

GAAP SUMMARY

ANNUAL FINANCIAL REPORT

Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget

For the fiscal year ended June 30, 2021

County Name: CEDAR COUNTY County Number: 16

FY 2020/2021 ANNUAL FINANCIAL REPORT

Reporting Accounting Basics:		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
Revenues & Other Financing Sources							
1	Taxes Levied on Property	6,557,071	3,435,992		0		9,993,063
2	Less: Uncollected Delinquent Taxes - Levy Year						0
3	Less: Credits to Taxpayers	372,432	169,772				542,204
4	Net Current Property Taxes	6,184,639	3,266,220		0		9,450,859
5	Delinquent Property Tax Revenue	12,924	6,144				19,068
6	Penalties, Interest & Costs on Taxes	58,541					58,541
7	Other County Taxes/TIF Tax Revenues	76,209	1,144,152		20		1,220,381
8	Intergovernmental	3,571,774	5,546,952				9,118,726
9	Licenses & Permits	20,144	30,282				50,426
10	Charges for Service	781,558	692,760				1,474,318
11	Use of Money & Property	180,996	359				181,355
12	Miscellaneous	119,995	253,030	311,934			684,959
13	Subtotal Revenues	11,006,780	10,939,899	311,934	20	0	22,258,633
Other Financing Sources:							
14	General Long-Term Debt Proceeds		63,275	9,756,324	9,246		9,828,845
15	Operating Transfers In	40,000	2,957,377				2,997,377
16	Proceeds of Capital Asset Sales	3,800	30,250				34,050
17	Total Revenues & Other Sources	11,050,580	13,990,801	10,068,258	9,266	0	35,118,905
Expenditures & Other Financial Sources							
Operating:							
18	Public Safety and Legal Services	3,537,138	655,437				4,192,575
19	Physical Health Social Services	1,481,278					1,481,278
20	Mental Health, ID & DD	10,440	423,356				433,796
21	County Environment and Education	749,798	1,353,389				2,103,187
22	Roads & Transportation		7,134,343				7,134,343
23	Government Services to Residents	570,597	553				571,150
24	Administration	1,900,216	67,321				1,967,537
25	Nonprogram Current	7,652					7,652
26	Debt Service						0
27	Capital Projects		1,000,575	770,207			1,770,782
28	Subtotal Expenditures	8,257,119	10,634,974	770,207	0	0	19,662,300
Other Financing Uses:							
29	Operating Transfers Out	215,000	2,782,377				2,997,377
30	Refunded Debt/Payments to Escrow						0
31	Total Expenditures & Other Uses	8,472,119	13,417,351	770,207	0	0	22,659,677
Excess of Revenues & Other Sources							
32	Over (Under) Expenditures & Other Uses	2,578,461	573,450	9,298,051	9,266	0	12,459,228
33	Beginning Fund Balance - July 1, 2020	4,476,084	5,273,284	647			9,750,015
34	Increase (Decrease) in Reserves		43,442				43,442
35	Fund Balance - Nonspendable		725,097				725,097
36	Fund Balance - Restricted	1,746,850	5,165,079	9,298,698	9,266		16,219,893
37	Fund Balance - Committed						0
38	Fund Balance - Assigned						0
39	Fund Balance - Unassigned	5,307,695					5,307,695
40	Total Ending Fund Balance - June 30, 2021	7,054,545	5,890,176	9,298,698	9,266	0	22,252,685

Notes to the financial statement, if any:

