

FY 2023/2024 ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
 For the fiscal year ended June 30, 2024
 County Name: CEDAR COUNTY County Number:16

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
Revenues & Other Financing Sources							
Taxes Levied on Property	6,884,011	2,538,639		731,414		10,154,064	10,025,828
Less: Uncollected Delinquent Taxes - Levy Year				0		0	2
Less: Credits to Taxpayers	358,759	109,471		37,455		505,685	365,942
Net Current Property Taxes	6,525,252	2,429,168		693,959		9,648,379	9,659,886
Delinquent Property Tax Revenue	354	111		37		502	400
Penalties, Interest & Costs on Taxes	47,283					47,283	22,300
Other County Taxes/JIF Tax Revenues	69,903	1,341,126	0	7,254	0	1,418,283	1,313,659
Intergovernmental	1,393,310	5,819,314	0	44,230	0	7,256,854	6,696,671
Licenses & Permits	27,526	42,986	0	0	0	70,512	41,939
Charges for Service	730,673	783,046	0	0	0	1,513,719	1,296,728
Use of Money & Property	389,901	998	171,774	0	0	562,673	103,906
Miscellaneous	122,215	164,856	0	0	0	287,071	134,648
Subtotal Revenues	9,306,417	10,581,605	171,774	745,480	0	20,805,276	19,270,137
Other Financing Sources:							
General Long-Term Debt Proceeds	0	0	0	0	0	0	14
Operating Transfers In	40,031	2,899,096	31,819	0	0	2,970,946	3,327,002
Proceeds of Capital Asset Sales	57,300	119,050	0	0	0	176,350	82,000
Total Revenues & Other Sources	9,403,748	13,599,751	203,593	745,480	0	23,952,572	22,679,139
Expenditures & other Financing Uses							
Operating:							
Public Safety and Legal Services	4,467,165	896,169			0	5,363,334	5,620,289
Physical Health Social Services	1,712,928	0			0	1,712,928	2,042,911
Mental Health, ID & DD (Polk County only)	0	0			0	0	20
County Environment and Education	819,806	1,032,594			0	1,872,400	2,363,744
Roads & Transportation	0	7,916,491			0	7,916,491	8,243,000
Government Services to Residents	648,095	11,463			0	659,558	710,355
Administration	2,599,019	6,800			0	2,605,819	3,372,507
Nonprogram Current	12,659	0			0	12,659	15,700
Debt Service	0	0		719,128	0	719,128	719,130
Capital Projects	0	647,686	3,290,147		0	3,937,833	5,170,600
Subtotal Expenditures	10,259,672	10,531,203	3,290,147	719,128	0	24,800,150	28,258,236
Other Financing Uses:							
Operating Transfers Out	71,819	2,899,096	31	0	0	2,970,946	3,327,002
Refunded Debt/Payments to Escrow	0	0	0	0	0	0	30
Total Expenditures & Other Uses	10,331,491	13,430,299	3,290,178	719,128	0	27,771,096	31,585,238
Changes in fund balances	-927,743	169,452	-3,086,585	26,352	0	-3,818,524	-8,906,099
Beginning Fund Balance - July 1, 2023	7,337,835	3,819,575	3,087,232	24,328	0	14,268,970	12,942,851
Increase (Decrease) in Reserves (GAAP Budget)	0	0	0	0	0	0	34
Fund Balance - Nonspendable	0	0	0	0	0	0	35
Fund Balance - Restricted	2,601,458	3,989,027	647	50,680	0	6,641,812	2,318,631
Fund Balance - Committed	0	0	0	0	0	0	37
Fund Balance - Assigned	0	0	0	0	0	0	38
Fund Balance - Unassigned	3,808,634	0	0	0	0	3,808,634	1,718,121
Total Ending Fund Balance - June 30, 2024	6,410,092	3,989,027	647	50,680	0	10,450,446	4,036,752

Additional details are available at: Contact Cari Dauber, County Finance Director
 Notes to the financial statement, if any: -
 Telephone : (563) 886-6413