

PUBLISH SUMMARY

ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance – Actual and Budget
For the fiscal year ended June 30, 2023
County Name: **BLACK HAWK COUNTY** County Number: **07**
FY 2022/2023 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	30,546,639	3,127,559		1,915,223		35,589,421	35,644,624	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0		2
Less: Credits to Taxpayers	3	1,565,142	143,131		101,343		1,809,616	1,851,999	3
Net Current Property Taxes	4	28,981,497	2,984,428		1,813,880		33,779,805	33,792,625	4
Delinquent Property Tax Revenue	5	29,722	153		3,783		33,658	5,550	5
Penalties, Interest & Costs on Taxes	6	588,825					588,825	270,000	6
Other County Taxes/TIF Tax Revenues	7	1,480,135	2,884,587	0	1,133,200	0	5,497,922	4,755,798	7
Intergovernmental	8	6,037,043	15,412,461	0	196,704	0	21,646,208	20,446,188	8
Licenses & Permits	9	529,831	297,673	0	0	0	827,504	626,200	9
Charges for Service	10	3,929,788	23,896	0	0	0	3,953,684	4,041,169	10
Use of Money & Property	11	2,169,555	450,704	95,627	223,153	0	2,939,039	586,675	11
Miscellaneous	12	1,148,519	991,651	0	124,433	0	2,264,603	3,125,912	12
Subtotal Revenues	13	44,894,915	23,045,553	95,627	3,495,153	0	71,531,248	67,650,117	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0		14
Operating Transfers In	15	15,127,046	4,636,739	360,850	1,025,115	0	21,149,750	21,832,892	15
Proceeds of Capital Asset Sales	16	1,625	5,201	0	0	0	6,826	6,053	16
Total Revenues & Other Sources	17	60,023,586	27,687,493	456,477	4,520,268	0	92,687,824	89,489,062	17
Expenditures & Other Financial Sources									
Operating:									
Public Safety and Legal Services	18	19,839,039	2,546,850			0	22,385,889	22,698,615	18
Physical Health Social Services	19	7,376,211	48,346			0	7,424,557	7,871,965	19
Mental Health, ID & DD (Polk County only)	20	0	0			0	0		20
County Environment and Education	21	2,553,358	493,955			0	3,047,313	3,341,504	21
Roads & Transportation	22	0	8,396,321			0	8,396,321	9,358,746	22
Government Services to Residents	23	2,526,661	3,159			0	2,529,820	2,591,236	23
Administration	24	6,761,220	267,367			0	7,028,587	10,240,279	24
Nonprogram Current	25	0	0			0	0		25
Debt Service	26	0	0		5,681,377	0	5,681,377	5,857,541	26
Capital Projects	27	634,198	3,225,529	1,847,169		0	5,706,896	11,553,347	27
Subtotal Expenditures	28	39,690,687	14,981,527	1,847,169	5,681,377	0	62,200,760	73,513,233	28
Other Financing Uses:									
Operating Transfers Out	29	9,982,250	10,142,385	1,025,115	0	0	21,149,750	21,957,892	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0		30
Total Expenditures & Other Uses	31	49,672,937	25,123,912	2,872,284	5,681,377	0	83,350,510	95,471,125	31
Excess of Revenues & Other Sources									
over (under) Expenditures & Other Uses	32	10,350,649	2,563,581	-2,415,807	-1,161,109	0	9,337,314	-5,982,063	32
Beginning Fund Balance - July 1, 2022	33	34,384,982	8,688,338	6,409,751	9,304,501	0	58,787,572	51,583,656	33
Increase (Decrease) in Reserves (GAAP Budget)	34	0	0	0	0	0	0		34
Fund Balance - Nonspendable	35	20,462	509,834	0	0	0	530,296	100,000	35
Fund Balance - Restricted	36	6,157,710	10,583,833	1,722,817	8,143,392	0	26,607,752	19,951,781	36
Fund Balance - Committed	37	50,000	0	0	0	0	50,000		37
Fund Balance - Assigned	38	10,661,057	158,252	2,271,127	0	0	13,090,436		38
Fund Balance - Unassigned	39	27,846,402	0	0	0	0	27,846,402	25,549,812	39
Total Ending Fund Balance - June 30, 2023	40	44,735,631	11,251,919	3,993,944	8,143,392	0	68,124,886	45,601,593	40

