

**FY 2024/2025 ANNUAL FINANCIAL REPORT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget**  
**For the fiscal year ended June 30, 2025**  
**County Name: JONES COUNTY County Number:53**

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals	
<b>Revenues &amp; Other Financing Sources</b>									
Taxes Levied on Property	1	7,929,912	3,275,344		0		11,205,256	11,201,365	1
Less: Uncollected Delinquent Taxes - Levy Year	2	524	140		0		664	0	2
Less: Credits to Taxpayers	3	315,956	125,929		0		441,885	429,794	3
Net Current Property Taxes	4	7,613,432	3,149,275		0		10,762,707	10,771,571	4
Delinquent Property Tax Revenue	5	1,118	660		0		1,778	0	5
Penalties, Interest & Costs on Taxes	6	60,324					60,324	27,000	6
Other County Taxes/TIF Tax Revenues	7	149,062	1,380,541	0	0	0	1,529,603	1,503,479	7
Intergovernmental	8	1,808,694	4,818,771	0	0	0	6,627,465	6,282,066	8
Licenses & Permits	9	57,787	32,339	0	0	0	90,126	70,521	9
Charges for Service	10	828,123	13,694	0	0	0	841,817	817,189	10
Use of Money & Property	11	908,599	873	0	0	0	909,472	590,686	11
Miscellaneous	12	308,975	171,189	0	0	0	480,164	452,089	12
<b>Subtotal Revenues</b>	13	11,736,114	9,567,342	0	0	0	21,303,456	20,514,601	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0		14
Operating Transfers In	15	947,234	2,799,000	45,000	0	0	3,791,234	3,731,351	15
Proceeds of Capital Asset Sales	16	0	44,723	0	0	0	44,723	0	16
<b>Total Revenues &amp; Other Sources</b>	17	12,683,348	12,411,065	45,000	0	0	25,139,413	24,245,952	17
<b>Expenditures &amp; other Financing Uses</b>									
Operating:									
Public Safety and Legal Services	18	4,283,373	443,709			0	4,727,082	5,182,196	18
Physical Health Social Services	19	845,613	15,242			0	860,855	1,100,162	19
Mental Health, ID & DD (Polk County only)	20	0	0			0	0	0	20
County Environment and Education	21	881,866	264,195			0	1,146,061	1,226,428	21
Roads & Transportation	22	524,229	6,657,698			0	7,181,927	8,233,776	22
Government Services to Residents	23	930,705	8,617			0	939,322	1,023,389	23
Administration	24	3,257,634	0			0	3,257,634	3,410,350	24
Nonprogram Current	25	16,486	0			0	16,486	16,488	25
Debt Service	26	0	0	0	0	0	0	0	26
Capital Projects	27	0	1,022,760	0		0	1,022,760	1,700,000	27
<b>Subtotal Expenditures</b>	28	10,739,906	8,412,221	0	0	0	19,152,127	21,892,789	28
Other Financing Uses:									
Operating Transfers Out	29	991,234	2,800,000	0	0	0	3,791,234	3,731,351	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	30
<b>Total Expenditures &amp; Other Uses</b>	31	11,731,140	11,212,221	0	0	0	22,943,361	25,624,140	31
<b>Changes in fund balances</b>	32	952,208	1,198,844	45,000	0	0	2,196,052	-1,378,188	32
Beginning Fund Balance - July 1, 2024	33	8,329,318	6,829,298	322,514	0	0	15,481,130	15,481,132	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	2,631,677	8,028,142	367,514	0	0	11,027,333	8,420,448	36
Fund Balance - Committed	37	1,735,960	0	0	0	0	1,735,960	1,676,611	37
Fund Balance - Assigned	38	0	0	0	0	0	0	0	38
Fund Balance - Unassigned	39	4,913,889	0	0	0	0	4,913,889	4,005,885	39
<b>Total Ending Fund Balance - June 30, 2025</b>	40	9,281,526	8,028,142	367,514	0	0	17,677,182	14,102,944	40

**Additional details are available at:** Jones County Auditor 500 W Main Street Anamosa, IA 52205  
**Notes to the financial statement, if any: -**  
**Telephone :** (319) 464-2282

