

GAAP SUMMARY

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
FY 2024/2025 ANNUAL FINANCIAL REPORT

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
Reporting Accounting Basics:							
Revenues & Other Financing Sources							
Taxes Levied on Property	1	7,614,409	3,149,275		0		10,763,684
Less: Uncollected Delinquent Taxes - Levy Year	2						0
Less: Credits to Taxpayers	3						0
Net Current Property Taxes	4	7,614,409	3,149,275		0		10,763,684
Delinquent Property Tax Revenue	5	1,118	660				1,778
Penalties, Interest & Costs on Taxes	6	60,324					60,324
Other County Taxes/TIF Tax Revenues	7	147,696	1,023,536				1,171,232
Intergovernmental	8	3,217,553	5,181,064				8,398,617
Licenses & Permits	9	60,717	59,232				119,949
Charges for Service	10	842,438	13,694				856,132
Use of Money & Property	11	907,752	872				908,624
Miscellaneous	12	315,938	174,336				490,274
Subtotal Revenues	13	13,167,945	9,602,669	0	0	0	22,770,614
Other Financing Sources:							
General Long-Term Debt Proceeds	14						0
Operating Transfers In	15	947,234	3,999,000	45,000			4,991,234
Proceeds of Capital Asset Sales	16		44,723				44,723
Total Revenues & Other Sources	17	14,115,179	13,646,392	45,000	0	0	27,806,571
Expenditures & Other Financial Sources							
Operating:							
Public Safety and Legal Services	18	4,293,748	462,163				4,755,911
Physical Health Social Services	19	850,391	20,365				870,756
Mental Health, ID & DD (Polk County only)	20						0
County Environment and Education	21	885,344	265,267				1,150,611
Roads & Transportation	22	544,948	6,694,731				7,239,679
Government Services to Residents	23	933,341	8,342				941,683
Administration	24	3,255,653					3,255,653
Nonprogram Current	25	8,952					8,952
Debt Service	26						0
Capital Projects	27		1,022,760				1,022,760
Subtotal Expenditures	28	10,772,377	8,473,628	0	0	0	19,246,005
Other Financing Uses:							
Operating Transfers Out	29	991,234	4,000,000				4,991,234
Refunded Debt/Payments to Escrow	30						0
Total Expenditures & Other Uses	31	11,763,611	12,473,628	0	0	0	24,237,239
Excess of Revenues & Other Sources							
Over (Under) Expenditures & Other Uses	32	2,351,568	1,172,764	45,000	0	0	3,569,332
Beginning Fund Balance - July 1, 2024	33	6,061,645	7,419,469	322,514			13,803,628
Increase (Decrease) in Reserves	34						0
Fund Balance - Nonspendable	35	79,807	315,368				395,175
Fund Balance - Restricted	36	2,133,430	8,276,865	367,514			10,777,809
Fund Balance - Committed	37	1,357,000					1,357,000
Fund Balance - Assigned	38						0
Fund Balance - Unassigned	39	4,842,976					4,842,976
Total Ending Fund Balance - June 30, 2025	40	8,413,213	8,592,233	367,514	0	0	17,372,960

Return to the Financial Statements if any:

