

Iowa Department of Management Form F638 - R (Published Summary) FY 2017/2018 ANNUAL FINANCIAL REPORT		Mahaska County ANNUAL FINANCIAL REPORT Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget For the fiscal year ended: June 30, 2018						County No: 62 7/30/2018
Budget Accounting Basis:	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	Budgeted Totals (G)	
CASH								
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>								
Taxes Levied on Property	1 4,924,897	3,246,894		0		8,171,791	8,225,398	
Less: Uncollected Delinquent Taxes - Levy Year	2					0		
Less: Credits to Taxpayers	3 316,123	178,937				495,060	357,659	
Net Current Property Taxes	4 4,608,774	3,067,957		0		7,676,731	7,867,739	
Delinquent Property Tax Revenue	5 866	1,165				2,031	1,150	
Penalties, Interest & Costs on Taxes	6 49,569					49,569	43,461	
Other County Taxes/TIF Tax Revenues	7 254,545	1,062,635				1,317,180	1,342,387	
Intergovernmental	8 687,953	4,803,319	8,039			5,499,311	5,290,724	
Licenses & Permits	9 2,837	35,531				38,368	32,283	
Charges for Service	10 630,680	3,681				634,361	616,985	
Use of Money & Property	11 128,402	22,755	6,320			157,477	164,851	
Miscellaneous	12 339,315	621,247				960,562	995,595	
<b>Subtotal Revenues</b>	13 6,702,941	9,618,290	14,359	0	0	16,335,590	16,355,175	
<b>Other Financing Sources:</b>								
General Long-Term Debt Proceeds	14	2,379,922	2,500,000			4,879,922	4,879,723	
Operating Transfers In	15 115,312	2,193,877	1,417,642	148,795		3,875,626	3,713,254	
Proceeds of Capital Asset Sales	16	7,500				7,500	10,000	
<b>Total Revenues &amp; Other Sources</b>	17 6,818,253	14,199,589	3,932,001	148,795	0	25,098,638	24,958,152	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>								
<b>Operating:</b>								
Public Safety and Legal Services	18 3,303,689	698,993				4,002,682	4,505,661	
Physical Health Social Services	19 536,082	120,656				656,738	811,720	
Mental Health, ID & DD	20 42,492	789,122				831,614	1,117,757	
County Environment and Education	21 616,091	305,102				921,193	1,011,490	
Roads & Transportation	22	6,322,807				6,322,807	6,497,000	
Government Services to Residents	23 583,196	326				583,522	664,732	
Administration	24 1,470,215	8,521				1,478,736	1,709,371	
Nonprogram Current	25 236,345					236,345	256,300	
Debt Service	26 33,521	234,795		148,795		417,111	416,986	
Capital Projects	27	3,143,574	2,640,127			5,783,701	6,754,565	
<b>Subtotal Expenditures</b>	28 6,821,631	11,623,896	2,640,127	148,795	0	21,234,449	23,745,582	
<b>Other Financing Uses:</b>								
Operating Transfers Out	29 1,699,888	2,175,738				3,875,626	3,713,254	
Refunded Debt/Payments to Escrow	30					0		
<b>Total Expenditures &amp; Other Uses</b>	31 8,521,519	13,799,634	2,640,127	148,795	0	25,110,075	27,458,836	
<b>Changes in fund balances</b>	32 -1,703,266	399,955	1,291,874	0	0	-11,437	-2,500,684	
Beginning Fund Balance - July 1, 2017	33 7,289,375	4,760,620				12,049,995	10,250,849	
Increase (Decrease) in Reserves (GAAP Budget)	34					0		
Fund Balance - Nonspendable	35					0		
Fund Balance - Restricted	36 2,353,971	5,140,075	1,291,874			8,785,920	5,746,890	
Fund Balance - Committed	37					0		
Fund Balance - Assigned	38 188,584	20,500				209,084	161,686	
Fund Balance - Unassigned	39 3,043,554	0	0	0	0	3,043,554	1,841,589	
Total Ending Fund Balance - June 30, 2018	40 5,586,109	5,160,575	1,291,874	0	0	12,038,558	7,750,165	

Additional details are available at: Mahaska Co Auditor's Office 106 S 1st St, Oskaloosa IA  
Notes to the financial statement, if any:

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