ANNUAL FINANCIAL REPORT

County Name: JONES COUNTY  
 County Number: 53  
 FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	
<b>Revenues &amp; Other Financing Sources</b>								
Taxes Levied on Property	1	7,929,912	3,275,344		0		11,205,256	1
Less: Uncollected Delinquent Taxes - Levy Year	2	524	140				664	2
Less: Credits to Taxpayers	3	315,956	125,929				441,885	3
Net Current Property Taxes	4	7,613,432	3,149,275		0		10,762,707	4
Delinquent Property Tax Revenue	5	1,118	660				1,778	5
Penalties, Interest & Costs on Taxes	6	60,324					60,324	6
Other County Taxes/TIF Tax Revenues	7	149,062	1,380,541				1,529,603	7
Intergovernmental	8	1,808,694	4,818,771				6,627,465	8
Licenses & Permits	9	57,787	32,339				90,126	9
Charges for Service	10	828,123	13,694				841,817	10
Use of Money & Property	11	908,599	873				909,472	11
Miscellaneous	12	308,975	171,189				480,164	12
<b>Subtotal Revenues</b>	13	11,736,114	9,567,342	0	0	0	21,303,456	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	14
Operating Transfers In	15	947,234	2,799,000	45,000			3,791,234	15
Proceeds of Capital Asset Sales	16		44,723				44,723	16
<b>Total Revenues &amp; Other Sources</b>	17	12,683,348	12,411,065	45,000	0	0	25,139,413	17
<b>Expenditures &amp; other Financing Uses</b>								
Operating:								
Public Safety and Legal Services	18	4,283,373	443,709				4,727,082	18
Physical Health Social Services	19	845,613	15,242				860,855	19
Mental Health, ID & DD (Polk County only)	20						0	20
County Environment and Education	21	881,866	264,195				1,146,061	21
Roads & Transportation	22	524,229	6,657,698				7,181,927	22
Government Services to Residents	23	930,705	8,617				939,322	23
Administration	24	3,257,634					3,257,634	24
Nonprogram Current	25	16,486					16,486	25
Debt Service	26						0	26
Capital Projects	27		1,022,760				1,022,760	27
<b>Subtotal Expenditures</b>	28	10,739,906	8,412,221	0	0	0	19,152,127	28
Other Financing Uses:								
Operating Transfers Out	29	991,234	2,800,000				3,791,234	29
Refunded Debt/Payments to Escrow	30						0	30
<b>Total Expenditures &amp; Other Uses</b>	31	11,731,140	11,212,221	0	0	0	22,943,361	31
<b>Changes in fund balances</b>	32	952,208	1,198,844	45,000	0	0	2,196,052	32
Beginning Fund Balance - July 1, 2024	33	8,329,318	6,829,298	322,514			15,481,130	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35						0	35
Fund Balance - Restricted	36	2,631,677	8,028,142	367,514			11,027,333	36
Fund Balance - Committed	37	1,735,960					1,735,960	37
Fund Balance - Assigned	38						0	38
Fund Balance - Unassigned	39	4,913,889					4,913,889	39
<b>Total Ending Fund Balance - June 30, 2025</b>	40	9,281,526	8,028,142	367,514	0	0	17,677,182	40

