

PUBLISH 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: BLACK HAWK COUNTY County Number: 07

FY 2021/2022 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	29,337,986	5,671,339		2,550,125		37,559,450	37,576,666	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0		2
Less: Credits to Taxpayers	3	1,556,602	285,082		139,702		1,981,386	1,770,674	3
Net Current Property Taxes	4	27,781,384	5,386,257		2,410,423		35,578,064	35,805,992	4
Delinquent Property Tax Revenue	5	7,080	-35		553		7,598	5,000	5
Penalties, Interest & Costs on Taxes	6	366,309					366,309	270,000	6
Other County Taxes/TIF Tax Revenues	7	1,444,249	2,356,380	0	2,131,148	0	5,931,777	4,348,675	7
Intergovernmental	8	5,458,747	10,381,155	0	260,960	0	16,100,862	12,841,356	8
Licenses & Permits	9	516,177	197,412	0	0	0	713,589	609,200	9
Charges for Service	10	4,159,137	43,833	0	0	0	4,202,970	3,944,820	10
Use of Money & Property	11	321,611	381,478	18,684	9,471	0	731,244	558,725	11
Miscellaneous	12	1,334,962	537,162	0	153,400	0	2,025,524	3,225,802	12
Subtotal Revenues	13	41,389,656	19,283,642	18,684	4,965,955	0	65,657,937	61,609,570	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0		14
Operating Transfers In	15	9,696,104	3,589,400	530,539	483,351	0	14,299,394	12,416,043	15
Proceeds of Capital Asset Sales	16	0	48,655	0	0	0	48,655	4,553	16
Total Revenues & Other Sources	17	51,085,760	22,921,697	549,223	5,449,306	0	80,005,986	74,030,166	17
Expenditures & Other Financial Sources									
Operating:									
Public Safety and Legal Services	18	18,522,103	2,960,381			0	21,482,484	21,788,940	18
Physical Health Social Services	19	7,047,140	23,624			0	7,070,764	7,855,282	19
Mental Health, ID & DD	20	51,401	3,742,145			0	3,793,546	4,084,536	20
County Environment and Education	21	2,384,685	368,452			0	2,753,137	3,237,280	21
Roads & Transportation	22	0	6,782,597			0	6,782,597	8,136,643	22
Government Services to Residents	23	2,319,933	16,085			0	2,336,018	2,473,673	23
Administration	24	6,232,786	49,715			0	6,282,501	7,723,523	24
Nonprogram Current	25	0	0			0	0		25
Debt Service	26	0	0		6,109,202	0	6,109,202	7,879,310	26
Capital Projects	27	0	5,118,441	2,135,666		0	7,254,107	9,693,352	27
Subtotal Expenditures	28	36,558,048	19,061,440	2,135,666	6,109,202	0	63,864,356	72,872,539	28
Other Financing Uses:									
Operating Transfers Out	29	10,648,994	4,027,049	483,351	0	0	15,159,394	12,416,043	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0		30
Total Expenditures & Other Uses	31	47,207,042	23,088,489	2,619,017	6,109,202	0	79,023,750	85,288,582	31
Excess of Revenues & Other Sources									
over (under) Expenditures & Other Uses	32	3,878,718	-166,792	-2,069,794	-659,896	0	982,236	-11,258,416	32
Beginning Fund Balance - July 1, 2021	33	30,506,264	8,855,130	8,479,545	9,964,397	0	57,805,336	42,417,626	33
Increase (Decrease) in Reserves (GAAP Budget)	34	0	0	0	0	0	0		34
Fund Balance - Nonspendable	35	237,143	404,263	0	0	0	641,406	424,937	35
Fund Balance - Restricted	36	5,102,651	8,126,648	4,286,429	9,304,501	0	26,820,229	14,634,256	36
Fund Balance - Committed	37	0	0	0	0	0	0		37
Fund Balance - Assigned	38	0	157,427	2,123,322	0	0	2,280,749		38
Fund Balance - Unassigned	39	29,045,188	0	0	0	0	29,045,188	16,100,017	39
Total Ending Fund Balance - June 30, 2022	40	34,384,982	8,688,338	6,409,751	9,304,501	0	58,787,572	31,159,210	40

