

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: JASPER COUNTY County Number: 50  
 FY 2024/2025 ANNUAL FINANCIAL REPORT

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
<b>Reporting Accounting Basics:</b>							
<b>Revenues &amp; Other Financing Sources</b>							
Taxes Levied on Property	1	11,940,329	3,547,098		1,280,452		16,767,879
Less: Uncollected Delinquent Taxes - Levy Year	2						0
Less: Credits to Taxpayers	3						0
Net Current Property Taxes	4	11,940,329	3,547,098		1,280,452		16,767,879
Delinquent Property Tax Revenue	5	2,869	935		285		4,089
Penalties, Interest & Costs on Taxes	6	96,231					96,231
Other County Taxes/TIF Tax Revenues	7	240,275	2,676,104		23,665		2,940,044
Intergovernmental	8	2,901,369	7,146,146	179	68,351		10,116,045
Licenses & Permits	9	35,962	214,984				250,946
Charges for Service	10	1,699,734	31,714				1,731,448
Use of Money & Property	11	1,225,453	13,217	74		534	1,239,278
Miscellaneous	12	2,101,640	516,676				2,618,316
Subtotal Revenues	13	20,243,862	14,146,874	253	1,372,753	534	35,764,276
Other Financing Sources:							
General Long-Term Debt Proceeds	14		53,185		5,186,951		5,240,136
Operating Transfers In	15	2,042,194	4,844,172	462,856	931,623		8,280,845
Proceeds of Capital Asset Sales	16	1,345	69,805				71,150
<b>Total Revenues &amp; Other Sources</b>	17	22,287,401	19,114,036	463,109	7,491,327	534	49,356,407
<b>Expenditures &amp; Other Financial Sources</b>							
<b>Operating:</b>							
Public Safety and Legal Services	18	8,728,461	505,412				9,233,873
Physical Health Social Services	19	2,056,523	284,000				2,340,523
Mental Health, ID & DD (Polk County only)	20						0
County Environment and Education	21	1,984,961	364,141				2,349,102
Roads & Transportation	22		13,326,946				13,326,946
Government Services to Residents	23	1,634,669	685				1,635,354
Administration	24	4,811,511	32,649				4,844,160
Nonprogram Current	25	115,105					115,105
Debt Service	26				2,362,497		2,362,497
Capital Projects	27	2,041,866	2,288,447	338,485			4,668,798
<b>Subtotal Expenditures</b>	28	21,373,096	16,802,280	338,485	2,362,497	0	40,876,358
<b>Other Financing Uses:</b>							
Operating Transfers Out	29	1,571,604	6,674,917		34,324		8,280,845
Refunded Debt/Payments to Escrow	30						0
Total Expenditures & Other Uses	31	22,944,700	23,477,197	338,485	2,396,821	0	49,157,203
<b>Excess of Revenues &amp; Other Sources</b>							
<b>Over (Under) Expenditures &amp; Other Uses</b>	32	-657,299	-4,363,161	124,624	5,094,506	534	199,204
Beginning Fund Balance - July 1, 2024	33	11,098,985	14,493,504	324,496	639,031	17,128	26,573,144
Increase (Decrease) in Reserves	34						0
Fund Balance - Nonspendable	35	764,119	531,541			12,000	1,307,660
Fund Balance - Restricted	36	2,270,484	9,598,802	449,120	5,733,537	5,662	18,057,605
Fund Balance - Committed	37						0
Fund Balance - Assigned	38						0
Fund Balance - Unassigned	39	7,407,083					7,407,083
Total Ending Fund Balance - June 30, 2025	40	10,441,686	10,130,343	449,120	5,733,537	17,662	26,772,348

Note to the Financial Statements: If any:

County Name: JASPER COUNTY County Number: 50  
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REVENUES DETAIL

