

**GAAP SUMMARY**

**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

**FY 2021/2022 ANNUAL FINANCIAL REPORT**

<b>Reporting Accounting Basics:</b>		<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Permanent</b>	<b>Actual Totals</b>
<b>Revenues &amp; Other Financing Sources</b>							
1	Taxes Levied on Property	6,762,156	3,180,177		702,972		10,645,305
2	Less: Uncollected Delinquent Taxes - Levy Year						0
3	Less: Credits to Taxpayers	364,200	148,996		37,875		551,071
4	Net Current Property Taxes	6,397,956	3,031,181		665,097		10,094,234
5	Delinquent Property Tax Revenue	505	103		52		660
6	Penalties, Interest & Costs on Taxes	58,252					58,252
7	Other County Taxes/TIF Tax Revenues	72,010	1,388,296		7,307		1,467,613
8	Intergovernmental	3,115,679	5,823,933		47,543		8,987,155
9	Licenses & Permits	16,322	26,554				42,876
10	Charges for Service	724,915	699,180				1,424,095
11	Use of Money & Property	153,832	578				154,410
12	Miscellaneous	115,516	107,148				222,664
13	Subtotal Revenues	10,654,987	11,076,973	0	719,999	0	22,451,959
Other Financing Sources:							
14	General Long-Term Debt Proceeds		38,237				38,237
15	Operating Transfers In	1,809,038	2,778,821				4,587,859
16	Proceeds of Capital Asset Sales	9,000	9,100				18,100
17	<b>Total Revenues &amp; Other Sources</b>	12,473,025	13,903,131	0	719,999	0	27,096,155
<b>Expenditures &amp; Other Financial Sources</b>							
<b>Operating:</b>							
18	Public Safety and Legal Services	3,668,793	673,521				4,342,314
19	Physical Health Social Services	1,570,686					1,570,686
20	Mental Health, ID & DD	-6,928	871,657				864,729
21	County Environment and Education	931,744	947,523				1,879,267
22	Roads & Transportation		7,221,262				7,221,262
23	Government Services to Residents	522,708	438				523,146
24	Administration	2,696,018	57,150				2,753,168
25	Nonprogram Current	7,231					7,231
26	Debt Service				718,846		718,846
27	Capital Projects		1,415,918	2,303,964			3,719,882
28	<b>Subtotal Expenditures</b>	9,390,252	11,187,469	2,303,964	718,846	0	23,600,531
<b>Other Financing Uses:</b>							
29	Operating Transfers Out	1,809,038	2,778,821				4,587,859
30	Refunded Debt/Payments to Escrow						0
31	Total Expenditures & Other Uses	11,199,290	13,966,290	2,303,964	718,846	0	28,188,390
<b>Excess of Revenues &amp; Other Sources</b>							
32	<b>Over (Under) Expenditures &amp; Other Uses</b>	1,273,735	-63,159	-2,303,964	1,153	0	-1,092,235
33	Beginning Fund Balance - July 1, 2021	7,054,545	5,890,176	9,298,698	9,266		22,252,685
34	Increase (Decrease) in Reserves		-21,185				-21,185
35	Fund Balance - Nonspendable		703,912				703,912
36	Fund Balance - Restricted	4,482,182	5,101,920	6,994,734	10,419		16,589,255
37	Fund Balance - Committed						0
38	Fund Balance - Assigned						0
39	Fund Balance - Unassigned	3,846,098					3,846,098
40	Total Ending Fund Balance - June 30, 2022	8,328,280	5,805,832	6,994,734	10,419	0	21,139,265

Notes to the financial statement, if any: