,162
27 Other Financing Sources:												
28 Operating Transfers In												
29 9000 From General Basic							170,000					170,000
30 9020 From Rural Services Basic							2,000,000					2,000,000
31 90XX From Other Budgetary Funds	69,711								5,368			75,079
32 Subtotal (lines 27-29)	69,711						2,170,000		5,368			2,245,079
33 91XX Proceeds/Gen Long-Term Debt									450,000			450,000
34 92XX Proceeds/Gen Capital Asset Sales	1,052											1,052
35 Total Revenues and Other Sources	7,362,339	2,028,152		3,666,324	2,218,843		5,807,124		455,368			20,825,223
36 Beginning Fund Balance - July 1, 2018	2,981,743	1,226,810		129,555	989,991		4,898,248		59,076			10,744,443
37 Total Resources	10,344,082	3,254,962		3,795,879	2,533,585		12,705,368		514,844	455,391		31,569,666

**SERVICE AREA 1**  
**PUBLIC SAFETY AND LEGAL SERVICES**  
 County Name: JONES COUNTY County Number: 53  
 FY 2018/2019 ANNUAL FINANCIAL REPORT  
 Update Date: 10/8/2019

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 2018/2019
<b>Law Enforcement Program</b>										
1000 - Uniformed Patrol Services	589,020	164,829						4,747		758,5961
1010 - Investigations	103,179	30,915								134,0942
1020 - Unified Law Enforcement										03
1030 - Contract Law Enforcement	155,742	44,607								200,3494
1040 - Law Enforcement Communications	308,349	116,425								424,7745
1050 - Adult Correctional Services	474,494	137,001	5,097							616,5926
1060 - Administration	227,846	64,625								292,4717
Subtotal	1,858,630	558,402	5,097	0	0	0	0	4,747	0	2,426,8768
<b>Legal Services Program</b>										
1100 - Criminal Prosecution	234,144	81,542								315,6869
1110 - Medical Examiner	34,744									34,74411
1120 - Child Support Recovery										011
Subtotal	268,888	81,542	0	0	0	0	0	0	0	350,43012
<b>Emergency Services Program</b>										
1200 - Ambulance Services										013
1210 - Emergency Management	1,359	120,617								121,97614
1220 - Fire Protection & Rescue										015
1230 - E911 Service Board	87									8716
Subtotal	1,446	120,617	0	0	0	0	0	0	0	122,06317
<b>Assistance to District Court System Program</b>										
1400 - Physical Operations										018
1410 - Research & Other Assistance		10,503								10,50319
1420 - Bailiff Services	0	57,766		0	0	0	0	0	0	57,76620
Subtotal	0	68,269	0	0	0	0	0	0	0	68,26921
<b>Court Proceedings Program</b>										
1500 - Juries & Witnesses	208									20822
1510 - (Reserved)										23
1520 - Detention Services										024
1530 - Court Costs										025
1540 - Service of Civil Papers										026
Subtotal	208	0	0	0	0	0	0	0	0	20827
<b>Juvenile Justice Administration Program</b>										
1600 - Juvenile Victim Restitution Services		1,079								1,07929
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		10,083								10,08330
Subtotal	0	11,162	0	0	0	0	0	0	0	11,16231
Total - Public Safety & Legal Services	2,129,172	839,992	5,097	0	0	0	0	4,747	0	2,979,00832



