

PUBLISH 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: BLACK HAWK COUNTY County Number: 07

FY 2020/2021 ANNUAL FINANCIAL REPORT

Budget Accounting Basis: GAAP		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals	
Revenues & Other Financial Sources									
Taxes Levied on Property	1	27,538,713	6,612,158		2,262,556		36,413,427	38,138,954	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0		2
Less: Credits to Taxpayers	3	0	0		0		0	1,851,985	3
Net Current Property Taxes	4	27,538,713	6,612,158		2,262,556		36,413,427	36,286,969	4
Delinquent Property Tax Revenue	5	136,992	28,157		12,147		177,296	5,000	5
Penalties, Interest & Costs on Taxes	6	552,432					552,432	322,000	6
Other County Taxes/TIF Tax Revenues	7	1,416,289	2,109,729	0	1,832,669	0	5,358,687	4,446,353	7
Intergovernmental	8	8,059,854	6,608,784	0	253,264	0	14,921,902	14,057,163	8
Licenses & Permits	9	481,999	239,239	0	0	0	721,238	629,225	9
Charges for Service	10	4,383,841	60,506	0	0	0	4,444,347	4,090,079	10
Use of Money & Property	11	229,716	351,446	2,324	1,394	0	584,880	964,525	11
Miscellaneous	12	1,735,013	469,480	110,000	142,450	0	2,456,943	3,060,393	12
Subtotal Revenues	13	44,534,849	16,479,499	112,324	4,504,480	0	65,631,152	63,861,707	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	4,385,690	10,186,342	0	14,572,032	14,483,343	14
Operating Transfers In	15	8,081,931	3,506,966	1,746,200	904,785	0	14,239,882	13,335,097	15
Proceeds of Capital Asset Sales	16	1,625	7,100	0	0	0	8,725	6,553	16
Total Revenues & Other Sources	17	52,618,405	19,993,565	6,244,214	15,595,607	0	94,451,791	91,686,700	17
Expenditures & Other Financial Sources									
Operating:									
Public Safety and Legal Services	18	18,196,313	2,638,722			0	20,835,035	23,819,289	18
Physical Health Social Services	19	6,627,264	0			0	6,627,264	7,800,859	19
Mental Health, ID & DD	20	0	4,063,190			0	4,063,190	4,286,247	20
County Environment and Education	21	2,619,146	441,703			0	3,060,849	3,168,440	21
Roads & Transportation	22	0	7,413,919			0	7,413,919	8,043,595	22
Government Services to Residents	23	2,574,495	14,258			0	2,588,753	2,685,883	23
Administration	24	5,973,923	0			0	5,973,923	6,654,797	24
Nonprogram Current	25	0	0			0	0		25
Debt Service	26	0	0		6,324,543	0	6,324,543	6,358,603	26
Capital Projects	27	0	2,628,578	2,103,647		0	4,732,225	13,677,382	27
Subtotal Expenditures	28	35,991,141	17,200,370	2,103,647	6,324,543	0	61,619,701	76,495,095	28
Other Financing Uses:									
Operating Transfers Out	29	10,882,818	2,552,279	929,785	0	0	14,364,882	13,335,097	29
Refunded Debt/Payments to Escrow	30	0	0	0	5,419,842	0	5,419,842	5,325,000	30
Total Expenditures & Other Uses	31	46,873,959	19,752,649	3,033,432	11,744,385	0	81,404,425	95,155,192	31
Excess of Revenues & Other Sources									
over (under) Expenditures & Other Uses	32	5,744,446	240,916	3,210,782	3,851,222	0	13,047,366	-3,468,492	32
Beginning Fund Balance - July 1, 2020	33	24,761,818	8,614,214	5,268,763	6,113,175	0	44,757,970	34,495,385	33
Increase (Decrease) in Reserves (GAAP Budget)	34	0	0	0	0	0	0		34
Fund Balance - Nonspendable	35	0	299,457	0	0	0	299,457	424,937	35
Fund Balance - Restricted	36	4,598,613	8,385,075	6,628,131	9,964,397	0	29,576,216	13,956,494	36
Fund Balance - Committed	37	0	0	0	0	0	0		37
Fund Balance - Assigned	38	0	170,598	1,851,414	0	0	2,022,012	138,283	38
Fund Balance - Unassigned	39	25,907,651	0	0	0	0	25,907,651	16,507,179	39
Total Ending Fund Balance - June 30, 2021	40	30,506,264	8,855,130	8,479,545	9,964,397	0	57,805,336	31,026,893	40

