

PUBLISHED 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 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 | |
|--|-----|----------------------------|-----------------------------------|----------------------------|--|--|---|---------------------------------------|-----------------------------|----------------------|------------------|---------------------|-------------------------|-----|
| 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 | 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 | 0 | 31,942 | 0 | 0 | 0 | 0 | 46,417 | 17 |
| Assistance to Distrcet 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 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 | 23,624 | 0 | 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 | 23,624 | 0 | 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 | 0 | 133,314 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 | | | | 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 | 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 | 110,838 | 0 | 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 GovernorL Declared Disasters 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 | 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 | 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 | 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 | 0 | 17 |
| Total - Roads & Transportation | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 6,782,597 | 0 | 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 | 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 | 15,752 | 0 | 1,739,178 | 8 |
| Total - Government Services to Residents | 9 | 1,723,426 | 596,507 | 0 | 0 | 333 | 0 | 0 | 15,752 | 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 | 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 |