REVENUES DETAIL

County Name: JONES COUNTY County Number: 53
 FY 2024/2025 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 2024/2025
1 Taxes levied on Property	4,983,723	2,630,686	0	2,720,639	0		428,636		0		10,763,684
2 Less: Uncoll: Del. Taxes Levy Year											0
3 Less: Credits to Taxpayers											0
4 1000 Net Current Property Taxes	4,983,723	2,630,686		2,720,639			428,636				10,763,684
5 1010 Delinq. Property Tax Revenue	732	386		597			63				1,778
6 11XX Penalties, Int, & Costs on Taxes	60,324										60,324
Other County Taxes:											
7 12XX Other County Taxes	6,142	3,243		952			528				10,865
8 13XX Voter Approved Local Option Taxes	1,222			338,152		633,020					972,394
9 14XX Gambling Taxes											0
10 15XX TIF Tax Revenues											0
11 16XX Utility Tax Replacement Excise Taxes	89,720	47,369		43,166			7,718				187,973
11B 17XX Taxes Collected for Other Governments											0
12 Subtotal	97,084	50,612	0	382,270	0	633,020	8,246	0	0	0	1,171,232
Intergovernmental Revenue:											
13 20XX State Shared Revenues	4,724					4,420,906					4,425,630
14 21XX State Replacements Against Levied Taxes	206,783	109,173		108,141			17,788				441,885
15 22XX Other State Tax Replacements	117,559	62,066		32,757			10,113				222,495
16 23XX, 24XX State/Federal Pass-Thru Revenues	622,963		1,438,841								2,061,804
25XX Contributions from Other											
17 Intergovernmental Units	187,179	42,797	256,343				102,336				588,655
18 26XX, 27XX State Grants and Entitlements	168,632						476,724				657,655
19 28XX Federal Grants and Entitlements	493										493
20 29XX Payments in Lieu of Taxes											0
21 Subtotal (lines 13 - 20)	1,308,333	214,036	1,695,184	140,898	0	4,999,966	40,200	0	0	0	8,398,617
22 3XXX Licenses & Permits	60,717					59,232					119,949
23 4XXX, 5XXX Charges for Service	842,438			10,465			3,229				856,132
24 6XXX Use of Money & Property	887,923		19,829	1			871				908,624
25 8XXX Miscellaneous	266,183	3,181	46,574	91		106,744	67,501				490,274
26 Total Revenues	8,507,457	2,898,901	1,761,587	3,254,961	0	5,798,962	548,746	0	0	0	22,770,614
Other Financing Sources:											
Operating Transfers In											
27 9000 From General Basic						1,200,000		45,000			1,245,000
28 9020 From Rural Services Basic						2,799,000					2,799,000
29 90xx From Other Budgetary Funds	947,234										947,234
30 Subtotal (lines 27- 29)	947,234	0	0	0	0	3,999,000	0	45,000	0	0	4,991,234
31 91XX Proceeds/Gen Long-Term Debt											0
32 92XX Proceeds/Gen Capital Asset Sales						44,723					44,723
33 Total Revenues and Other Sources	9,454,691	2,898,901	1,761,587	3,254,961	0	9,842,685	548,746	45,000	0	0	27,806,571
34 Beginning Fund Balance - July 1, 2024	3,610,846	1,576,729	874,070	672,275		5,981,983	765,211	322,514			13,803,628
35 Total Resources	13,065,537	4,475,630	2,635,657	3,927,236	0	15,824,668	1,313,957	367,514	0	0	41,610,199

PHYSICAL HEALTH AND SOCIAL SERVICES
 County Name: JONES COUNTY County Number: 53
 FY 2024/2025 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 2024/2025
Physical Health Services Program									
3000 - Personal & Family Health Services	1,798								1,798
3010 - Communicable Disease Prevention & Control Services	38,074								38,074
3020 - Environmental Health	189,776	32,538							222,314
3040 - Health Administration	74,047	17,248							91,295
3050 - Support of Hospitals									0
Subtotal	303,695	49,786	0	0	0	0	0	0	353,481
Services to Poor Program									
3100 - Administration	27,458	5,364							32,822
3110 - General Welfare Services	25,957	1,034							26,991
3120 - Care in County Care Facility									0
Subtotal	53,415	6,398	0	0	0	0	0	0	59,813
Services to Military Veterans Program									
3200 - Administration	53,407	17,071							70,478
3210 - General Services to Veterans	3,384								3,384
Subtotal	56,791	17,071	0	0	0	0	0	0	73,862
Children's & Family Services Program									
3300 - Youth Guidance		28,806							28,806
3310 - Family Protective Services	42,357								42,357
3320 - Services for Disabled Children									0
Subtotal	42,357	28,806	0	0	0	0	0	0	71,163
Services to Other Adults Program									
3400 - Services to the Elderly	259,236	31,391							290,627
3410 - Other Social Services									0
3420 - Social Services Business Operations									0
Subtotal	259,236	31,391	0	0	0	0	0	0	290,627
CHEMICAL DEPENDENCY PROGRAM									
3500 - Treatment Services		1,445							1,445
3510 - Preventive Services									0
3520 - Opioid Litigation Settlement							20,365		20,365
Subtotal	0	1,445	0	0	0	0	20,365	0	21,810
Total Physical Health & Social Services	715,494	134,897	0	0	0	0	20,365	0	870,756

ROADS & TRANSPORTATION
 County Name: JONES COUNTY County Number: 53
 FY 2024/2025 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 2024/2025
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM									
7000 - Administration						512,851			512,851
7010 - Engineering						441,615			441,615
Subtotal	0	0	0	0	0	954,466	0	0	954,466
Roadway Maintenance Program									
7100 - Bridges & Culverts						70,654			70,654
7110 - Roads						3,045,317			3,045,317
7120 - Snow & Ice Control						360,857			360,857
7130 - Traffic Controls						180,299			180,299
7140 - Road Clearing						286,758			286,758
Subtotal	0	0	0	0	0	3,943,885	0	0	3,943,885
General Roadway Expenditures Program									
7200 - New Equipment						299,847			299,847
7210 - Equipment Operations						1,220,638			1,220,638
7220 - Tools, Materials & Supplies						242,810			242,810
7230 - Real Estate & Buildings						33,085			33,085
Subtotal	0	0	0	0	0	1,796,380	0	0	1,796,380
Mass Transit Program									
7300 - Air Transportation									0
7310 - Ground Transportation	450,552	94,396							544,948
Subtotal	450,552	94,396	0	0	0		0	0	544,948
Total - Roads & Transportation	450,552	94,396	0	0	0	6,694,731	0	0	7,239,679