Additional details are available at:

www.blackhawkcourtney.iowa.gov

Notes to the financial statement, if any:

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: BLACK HAWK COUNTY County Number: 07

FY 2020/2021 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	27,538,713	6,612,158		2,262,556		36,413,427	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3						0	3
Net Current Property Taxes	4	27,538,713	6,612,158		2,262,556		36,413,427	4
Delinquent Property Tax Revenue	5	136,992	28,157		12,147		177,296	5
Penalties, Interest & Costs on Taxes	6	552,432					552,432	6
Other County Taxes/TIF Tax Revenues	7	1,416,289	2,109,729		1,832,669		5,358,687	7
Intergovernmental	8	8,059,854	6,608,784		253,264		14,921,902	8
Licenses & Permits	9	481,999	239,239				721,238	9
Charges for Service	10	4,383,841	60,506				4,444,347	10
Use of Money & Property	11	229,716	351,446	2,324	1,394		584,880	11
Miscellaneous	12	1,735,013	469,480	110,000	142,450		2,456,943	12
Subtotal Revenues	13	44,534,849	16,479,499	112,324	4,504,480	0	65,631,152	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14			4,385,690	10,186,342		14,572,032	14
Operating Transfers In	15	8,081,931	3,506,966	1,746,200	904,785		14,239,882	15
Proceeds of Capital Asset Sales	16	1,625	7,100				8,725	16
Total Revenues & Other Sources	17	52,618,405	19,993,565	6,244,214	15,595,607	0	94,451,791	17
Expenditures & Other Financial Sources								
Operating:								
Public Safety and Legal Services	18	18,196,313	2,638,722				20,835,035	18
Physical Health Social Services	19	6,627,264					6,627,264	19
Mental Health, ID & DD	20		4,063,190				4,063,190	20
County Environment and Education	21	2,619,146	441,703				3,060,849	21
Roads & Transportation	22		7,413,919				7,413,919	22
Government Services to Residents	23	2,574,495	14,258				2,588,753	23
Administration	24	5,973,923					5,973,923	24
Nonprogram Current	25						0	25
Debt Service	26				6,324,543		6,324,543	26
Capital Projects	27		2,628,578	2,103,647			4,732,225	27
Subtotal Expenditures	28	35,991,141	17,200,370	2,103,647	6,324,543	0	61,619,701	28
Other Financing Uses:								
Operating Transfers Out	29	10,882,818	2,552,279	929,785			14,364,882	29
Refunded Debt/Payments to Escrow	30				5,419,842		5,419,842	30
Total Expenditures & Other Uses	31	46,873,959	19,752,649	3,033,432	11,744,385	0	81,404,425	31
Excess of Revenues & Other Sources								
Over (Under) Expenditures & Other Uses	32	5,744,446	240,916	3,210,782	3,851,222	0	13,047,366	32
Beginning Fund Balance - July 1, 2020	33	24,761,818	8,614,214	5,268,763	6,113,175		44,757,970	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35		299,457				299,457	35
Fund Balance - Restricted	36	4,598,613	8,385,075	6,628,131	9,964,397		29,576,216	36
Fund Balance - Committed	37						0	37
Fund Balance - Assigned	38		170,598	1,851,414			2,022,012	38
Fund Balance - Unassigned	39	25,907,651					25,907,651	39
Total Ending Fund Balance - June 30, 2021	40	30,506,264	8,855,130	8,479,545	9,964,397	0	57,805,336	40

Notes to the financial statement, if any:

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REVENUES DETAIL

County Name: BLACK HAWK COUNTY County Number: 07
 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	18,404,397	9,134,316	0	3,699,822	2,912,336	0		0		2,262,556		36,413,427	1
Less: Uncoll: Del. Taxes Levy Year	2												0	2
Less: Credits to Taxpayers	3												0	3
1000 Net Current Property Taxes	4	18,404,397	9,134,316		3,699,822	2,912,336					2,262,556		36,413,427	4
1010 Delinq. Property Tax Revenue	5	91,480	45,512		18,332	9,825					12,147		177,296	5
11XX Penalties, Int, & Costs on Taxes	6	552,432											552,432	6
Other County Taxes:														
12XX Other County Taxes	7	174,655	15,327		6,256	936					3,569		200,743	7
13XX Voter Approved Local Option Taxes	8					1,770,252					1,770,250		3,540,502	8
14XX Gambling Taxes	9	441,412											441,412	9
15XX TIF Tax Revenues	10												0	10
16XX Utility Tax Replacement Excise Taxes	11	524,146	260,749		105,147	227,138					58,850		1,176,030	11
17XX Taxes Collected for Other Governments	11B												0	11B
Subtotal	12	1,140,213	276,076	0	111,403	1,998,326	0	0	0	0	1,832,669	0	5,358,687	12
Intergovernmental Revenue:														
20XX State Shared Revenues	13	75						4,702,855					4,702,930	13
21XX State Replacements Against Levied Taxes	14	1,051,450	523,069		210,928	148,117					131,138		2,064,702	14
22XX Other State Tax Replacements	15	540,196	268,734		108,365	12,053					62,906		992,254	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	3,688,667	47,800					289,448					4,025,915	16
25XX Contributions from Other														
Intergovernmental Units	17	409,054	66,552		65,831	27,376		338,261			59,100		966,174	17
26XX, 27XX State Grants and Entitlements	18	1,014,078	30,367					667,075	38,260				1,749,780	18
28XX Federal Grants and Entitlements	19	418,210											418,210	19
29XX Payments in Lieu of Taxes	20	1,070	532		215						120		1,937	20
Subtotal (lines 13 - 20)	21	7,122,800	937,054	0	385,339	187,546	0	5,997,639	38,260	0	253,264	0	14,921,902	21
3XXX Licenses & Permits	22	481,999				131,819		107,420					721,238	22
4XXX, 5XXX Charges for Service	23	4,382,865	976		28,385	3,505		910	27,706				4,444,347	23
6XXX Use of Money & Property	24	229,716							351,446	2,324	1,394		584,880	24
8XXX Miscellaneous	25	1,466,548	268,465			1,121		28,122	440,237	110,000	142,450		2,456,943	25
Total Revenues	26	33,872,450	10,662,399	0	4,243,281	5,244,478	0	6,134,091	857,649	112,324	4,504,480	0	65,631,152	26
Other Financing Sources:														
Operating Transfers In														
9000 From General Basic	27												0	27
9020 From Rural Services Basic	28												0	28
90xx From Other Budgetary Funds	29	8,081,931						3,506,966		1,746,200	904,785		14,239,882	29
Subtotal (lines 27- 29)	30	8,081,931	0	0	0	0	0	3,506,966	0	1,746,200	904,785	0	14,239,882	30
91XX Proceeds\Gen Long-Term Debt	31									4,385,690	10,186,342		14,572,032	31
92XX Proceeds\Gen Capital Asset Sales	32	1,625						7,100					8,725	32
Total Revenues and Other Sources	33	41,956,006	10,662,399	0	4,243,281	5,244,478	0	9,648,157	857,649	6,244,214	15,595,607	0	94,451,791	33
Beginning Fund Balance - July 1, 2020	34	20,853,185	3,908,633		606,544	2,030,134		4,768,602	1,208,934	5,268,763	6,113,175		44,757,970	34
Total Resources	35	62,809,191	14,571,032	0	4,849,825	7,274,612	0	14,416,759	2,066,583	11,512,977	21,708,782	0	139,209,761	35