Additional details are available at: www.blackhawkcounty.iowa.gov
Notes to the financial statement, if any: -
Telephone : (319) 833-3073

GAAP SUMMARY

ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended June 30, 2023
County Name: BLACK HAWK COUNTY County Number: 07
FY 2022/2023 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	30,546,639	3,127,559		1,915,223		35,589,421	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3	1,565,142	143,131		101,343		1,809,616	3
Net Current Property Taxes	4	28,981,497	2,984,428		1,813,880		33,779,805	4
Delinquent Property Tax Revenue	5	29,722	153		3,783		33,658	5
Penalties, Interest & Costs on Taxes	6	588,825					588,825	6
Other County Taxes/TIF Tax Revenues	7	1,480,135	2,884,587		1,133,200		5,497,922	7
Intergovernmental	8	6,037,043	15,412,461		196,704		21,646,208	8
Licenses & Permits	9	529,831	297,673				827,504	9
Charges for Service	10	3,929,788	23,896				3,953,684	10
Use of Money & Property	11	2,169,555	450,704	95,627	223,153		2,939,039	11
Miscellaneous	12	1,148,519	991,651		124,433		2,264,603	12
Subtotal Revenues	13	44,894,915	23,045,553	95,627	3,495,153	0	71,531,248	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	14
Operating Transfers In	15	15,127,046	4,636,739	360,850	1,025,115		21,149,750	15
Proceeds of Capital Asset Sales	16	1,625	5,201				6,826	16
Total Revenues & Other Sources	17	60,023,586	27,687,493	456,477	4,520,268	0	92,687,824	17
Expenditures & Other Financial Sources								
Operating:								
Public Safety and Legal Services	18	19,839,039	2,546,850				22,385,889	18
Physical Health Social Services	19	7,376,211	48,346				7,424,557	19
Mental Health, ID & DD (Polk County only)	20						0	20
County Environment and Education	21	2,553,358	493,955				3,047,313	21
Roads & Transportation	22		8,396,321				8,396,321	22
Government Services to Residents	23	2,526,661	3,159				2,529,820	23
Administration	24	6,761,220	267,367				7,028,587	24
Nonprogram Current	25						0	25
Debt Service	26				5,681,377		5,681,377	26
Capital Projects	27	634,198	3,225,529	1,847,169			5,706,896	27
Subtotal Expenditures	28	39,690,687	14,981,527	1,847,169	5,681,377	0	62,200,760	28
Other Financing Uses:								
Operating Transfers Out	29	9,982,250	10,142,385	1,025,115			21,149,750	29
Refunded Debt/Payments to Escrow	30						0	30
Total Expenditures & Other Uses	31	49,672,937	25,123,912	2,872,284	5,681,377	0	83,350,510	31
Excess of Revenues & Other Sources								
Over (Under) Expenditures & Other Uses	32	10,350,649	2,563,581	-2,415,807	-1,161,109	0	9,337,314	32
Beginning Fund Balance - July 1, 2022	33	34,384,982	8,688,338	6,409,751	9,304,501		58,787,572	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35	20,462	509,834				530,296	35
Fund Balance - Restricted	36	6,157,710	10,583,833	1,722,817	8,143,392		26,607,752	36
Fund Balance - Committed	37	50,000					50,000	37
Fund Balance - Assigned	38	10,661,057	158,252	2,271,127			13,090,436	38
Fund Balance - Unassigned	39	27,846,402					27,846,402	39
Total Ending Fund Balance - June 30, 2023	40	44,735,631	11,251,919	3,993,944	8,143,392	0	68,124,886	40

Note to the financial statement: (if any)