GOVERNMENT SERVICES TO RESIDENTS
 County Name: JONES COUNTY County Number: 53
 FY 2024/2025 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 2024/2025
Representation Services Program									
8000 - Elections Administration		293,462							293,462 1
8010 - Local Elections		3,298							3,298 2
8020 - Township Officials				7,452					7,452 3
Subtotal	0	296,760	0	7,452	0	0	0	0	304,212 4
State Administrative Services									
8100 - Motor Vehicle Registrations & Licensing	145,962	48,820							194,782 5
8101 - Driver Licenses Services	160,703	75,585							236,288 6
8110 - Recording of Public Documents	151,972	53,539					890		206,401 7
Subtotal	458,637	177,944	0	0	0	0	890	0	637,471 8
Total - Government Services to Residents	458,637	474,704	0	7,452	0	0	890	0	941,683 9

ADMINISTRATION
 County Name: JONES COUNTY County Number: 53
 FY 2024/2025 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 2024/2025
Policy & Administration Program									
9000 - General County Management	218,848	128,184							347,032 1
9010 - Administrative Management Services	249,163	87,334							336,497 2
9020 - Treasury Management Services	172,413	65,993							238,406 3
9030 - Other Policy & Administration	115,184		387,957						503,141 4
9040 - Reimbursable MHDS Direct Expenses									0 5
Subtotal	755,608	281,511	387,957	0	0	0	0	0	1,425,076 6
Central Services Program									
9100 - General Services	394,737	45,416	360,683						800,836 7
9110 - Information Tech Services	454,767	33,777	65,329						553,873 8
9120 - GIS Systems	127,484	32,325	9,341						169,150 9
Subtotal	976,988	111,518	435,353	0	0	0	0	0	1,523,859 10
Risk Management Services Program									
9200 - Tort Liability		154,586							154,586 11
9210 - Safety of Workplace	9,670	139,173							148,843 12
9220 - Fidelity of Public Officers		1,932							1,932 13
9230 - Unemployment Compensation		1,357							1,357 14
Subtotal	9,670	297,048	0	0	0	0	0	0	306,718 15
Total - Administration	1,742,266	690,077	823,310	0	0	0	0	0	3,255,653 16

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: JONES COUNTY County Number: 53
 FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Basic Rural Services	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 2024/2025
Nonprogram Current Expenditures											
0010 - County Farm Operations	3,590										3,590
0020 - Interest on Short-Term Debt											0
0030 - Other Nonprogram Current	5,362										5,362
0040 - Other County Enterprises											0
Total - Nonprogram Current	8,952	0	0	0	0	0	0	0	0	0	8,952
Long-Term Debt Service											
0100 - Principal											0
0110 - Interest and Fiscal Charges											0
Total Long-term Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects											
0200 - Roadway Construction						1,022,760					1,022,760
0210 - Conservation Land Acquisition & Dev.											0
0220 - Other Capital Projects											0
Total Capital Projects	0	0	0	0	0	1,022,760	0	0	0	0	1,022,760
Expenditures Summary											
Total Public Safety and Legal Services	2,852,532	1,422,267	18,949	276,859	0	0	185,304	0	0	0	4,755,911
Total Physical Health and Social Services	715,494	134,897	0	0	0	0	20,365	0	0	0	870,756
Total Mental Health, ID & DD (Polk County only)	0	0	0	0	0	0	0	0	0	0	0
Total County Environment and Education	723,920	136,834	24,590	265,267	0	0	0	0	0	0	1,150,611
Total Roads & Transportation	450,552	94,396	0	0	0	6,694,731	0	0	0	0	7,239,679
Total Government Services to Residents	458,637	474,704	0	7,452	0	0	890	0	0	0	941,683
Total Administration	1,742,266	690,077	823,310	0	0	0	0	0	0	0	3,255,653
Total Nonprogram Current	8,952	0	0	0	0	0	0	0	0	0	8,952
Total Long-Term Debt Service	0	0	0	0	0	0	0	0	0	0	0
Total Capital Projects	0	0	0	0	0	1,022,760	0	0	0	0	1,022,760
Total - All Expenditures	6,952,353	2,953,175	866,849	549,578	0	7,717,491	206,559	0	0	0	19,246,005
Other Budgetary Financing Uses											
Operating Transfers Out											
To General Supplemental											0
To Rural Services Supplemental											0
To Secondary Roads	45,000		946,234	2,799,000		1,200,000	1,000				4,991,234
To Other Budgetary Funds											0
Total Operating Transfers Out	45,000	0	946,234	2,799,000	0	1,200,000	1,000	0	0	0	4,991,234
Refunded Debt / Payments to Escrow											
Increase (Decrease) in Reserves											0
Fund Balance - Nonspendable	79,807					315,368					395,175
Fund Balance - Restricted	25,126	1,377,455	730,849	578,658		6,591,809	1,106,398	367,514			10,777,809
Fund Balance - Committed	1,212,000	145,000									1,357,000
Fund Balance - Assigned											0
Fund Balance - Unassigned	4,751,251	0	91,725	0	0	0	0	0	0	0	4,842,976
Total Ending Fund Balance - June 30, 2025	6,068,184	1,522,455	822,574	578,658	0	6,907,177	1,106,398	367,514	0	0	17,372,960
Total Requirements	13,065,537	4,475,630	2,635,657	3,927,236	0	15,824,668	1,313,957	367,514	0	0	41,610,199