REVENUES DETAIL

County Name: CEDAR COUNTY County Number: 16

FY 2020/2021 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis:	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS County MHDS Fund	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 2020/2021
Taxes levied on Property	1 4,631,266	1,905,429	20,376	567,209	2,866,844	0		1,939		0		9,993,063
Less: Uncoll: Del. Taxes Levy Year	2											0
Less: Credits to Taxpayers	3 263,050	108,225	1,157	32,216	135,617			1,939				542,204
1000 Net Current Property Taxes	4 4,368,216	1,797,204	19,219	534,993	2,731,227							9,450,859
1010 Delinq. Property Tax Revenue	5 9,128	3,756	40	1,118	5,026							19,068
11XX Penalties, Int. & Costs on Taxes	6 58,541											58,541
Other County Taxes:												
12XX Other County Taxes	7 6,292	2,589	28	765	1,134					20		10,828
13XX Voter Approved Local Option Taxes	8				865,999		206,894					1,072,893
14XX Gambling Taxes	9											0
15XX TIF Tax Revenues	10							33,031				33,031
16XX Utility Tax Replacement Excise Taxes	11 47,534	19,557	209	5,822	30,507							103,629
17XX Taxes Collected for Other Governments	11B											0
Subtotal	12 53,826	22,146	237	6,587	897,640	0	206,894	33,031		20	0	1,220,381
Intergovernmental Revenue:												
20XX State Shared Revenues	13 913											
21XX State Replacements Against Levied Taxes	14 263,050	108,225	1,157	32,216	135,617		4,425,396					4,426,309
22XX Other State Tax Replacements	15 68,268	28,087	300	8,361	15,874			1,939				542,204
23XX, 24XX State/Federal Pass-Thru Revenues	16 2,342,840	17,800						30				120,920
25XX Contributions from Other												2,360,640
Intergovernmental Units	17 87,733	10,005										616,868
26XX, 27XX State Grants and Entitlements	18 462,792											863,714
28XX Federal Grants and Entitlements	19 180,085							1,705				187,552
29XX Payments in Lieu of Taxes	20 519											519
Subtotal (lines 13 - 20)	21 3,406,200	164,117	1,457	40,577	151,491	0	5,261,210	93,674		0	0	9,118,726
3XXX Licenses & Permits	22 20,144				8,362		21,920					50,426
4XXX, 5XXX Charges for Service	23 771,438	357	9,763		51,064		124	641,572				1,474,318
6XXX Use of Money & Property	24 175,765		5,231					359				181,355
8XXX Miscellaneous	25 97,221	8,397	14,377	1,823			184,191	67,016	311,934			684,959
Total Revenues	26 8,960,479	1,995,977	50,324	585,098	3,844,810	0	5,674,339	835,652	311,934	20	0	22,258,633
Other Financing Sources:												
Operating Transfers In												
9000 From General Basic	27		10,000					175,000				185,000
9020 From Rural Services Basic	28							50,000				2,672,377
90xx From Other Budgetary Funds	29 30,000							110,000				140,000
Subtotal (lines 27- 29)	30 30,000	0	10,000	0	0	0	2,622,377	335,000	0	0	0	2,997,377
91XX Proceeds/Gen Long-Term Debt	31						48,275	15,000	9,756,324	9,246		9,828,845
92XX Proceeds/Gen Capital Asset Sales	32 3,800						30,250					34,050
Total Revenues and Other Sources	33 8,994,279	1,995,977	60,324	585,098	3,844,810	0	8,375,241	1,185,652	10,068,258	9,266	0	35,118,905
Beginning Fund Balance - July 1, 2020	34 2,929,974	1,276,182	269,928	305,412	1,159,503		3,594,928	213,441	647			9,750,015
Total Resources	35 11,924,253	3,272,159	330,252	890,510	5,004,313	0	11,970,169	1,399,093	10,068,905	9,266	0	44,868,920