REVENUES DETAIL

County Name: BLACK HAWK COUNTY County Number: 07
FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis:		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	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 2022/2023	
Taxes levied on Property	1	20,053,632	10,493,007	0	3,127,559	0		0		1,915,223		35,589,421	1
Less: Uncoll: Del. Taxes Levy Year	2											0	2
Less: Credits to Taxpayers	3	1,027,503	537,639		143,131					101,343		1,809,616	3
1000 Net Current Property Taxes	4	19,026,129	9,955,368		2,984,428					1,813,880		33,779,805	4
1010 Delinq. Property Tax Revenue	5	19,581	10,141		153					3,783		33,658	5
11XX Penalties, Int. & Costs on Taxes	6	588,825										588,825	6
Other County Taxes:													
12XX Other County Taxes	7	188,790	13,558		894					2,236		205,478	7
13XX Voter Approved Local Option Taxes	8				1,085,456			1,573,485		1,085,456		3,744,397	8
14XX Gambling Taxes	9	474,348										474,348	9
15XX TIF Tax Revenues	10											0	10
16XX Utility Tax Replacement Excise Taxes	11	527,451	275,988		224,752					45,508		1,073,699	11
17XX Taxes Collected for Other Governments	11B											0	11B
Subtotal	12	1,190,589	289,546	0	1,311,102	0	0	1,573,485	0	1,133,200	0	5,497,922	12
Intergovernmental Revenue:													
20XX State Shared Revenues	13	2,361					4,794,692					4,797,053	13
21XX State Replacements Against Levied Taxes	14	1,027,503	537,639		143,133					101,343		1,809,618	14
22XX Other State Tax Replacements	15	473,549	247,783		76,948					45,080		843,360	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	1,928,137					142,965	8,070,298				10,141,400	16
25XX Contributions from Other													
Intergovernmental Units	17	437,987	58,874		26,145		1,577,099			50,200		2,150,305	17
26XX, 27XX State Grants and Entitlements	18	954,704	21,236				544,833	36,348				1,557,121	18
28XX Federal Grants and Entitlements	19	345,843										345,843	19
29XX Payments in Lieu of Taxes	20	937	490							81		1,508	20
Subtotal (lines 13 - 20)	21	5,171,021	866,022	0	246,226	0	7,059,589	8,106,646	0	196,704	0	21,646,208	21
3XXX Licenses & Permits	22	529,831			153,811		143,862					827,504	22
4XXX, 5XXX Charges for Service	23	3,929,769	19		5,000		1,080	17,816				3,953,684	23
6XXX Use of Money & Property	24	2,169,555						450,704	95,627	223,153		2,939,039	24
8XXX Miscellaneous	25	1,148,147	372				5,618	986,033		124,433		2,264,603	25
Total Revenues	26	33,773,447	11,121,468	0	4,700,720	0	7,210,149	11,134,684	95,627	3,495,153	0	71,531,248	26
Other Financing Sources:													
Operating Transfers In													
9000 From General Basic	27	8,627,046					994,354		360,850			9,982,250	27
9020 From Rural Services Basic	28						2,855,642					2,855,642	28
90xx From Other Budgetary Funds	29	6,500,000			786,743					1,025,115		8,311,858	29
Subtotal (lines 27- 29)	30	15,127,046	0	0	786,743	0	3,849,996	0	360,850	1,025,115	0	21,149,750	30
91XX Proceeds/Gen Long-Term Debt	31											0	31
92XX Proceeds/Gen Capital Asset Sales	32	1,625					5,201					6,826	32
Total Revenues and Other Sources	33	48,902,118	11,121,468	0	5,487,463	0	11,065,346	11,134,684	456,477	4,520,268	0	92,687,824	33
Beginning Fund Balance - July 1, 2022	34	29,282,331	5,102,651		3,083,756		4,613,224	991,358	6,409,751	9,304,501		58,787,572	34
Total Resources	35	78,184,449	16,224,119	0	8,571,219	0	15,678,570	12,126,042	6,866,228	13,824,769	0	151,475,396	35

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES
County Name: BLACK HAWK COUNTY County Number: 07
FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	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 2022/2023	
Law Enforcement Program											
1000 - Uniformed Patrol Services	1	1,415,338			1,627,572					3,042,910	1
1010 - Investigations	2	752,410								752,410	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4									0	4
1040 - Law Enforcement Communications	5	170,299			244,617					414,916	5
1050 - Adult Correctional Services	6	11,615,053						628,586		12,243,639	6
1060 - Administration	7	728,052	40,951							769,003	7
Subtotal	8	14,681,152	40,951	0	1,872,189	0	0	628,586	0	17,222,878	8
Legal Services Program											
1100 - Criminal Prosecution	9	3,324,879								3,324,879	9
1110 - Medical Examiner	10	371,198								371,198	10
1120 - Child Support Recovery	11									0	11
Subtotal	12	3,696,077	0	0	0	0	0	0	0	3,696,077	12
Emergency Services Program											
1200 - Ambulance Services	13									0	13
1210 - Emergency Management	14				15,233					15,233	14
1220 - Fire Protection & Rescue Svcs	15				30,842					30,842	15
1230 - E911 Service Board	16									0	16
Subtotal	17	0	0	0	46,075	0	0	0	0	46,075	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	1,840	21
Court Proceedings Program											
1500 - Juries & Witnesses	22									0	22
1510 - (Reserved)	23										23
1520 - Detention Services	24	31,444								31,444	24
1530 - Court Costs	25		1,804							1,804	25
1540 - Service of Civil Papers	26	1,190,304								1,190,304	26
Subtotal	27	1,221,748	1,804	0	0	0	0	0	0	1,223,552	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	5,836	189,631							195,467	30
Subtotal	31	5,836	189,631	0	0	0	0	0	0	195,467	31
Total - Public Safety & Legal Services	32	19,604,813	234,226	0	1,918,264	0	0	628,586	0	22,385,889	32