REVENUES DETAIL

County Name: JONES COUNTY  
 County Number: 53  
 FY 2024/2025 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 2024/2025	
Taxes levied on Property	1	5,189,872	2,740,040	0	2,828,890	0		446,454		0		11,205,256	1
Less: Uncoll. Del. Taxes Levy Year	2	343	181		110			30				664	2
Less: Credits to Taxpayers	3	206,783	109,173		108,141			17,788				441,885	3
1000 Net Current Property Taxes	4	4,982,746	2,630,686		2,720,639			428,636				10,762,707	4
Delinq. Property Tax Revenue	5	732	386		597			63				1,778	5
11XX Penalties, Int. & Costs on Taxes	6	60,324										60,324	6
Other County Taxes:													
12XX Other County Taxes	7	6,142	3,243		952			528				10,865	7
13XX Voter Approved Local Option Taxes	8	1,611			332,044		996,133					1,329,788	8
14XX Gambling Taxes	9											0	9
15XX TIF Tax Revenues	10											0	10
16XX Utility Tax Replacement Excise Taxes	11	89,720	47,369		43,166			7,718				187,973	11
17XX Taxes Collected for Other Governments	11B	977										977	11B
Subtotal	12	98,450	50,612	0	376,162	0	996,133	8,246	0	0	0	1,529,603	12
Intergovernmental Revenue:													
20XX State Shared Revenues	13	4,140					4,065,304					4,069,444	13
21X State Replacements Against Levied Taxes	14	206,783	109,173		108,141			17,788				441,885	14
22XX Other State Tax Replacements	15	117,559	62,066		32,757			10,113				222,495	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	685,669										685,669	16
25XX Contributions from Other													
Intergovernmental Units	17	153,604	42,760	256,343			75,491					528,198	17
26XX, 27XX State Grants and Entitlements	18	170,104					496,878	12,299				679,281	18
28XX Federal Grants and Entitlements	19	493										493	19
29XX Payments in Lieu of Taxes	20											0	20
Subtotal	21	1,338,352	213,999	256,343	140,898	0	4,637,673	40,200	0	0	0	6,627,465	21
3XXX Licenses & Permits	22	57,787					32,339					90,126	22
4XXX, 5XXX Charges for Service	23	828,123			10,465			3,229				841,817	23
6XXX Use of Money & Property	24	888,173		20,426	1			872				909,472	24
8XXX Miscellaneous	25	255,877	2,470	50,628	91		103,748	67,350				480,164	25
Total Revenues	26	8,510,564	2,898,153	327,397	3,248,853	0	5,769,893	548,596	0	0	0	21,303,456	26
Other Financing Sources:													
Operating Transfers In:													
9000 From General Basic	27								45,000			45,000	27
9020 From Rural Services Basic	28						2,799,000					2,799,000	28
90XX From Other Budgetary Funds	29	947,234										947,234	29
Subtotal	30	947,234	0	0	0	0	2,799,000	0	45,000	0	0	3,791,234	30
91XX Proceeds\Gen Long-term Debt	31											0	31
92xx Proceeds\Capital Asset Sales	32						44,723					44,723	32
Total Revenues and Other Sources	33	9,457,798	2,898,153	327,397	3,248,853	0	8,613,616	548,596	45,000	0	0	25,139,413	33
Beginning Fund Balance - July 1, 2024	34	3,591,961	1,617,459	3,119,898	650,834		5,422,658	755,806	322,514			15,481,130	34
<b>Total Resources</b>	35	13,049,759	4,515,612	3,447,295	3,899,687	0	14,036,274	1,304,402	367,514	0	0	40,620,543	35

SERVICE AREA 1

County Name: JONES COUNTY  
County Number: 53  
FY 2024/2025 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 2024/2025	
<b>Law Enforcement Program</b>											
1000 - Uniformed Patrol Services	1	946,373	226,619		116,119			20,873		1,309,984	1
1010 - Investigations	2	62,372			155,697					218,069	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4									0	4
1040 - Law Enforcement Communications	5	102								102	5
1050 - Adult Correctional Services	6	693,447	244,830	6,562						944,839	6
1060 - Administration	7	411,764	135,954							547,718	7
Subtotal	8	2,114,058	607,403	6,562	271,816	0	0	20,873	0	3,020,712	8
<b>Legal Services Program</b>											
1100 - Criminal Prosecution	9	336,727	115,169	12,406						464,302	9
1110 - Medical Examiner	10	39,255								39,255	10
1120 - Child Support Recovery	11									0	11
Subtotal	12	375,982	115,169	12,406	0	0	0	0	0	503,557	12
<b>Emergency Services</b>											
1200 - Ambulance Services	13							151,020		151,020	13
1210 - Emergency Management	14	350,000	569,000							919,000	14
1220 - Fire Protection & Rescue Svcs	15									0	15
1230 - E911 Service Board	16	2,352								2,352	16
Subtotal	17	352,352	569,000	0	0	0	0	151,020	0	1,072,372	17
<b>Assistance to District Court System Program</b>											
1400 - Physical Operations	18									0	18
1410 - Research & Other Assistance	19									0	19
1420 - Bailiff Services	20		115,575							115,575	20
Subtotal	21	0	115,575	0	0	0	0	0	0	115,575	21
<b>Court Proceedings program</b>											
1500 - Juries & Witnesses	22									0	22
1510 - (Reserved)	23										23
1520 - Detention Services	24									0	24
1530 - Court Costs	25									0	25
1540 - Service of Civil Papers	26		1,955							1,955	26
Subtotal	27	0	1,955	0	0	0	0	0	0	1,955	27
<b>Juvenile Justice Administration Program</b>											
1600 - Juvenile Victim Restitution	28									0	28
1610 - Juvenile Representation Services	29		500							500	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		12,411							12,411	30
Subtotal	31	0	12,911	0	0	0	0	0	0	12,911	31
<b>Total - Public Safety &amp; Legal Services</b>	32	2,842,392	1,422,013	18,968	271,816	0	0	171,893	0	4,727,082	32

SERVICE AREA 3

**PHYSICAL HEALTH AND SOCIAL SERVICES**  
 County Name: JONES COUNTY County Number: 53  
 FY 2024/2025 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 2024/2025	
<b>Physical Health Services Program</b>											
3000 - Personal & Family Health Services	1	1,798								1,798	1
3010 - Communicable Disease Prevention	2	38,074								38,074	2
3020 - Environmental Health	3	190,074	32,561							222,635	3
3040 - Health Administration	4	73,400	17,114							90,514	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	303,346	49,675	0	0	0	0	0	0	353,021	6
<b>Services to Poor Program</b>											
3100 - Administration	7	26,660	5,314							31,974	7
3110 - General Welfare Services	8	27,029	4,708							31,737	8
3120 - Care in County Care Facility	9									0	9
Subtotal	10	53,689	10,022	0	0	0	0	0	0	63,711	10
<b>Services to Military Veterans Program</b>											
3200 - Administration	11	53,060	17,026							70,086	11
3210 - General Services to Veterans	12	3,784								3,784	12
Subtotal	13	56,844	17,026	0	0	0	0	0	0	73,870	13
<b>Children's &amp; Family Services</b>											
3300 - Youth Guidance	14		24,674							24,674	14
3310 - Family Protective Services	15	42,357								42,357	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17	42,357	24,674	0	0	0	0	0	0	67,031	17
<b>Services to Other Adults Program</b>											
3400 - Services to the Elderly	18	255,241	31,026							286,267	18
3410 - Other Social Services	19									0	19
3420 - Soc Serv Business Operations	20									0	20
Subtotal	21	255,241	31,026	0	0	0	0	0	0	286,267	21
<b>Chemical Dependency Program</b>											
3500 - Treatment Services	22		1,713							1,713	22
3510 - Preventive Services	23									0	23
3520 - Opioid Litigation Settlement	24							15,242		15,242	24
Subtotal	25	0	1,713	0	0	0	0	15,242	0	16,955	25
<b>Total - Physical Health &amp; Social</b>	26	711,477	134,136	0	0	0	0	15,242	0	860,855	26