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
Taxes levied on Property	1 8,263,104	3,675,341	1,884	3,547,098	0			0	1,280,452		16,767,879
Less: Uncoll: Del. Taxes Levy Year	2										0
Less: Credits to Taxpayers	3										0
1000 Net Current Property Taxes	4 8,263,104	3,675,341	1,884	3,547,098					1,280,452		16,767,879
1010 Delinq. Property Tax Revenue	5 1,986	883		935					285		4,089
11XX Penalties, Int, & Costs on Taxes	6 96,231										96,231
Other County Taxes:											
12XX Other County Taxes	7 8,918	2,211	1	3,025					719		14,874
13XX Voter Approved Local Option Taxes	8						2,135,678				2,135,678
14XX Gambling Taxes	9										0
15XX TIF Tax Revenues	10						458,780				458,780
16XX Utility Tax Replacement Excise Taxes	11 158,576	70,533	36	78,621					22,946		330,712
17XX Taxes Collected for Other Governments	11B										0
Subtotal	12 167,494	72,744	37	81,646	0	0	2,594,458	0	23,665	0	2,940,044
Intergovernmental Revenue:											
20XX State Shared Revenues	13					6,642,378					6,642,378
21XX State Replacements Against Levied Taxes	14 309,981	137,878	70	130,075					45,883		623,887
22XX Other State Tax Replacements	15 154,605	68,767	35	86,368			78,575		22,372		410,722
23XX, 24XX State/Federal Pass-Thru Revenues	16 216,259		924,905			180,109					1,321,273
25XX Contributions from Other											
Intergovernmental Units	17 682,548	12,661		14,434							715,588
26XX, 27XX State Grants and Entitlements	18 121,311		10,300								139,378
28XX Federal Grants and Entitlements	19 251,322		9,474				694				261,490
29XX Payments in Lieu of Taxes	20 957	296							96		1,349
Subtotal (lines 13 - 20)	21 1,736,983	219,602	944,784	230,877	0	6,828,412	86,857	179	68,351	0	10,116,045
3XXX Licenses & Permits	22 35,962			144,300		70,684					250,946
4XXX, 5XXX Charges for Service	23 1,608,784	50,447	40,503	4,700		20,414	6,600				1,731,448
6XXX Use of Money & Property	24 1,212,395		13,058				13,217	74		534	1,239,278
8XXX Miscellaneous	25 410,710	2,749	1,688,181	6,402		284,918	225,356				2,618,316
Total Revenues	26 13,533,649	4,021,766	2,688,447	4,015,958	0	7,204,428	2,926,488	253	1,372,753	534	35,764,276
Other Financing Sources:											
Operating Transfers In											
9000 From General Basic	27		211,436					229,433	202,035		1,045,011
9020 From Rural Services Basic	28					3,856,568					3,856,568
90xx From Other Budgetary Funds	29 1,352,100	400,000	78,658	585,497				233,423	729,588		3,379,266
Subtotal (lines 27- 29)	30 1,352,100	400,000	290,094	585,497	0	4,258,675	0	462,856	931,623	0	8,280,845
91XX Proceeds/Gen Long-Term Debt	31					53,185					5,240,136
92XX Proceeds/Gen Capital Asset Sales	32 1,345					69,805					71,150
Total Revenues and Other Sources	33 14,887,094	4,421,766	2,978,541	4,601,455	0	11,586,093	2,926,488	463,109	7,491,327	534	49,356,407
Beginning Fund Balance - July 1, 2024	34 7,588,199	2,607,375	903,411	104,186		10,305,835	4,083,483	324,496	639,031	17,128	26,573,144
Total Resources	35 22,475,293	7,029,141	3,881,952	4,705,641	0	21,891,928	7,009,971	787,605	8,130,358	17,662	75,929,551