Additional details are available at:
www.blackhawkcounty.iowa.gov

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: BLACK HAWK COUNTY County Number: 07

FY 2021/2022 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	29,337,986	5,671,339		2,550,125		37,559,450	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3	1,556,602	285,082		139,702		1,981,386	3
Net Current Property Taxes	4	27,781,384	5,386,257		2,410,423		35,578,064	4
Delinquent Property Tax Revenue	5	7,080	-35		553		7,598	5
Penalties, Interest & Costs on Taxes	6	366,309					366,309	6
Other County Taxes/TIF Tax Revenues	7	1,444,249	2,356,380		2,131,148		5,931,777	7
Intergovernmental	8	5,458,747	10,381,155		260,960		16,100,862	8
Licenses & Permits	9	516,177	197,412				713,589	9
Charges for Service	10	4,159,137	43,833				4,202,970	10
Use of Money & Property	11	321,611	381,478	18,684	9,471		731,244	11
Miscellaneous	12	1,334,962	537,162		153,400		2,025,524	12
Subtotal Revenues	13	41,389,656	19,283,642	18,684	4,965,955	0	65,657,937	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	14
Operating Transfers In	15	9,696,104	3,589,400	530,539	483,351		14,299,394	15
Proceeds of Capital Asset Sales	16		48,655				48,655	16
Total Revenues & Other Sources	17	51,085,760	22,921,697	549,223	5,449,306	0	80,005,986	17
Expenditures & Other Financial Sources								
Operating:								
Public Safety and Legal Services	18	18,522,103	2,960,381				21,482,484	18
Physical Health Social Services	19	7,047,140	23,624				7,070,764	19
Mental Health, ID & DD	20	51,401	3,742,145				3,793,546	20
County Environment and Education	21	2,384,685	368,452				2,753,137	21
Roads & Transportation	22		6,782,597				6,782,597	22
Government Services to Residents	23	2,319,933	16,085				2,336,018	23
Administration	24	6,232,786	49,715				6,282,501	24
Nonprogram Current	25						0	25
Debt Service	26				6,109,202		6,109,202	26
Capital Projects	27		5,118,441	2,135,666			7,254,107	27
Subtotal Expenditures	28	36,558,048	19,061,440	2,135,666	6,109,202	0	63,864,356	28
Other Financing Uses:								
Operating Transfers Out	29	10,648,994	4,027,049	483,351			15,159,394	29
Refunded Debt/Payments to Escrow	30						0	30
Total Expenditures & Other Uses	31	47,207,042	23,088,489	2,619,017	6,109,202	0	79,023,750	31
Excess of Revenues & Other Sources								
Over (Under) Expenditures & Other Uses	32	3,878,718	-166,792	-2,069,794	-659,896	0	982,236	32
Beginning Fund Balance - July 1, 2021	33	30,506,264	8,855,130	8,479,545	9,964,397		57,805,336	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35	237,143	404,263				641,406	35
Fund Balance - Restricted	36	5,102,651	8,126,648	4,286,429	9,304,501		26,820,229	36
Fund Balance - Committed	37						0	37
Fund Balance - Assigned	38		157,427	2,123,322			2,280,749	38
Fund Balance - Unassigned	39	29,045,188					29,045,188	39
Total Ending Fund Balance - June 30, 2022	40	34,384,982	8,688,338	6,409,751	9,304,501	0	58,787,572	40

Notes to the financial statement, if any:

