

FY 2021/2022 ANNUAL FINANCIAL REPORT

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

For the fiscal year ended June 30, 2022

County Name: CEDAR COUNTY County Number:16

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
<b>Revenues &amp; Other Financing Sources</b>							
Taxes Levied on Property	1 6,762,156	3,180,177		702,972		10,645,305	10,643,752
Less: Uncollected Delinquent Taxes - Levy Year	2	0		0		0	2
Less: Credits to Taxpayers	3 364,200	148,996		37,875		551,071	522,724
Net Current Property Taxes	4 6,397,956	3,031,181		665,097		10,094,234	10,121,028
Delinquent Property Tax Revenue	5 401	103		41		545	400
Penalties, Interest & Costs on Taxes	6 57,971					57,971	42,200
Other County Taxes/TIF Tax Revenues	7 72,161	1,374,523	0	7,322	0	1,454,006	1,150,076
Intergovernmental	8 3,117,545	5,969,725	0	47,543	0	9,134,813	8,375,606
Licenses & Permits	9 16,322	26,479	0	0	0	42,801	34,689
Charges for Service	10 743,691	699,769	0	0	0	1,443,460	1,282,675
Use of Money & Property	11 152,391	545	0	0	0	152,936	164,911
Miscellaneous	12 115,283	113,383	0	0	0	228,666	136,827
<b>Subtotal Revenues</b>	13 10,673,721	11,215,708	0	720,003	0	22,609,432	21,308,412
<b>Other Financing Sources:</b>							
General Long-Term Debt Proceeds	14 0	38,237	0	0	0	38,237	20,000
Operating Transfers In	15 1,809,038	2,778,821	0	0	0	4,587,859	4,587,859
Proceeds of Capital Asset Sales	16 9,000	9,100	0	0	0	18,100	1,000
<b>Total Revenues &amp; Other Sources</b>	17 12,491,759	14,041,866	0	720,003	0	27,253,628	25,917,271
<b>Expenditures &amp; other Financing Uses</b>							
Operating:							
Public Safety and Legal Services	18 3,657,578	674,673			0	4,332,251	4,683,767
Physical Health Social Services	19 1,544,735	0			0	1,544,735	1,705,077
Mental Health, ID & DD	20 1,099	883,922			0	885,021	987,239
County Environment and Education	21 903,757	952,623			0	1,856,380	3,500,758
Roads & Transportation	22 0	7,153,313			0	7,153,313	7,551,500
Government Services to Residents	23 523,084	438			0	523,522	612,172
Administration	24 2,707,175	57,149			0	2,764,324	2,244,340
Nonprogram Current	25 7,230	0			0	7,230	8,400
Debt Service	26 0	1,426,754		718,846	0	2,145,600	718,845
Capital Projects	27 0	0	2,166,103		0	2,166,103	8,499,259
<b>Subtotal Expenditures</b>	28 9,344,658	11,148,872	2,166,103	718,846	0	23,378,479	30,511,357
<b>Other Financing Uses:</b>							
Operating Transfers Out	29 1,809,038	2,778,821	0	0	0	4,587,859	4,587,859
Refunded Debt/Payments to Escrow	30 0	0	0	0	0	0	30
<b>Total Expenditures &amp; Other Uses</b>	31 11,153,696	13,927,693	2,166,103	718,846	0	27,966,338	35,099,216
<b>Changes in fund balances</b>	32 1,338,063	114,173	-2,166,103	1,157	0	-712,710	-9,181,945
Beginning Fund Balance - July 1, 2021	33 7,161,714	4,782,172	9,298,698	9,246	0	21,251,830	17,735,686
Increase (Decrease) in Reserves (GAAP Budget)	34 0	0	0	0	0	0	34
Fund Balance - Nonspendable	35 0	0	0	0	0	0	35
Fund Balance - Restricted	36 4,509,043	4,896,345	7,132,595	10,403	0	16,548,386	8,174,839
Fund Balance - Committed	37 0	0	0	0	0	0	37
Fund Balance - Assigned	38 0	0	0	0	0	0	38
Fund Balance - Unassigned	39 3,990,734	0	0	0	0	3,990,734	378,902
<b>Total Ending Fund Balance - June 30, 2022</b>	40 8,499,777	4,896,345	7,132,595	10,403	0	20,539,120	8,553,741

Additional details are available at:

[www.cedarcounty.iowa.gov](http://www.cedarcounty.iowa.gov)

Notes to the financial statement, if any:

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