**SERVICE AREA 4**  
**MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES**  
 County Name: JONES COUNTY County Number: 53  
 FY 2018/2019 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 2018/2019
<b>Services to Persons With:</b>										
<b>40XX - Mental health Problems/</b>										
<b>Mental Illness</b>										
400X-Information & Educ. Svcs	1									01
402X-Coordination Svcs	2			75,624						75,624
403X- Personal & Environ. Sprt	3									03
404X-Treatment Services	4									04
405X-Vocational & Day Services	5									05
406X-Lic/Cert. Living Arrangements	6									06
407X-Inst/Hospital & Commit Svcs	7			75,624						07
Subtotal	8	0	0	75,624	0	0	0	0	0	75,624
<b>42XX - Intellectual Disabilities</b>										
420X-Information & Educ. Svcs	9									09
422X-Coordination Svcs	10									10
423X- Personal & Environ. Sprt	11									11
424X-Treatment Services	12									12
425X-Vocational & Day Services	13									13
426X-Lic/Cert. Living Arrangements	14									14
427X-Inst/Hospital & Commit Svcs	15									15
Subtotal	16	0	0	0	0	0	0	0	0	16
<b>43XX - Other Developmental Disabilities</b>										
430X-Information & Educ. Svcs	17									17
432X-Coordination Svcs	18									18
433X- Personal & Environ. Sprt	19									19
434X-Treatment Services	20									20
435X-Vocational & Day Services	21									21
436X-Lic/Cert. Living Arrangements	22									22
437X-Inst/Hospital & Commit Svcs	23									23
Subtotal	24	0	0	0	0	0	0	0	0	24
<b>44XX- General Administration</b>										
4411-Direct Administration	25			117,363						117,363
4412-Purchased Administration	26									026
4413-Distrib to Regional Fiscal Agent	27			503,719						503,719
Subtotal	28	0	0	621,082	0	0	0	0	0	621,082
<b>45XX-County Provided Case Management</b>										
Subtotal	29	2,106								2,106
<b>46XX-County Provided Services</b>										
Subtotal	30									030
<b>47XX - Brain Injury</b>										
470X-Information & Educ. Svcs	31									031
472X-Coordination Svcs	32									032
473X- Personal & Environ. Sprt	33									033
474X-Treatment Services	34									034
475X-Vocational & Day Services	35									035
476X-Lic/Cert. Living Arrangements	36									036
477X-Inst/Hospital & Commit Svcs	37									037
Subtotal	38	0	0	0	0	0	0	0	0	038
<b>Total - Mental Health, ID &amp; DD</b>	39	2,106	0	696,706	0	0	0	0	0	698,812

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 2018/2019
<b>Environmental Quality Program</b>										
6000 - Natural Resources Conservation					2,000					2,000
6010 - Weed Eradication										02
6020 - Solid Waste Disposal					45,605					45,605
6030 - Environmental Restoration	12,316									12,316
Subtotal	12,316	0	0	0	47,605	0	0	0	0	59,921
<b>Conservation and Recreation Services Program</b>										
6100 - Administration	106,527	31,004								137,531
6110 - Maintenance & Operations	274,421	35,007								309,428
6120 - Recreation & Environmental Educ.	822,175	25,630								847,805
Subtotal	1,203,123	91,641	0	0	0	0	0	0	0	1,294,764
<b>Animal Control Program</b>										
6200 - Animal Shelter & State	2,820									2,820
6210 - Animal Bounties & State										
6220 - Animal Bounties & State	120									120
6230 - Animal Bounties & State	2,940									2,940
Subtotal	2,940	0	0	0	0	0	0	0	0	2,940
<b>County Development Program</b>										
6300 - Land Use & Building Controls	12,827				43,156					55,983
6310 - Housing Rehabilitation & Develop.	1,944									1,944
6320 - Community Economic Development	48,568				19,362					67,930
Subtotal	63,339	0	0	0	62,518	0	0	0	0	125,857
<b>Educational Services Program</b>										
6400 - Libraries										
6410 - Historic Preservation	17,000				104,811					104,811
6420 - Fair & 4-H Clubs										019
6430 - Fairgrounds	23,661									23,661
6440 - Memorial Halls	5,104									5,104
6450 - Other Educational Services										022
Subtotal	45,765	0	0	0	104,811	0	0	0	0	150,576
<b>President or Governor Declared Disasters Program</b>										
6500 - Property										024
6510 - Buildings										025
6520 - Equipment										026
6530 - Public Facilities										027
Subtotal	0	0	0	0	0	0	0	0	0	028
<b>Total - County Environment and Education</b>	1,327,483	91,641	0	0	214,934	0	0	0	0	1,634,058

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 2018/2019
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>										
1 7000 - Administration							436,967			436,967
2 7010 - Engineering							372,578			372,578
3 Subtotal	0	0	0	0	0	0	809,545	0	0	809,545
<b>Roadway Maintenance Program</b>										
4 7100 - Bridges & Culverts							101,755			101,755
5 7110 - Roads							2,365,938			2,365,938
6 7120 - Snow & Ice Control							575,430			575,430
7 7130 - Traffic Controls							165,345			165,345
8 7140 - Road Clearing							75,912			75,912
9 Subtotal	0	0	0	0	0	0	3,284,380	0	0	3,284,380
<b>General Roadway Expenditures Program</b>										
10 7200 - New Equipment							799,651			799,651
11 7210 - Equipment Operations							1,285,963			1,285,963
12 7220 - Tools, Materials & Supplies							68,578			68,578
13 7230 - Real Estate & Buildings							331,438			331,438
14 Subtotal	0	0	0	0	0	0	2,485,630	0	0	2,485,630
<b>Mass Transit Program</b>										
15 7300 - Air Transportation										0
16 7310 - Ground Transportation	412,498	79,829								492,327
17 Subtotal	412,498	79,829	0	0	0	0	0	0	0	492,327
18 Total - Roads & Transportation	412,498	79,829	0	0	0	0	6,579,555	0	0	7,071,882