SERVICE AREA 1**PUBLIC SAFETY AND LEGAL SERVICES**

County Name: BLACK HAWK COUNTY County Number: 07

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	
Law Enforcement Program												
1000 - Uniformed Patrol Services	1	1,291,287				1,619,200					2,910,487	1
1010 - Investigations	2	703,461									703,461	2
1020 - Unified Law Enforcement	3										0	3
1030 - Contract Law Enforcement	4										0	4
1040 - Law Enforcement Communications	5	140,299				233,521					373,820	5
1050 - Adult Correctional Services	6	10,352,758							754,309		11,107,067	6
1060 - Administration	7	676,177	24,374								700,551	7
Subtotal	8	13,163,982	24,374	0	0	1,852,721	0	0	754,309	0	15,795,386	8
Legal Services Program												
1100 - Criminal Prosecution	9	3,357,062									3,357,062	9
1110 - Medical Examiner	10	303,224									303,224	10
1120 - Child Support Recovery	11										0	11
Subtotal	12	3,660,286	0	0	0	0	0	0	0	0	3,660,286	12
Emergency Services Program												
1200 - Ambulance Services	13										0	13
1210 - Emergency Management	14	14,448									14,448	14
1220 - Fire Protection & Rescue Svcs	15					31,692					31,692	15
1230 - E911 Service Board	16										0	16
Subtotal	17	14,448	0	0	0	31,692	0	0	0	0	46,140	17
Assistance to Distret Court System Program												
1400 - Physical Operations	18		1,840								1,840	18
1410 - Research & Other Assistance	19										0	19
1420 - Bailiff Services	20										0	20
Subtotal	21	0	1,840	0	0	0	0	0	0	0	1,840	21
Court Proceedings Program												
1500 - Juries & Witnesses	22										0	22
1510 - (Reserved)	23											23
1520 - Detention Services	24	17,040									17,040	24
1530 - Court Costs	25										0	25
1540 - Service of Civil Papers	26	1,141,992									1,141,992	26
Subtotal	27	1,159,032	0	0	0	0	0	0	0	0	1,159,032	27
Juvenile Justice Administration Program												
1600 - Juvenile Victim Restitution	28										0	28
1610 - Juvenile Representation Services	29										0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	5,128	167,223								172,351	30
Subtotal	31	5,128	167,223	0	0	0	0	0	0	0	172,351	31
Total - Public Safety & Legal Services	32	18,002,876	193,437	0	0	1,884,413	0	0	754,309	0	20,835,035	32

SERVICE AREA 3**PHYSICAL HEALTH AND SOCIAL SERVICES**

County Name: BLACK HAWK COUNTY County Number: 07

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	
Physical Health Services Program												
3000 - Personal & Family Health Services	1	1,631,323									1,631,323	1
3010 - Communicable Disease Prevention & Control Services	2	1,198,754									1,198,754	2
3020 - Environmental Health	3	750,977									750,977	3
3040 - Health Administration	4	1,281,889									1,281,889	4
3050 - Support of Hospitals	5										0	5
Subtotal	6	4,862,943	0	0	0	0	0	0	0	0	4,862,943	6
Services to Poor Program												
3100 - Administration	7	459,672									459,672	7
3110 - General Welfare Services	8	460,683									460,683	8
3120 - Care in County Care Facility	9										0	9
Subtotal	10	920,355	0	0	0	0	0	0	0	0	920,355	10
Services to Military Veterans Program												
3200 - Administration	11	320,619									320,619	11
3210 - General Services to Veterans	12	76,619									76,619	12
Subtotal	13	397,238	0	0	0	0	0	0	0	0	397,238	13
Children's & Family Services Program												
3300 - Youth Guidance	14		401,036								401,036	14
3310 - Family Protective Services	15										0	15
3320 - Services for Disabled Children	16										0	16
Subtotal	17	0	401,036	0	0	0	0	0	0	0	401,036	17
Services to Other Adults Program												
3400 - Services to the Elderly	18	9,084									9,084	18
3410 - Other Social Services	19										0	19
3420 - Social Services Business Operations	20										0	20
Subtotal	21	9,084	0	0	0	0	0	0	0	0	9,084	21
CHEMICAL DEPENDENCY PROGRAM												
3500 - Treatment Services	22	36,608									36,608	22
3510 - Preventive Services	23										0	23
Subtotal	24	36,608	0	0	0	0	0	0	0	0	36,608	24
Total-Physical Health & Social Services	25	6,226,228	401,036	0	0	0	0	0	0	0	6,627,264	25

SERVICE AREA 4

MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES

County Name: BLACK HAWK COUNTY County Number: 07

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				82						82	3
404X-Treatment Services	4										0	4
405X-Vocational & Day Services	5										0	5
406X-Lic/Cert. Living Arrangements	6										0	6
407X-Inst/Hospital & Commit Svcs	7				90,189						90,189	7
Subtotal	8	0	0	0	90,271	0	0	0	0	0	90,271	8
42XX - Intellectual Dissabilities												
420X-Information & Educ. Svcs	9										0	9
422X-Coordination Svcs	10										0	10
423X- Personal & Environ. Sprt	11										0	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	0	0	0	0	0	0	0	0	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										0	21
436X-Lic/Cert. Living Arrangements	22										0	22
437X-Inst/Hospital & Commit Svcs	23										0	23
Subtotal	24	0	0	0	0	0	0	0	0	0	0	24
44xx-General Administration												
4411-Direct Administration	25				679						679	25
4412-Purchased Administration	26										0	26
4413-Distrib to Regional Fiscal Agent	27				3,972,240						3,972,240	27
Subtotal	28	0	0	0	3,972,919	0	0	0	0	0	3,972,919	28
45xx-County Provided Case Management												
Subtotal	29										0	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	0	38
Total - Mental Health, ID & DD	39	0	0	0	4,063,190	0	0	0	0	0	4,063,190	39

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION

County Name: BLACK HAWK COUNTY County Number: 07

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	
Environmental Quality Program												
6000 - Natural Resources Conservation	1					2,000					2,000	1
6010 - Weed Eradication	2										0	2
6020 - Solid Waste Disposal	3										0	3
6030 - Environmental Restoration	4										0	4
Subtotal	5	0	0	0	0	2,000	0	0	0	0	2,000	5
Conservation and Recreation Services Program												
6100 - Administration	6	444,054									444,054	6
6110 - Maintenance & Operations	7	444,591									444,591	7
6120 - Recreation & Environmental Educ.	8	1,688,966							175,348		1,864,314	8
Subtotal	9	2,577,611	0	0	0	0	0	0	175,348	0	2,752,959	9
Animal Control Program												
6200 - Animal Shelter	10	27,610									27,610	10
6210 - Animal Bounties & State												
Apiarist Expenses	11										0	11
Subtotal	12	27,610	0	0	0	0	0	0	0	0	27,610	12
County Development Program												
6300 - Land Use & Building Controls	13	5,425				109,855					115,280	13
6310 - Housing Rehabilitation & Develop.	14										0	14
6320 - Community Economic Development	15	5,500									5,500	15
Subtotal	16	10,925	0	0	0	109,855	0	0	0	0	120,780	16
Educational Services Program												
6400 - Libraries	17					154,500					154,500	17
6410 - Historic Preservation	18										0	18
6420 - Fair & 4-H Clubs	19	3,000									3,000	19
6430 - Fairgrounds	20										0	20
6440 - Memorial Halls	21										0	21
6450 - Other Educational Services	22										0	22
Subtotal	23	3,000	0	0	0	154,500	0	0	0	0	157,500	23
President or GovenorL Declared Disatcers Program												
6500 - Property	24										0	24
6510 - Buildings	25										0	25
6520 - Equipment	26										0	26
6530 - Public Facilities	27										0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	28
Total - County Environment and Education	29	2,619,146	0	0	0	266,355	0	0	175,348	0	3,060,849	29

SERVICE AREA 7**ROADS & TRANSPORTATION**

County Name: BLACK HAWK COUNTY County Number: 07

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	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM												
7000 - Administration	1							315,537			315,537	1
7010 - Engineering	2							1,000,142			1,000,142	2
Subtotal	3	0	0	0	0	0	0	1,315,679	0	0	1,315,679	3
Roadway Maintenance Program												
7100 - Bridges & Culverts	4							362,332			362,332	4
7110 - Roads	5							2,799,092			2,799,092	5
7120 - Snow & Ice Control	6							364,931			364,931	6
7130 - Traffic Controls	7							214,650			214,650	7
7140 - Road Clearing	8							265,671			265,671	8
Subtotal	9	0	0	0	0	0	0	4,006,676	0	0	4,006,676	9
General Roadway Expenditures Program												
7200 - New Equipment	10							794,961			794,961	10
7210 - Equipment Operations	11							1,191,876			1,191,876	11
7220 - Tools, Materials & Supplies	12							58,440			58,440	12
7230 - Real Estate & Buildings	13							46,287			46,287	13
Subtotal	14	0	0	0	0	0	0	2,091,564	0	0	2,091,564	14
Mass Transit Program												
7300 - Air Transportation	15										0	15
7310 - Ground Transportation	16										0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	0	0	0	0	0	0	7,413,919	0	0	7,413,919	18