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES  
 County Name: JASPER COUNTY County Number: 50  
 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
<b>Law Enforcement Program</b>									
1000 - Uniformed Patrol Services	865,966	318,695		496,005			9,107		1,689,773
1010 - Investigations	513,224	170,325					100		683,649
1020 - Unified Law Enforcement									0
1030 - Contract Law Enforcement									0
1040 - Law Enforcement Communications	1,036,373	282,833							1,319,206
1050 - Adult Correctional Services	1,871,108	615,967							2,487,075
1060 - Administration	557,877	180,589	5,276				200		743,942
Subtotal	4,844,548	1,568,409	5,276	496,005	0	0	9,407	0	6,923,645
<b>Legal Services Program</b>									
1100 - Criminal Prosecution	974,267	343,713							1,317,980
1110 - Medical Examiner	115,444	2,452							117,896
1120 - Child Support Recovery									0
Subtotal	1,089,711	346,165	0	0	0	0	0	0	1,435,876
<b>Emergency Services Program</b>									
1200 - Ambulance Services	88,274	14,351	195,282						297,907
1210 - Emergency Management	74,244	379,962							454,206
1220 - Fire Protection & Rescue Svcs									0
1230 - E911 Service Board									0
Subtotal	162,518	394,313	195,282	0	0	0	0	0	752,113
<b>Assistance to District Court System Program</b>									
1400 - Physical Operations		2,292							2,292
1410 - Research & Other Assistance									0
1420 - Bailiff Services									0
Subtotal	0	2,292	0	0	0	0	0	0	2,292
<b>Court Proceedings Program</b>									
1500 - Juries & Witnesses		788							788
1510 - (Reserved)									0
1520 - Detention Services									0
1530 - Court Costs		101,613							101,613
1540 - Service of Civil Papers		458							458
Subtotal	0	102,859	0	0	0	0	0	0	102,859
<b>Juvenile Justice Administration Program</b>									
1600 - Juvenile Victim Restitution									0
1610 - Juvenile Representation Services			1,225						1,225
1620 - Court-Appointed Attorneys & Court Costs for Juveniles									0
Subtotal	0	15,863	1,225	0	0	0	0	0	17,088
Total - Public Safety & Legal Services	6,096,777	2,429,901	201,783	496,005	0	0	9,407	0	9,233,873

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES  
 County Name: JASPER COUNTY County Number: 50  
 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
<b>Physical Health Services Program</b>									
3000 - Personal & Family Health Services	284,235	104,512					284,000		672,747
3010 - Communicable Disease Prevention & Control Services									0
3020 - Environmental Health	159,993	49,825	18,541						228,359
3040 - Health Administration									0
3050 - Support of Hospitals									0
Subtotal	444,228	154,337	18,541	0	0	0	284,000	0	901,106
<b>Services to Poor Program</b>									
3100 - Administration	128,087	49,346							177,433
3110 - General Welfare Services	165,343		10,979						176,322
3120 - Care in County Care Facility									0
Subtotal	293,430	49,346	10,979	0	0	0	0	0	353,755
<b>Services to Military Veterans Program</b>									
3200 - Administration	85,454	36,242							121,696
3210 - General Services to Veterans	41,731		9,968						51,699
Subtotal	127,185	36,242	9,968	0	0	0	0	0	173,395
<b>Children's &amp; Family Services Program</b>									
3300 - Youth Guidance		159,357							159,357
3310 - Family Protective Services	2,500								2,500
3320 - Services for Disabled Children									0
Subtotal	2,500	159,357	0	0	0	0	0	0	161,857
<b>Services to Other Adults Program</b>									
3400 - Services to the Elderly	636,507	108,765							745,272
3410 - Other Social Services									0
3420 - Social Services Business Operations									0
Subtotal	636,507	108,765	0	0	0	0	0	0	745,272
<b>CHEMICAL DEPENDENCY PROGRAM</b>									
3500 - Treatment Services									0
3510 - Preventive Services		5,138							5,138
3520 - Opioid Litigation Settlement									0
Subtotal	0	5,138	0	0	0	0	0	0	5,138
<b>Total Physical Health &amp; Social Services</b>	1,503,850	513,185	39,488	0	0	0	284,000	0	2,340,523