BALANCE SHEET

ANNUAL FINANCIAL REPORT
 Combined Balance Sheet – All Governmental Funds
 For the fiscal year ended June 30, 2025
 County Name: JONES COUNTY County Number: 53
 FY 2024/2025 ANNUAL FINANCIAL REPORT

ASSETS	General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals
Cash & Pooled Investments:						
County Treasurer	1	9,283,676	367,514			17,679,334
Other	2					0
Receivables (net where applicable):						
Accounts	3	62,445	377,732			440,177
Property Taxes (including interest & penalties)	4	40,267	2,311			42,578
Property Taxes - Succeeding Year	5	7,386,000	3,656,000			11,042,000
Accrued Interest	6	13,689				13,689
Drainage Assessments	7					0
Other	8					0
Due from Other Funds	9					0
Due from Other Governments	10	130,164	524,193			654,357
Inventories (at cost)	11		315,368			315,368
Other Assets	12	79,807				79,807
Total Assets	13	16,996,048	12,903,748	0	0	30,267,310
Liabilities (L)						
Accounts Payable	14	96,016	174,058			270,074
Salaries & Benefits Payable	15	251,778	112,118			363,896
Contracts Payable	16					0
Due to Other Funds	17					0
Due to Other Governments	18	17,849	14,745			32,594
Trusts Payable	19					0
Other Liabilities	20	777,237				777,237
Total Liabilities	21	1,142,880	300,921	0	0	1,443,801
Deferred Inflows Of Resources (DIOR)						
Succeeding Year Property Tax	22	7,386,000	3,656,000			11,042,000
Other Unavailable Revenue	23	53,955	354,594			408,549
Total Deferred Inflows of Resources	24	7,439,955	4,010,594	0	0	11,450,549
Fund Equity (FE)						
Fund Balance - Nonspendable	25	79,807	315,368			395,175
Fund Balance - Restricted	26	2,133,430	8,276,865	367,514		10,777,809
Fund Balance - Committed	27	1,357,000				1,357,000
Fund Balance - Assigned	28					0
Fund Balance - Unassigned	29	4,842,976				4,842,976
Total Fund Equity	30	8,413,213	8,592,233	367,514	0	17,372,960
Total L+DIOR+FE	31	16,996,048	12,903,748	367,514	0	30,267,310

COUNTY DEBT DETAIL - LT DEBT 1

County Name: JONES COUNTY

Debt Series Name	Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Purpose of Debt	Tied to Other Debt	Projects Funded by Debt
	1 -				-		-		-
	2 -				-		-		-
	3 -				-		-		-
	4 -				-		-		-
	5 -				-		-		-
	6 -				-		-		-
	7 -				-		-		-
	8 -				-		-		-
	9 -				-		-		-
	10 -				-		-		-
	11 -				-		-		-
	12 -				-		-		-
	13 -				-		-		-
	14 -				-		-		-
	15 -				-		-		-

COUNTY DEBT DETAIL - LT DEBT 2

County Name: JONES COUNTY

Debt Series Name	Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Purpose of Debt	Tied to Other Debt	Projects Funded by Debt
	16 -				-		-		-
	17 -				-		-		-
	18 -				-		-		-
	19 -				-		-		-
	20 -				-		-		-
	21 -				-		-		-
	22 -				-		-		-
	23 -				-		-		-
	24 -				-		-		-
	25 -				-		-		-
	26 -				-		-		-
	27 -				-		-		-
	28 -				-		-		-
	29 -				-		-		-
	30 -				-		-		-