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
County Name: BLACK HAWK COUNTY County Number: 07
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		887,459								887,459	1
8010 - Local Elections	2		15,955								15,955	2
8020 - Township Officials	3					427					427	3
Subtotal	4	0	903,414	0	0	427	0	0	0	0	903,841	4
State Administrative Services												
8100 - Motor Vehicle Registrations& Licensing	5	894,340									894,340	5
8101 - Driver Licenses Services	6										0	6
8110 - Recording of Public Documents	7	776,741							13,831		790,572	7
Subtotal	8	1,671,081	0	0	0	0	0	0	13,831	0	1,684,912	8
Total - Government Services to Residents	9	1,671,081	903,414	0	0	427	0	0	13,831	0	2,588,753	9

SERVICE AREA 9**ADMINISTRATION**

County Name: BLACK HAWK COUNTY County Number: 07

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	1	1,004,617									1,004,617	1
9010 - Administrative Management Services	2	894,823									894,823	2
9020 - Treasury Management Services	3	751,974									751,974	3
9030 - Other Policy & Administration	4	69,290									69,290	4
Subtotal	5	2,720,704	0	0	0	0	0	0	0	0	2,720,704	5
Central Services Program												
9100 - General Services	6	1,830,617									1,830,617	6
9110 - Information Tech Services	7	1,004,685									1,004,685	7
9120 - GIS Systems	8										0	8
Subtotal	9	2,835,302	0	0	0	0	0	0	0	0	2,835,302	9
Risk Management Services Program												
9200 - Tort Liability	10		398,323								398,323	10
9210 - Safety of Workplace	11		-21,322								-21,322	11
9220 - Fidelity of Public Officers	12										0	12
9230 - Unemployment Compensation	13		40,916								40,916	13
Subtotal	14	0	417,917	0	0	0	0	0	0	0	417,917	14
Total - Administration	15	5,556,006	417,917	0	0	0	0	0	0	0	5,973,923	15

SERVICE AREA 0**NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**

County Name: BLACK HAWK COUNTY County Number: 07

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 Capital Projects	All Debt Service	All Permanent Funds	TOTALS Actual 2020/2021	
Nonprogram Current Expenditures														
0010 - County Farm Operations	1												0	1
0020 - Interest on Short-Term Debt	2												0	2
0030 - Other Nonprogram Current	3												0	3
0040 - Other County Enterprises	4												0	4
Total - Nonprogram Current	5	0	0	0	0	0	0	0	0			0	0	5
Long-Term Debt Service														
0100 - Principal	6										5,510,000		5,510,000	6
0110 - Interest and Fiscal Charges	7										814,543		814,543	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0	0		6,324,543	0	6,324,543	8
Capital Projects														
0200 - Roadway Construction	9							2,628,578		309,898			2,938,476	9
0210 - Conservation Land Acquisition & Dev.	10												0	10
0220 - Other Capital Projects	11									1,793,749			1,793,749	11
Total Capital Projects	12	0	0	0	0	0	0	2,628,578	0	2,103,647		0	4,732,225	12
Expenditures Summary														
Total Public Safety and Legal Services	13	18,002,876	193,437	0	0	1,884,413	0	0	754,309			0	20,835,035	13
Total Physical Health and Social Services	14	6,226,228	401,036	0	0	0	0	0	0			0	6,627,264	14
Total Mental Health, ID & DD	15	0	0	0	4,063,190	0	0	0	0			0	4,063,190	15
Total County Environment and Education	16	2,619,146	0	0	0	266,355	0	0	175,348			0	3,060,849	16
Total Roads & Transportation	17	0	0	0	0	0	0	7,413,919	0			0	7,413,919	17
Total Government Services to Residents	18	1,671,081	903,414	0	0	427	0	0	13,831			0	2,588,753	18
Total Administration	19	5,556,006	417,917	0	0	0	0	0	0			0	5,973,923	19
Total Nonprogram Current	20	0	0	0	0	0	0	0	0			0	0	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0		6,324,543	0	6,324,543	21
Total Capital Projects	22	0	0	0	0	0	0	2,628,578	0	2,103,647		0	4,732,225	22
Total - All Expenditures	23	34,075,337	1,915,804	0	4,063,190	2,151,195	0	10,042,497	943,488	2,103,647	6,324,543	0	61,619,701	23
Other Budgetary Financing Uses														
Operating Transfers Out														
To General Supplemental	24												0	24
To Rural Services Supplemental	25												0	25
To Secondary Roads	26	954,687				2,552,279							3,506,966	26
To Other Budgetary Funds	27	1,871,200	8,056,931							929,785			10,857,916	27
Total Operating Transfers Out	28	2,825,887	8,056,931	0	0	2,552,279	0	0	0	929,785	0	0	14,364,882	28
Refunded Debt / Payments to Escrow	29										5,419,842		5,419,842	29
Increase (Decrease) In Reserves	30												0	30
Fund Balance - Nonspendable	31							299,457					299,457	31
Fund Balance - Restricted	32		4,598,613		786,635	2,571,138		4,074,805	952,497	6,628,131	9,964,397		29,576,216	32
Fund Balance - Committed	33												0	33
Fund Balance - Assigned	34								170,598	1,851,414			2,022,012	34
Fund Balance - Unassigned	35	25,907,967	-316	0	0	0	0	0	0	0	0	0	25,907,651	35
Total Ending Fund Balance - June 30, 2021	36	25,907,967	4,598,297	0	786,635	2,571,138	0	4,374,262	1,123,095	8,479,545	9,964,397	0	57,805,336	36
Total Requirements	37	62,809,191	14,571,032	0	4,849,825	7,274,612	0	14,416,759	2,066,583	11,512,977	21,708,782	0	139,209,761	37