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES

County Name: CEDAR COUNTY County Number: 16

FY 2020/2021 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2020/2021
Law Enforcement Program											
1	1000 - Uniformed Patrol Services	500,749	83,450	8,143		651,264					1,243,606
2	1010 - Investigations	3,100	511			4,145					7,756
3	1020 - Unified Law Enforcement										0
4	1030 - Contract Law Enforcement										0
5	1040 - Law Enforcement Communications	310,995	91,108								402,103
6	1050 - Adult Correctional Services	957,607	243,668	609							1,201,884
7	1060 - Administration	658,352	134,667						28		793,047
8	Subtotal	2,430,803	553,404	8,752	0	655,409	0	0	28	0	3,648,396
Legal Services Program											
9	1100 - Criminal Prosecution	287,794	102,216	1,749							391,759
10	1110 - Medical Examiner	61,939									61,939
11	1120 - Child Support Recovery										0
12	Subtotal	349,733	102,216	1,749	0	0	0	0	0	0	453,698
Emergency Services Program											
13	1200 - Ambulance Services										0
14	1210 - Emergency Management	29,244									29,244
15	1220 - Fire Protection & Rescue Svcs										0
16	1230 - E911 Service Board	28,619	23,117								51,736
17	Subtotal	57,863	23,117	0	0	0	0	0	0	0	80,980
Assistance to District Court System Program											
18	1400 - Physical Operations										0
19	1410 - Research & Other Assistance		2,266								2,266
20	1420 - Bailiff Services										0
21	Subtotal	0	2,266	0	0	0	0	0	0	0	2,266
Court Proceedings Program											
22	1500 - Juries & Witnesses	470									470
23	1510 - (Reserved)										0
24	1520 - Detention Services										0
25	1530 - Court Costs										0
26	1540 - Service of Civil Papers										0
27	Subtotal	470	0	0	0	0	0	0	0	0	470
Juvenile Justice Administration Program											
28	1600 - Juvenile Victim Restitution										0
29	1610 - Juvenile Representation Services										0
30	1620 - Court-Appointed Attorneys & Court Costs for Juveniles		6,765								6,765
31	Subtotal	0	6,765	0	0	0	0	0	0	0	6,765
32	Total - Public Safety & Legal Services	2,838,869	687,768	10,501	0	655,409	0	0	28	0	4,192,575

SERVICE AREA 4

MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES

County Name: CEDAR COUNTY County Number: 16

FY 2020/2021 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS County MHDS Fund	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 2020/2021
Services to Persons With:										
40XX - Mental health Problems/										
Mental Illness										
400X-Information & Educ. Svcs	1									0 1
402X-Coordination Svcs	2									0 2
403X- Personal & Environ. Sprt	3			600						600 3
404X-Treatment Services	4			1,505						1,505 4
405X-Vocational & Day Services	5									0 5
406X-Lic/Cert. Living Arrangements	6			74,556						74,556 6
407X-Inst/Hospital & Commit Svcs	7			11,952						11,952 7
Subtotal	8	0	0	88,613	0	0	0	0	0	88,613 8
42XX - Intellectual Disabilities										
420X-Information & Educ. Svcs	9									0 9
422X-Coordination Svcs	10									0 10
423X- Personal & Environ. Sprt	11			825						825 11
424X-Treatment Services	12									0 12
425X-Vocational & Day Services	13									0 13
426X-Lic/Cert. Living Arrangements	14									0 14
427X-Inst/Hospital & Commit Svcs	15									0 15
Subtotal	16	0	0	825	0	0	0	0	0	825 16
43XX - Other Developmental Disabilities										
430X-Information & Educ. Svcs	17									0 17
432X-Coordination Svcs	18									0 18
433X- Personal & Environ. Sprt	19									0 19
434X-Treatment Services	20									0 20
435X-Vocational & Day Services	21			362						362 21
436X-Lic/Cert. Living Arrangements	22									0 22
437X-Inst/Hospital & Commit Svcs	23									0 23
Subtotal	24	0	0	362	0	0	0	0	0	362 24
44xx-General Administration										
4411-Direct Administration	25			79,192						79,192 25
4412-Purchased Administration	26			24,000						24,000 26
4413-Distrib to Regional Fiscal Agent	27			230,364						230,364 27
Subtotal	28	0	0	333,556	0	0	0	0	0	333,556 28
45xx-County Provided Case Management										
Subtotal	29	9,320	1,120							10,440 29
46xx-County Provided Services										
Subtotal	30									0 30
47XX - Brain Injury										
470X-Information & Educ. Svcs	31									0 31
472X-Coordination Svcs	32									0 32
473X- Personal & Environ. Sprt	33									0 33
474X-Treatment Services	34									0 34
475X-Vocational & Day Services	35									0 35
476X-Lic/Cert. Living Arrangements	36									0 36
477X-Inst/Hospital & Commit Svcs	37									0 37
Subtotal	38	0	0	0	0	0	0	0	0	0 38
Total - Mental Health, ID & DD	39	9,320	1,120	423,356	0	0	0	0	0	433,796 39