SERVICE AREA 6

**COUNTY ENVIRONMENT AND EDUCATION**  
 County Name: JONES COUNTY County Number: 53  
 FY 2024/2025 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 2024/2025	
<b>Environmental Quality Program</b>											
6000 - Natural Resources Conservation	1				1,250					1,250	1
6010 - Weed Eradication	2									0	2
6020 - Solid Waste Disposal	3				45,500					45,500	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	0	0	0	46,750	0	0	0	0	46,750	5
<b>Conservation &amp; Recreation Service Program</b>											
6100 - Administration	6	148,866	40,480							189,346	6
6110 - Maintenance & Operations	7	375,422	63,617	24,590						463,629	7
6120 - Recreation & Environmental Educ.	8	79,026	32,212							111,238	8
Subtotal	9	603,314	136,309	24,590	0	0	0	0	0	764,213	9
<b>Animal Control Program</b>											
6200 - Animal Shelter	10	1,095								1,095	10
<b>6210 - Animal Bounties &amp; State</b>											
Apiarist Expenses	11									0	11
Subtotal	12	1,095	0	0	0	0	0	0	0	1,095	12
<b>County Development Program</b>											
6300 - Land Use & Building Controls	13	25,329			45,965					71,294	13
6310 - Housing Rehabilitation & Develop.	14	4,349								4,349	14
6320 - Community Economic Development	15	47,692			20,881					68,573	15
Subtotal	16	77,370	0	0	66,846	0	0	0	0	144,216	16
<b>Educational Services Program</b>											
6400 - Libraries	17				150,599					150,599	17
6410 - Historic Preservation	18	22,000								22,000	18
6420 - Fair & 4-H Clubs	19									0	19
6430 - Fairgrounds	20	11,831								11,831	20
6440 - Memorial Halls	21	5,357								5,357	21
6450 - Other Educational Services	22									0	22
Subtotal	23	39,188	0	0	150,599	0	0	0	0	189,787	23
<b>President or Governor Declared Disasters Program</b>											
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
<b>Total - County Environment and Education</b>	<b>29</b>	<b>720,967</b>	<b>136,309</b>	<b>24,590</b>	<b>264,195</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,146,061</b>	<b>29</b>

SERVICE AREA 7

**ROADS & TRANSPORTATION**  
 County Name: JONES COUNTY County Number: 53  
 FY 2024/2025 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 2024/2025	
<b>Secondary Roads Administration &amp; Engineering Program</b>											
7000 - Administration	1						497,357			497,357	1
7010 - Engineering	2						438,189			438,189	2
Subtotal	3	0	0	0	0	0	935,546	0	0	935,546	3
<b>Roadway Maintenance Program</b>											
7100 - Bridges & Culverts	4						137,411			137,411	4
7110 - Roads	5						2,975,122			2,975,122	5
7120 - Snow & Ice Control	6						301,923			301,923	6
7130 - Traffic Controls	7						178,859			178,859	7
7140 - Road Clearing	8						286,527			286,527	8
Subtotal	9	0	0	0	0	0	3,879,842	0	0	3,879,842	9
<b>General Roadway Expenditures Program</b>											
7200 - Equipment	10						267,055			267,055	10
7210 - Equipment Operations	11						1,304,847			1,304,847	11
7220 - Tools, Materials & Supplies	12						237,323			237,323	12
7230 - Real Estate & Buildings	13						33,085			33,085	13
Subtotal	14	0	0	0	0	0	1,842,310	0	0	1,842,310	14
<b>Mass Transit Program</b>											
7300 - Air Transportation	15									0	15
7310 - Ground Transportation	16	430,129	94,100							524,229	16
Subtotal	17	430,129	94,100	0	0	0	0	0	0	524,229	17
<b>Total - Roads &amp; Transportation</b>	18	430,129	94,100	0	0	0	6,657,698	0	0	7,181,927	18

SERVICE AREA 8

**GOVERNMENT SERVICES TO RESIDENTS**  
 County Name: JONES COUNTY County Number: 53  
 FY 2024/2025 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 2024/2025	
<b>Representation Services Program</b>											
8000 - Elections Administration	1		290,350							290,350	1
8010 - Local Elections	2		5,886							5,886	2
8020 - Township Officials	3				7,728					7,728	3
Subtotal	4	0	296,236	0	7,728	0	0	0	0	303,964	4
<b>State Administrative Services</b>											
8100 - Motor Vehicle Registrations & Licensing	5	146,469	48,831							195,300	5
8101 - Driver Licenses Services	6	159,693	75,419							235,112	6
8110 - Recording of Public Documents	7	150,638	53,419					889		204,946	7
Subtotal	8	456,800	177,669	0	0	0	0	889	0	635,358	8
<b>Total - Government Services to Residents</b>	9	456,800	473,905	0	7,728	0	0	889	0	939,322	9