**SERVICE AREA 6**  
**COUNTY ENVIRONMENT AND EDUCATION**  
 County Name: JASPER COUNTY County Number: 50  
 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
<b>Environmental Quality Program</b>									
6000 - Natural Resources Conservation									0 1
6010 - Weed Eradication									0 2
6020 - Solid Waste Disposal									0 3
6030 - Environmental Restoration									0 4
Subtotal	0	0	0	0	0	0	0	0	0 5
<b>Conservation and Recreation Services Program</b>									
6100 - Administration	317,546	134,799	5,663						458,008 6
6110 - Maintenance & Operations	1,069,946	132,598							1,202,544 7
6120 - Recreation & Environmental Educ.									0 8
Subtotal	1,387,492	267,397	5,663	0	0	0	0	0	1,660,552 9
<b>Animal Control Program</b>									
6200 - Animal Shelter				23,002					23,002 10
6210 - Animal Bounties & State Apiarist Expenses	115								115 11
Subtotal	115	0	0	23,002	0	0	0	0	23,117 12
<b>County Development Program</b>									
6300 - Land Use & Building Controls	114,458		428	196,893					311,779 13
6310 - Housing Rehabilitation & Develop.									0 14
6320 - Community Economic Development	178,376						17,246		195,622 15
Subtotal	292,834	0	428	196,893	0	0	17,246	0	507,401 16
<b>Educational Services Program</b>									
6400 - Libraries				127,000					127,000 17
6410 - Historic Preservation			1,032						1,032 18
6420 - Fair & 4-H Clubs	10,000								10,000 19
6430 - Fairgrounds	20,000								20,000 20
6440 - Memorial Halls									0 21
6450 - Other Educational Services									0 22
Subtotal	30,000	0	1,032	127,000	0	0	0	0	158,032 23
<b>President or Governor Declared Disasters Program</b>									
6500 - Property									0 24
6510 - Buildings									0 25
6520 - Equipment									0 26
6530 - Public Facilities									0 27
Subtotal	0	0	0	0	0	0	0	0	0 28
<b>Total - County Environment and Education</b>	1,710,441	267,397	7,123	346,895	0	0	17,246	0	2,349,102 29

SERVICE AREA 7

ROADS & TRANSPORTATION  
 County Name: JASPER COUNTY County Number: 50  
 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
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>									
7000 - Administration						406,340			406,340
7010 - Engineering						578,397			578,397
Subtotal	0	0	0	0	0	984,737	0	0	984,737
<b>Roadway Maintenance Program</b>									
7100 - Bridges & Culverts						508,003			508,003
7110 - Roads						7,921,952			7,921,952
7120 - Snow & Ice Control						542,847			542,847
7130 - Traffic Controls						141,924			141,924
7140 - Road Clearing						429,994			429,994
Subtotal	0	0	0	0	0	9,544,720	0	0	9,544,720
<b>General Roadway Expenditures Program</b>									
7200 - New Equipment						391,386			391,386
7210 - Equipment Operations						1,528,606			1,528,606
7220 - Tools, Materials & Supplies						137,720			137,720
7230 - Real Estate & Buildings						739,777			739,777
Subtotal	0	0	0	0	0	2,797,489	0	0	2,797,489
<b>Mass Transit Program</b>									
7300 - Air Transportation									0
7310 - Ground Transportation									0
Subtotal	0	0	0	0	0	0	0	0	0
Total - Roads & Transportation	0	0	0	0	0	13,326,946	0	0	13,326,946

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS  
 County Name: JASPER COUNTY County Number: 50  
 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
<b>Representation Services Program</b>									
8000 - Elections Administration		357,232							357,232
8010 - Local Elections									0
8020 - Township Officials	3,225	412							3,637
Subtotal	3,225	357,644	0	0	0	0	0	0	360,869
<b>State Administrative Services</b>									
8100 - Motor Vehicle Registrations & Licensing	362,537	167,379							529,916
8101 - Driver Licenses Services	181,906	100,942							282,848
8110 - Recording of Public Documents	338,396	122,640					685		461,721
Subtotal	882,839	390,961	0	0	0	0	685	0	1,274,485
<b>Total - Government Services to Residents</b>	886,064	748,605	0	0	0	0	685	0	1,635,354

**ADMINISTRATION**  
 County Name: JASPER COUNTY County Number: 50  
 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
<b>Policy &amp; Administration Program</b>									
9000 - General County Management	459,131	127,633	5,080						591,844
9010 - Administrative Management Services	396,059	161,894							557,953
9020 - Treasury Management Services	217,079	84,555							301,634
9030 - Other Policy & Administration	111,088	1,001							112,089
9040 - Reimbursable MHDS Direct Expenses									0
Subtotal	1,183,357	375,083	5,080	0	0	0	0	0	1,563,520
<b>Central Services Program</b>									
9100 - General Services	923,148	192,028					32,649		1,147,825
9110 - Information Tech Services	840,335	90,821							931,156
9120 - GIS Systems									0
Subtotal	1,763,483	282,849	0	0	0	0	32,649	0	2,078,981
<b>Risk Management Services Program</b>									
9200 - Tort Liability		593,790							593,790
9210 - Safety of Workplace		202,355	398,470						600,825
9220 - Fidelity of Public Officers		1,212							1,212
9230 - Unemployment Compensation		5,832							5,832
Subtotal	0	803,189	398,470	0	0	0	0	0	1,201,659
<b>Total - Administration</b>	2,946,840	1,461,121	403,550	0	0	0	32,649	0	4,844,160

**NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**  
 County Name: JASPER COUNTY County Number: 50  
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SERVICE AREA 0

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 2024/2025
<b>Nonprogram Current Expenditures</b>											
0010 - County Farm Operations	36,996										36,996
0020 - Interest on Short-Term Debt											0
0030 - Other Nonprogram Current			78,109								78,109
0040 - Other County Enterprises											0
Total - Nonprogram Current	36,996	0	78,109	0	0	0	0	0	0	0	115,105
<b>Long-Term Debt Service</b>											
0100 - Principal									1,731,129		1,731,129
0110 - Interest and Fiscal Charges									631,368		631,368
Total Long-term Debt Service	0	0	0	0	0	0	0	0	2,362,497	0	2,362,497
<b>Capital Projects</b>											
0200 - Roadway Construction						2,263,980					2,263,980
0210 - Conservation Land Acquisition & Dev.							24,467				24,467
0220 - Other Capital Projects			2,041,866								2,041,866
Total Capital Projects	0	0	2,041,866	0	0	2,263,980	24,467	338,485	338,485	0	4,668,798
<b>Expenditures Summary</b>											
Total Public Safety and Legal Services	6,096,777	2,429,901	201,783	496,005	0	0	9,407				9,233,873
Total Physical Health and Social Services	1,503,850	513,185	39,488	0	0	0	284,000				2,340,523
Total Mental Health, ID & DD (Polk County only)	0	0	0	0	0	0	0				0
Total County Environment and Education	1,710,441	267,397	7,123	346,895	0	0	17,246				2,349,102
Total Roads & Transportation	0	0	0	0	0	13,326,946	0				13,326,946
Total Government Services to Residents	886,064	748,605	0	0	0	0	685				1,635,354
Total Administration	2,946,840	1,461,121	403,550	0	0	0	32,649				4,844,160
Total Nonprogram Current	36,996	0	78,109	0	0	0	0				115,105
Total Long-Term Debt Service	0	0	0	0	0	0	0		2,362,497		2,362,497
Total Capital Projects	0	0	2,041,866	0	0	2,263,980	24,467	338,485			4,668,798
Total - All Expenditures	13,180,968	5,420,209	2,771,919	842,900	0	15,590,926	368,454	338,485	2,362,497	0	40,876,358
<b>Other Budgetary Financing Uses</b>											
<b>Operating Transfers Out</b>											
To General Supplemental			214,512								214,512
To Rural Services Supplemental			29,822	3,856,568							7,106,846
To Secondary Roads	402,107						2,818,349				3,432,497
To Other Budgetary Funds	925,163								34,324		959,487
Total Operating Transfers Out	1,327,270	0	244,334	3,856,568	0	0	2,818,349	0	34,324	0	8,280,845
<b>Refunded Debt / Payments to Escrow</b>											
Increase (Decrease) in Reserves											0
Fund Balance - Nonspendable	723,991	40,128				531,541				12,000	1,307,660
Fund Balance - Restricted		1,568,804	701,680	6,173		5,769,461	3,823,168	449,120	5,733,537	5,662	18,057,605
Fund Balance - Committed											0
Fund Balance - Assigned	7,243,064	0	164,019	0	0	0	0	0	0	0	7,407,083
Total Ending Fund Balance - June 30, 2025	7,967,055	1,608,932	865,699	6,173	0	6,301,002	3,823,168	449,120	5,733,537	17,662	26,772,348
<b>Total Requirements</b>	22,475,293	7,029,141	3,881,952	4,705,641	0	21,891,928	7,009,971	787,605	8,130,358	17,662	75,929,551