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REVENUES DETAIL

County Name: BLACK HAWK COUNTY County Number: 07

FY 2021/2022 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 Supplemental	SPECIAL REVENUE FUNDS Rural Services	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Capital Projects	All Debt Service	All Permanent Funds	Totals Actual 2021/2022	
Taxes levied on Property	1	19,475,194	9,862,792	0	2,687,169	2,984,170	0		0		2,550,125			37,559,450	1
Less: Uncoll: Del. Taxes Levy Year	2													0	2
Less: Credits to Taxpayers	3	1,032,997	523,605		143,572	141,510						139,702		1,981,386	3
1000 Net Current Property Taxes	4	18,442,197	9,339,187		2,543,597	2,842,660						2,410,423		35,578,064	4
1010 Delinq. Property Tax Revenue	5	4,726	2,354		360	-395						553		7,598	5
11XX Penalties, Int, & Costs on Taxes	6	366,309												366,309	6
Other County Taxes:															
12XX Other County Taxes	7	180,588	13,405		3,319	833						3,112		201,257	7
13XX Voter Approved Local Option Taxes	8					2,069,102						2,069,102		4,138,204	8
14XX Gambling Taxes	9	498,353												498,353	9
15XX TIF Tax Revenues	10													0	10
16XX Utility Tax Replacement Excise Taxes	11	498,980	252,923		69,351	213,775						58,934		1,093,963	11
17XX Taxes Collected for Other Governments	11B													0	11B
Subtotal	12	1,177,921	266,328	0	72,670	2,283,710	0	0	0	0	2,131,148	0	5,931,777	12	
Intergovernmental Revenue:															
20XX State Shared Revenues	13	5,051						4,523,966						4,529,017	13
21XX State Replacements Against Levied Taxes	14	1,032,997	523,605		143,572	141,512						139,703		1,981,389	14
22XX Other State Tax Replacements	15	538,350	272,879		74,823	11,228						66,445		963,725	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	1,514,590	10,000					1,190,348	1,727,134					4,442,072	16
25XX Contributions from Other															
Intergovernmental Units	17	385,417	130,538		107,312	26,145		1,820,863				54,700		2,524,975	17
26XX, 27XX State Grants and Entitlements	18	728,529	22,549			218		578,040	35,862					1,365,198	18
28XX Federal Grants and Entitlements	19	292,812												292,812	19
29XX Payments in Lieu of Taxes	20	949	481		132							112		1,674	20
Subtotal (lines 13 - 20)	21	4,498,695	960,052	0	325,839	179,103	0	8,113,217	1,762,996	0	260,960	0	16,100,862	21	
3XXX Licenses & Permits	22	516,177				102,677		94,735						713,589	22
4XXX, 5XXX Charges for Service	23	4,158,816	321		13,044	3,505		1,690	25,594					4,202,970	23
6XXX Use of Money & Property	24	321,611							381,478	18,684	9,471			731,244	24
8XXX Miscellaneous	25	1,311,358	23,604					38,508	498,654		153,400			2,025,524	25
Total Revenues	26	30,797,810	10,591,846	0	2,955,510	5,411,260	0	8,248,150	2,668,722	18,684	4,965,955	0	65,657,937	26	
Other Financing Sources:															
Operating Transfers In															
9000 From General Basic	27	8,296,104						962,351		530,539				9,788,994	27
9020 From Rural Services Basic	28							2,627,049						2,627,049	28
90xx From Other Budgetary Funds	29	1,400,000										483,351		1,883,351	29
Subtotal (lines 27- 29)	30	9,696,104	0	0	0	0	0	3,589,400	0	530,539	483,351	0	14,299,394	30	
91XX Proceeds\Gen Long-Term Debt	31													0	31
92XX Proceeds\Gen Capital Asset Sales	32							48,655						48,655	32
Total Revenues and Other Sources	33	40,493,914	10,591,846	0	2,955,510	5,411,260	0	11,886,205	2,668,722	549,223	5,449,306	0	80,005,986	33	
Beginning Fund Balance - July 1, 2021	34	25,907,967	4,598,297		786,635	2,571,138		4,374,262	1,123,095	8,479,545	9,964,397			57,805,336	34
Total Resources	35	66,401,881	15,190,143	0	3,742,145	7,982,398	0	16,260,467	3,791,817	9,028,768	15,413,703	0	137,811,322	35	

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

County Name: BLACK HAWK COUNTY County Number: 07

FY 2021/2022 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 2021/2022
Law Enforcement Program											
1000 - Uniformed Patrol Services	1	1,391,992				1,752,105					3,144,097 1
1010 - Investigations	2	648,912									648,912 2
1020 - Unified Law Enforcement	3										0 3
1030 - Contract Law Enforcement	4										0 4
1040 - Law Enforcement Communications	5	140,299				229,599					369,898 5
1050 - Adult Correctional Services	6	10,611,466							946,735		11,558,201 6
1060 - Administration	7	663,040	26,232								689,272 7
Subtotal	8	13,455,709	26,232	0	0	1,981,704	0	0	946,735	0	16,410,380 8
Legal Services Program											
1100 - Criminal Prosecution	9	3,269,255									3,269,255 9
1110 - Medical Examiner	10	337,689									337,689 10
1120 - Child Support Recovery	11										0 11
Subtotal	12	3,606,944		0	0	0	0	0	0	0	3,606,944 12
Emergency Services Program											
1200 - Ambulance Services	13										0 13
1210 - Emergency Management	14	14,475									14,475 14
1220 - Fire Protection & Rescue Svcs	15					31,942					31,942 15
1230 - E911 Service Board	16										0 16
Subtotal	17	14,475		0	0	31,942	0	0	0	0	46,417 17
Assistance to District 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	35,478									35,478 24
1530 - Court Costs	25		4,334								4,334 25
1540 - Service of Civil Papers	26	1,196,314									1,196,314 26
Subtotal	27	1,231,792	4,334	0	0	0	0	0	0	0	1,236,126 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	5,193	175,584								180,777 30
Subtotal	31	5,193	175,584	0	0	0	0	0	0	0	180,777 31
Total - Public Safety & Legal Services	32	18,314,113	207,990	0	0	2,013,646	0	0	946,735	0	21,482,484 32

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

County Name: BLACK HAWK COUNTY County Number: 07

FY 2021/2022 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 County Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2021/2022
Physical Health Services Program											
3000 - Personal & Family Health Services	1	1,973,481									1,973,481 1
3010 - Communicable Disease Prevention & Control Services	2	1,340,119									1,340,119 2
3020 - Environmental Health	3	900,667							23,460		924,127 3
3040 - Health Administration	4	1,099,692							164		1,099,856 4
3050 - Support of Hospitals	5										0 5
Subtotal	6	5,313,959	0	0	0	0	0	0	23,624	0	5,337,583 6
Services to Poor Program											
3100 - Administration	7	468,457									468,457 7
3110 - General Welfare Services	8	316,271									316,271 8
3120 - Care in County Care Facility	9										0 9
Subtotal	10	784,728	0	0	0	0	0	0	0	0	784,728 10
Services to Military Veterans Program											
3200 - Administration	11	321,155									321,155 11
3210 - General Services to Veterans	12	67,988									67,988 12
Subtotal	13	389,143	0	0	0	0	0	0	0	0	389,143 13
Children's & Family Services Program											
3300 - Youth Guidance	14		515,460								515,460 14
3310 - Family Protective Services	15										0 15
3320 - Services for Disabled Children	16										0 16
Subtotal	17	0	515,460	0	0	0	0	0	0	0	515,460 17
Services to Other Adults Program											
3400 - Services to the Elderly	18	4,207									4,207 18
3410 - Other Social Services	19										0 19
3420 - Social Services Business Operations	20										0 20
Subtotal	21	4,207	0	0	0	0	0	0	0	0	4,207 21
CHEMICAL DEPENDENCY PROGRAM											
3500 - Treatment Services	22	39,643									39,643 22
3510 - Preventive Services	23										0 23
Subtotal	24	39,643	0	0	0	0	0	0	0	0	39,643 24
Total-Physical Health & Social Services	25	6,531,680	515,460	0	0	0	0	0	23,624	0	7,070,764 25

SERVICE AREA 4

MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES

County Name: BLACK HAWK COUNTY County Number: 07

FY 2021/2022 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 2021/2022
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									0 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	51,401			81,913					133,314 7
Subtotal	8	51,401	0	0	81,913	0	0	0	0	133,314 8
42XX - Intellectual Disabilities										
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 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 24
44xx-General Administration										
4411-Direct Administration	25				992					992 25
4412-Purchased Administration	26									0 26
4413-Distrib to Regional Fiscal Agent	27				3,659,240					3,659,240 27
Subtotal	28	0	0	0	3,660,232	0	0	0	0	0 3,660,232 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 38
Total - Mental Health, ID & DD	39	51,401	0	0	3,742,145	0	0	0	0	0 3,793,546 39

SERVICE AREA 6**COUNTY ENVIRONMENT AND EDUCATION**

County Name: BLACK HAWK COUNTY County Number: 07

FY 2021/2022 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 2021/2022
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	464,015									464,015 6
6110 - Maintenance & Operations	7	483,384									483,384 7
6120 - Recreation & Environmental Educ.	8	1,403,266							110,838		1,514,104 8
Subtotal	9	2,350,665	0	0	0	0	0	0	110,838	0	2,461,503 9
Animal Control Program											
6200 - Animal Shelter	10	27,989									27,989 10
6210 - Animal Bounties & State											
Apiarist Expenses	11										0 11
Subtotal	12	27,989	0	0	0	0	0	0	0	0	27,989 12
County Development Program											
6300 - Land Use & Building Controls	13	5,531				107,108					112,639 13
6310 - Housing Rehabilitation & Develop.	14										0 14
6320 - Community Economic Development	15	500									500 15
Subtotal	16	6,031	0	0	0	107,108	0	0	0	0	113,139 16
Educational Services Program											
6400 - Libraries	17					148,506					148,506 17
6410 - Historic Preservation	18										0 18
6420 - Fair & 4-H Clubs	19										0 19
6430 - Fairgrounds	20										0 20
6440 - Memorial Halls	21										0 21
6450 - Other Educational Services	22										0 22
Subtotal	23	0	0	0	0	148,506	0	0	0	0	148,506 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	2,384,685	0	0	0	257,614	0	0	110,838	0	2,753,137 29

SERVICE AREA 7**ROADS & TRANSPORTATION**

County Name: BLACK HAWK COUNTY County Number: 07

FY 2021/2022 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 2021/2022
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM										
7000 - Administration	1							228,933		228,933 1
7010 - Engineering	2							868,153		868,153 2
Subtotal	3	0	0	0	0	0	0	1,097,086	0	1,097,086 3
Roadway Maintenance Program										
7100 - Bridges & Culverts	4							437,537		437,537 4
7110 - Roads	5							2,634,636		2,634,636 5
7120 - Snow & Ice Control	6							220,209		220,209 6
7130 - Traffic Controls	7							280,331		280,331 7
7140 - Road Clearing	8							383,793		383,793 8
Subtotal	9	0	0	0	0	0	0	3,956,506	0	3,956,506 9
General Roadway Expenditures Program										
7200 - New Equipment	10							540,530		540,530 10
7210 - Equipment Operations	11							1,220,126		1,220,126 11
7220 - Tools, Materials & Supplies	12							-84,257		-84,257 12
7230 - Real Estate & Buildings	13							52,606		52,606 13
Subtotal	14	0	0	0	0	0	0	1,729,005	0	1,729,005 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 17
Total - Roads & Transportation	18	0	0	0	0	0	0	6,782,597	0	6,782,597 18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS

County Name: BLACK HAWK COUNTY County Number: 07

FY 2021/2022 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 2021/2022
Representation Services Program										
8000 - Elections Administration	1	489,768								489,768 1
8010 - Local Elections	2	106,739								106,739 2
8020 - Township Officials	3				333					333 3
Subtotal	4	0	596,507	0	0	333	0	0	0	596,840 4
State Administrative Services										
8100 - Motor Vehicle Registrations& Licensing	5	894,072								894,072 5
8101 - Driver Licenses Services	6	829,354								829,354 6
8110 - Recording of Public Documents	7							15,752		15,752 7
Subtotal	8	1,723,426	0	0	0	0	0	0	0	1,739,178 8
Total - Government Services to Residents	9	1,723,426	596,507	0	0	333	0	0	0	2,336,018 9

SERVICE AREA 9**ADMINISTRATION**

County Name: BLACK HAWK COUNTY County Number: 07

FY 2021/2022 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 2021/2022
Policy & Administration Program											
9000 - General County Management	1	1,075,042							2,561		1,077,603 1
9010 - Administrative Management Services	2	878,026									878,026 2
9020 - Treasury Management Services	3	753,858									753,858 3
9030 - Other Policy & Administration	4	79,725									79,725 4
Subtotal	5	2,786,651	0	0	0	0	0	0	2,561	0	2,789,212 5
Central Services Program											
9100 - General Services	6	1,988,613							10,804		1,999,417 6
9110 - Information Tech Services	7	986,091							36,350		1,022,441 7
9120 - GIS Systems	8										0 8
Subtotal	9	2,974,704	0	0	0	0	0	0	47,154	0	3,021,858 9
Risk Management Services Program											
9200 - Tort Liability	10		480,537								480,537 10
9210 - Safety of Workplace	11		-9,106								-9,106 11
9220 - Fidelity of Public Officers	12										0 12
9230 - Unemployment Compensation	13										0 13
Subtotal	14	0	471,431	0	0	0	0	0	0	0	471,431 14
Total - Administration	15	5,761,355	471,431	0	0	0	0	0	49,715	0	6,282,501 15

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: BLACK HAWK COUNTY County Number: 07

FY 2021/2022 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 2021/2022	
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										5,660,000	5,660,000	6
0110 - Interest and Fiscal Charges	7										449,202	449,202	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0	0		6,109,202	0	6,109,202 8
Capital Projects													
0200 - Roadway Construction	9							4,864,646		1,790,577			6,655,223 9
0210 - Conservation Land Acquisition & Dev.	10												0 10
0220 - Other Capital Projects	11									253,795	345,089		598,884 11
Total Capital Projects	12	0	0	0	0	0	0	4,864,646	253,795	2,135,666		0	7,254,107 12
Expenditures Summary													
Total Public Safety and Legal Services	13	18,314,113	207,990	0	0	2,013,646	0	0	946,735			0	21,482,484 13
Total Physical Health and Social Services	14	6,531,680	515,460	0	0	0	0	0	23,624			0	7,070,764 14
Total Mental Health, ID & DD	15	51,401	0	0	3,742,145	0	0	0	0			0	3,793,546 15
Total County Environment and Education	16	2,384,685	0	0	0	257,614	0	0	110,838			0	2,753,137 16
Total Roads & Transportation	17	0	0	0	0	0	0	6,782,597	0			0	6,782,597 17
Total Government Services to Residents	18	1,723,426	596,507	0	0	333	0	0	15,752			0	2,336,018 18
Total Administration	19	5,761,355	471,431	0	0	0	0	0	49,715			0	6,282,501 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		6,109,202	0	6,109,202 21
Total Capital Projects	22	0	0	0	0	0	0	4,864,646	253,795	2,135,666		0	7,254,107 22
Total - All Expenditures	23	34,766,660	1,791,388	0	3,742,145	2,271,593	0	11,647,243	1,400,459	2,135,666	6,109,202	0	63,864,356 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	962,351				2,627,049							3,589,400 26
To Other Budgetary Funds	27	1,390,539	8,296,104						1,400,000	483,351			11,569,994 27
Total Operating Transfers Out	28	2,352,890	8,296,104	0	0	2,627,049	0	0	1,400,000	483,351	0	0	15,159,394 28
Refunded Debt / Payments to Escrow	29												0 29
Increase (Decrease) In Reserves	30												0 30
Fund Balance - Nonspendable	31	237,143						404,263					641,406 31
Fund Balance - Restricted	32		5,102,651			3,083,756		4,208,961	833,931	4,286,429	9,304,501		26,820,229 32
Fund Balance - Committed	33												0 33
Fund Balance - Assigned	34								157,427	2,123,322			2,280,749 34
Fund Balance - Unassigned	35	29,045,188	0	0	0	0	0	0	0	0	0	0	29,045,188 35
Total Ending Fund Balance - June 30, 2022	36	29,282,331	5,102,651	0	0	3,083,756	0	4,613,224	991,358	6,409,751	9,304,501	0	58,787,572 36
Total Requirements	37	66,401,881	15,190,143	0	3,742,145	7,982,398	0	16,260,467	3,791,817	9,028,768	15,413,703	0	137,811,322 37