BALANCE SHEET

ANNUAL FINANCIAL REPORT

Combined Balance Sheet -- All Governmental Funds

For the fiscal year ended June 30, 2021

County Name: BLACK HAWK COUNTY County Number: 07

FY 2020/2021 ANNUAL FINANCIAL REPORT

ASSETS		General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals	
Cash & Pooled Investments:								
County Treasurer	1	31,884,384	8,039,730	1,991,939	1,740,335		43,656,388	1
Other	2			6,707,992			6,707,992	2
Receivables (net where applicable):								
Accounts	3	68,746	79,904				148,650	3
Property Taxes (including interest & penalties)	4	248,562	14,736		8,406		271,704	4
Property Taxes - Succeeding Year	5	28,533,045	5,686,902		2,472,827		36,692,774	5
Accrued Interest	6	19,461					19,461	6
Drainage Assessments	7						0	7
Other	8				8,088,805		8,088,805	8
Due from Other Funds	9	5,935					5,935	9
Due from Other Governments	10	847,018	1,200,255		135,079		2,182,352	10
Inventories (at cost)	11		299,457				299,457	11
Other Assets	12						0	12
Total Assets	13	61,607,151	15,320,984	8,699,931	12,445,452	0	98,073,518	13
Liabilities (L)								
Accounts Payable	14	569,190	418,470	220,386			1,208,046	14
Salaries & Benefits Payable	15	1,469,287	288,117				1,757,404	15
Contracts Payable	16						0	16
Due to Other Funds	17		5,935				5,935	17
Due to Other Governments	18	167,513	19,650				187,163	18
Trusts Payable	19						0	19
Other Liabilities	20	33,125					33,125	20
Total Liabilities	21	2,239,115	732,172	220,386	0	0	3,191,673	21
Deferred Inflows Of Resources (DIOR)								
Succeeding Year Property Tax	22	28,533,045	5,686,902		2,472,827		36,692,774	22
Other Unavailable Revenue	23	328,727	46,780		8,228		383,735	23
Total Deferred Inflows of Resources	24	28,861,772	5,733,682	0	2,481,055	0	37,076,509	24
Fund Equity (FE)								
Fund Balance - Nonspendable	25		299,457				299,457	25
Fund Balance - Restricted	26	4,598,613	8,385,075	6,628,131	9,964,397		29,576,216	26
Fund Balance - Committed	27						0	27
Fund Balance - Assigned	28		170,598	1,851,414			2,022,012	28
Fund Balance - Unassigned	29	25,907,651					25,907,651	29
Total Fund Equity	30	30,506,264	8,855,130	8,479,545	9,964,397	0	57,805,336	30
Total L+DIOR+FE	31	61,607,151	15,320,984	8,699,931	12,445,452	0	98,073,518	31