GAAP SUMMARY

ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended June 30, 2026
County Name: TAMA COUNTY County Number: 86
FY 2025/2026 ANNUAL FINANCIAL REPORT

Reporting Accounting Basics:		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	
Revenues & Other Financing Sources								
Taxes Levied on Property	1	8,164,728	4,341,767		436,761		12,943,256	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3						0	3
Net Current Property Taxes	4	8,164,728	4,341,767		436,761		12,943,256	4
Delinquent Property Tax Revenue	5	1,209	212		62		1,483	5
Penalties, Interest & Costs on Taxes	6	85,725					85,725	6
Other County Taxes/TIF Tax Revenues	7	141,798	1,095,715		7,362		1,244,875	7
Intergovernmental	8	1,391,541	6,346,788		23,469		7,761,798	8
Licenses & Permits	9	16,950	45,225				62,175	9
Charges for Service	10	829,882	3,953				833,835	10
Use of Money & Property	11	472,039	19,647				491,686	11
Miscellaneous	12	1,503,251	175,969				1,679,220	12
Subtotal Revenues	13	12,607,123	12,029,276	0	467,654	0	25,104,053	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	14
Operating Transfers In	15		2,238,935	150,000	448,420		2,837,355	15
Proceeds of Capital Asset Sales	16	27,830	20,995				48,825	16
Total Revenues & Other Sources	17	12,634,953	14,289,206	150,000	916,074	0	27,990,233	17
Expenditures & Other Financial Sources								
Operating:								
Public Safety and Legal Services	18	4,429,152	1,269,553				5,698,705	18
Physical Health Social Services	19	2,000,281					2,000,281	19
County Environment and Education	20	823,293	204,433				1,027,726	20
Roads & Transportation	21		8,390,973				8,390,973	21
Government Services to Residents	22	859,048	9,187				868,235	22
Administration	23	2,605,738	65,679				2,671,417	23
Nonprogram Current	24	4,541					4,541	24
Debt Service	25				921,985		921,985	25
Capital Projects	26	16,740	19,499				36,239	26
Subtotal Expenditures	27	10,738,793	9,959,324	0	921,985	0	21,620,102	27
Other Financing Uses:								
Operating Transfers Out	28	150,000	2,687,355				2,837,355	28
Refunded Debt/Payments to Escrow	29						0	29
Total Expenditures & Other Uses	30	10,888,793	12,646,679	0	921,985	0	24,457,457	30
Excess of Revenues & Other Sources								
Over (Under) Expenditures & Other Uses	31	1,746,160	1,642,527	150,000	-5,911	0	3,532,776	31
Beginning Fund Balance - July 1, 2025	32	2,483,298	4,862,845	145,938	97,111		7,589,192	32
Increase (Decrease) in Reserves	33						0	33
Fund Balance - Nonspendable	34	40,374	238,991				279,365	34
Fund Balance - Restricted	35	2,567,605	6,266,381		91,200		8,925,186	35
Fund Balance - Committed	36						0	36
Fund Balance - Assigned	37	168,714		295,938			464,652	37
Fund Balance - Unassigned	38	1,452,765					1,452,765	38
Total Ending Fund Balance - June 30, 2026	39	4,229,458	6,505,372	295,938	91,200	0	11,121,968	39

Notes to the financial statement, if any:
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