BALANCE SHEET**ANNUAL FINANCIAL REPORT**

Combined Balance Sheet -- All Governmental Funds

For the fiscal year ended June 30, 2022

County Name: BLACK HAWK COUNTY County Number: 07

FY 2021/2022 ANNUAL FINANCIAL REPORT

ASSETS		General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals	
Cash & Pooled Investments:								
County Treasurer	1	35,696,099	19,435,035	72,317	2,445,998		57,649,449	1
Other	2			6,707,992			6,707,992	2
Receivables (net where applicable):								
Accounts	3	194,235	84,796				279,031	3
Property Taxes (including interest & penalties)	4	288,884	1,570		10,140		300,594	4
Property Taxes - Succeeding Year	5	29,835,651	3,209,670		1,868,364		34,913,685	5
Accrued Interest	6	4,399					4,399	6
Drainage Assessments	7						0	7
Other	8				6,704,356		6,704,356	8
Due from Other Funds	9	6,777					6,777	9
Due from Other Governments	10	689,258	970,528		153,914		1,813,700	10
Inventories (at cost)	11		404,263				404,263	11
Other Assets	12	237,143					237,143	12
Total Assets	13	66,952,446	24,105,862	6,780,309	11,182,772	0	109,021,389	13
Liabilities (L)								
Accounts Payable	14	483,924	853,351	370,558			1,707,833	14
Salaries & Benefits Payable	15	1,502,254	309,810				1,812,064	15
Contracts Payable	16						0	16
Due to Other Funds	17	125,000	6,777				131,777	17
Due to Other Governments	18	204,725	12,840				217,565	18
Trusts Payable	19						0	19
Other Liabilities	20	36,740	11,017,616				11,054,356	20
Total Liabilities	21	2,352,643	12,200,394	370,558	0	0	14,923,595	21
Deferred Inflows Of Resources (DIOR)								
Succeeding Year Property Tax	22	29,835,651	3,209,670		1,868,364		34,913,685	22
Other Unavailable Revenue	23	379,170	7,460		9,907		396,537	23
Total Deferred Inflows of Resources	24	30,214,821	3,217,130	0	1,878,271	0	35,310,222	24
Fund Equity (FE)								
Fund Balance - Nonspendable	25	237,143	404,263				641,406	25
Fund Balance - Restricted	26	5,102,651	8,126,648	4,286,429	9,304,501		26,820,229	26
Fund Balance - Committed	27						0	27
Fund Balance - Assigned	28		157,427	2,123,322			2,280,749	28
Fund Balance - Unassigned	29	29,045,188					29,045,188	29
Total Fund Equity	30	34,384,982	8,688,338	6,409,751	9,304,501	0	58,787,572	30
Total L+DIOR+FE	31	66,952,446	24,105,862	6,780,309	11,182,772	0	109,021,389	31