**SERVICE AREA 8**  
**GOVERNMENT SERVICES TO RESIDENTS**  
 County Name: JONES COUNTY County Number: 53  
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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 2018/2019
<b>Representation Services Program</b>										
8000 - Elections Administration		209,072								209,072
8010 - Local Elections		5,971								5,971
8020 - Township Officials					6,792					6,792
Subtotal	0	215,043	0	0	6,792	0	0	0	0	221,835
<b>State Administrative Services</b>										
8100 - Motor Vehicle Registrations & Licensing	143,318	61,297								204,615
8101 - Driver Licenses Services	89,770	43,992								133,762
8110 - Recording of Public Documents	123,104	50,116						3,996		177,216
Subtotal	356,192	155,405	0	0	0	0	0	3,996	0	515,593
<b>Total - Government Services to Residents</b>	356,192	370,448	0	0	6,792	0	0	3,996	0	737,428



**SERVICE AREA 9**  
**ADMINISTRATION**  
 County Name: JONES COUNTY County Number: 53  
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 Update Date: 10/8/2019

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<b>Policy &amp; Administration Program</b>										
9000 - General County Management	180,859	93,946								274,8051
9010 - Administrative Management Services	189,239	81,292								270,5312
9020 - Treasury Management Services	136,904	54,613								191,5173
9030 - Other Policy & Administration	77,180									77,1804
<b>Subtotal</b>	<b>584,182</b>	<b>229,851</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>814,0335</b>
<b>Central Services Program</b>										
9100 - General Services	282,210	36,207								318,4176
9110 - Information Tech Services	313,045	27,104								340,1497
9120 - GIS Systems	77,061	26,680								103,7418
<b>Subtotal</b>	<b>672,316</b>	<b>89,991</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>762,3079</b>
<b>Risk Management Services Program</b>										
9200 - Tort Liability		85,775								85,77510
9210 - Safety of Workplace		122,580								122,58011
9220 - Fidelity of Public Officers		1,644								1,64412
9230 - Unemployment Compensation		3,800								3,80013
<b>Subtotal</b>	<b>0</b>	<b>213,799</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>213,79914</b>
<b>Total - Administration</b>	<b>1,256,498</b>	<b>533,641</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,790,13915</b>