SERVICE AREA 9

**ADMINISTRATION**  
 County Name: JONES COUNTY County Number: 53  
 FY 2024/2025 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 2024/2025	
<b>Policy &amp; Administrative Program</b>											
9000 - General County Management	1	218,731	128,057							346,788	1
9010 - Administrative Management Services	2	250,384	87,504							337,888	2
9020 - Treasury Management Services	3	171,574	65,868							237,442	3
9030 - Other Policy & Administration	4	119,789								119,789	4
9040 - Reimbursable MHDS Direct Expenses	5			363,769						363,769	5
Subtotal	6	760,478	281,429	363,769	0	0	0	0	0	1,405,676	6
<b>Central Services Program</b>											
9100 - General Services	7	388,382	45,329	407,012						840,723	7
9110 - Information Tech Services	8	436,258	33,705	65,329						535,292	8
9120 - GIS Systems	9	127,723	32,262	11,101						171,086	9
Subtotal	10	952,363	111,296	483,442	0	0	0	0	0	1,547,101	10
<b>Risk Management Services Program</b>											
9200 - Tort Liability	11		152,086							152,086	11
9210 - Safety of Workplace	12	10,000	139,173							149,173	12
9220 - Fidelity of Public Officers	13		1,932							1,932	13
9230 - Unemployment Compensation	14		1,666							1,666	14
Subtotal	15	10,000	294,857	0	0	0	0	0	0	304,857	15
<b>Total - Administration</b>	16	1,722,841	687,582	847,211	0	0	0	0	0	3,257,634	16

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: JONES COUNTY County Number: 53

FY 2024/2025 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 2024/2025	
<b>Nonprogram Current Expenditures</b>													
0010 - County Farm Operations	1	3,590										3,590	1
0020 - Interest on Short-Term Debt	2											0	2
0030 - Other Nonprogram Current	3	12,622	274									12,896	3
0040 - Other County Enterprises	4											0	4
Total - Nonprogram Current	5	16,212	274	0	0	0	0	0			0	16,486	5
<b>Long-Term Debt Service</b>													
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	0	8
<b>Capital Projects</b>													
0200 - Roadway Construction	9						1,022,760					1,022,760	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	1,022,760	0	0		0	1,022,760	12
<b>Expenditures Summary</b>													
Total Public Safety and Legal Services	13	2,842,392	1,422,013	18,968	271,816	0	0	171,893			0	4,727,082	13
Total Physical Health and Social Services	14	711,477	134,136	0	0	0	0	15,242			0	860,855	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	720,967	136,309	24,590	264,195	0	0	0			0	1,146,061	16
Total Roads & Transportation	17	430,129	94,100	0	0	0	6,657,698	0			0	7,181,927	17
Total Government Services to Residents	18	456,800	473,905	0	7,728	0	0	889			0	939,322	18
Total Administration	19	1,722,841	687,582	847,211	0	0	0	0			0	3,257,634	19
Total Nonprogram Current	20	16,212	274	0	0	0	0	0			0	16,486	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0	0	0	0	21
Total Capital Projects	22	0	0	0	0	0	1,022,760	0	0		0	1,022,760	22
Total - All Expenditures	23	6,900,818	2,948,319	890,769	543,739	0	7,680,458	188,024	0	0	0	19,152,127	23
<b>Other Budgetary Financing Uses Operating Transfers Out</b>													
To General Supplemental	24											0	24
To Rural Services Supplemental	25											0	25
To Secondary Roads	26				2,799,000							2,799,000	26
To Other Budgetary Funds	27	45,000		946,234				1,000				992,234	27
Total Operating Transfers Out	28	45,000	0	946,234	2,799,000	0	0	1,000	0	0	0	3,791,234	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	25,126	1,422,293	1,184,258	556,948		6,355,816	1,115,378	367,514			11,027,333	32
Fund Balance - Committed	33	1,212,000	145,000	378,960								1,735,960	33
Fund Balance - Assigned	34											0	34
Fund Balance - Unassigned	35	4,866,815	0	47,074	0	0	0	0	0	0	0	4,913,889	35
Total Ending Fund Balance - June 30,	36	6,103,941	1,567,293	1,610,292	556,948	0	6,355,816	1,115,378	367,514	0	0	17,677,182	36
<b>Total Requirements</b>	37	13,049,759	4,515,612	3,447,295	3,899,687	0	14,036,274	1,304,402	367,514	0	0	40,620,543	37