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS County MHDS Fund	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 2020/2021
Environmental Quality Program											
6000 - Natural Resources Conservation	1	8,500									8,500
6010 - Weed Eradication	2					31,280					31,280
6020 - Solid Waste Disposal	3					20,285			1,097,552		1,117,837
6030 - Environmental Restoration	4										0
Subtotal	5	8,500	0	0	0	51,565	0	0	1,097,552	0	1,157,617
Conservation and Recreation Services Program											
6100 - Administration	6	80,119	12,743								92,862
6110 - Maintenance & Operations	7	372,521	47,716	1,155							421,392
6120 - Recreation & Environmental Educ.	8										0
Subtotal	9	452,640	60,459	1,155	0	0	0	0	0	0	514,254
Animal Control Program											
6200 - Animal Shelter	10	1,604				1,546					3,150
6210 - Animal Bounties & State											10
Apiarist Expenses	11										0
Subtotal	12	1,604	0	0	0	1,546			0	0	3,150
County Development Program											
6300 - Land Use & Building Controls	13	45,029	18,380			72,226					135,635
6310 - Housing Rehabilitation & Develop.	14										0
6320 - Community Economic Development	15										0
Subtotal	16	45,029	18,380	0	0	72,226	0	0	0	0	135,635
Educational Services Program											
6400 - Libraries	17					130,500					130,500
6410 - Historic Preservation	18	4,000		16,733							20,733
6420 - Fair & 4-H Clubs	19	40,000									40,000
6430 - Fairgrounds	20										0
6440 - Memorial Halls	21										0
6450 - Other Educational Services	22										0
Subtotal	23	44,000	0	16,733	0	130,500	0	0	0	0	191,233
President or Governor Declared Disasters Program											
6500 - Property	24	101,298									101,298
6510 - Buildings	25										0
6520 - Equipment	26										0
6530 - Public Facilities	27										0
Subtotal	28	101,298	0	0	0	0	0	0	0	0	101,298
Total - County Environment and Education	29	653,071	78,839	17,888	0	255,837	0	0	1,097,552	0	2,103,187

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS County MHDS Fund	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 2020/2021
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM										
7000 - Administration	1						150,832			150,832
7010 - Engineering	2						565,477			565,477
Subtotal	3	0	0	0	0	0	716,309	0	0	716,309
Roadway Maintenance Program										
7100 - Bridges & Culverts	4						126,742			126,742
7110 - Roads	5						3,277,864			3,277,864
7120 - Snow & Ice Control	6						422,818			422,818
7130 - Traffic Controls	7						222,397			222,397
7140 - Road Clearing	8						274,320			274,320
Subtotal	9	0	0	0	0	0	4,324,141	0	0	4,324,141
General Roadway Expenditures Program										
7200 - New Equipment	10						644,606			644,606
7210 - Equipment Operations	11						1,247,813			1,247,813
7220 - Tools, Materials & Supplies	12						173,734			173,734
7230 - Real Estate & Buildings	13						27,740			27,740
Subtotal	14	0	0	0	0	0	2,093,893	0	0	2,093,893
Mass Transit Program										
7300 - Air Transportation	15									0
7310 - Ground Transportation	16									0
Subtotal	17	0	0	0	0	0	0	0	0	0
Total - Roads & Transportation	18	0	0	0	0	0	7,134,343	0	0	7,134,343

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS

County Name: CEDAR COUNTY County Number: 16

FY 2020/2021 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS County MHDS Fund	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 2020/2021
Representation Services Program										
8000 - Elections Administration	1	136,895								136,895 1
8010 - Local Elections	2	7,400								7,400 2
8020 - Township Officials	3	3,460	2							3,462 3
Subtotal	4	3,460	144,297	0	0	0	0	0	0	147,757 4
State Administrative Services										
8100 - Motor Vehicle Registrations & Licensing	5	102,092	24,993							127,085 5
8101 - Driver Licenses Services	6	42,978	18,990							61,968 6
8110 - Recording of Public Documents	7	154,425	79,362					553		234,340 7
Subtotal	8	299,495	123,345	0	0	0	0	553	0	423,393 8
Total - Government Services to Residents	9	302,955	267,642	0	0	0	0	553	0	571,150 9

SERVICE AREA 9
ADMINISTRATION

County Name: CEDAR COUNTY County Number: 16
FY 2020/2021 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS County MHDS Fund	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 2020/2021
Policy & Administration Program										
9000 - General County Management	240,385	22,857						63,275		326,517
9010 - Administrative Management Services	197,165	86,885								284,050
9020 - Treasury Management Services	182,385	53,486								235,871
9030 - Other Policy & Administration	148,311									148,311
Subtotal	768,246	163,228	0	0	0	0	0	63,275	0	994,749
Central Services Program										
9100 - General Services	300,562	34,920								335,482
9110 - Information Tech Services	308,205	22,273								330,478
9120 - GIS Systems	53,785	18,294								72,079
Subtotal	662,552	75,487	0	0	0	0	0	0	0	738,039
Risk Management Services Program										
9200 - Tort Liability		81,872								81,872
9210 - Safety of Workplace		85,451						4,046		89,497
9220 - Fidelity of Public Officers		63,380								63,380
9230 - Unemployment Compensation										0
Subtotal	0	230,703	0	0	0	0	0	4,046	0	234,749
Total - Administration	1,430,798	469,418	0	0	0	0	0	67,321	0	1,967,537

BALANCE SHEET

ANNUAL FINANCIAL REPORT

Combined Balance Sheet -- All Governmental Funds
For the fiscal year ended June 30, 2021

County Name: CEDAR COUNTY County Number: 16

FY 2020/2021 ANNUAL FINANCIAL REPORT

		ASSETS					LIABILITIES					
		General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals					
Cash & Pooled Investments:												
County Treasurer	1	7,161,712	4,782,173	9,298,698	9,246		21,251,829					
Other	2						0					
Receivables (net where applicable):												
Accounts	3	24,802	15,325				40,127					
Property Taxes (including interest & penalties)	4	41,885	2,467		626		44,978					
Property Taxes - Succeeding Year	5	7,200,647	3,419,251		748,558		11,368,456					
Accrued Interest	6	2,302	25				2,327					
Drainage Assessments	7						0					
Other	8						0					
Due from Other Funds	9						0					
Due from Other Governments	10	125,460	607,373				732,833					
Inventories (at cost)	11		725,097				725,097					
Other Assets	12	38,218					38,218					
Total Assets	13	14,595,026	9,551,711	9,298,698	758,430	0	34,203,865					
Liabilities (L)												
Accounts Payable	14	50,665	82,115				132,780					
Salaries & Benefits Payable	15	237,801	155,087				392,888					
Contracts Payable	16						0					
Due to Other Funds	17						0					
Due to Other Governments	18	10,058	2,658				12,716					
Trusts Payable	19						0					
Other Liabilities	20						0					
Total Liabilities	21	298,524	239,860	0	0	0	538,384					
Deferred Inflows Of Resources (DIOR)												
Succeeding Year Property Tax	22	7,200,647	3,419,251		748,558		11,368,456					
Other Unavailable Revenue	23	41,310	2,424		606		44,340					
Total Deferred Inflows of Resources	24	7,241,957	3,421,675	0	749,164	0	11,412,796					
Fund Equity (FE)												
Fund Balance - Nonspendable	25		725,097				725,097					
Fund Balance - Restricted	26	1,746,850	5,165,079	9,298,698	9,266		16,219,893					
Fund Balance - Committed	27						0					
Fund Balance - Assigned	28						0					
Fund Balance - Unassigned	29	5,307,695					5,307,695					
Total Fund Equity	30	7,054,545	5,890,176	9,298,698	9,266	0	22,252,685					
Total L+DIOR+FE	31	14,595,026	9,551,711	9,298,698	758,430	0	34,203,865					