BALANCE SHEET

ANNUAL FINANCIAL REPORT  
 Combined Balance Sheet – All Governmental Funds  
 For the fiscal year ended June 30, 2025  
 County Name: JASPER COUNTY County Number: 50  
 FY 2024/2025 ANNUAL FINANCIAL REPORT

ASSETS	General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals
<b>Cash &amp; Pooled Investments:</b>						
County Treasurer	1 11,701,913	9,831,939	450,828	5,799,952	17,662	27,802,294
Other	2					0
<b>Receivables (net where applicable):</b>						
Accounts	3 104,513	1,846,652				1,951,165
Property Taxes (including interest & penalties)	4 154,125	6,031	1,764			161,920
Property Taxes - Succeeding Year	5 10,903,000	5,300,000	1,337,000			17,540,000
Accrued Interest	6					0
Drainage Assessments	7					0
Other	8	56,788				56,788
Due from Other Funds	9					0
Due from Other Governments	10 20,321	795,696				816,017
Inventories (at cost)	11	531,541				531,541
Other Assets	12 764,119					764,119
<b>Total Assets</b>	13 23,647,991	18,368,647	450,828	7,138,716	17,662	49,623,844
<b>Liabilities (L)</b>						
Accounts Payable	14 940,820	642,027	1,708	66,415		1,650,970
Salaries & Benefits Payable	15 491,913	168,880				660,793
Contracts Payable	16					0
Due to Other Funds	17					0
Due to Other Governments	18 40,421	611				41,032
Trusts Payable	19					0
Other Liabilities	20 676,026	600,000				1,276,026
<b>Total Liabilities</b>	21 2,149,180	1,411,518	1,708	66,415	0	3,628,821
<b>Deferred Inflows Of Resources (DIOR)</b>						
Succeeding Year Property Tax	22 10,903,000	5,300,000		1,337,000		17,540,000
Other Unavailable Revenue	23 154,125	1,526,786		1,764		1,682,675
<b>Total Deferred Inflows of Resources</b>	24 11,057,125	6,826,786	0	1,338,764	0	19,222,675
<b>Fund Equity (FE)</b>						
Fund Balance - Nonspendable	25 764,119	531,541			12,000	1,307,660
Fund Balance - Restricted	26 2,270,484	9,598,802	449,120	5,733,537	5,662	18,057,605
Fund Balance - Committed	27					0
Fund Balance - Assigned	28					0
Fund Balance - Unassigned	29 7,407,083					7,407,083
<b>Total Fund Equity</b>	30 10,441,686	10,130,343	449,120	5,733,537	17,662	26,772,348
<b>Total L+DIOR+FE</b>	31 23,647,991	18,368,647	450,828	7,138,716	17,662	49,623,844

COUNTY DEBT DETAIL - LT DEBT 1

County Name: JASPER 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
2021 Admin Building	1 GO	05-10-2021	21-21	3.0	No Vote - Essential GO	3,320,000	General Obligation (GO)		Administration Building remodel
2020 Solar Project	2 Other	07-21-2020	20-41	3.88	No Vote - Below Threshold	447,700	Lease		Solar panel purchase
2023 Legacy Plaza	3 GO	10-25-2023	23-88	5.0	No Vote - Essential GO	8,520,000	General Obligation (GO)		Reinvestment District
2016 TPI Refunded	4 GO	05-16-2016	16-36	1.94	No Vote - Essential GO	3,665,000	General Obligation (GO)		TPI-Opus refunded bonds
2025A Rail Park	5 GO	06-30-2025	25-86	5.0	No Vote - Essential GO	4,330,000	General Obligation (GO)		Rail Park
2025B Buildings	6 GO	06-30-2025	25-87	5.0	No Vote - Below Threshold	800,000	General Obligation (GO)		County Buildings Conservation Sheriff
	7 -				-				-
	8 -				-				-
	9 -				-				-
	10 -				-				-
	11 -				-				-
	12 -				-				-
	13 -				-				-
	14 -				-				-
	15 -				-				-

COUNTY DEBT DETAIL - LT DEBT 2

County Name: JASPER 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 -				-		-		-