**SERVICE AREA 0**  
**NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**  
 County Name: JONES COUNTY County Number: 53  
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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 2018/2019
<b>Nonprogram Current Expenditures</b>												
0010 - County Farm Operations	3,740											3,740
0020 - Interest on Short-Term Debt												0
0030 - Other Nonprogram Current	72,074	7,177										79,251
0040 - Other County Enterprises												0
Total - Nonprogram Current	75,814	7,177	0	0	0	0	0	0	0	0	0	82,991
<b>Long-term Debt Service</b>												
0100 - Principal										450,000		450,000
0110 - Interest and Fiscal Charges												0
Total Long-term Debt Service	0	0	0	0	0	0	0	0	0	450,000	0	450,000
<b>Capital Projects</b>												
0200 - Roadway Construction							1,302,451					1,302,451
0210 - Conservation Land Acquisition & Dev. Projects	832,268								176,968			832,268
Total Capital Projects	832,268	0	0	0	0	0	1,302,451	0	176,968	0	0	1,302,451
<b>Expenditures Summary</b>												
Total Public Safety and Legal Services	2,129,172	839,992	5,097	0	0	0	0	4,747	0	0	0	2,979,008
Total Physical Health and Social Services	668,340	94,960	0	0	0	0	0	0	0	0	0	763,300
Total Mental Health, ID & DD	2,106	0	0	696,706	0	0	0	0	0	0	0	698,812
Total County Environment and Education	1,327,483	91,641	0	0	214,934	0	0	0	0	0	0	1,634,058
Total Roads & Transportation	412,498	79,829	0	0	0	0	6,579,555	0	0	0	0	7,071,882
Total Government Services to Residents	356,192	370,448	0	0	6,792	0	0	3,996	0	0	0	737,428
Total Administration	1,256,498	533,641	0	0	0	0	0	0	0	0	0	1,790,139
Total Nonprogram Current	75,814	7,177	0	0	0	0	0	0	0	0	0	82,991
Total Long-Term Debt Service	0	0	0	0	0	0	0	0	0	450,000	0	450,000
Total Capital Projects	832,268	0	0	0	0	0	1,302,451	0	176,968	0	0	2,311,687
Total - All Expenditures	7,060,371	2,017,688	5,097	696,706	221,726	0	7,882,006	8,743	176,968	450,000	0	18,519,305
<b>Other Budgetary Financing Uses</b>												
<b>Operating Transfers Out</b>												
To General Supplemental												0
To Rural Services Supplemental												0
To Secondary Roads Funds	170,000				2,000,000							2,170,000
To Other Budgetary Funds			60,711					9,000		5,368		75,079
Total Operating Transfers Out	170,000	0	60,711	0	2,000,000	0	0	9,000	0	5,368	0	2,245,079
<b>Refunded Debt / Payments to Escrow</b>												
Increase (Decrease) in Reserves												0
Fund Balance - Nonspendable												0
Fund Balance - Restricted	593,874	1,177,274	98,039	659,609	311,859		436,802	155,590	337,876	23		7,774,642
Fund Balance - Committed	340,124	60,000										400,124
Fund Balance - Assigned												0
Fund Balance - Unassigned	2,179,713	0	14,003	0	0	0	0	0	0	0	0	2,193,716
Total Ending Fund Balance - June 30, 2019	3,113,711	1,237,274	112,042	659,609	311,859	0	4,877,300	155,590	337,876	23	0	10,805,284
<b>Total Requirements</b>	10,344,082	3,254,962	177,850	1,356,315	2,533,585	0	12,759,306	173,333	514,844	455,391	0	31,569,668

**BALANCE SHEET**  
**ANNUAL FINANCIAL REPORT**  
 Combined Balance Sheet -- All Governmental Funds  
 For the fiscal year ended June 30, 2019  
 County Name: JONES COUNTY County Number: 53  
 FY 2018/2019 ANNUAL FINANCIAL REPORT  
 Update Date: 10/8/2019

ASSETS	General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals
<b>Cash &amp; Pooled Investments:</b>						
County Treasurer	1 4,577,814	5,997,813	360,545			10,936,172
Other	2 2,475					2,475
<b>Receivables (net where applicable):</b>						
Accounts	3 12,422	933				13,355
Property Taxes (including interest & penalties)	4 27,808	2,541		461		30,810
Property Taxes - Succeeding Year	5 5,521,000	2,102,000		418,000		8,041,000
Accrued Interest	6 20,950					20,950
Drainage Assessments	7					0
Other	8 15,986					15,986
Due from Other Funds	9 1,552	3,649				5,201
Due from Other Governments	10 304,103	527,778				831,881
Inventories (at cost)	11	420,654				420,654
Other Assets	12	16,148				16,148
<b>Total Assets</b>	13 10,484,110	9,071,516	360,545	418,461	0	20,334,632
<b>Liabilities (L)</b>						
Accounts Payable	14 137,118	810,605	22,669			970,392
Salaries & Benefits Payable	15 242,489	129,465				371,954
Contracts Payable	16					0
Due to Other Funds	17 5,201					5,201
Due to Other Governments	18 49,026	17,918				66,944
Trusts Payable	19					0
Other Liabilities	20					0
<b>Total Liabilities</b>	21 433,834	957,988	22,669	0	0	1,414,491
<b>Deferred Inflows Of Resources (DIOR)</b>						
Succeeding Year Property Tax	22 5,521,000	2,102,000		418,000		8,041,000
Other Unavailable Revenue	23 66,249	7,170		438		73,857
<b>Total Deferred Inflows of Resources</b>	24 5,587,249	2,109,170	0	418,438	0	8,114,857
<b>Fund Equity (FE)</b>						
Fund Balance - Nonspendable	25	436,802				436,802
Fund Balance - Restricted	26 1,869,187	5,567,556	337,876	23		7,774,642
Fund Balance - Committed	27 400,124					400,124
Fund Balance - Assigned	28					0
Fund Balance - Unassigned	29 2,193,716					2,193,716
<b>Total Fund Equity</b>	30 4,463,027	6,004,358	337,876	23	0	10,805,284
<b>Total L+DIOR+FE</b>	31 10,484,110	9,071,516	360,545	418,461	0	20,334,632