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES
County Name: BLACK HAWK COUNTY County Number: 07
FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	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 2022/2023	
Physical Health Services Program											
3000 - Personal & Family Health Services	1	2,198,058						48,346		2,246,404	1
3010 - Communicable Disease Prevention & Control Services	2	1,461,396								1,461,396	2
3020 - Environmental Health	3	859,895								859,895	3
3040 - Health Administration	4	955,934								955,934	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	5,475,283	0	0	0	0	0	48,346	0	5,523,629	6
Services to Poor Program											
3100 - Administration	7	475,576								475,576	7
3110 - General Welfare Services	8	508,232								508,232	8
3120 - Care in County Care Facility	9									0	9
Subtotal	10	983,808	0	0	0	0	0	0	0	983,808	10
Services to Military Veterans Program											
3200 - Administration	11	354,373								354,373	11
3210 - General Services to Veterans	12	55,578								55,578	12
Subtotal	13	409,951	0	0	0	0	0	0	0	409,951	13
Children's & Family Services Program											
3300 - Youth Guidance	14		476,439							476,439	14
3310 - Family Protective Services	15									0	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17	0	476,439	0	0	0	0	0	0	476,439	17
Services to Other Adults Program											
3400 - Services to the Elderly	18									0	18
3410 - Other Social Services	19									0	19
3420 - Social Services Business Operations	20									0	20
Subtotal	21	0	0	0	0	0	0	0	0	0	21
CHEMICAL DEPENDENCY PROGRAM											
3500 - Treatment Services	22	30,730								30,730	22
3510 - Preventive Services	23									0	23
3520 - Opioid Litigation Settlement	24									0	24
Subtotal	25	30,730	0	0	0	0	0	0	0	30,730	25
Total Physical Health & Social Services	26	6,899,772	476,439	0	0	0	0	48,346	0	7,424,557	26

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION
County Name: BLACK HAWK COUNTY County Number: 07
FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	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 2022/2023	
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	5,077								5,077	4
Subtotal	5	5,077	0	0	2,000	0	0	0	0	7,077	5
Conservation and Recreation Services Program											
6100 - Administration	6	527,380								527,380	6
6110 - Maintenance & Operations	7	561,233								561,233	7
6120 - Recreation & Environmental Educ.	8	1,425,396						209,997		1,635,393	8
Subtotal	9	2,514,009	0	0	0	0	0	209,997	0	2,724,006	9
Animal Control Program											
6200 - Animal Shelter	10	27,936								27,936	10
6210 - Animal Bounties & State											
Apiarist Expenses	11									0	11
Subtotal	12	27,936	0	0	0	0	0	0	0	27,936	12
County Development Program											
6300 - Land Use & Building Controls	13	5,336			111,958					117,294	13
6310 - Housing Rehabilitation & Develop.	14									0	14
6320 - Community Economic Development	15	1,000								1,000	15
Subtotal	16	6,336	0	0	111,958	0	0	0	0	118,294	16
Educational Services Program											
6400 - Libraries	17				170,000					170,000	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	170,000	0	0	0	0	170,000	23
President or GovernorL Declared Disatrsers 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	28
Total - County Environment and Education	29	2,553,358	0	0	283,958	0	0	209,997	0	3,047,313	29

SERVICE AREA 7

ROADS & TRANSPORTATION
 County Name: BLACK HAWK COUNTY County Number: 07
 FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	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 2022/2023	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM											
7000 - Administration	1						222,593			222,593	1
7010 - Engineering	2						863,148			863,148	2
Subtotal	3	0	0	0	0	0	1,085,741	0	0	1,085,741	3
Roadway Maintenance Program											
7100 - Bridges & Culverts	4						876,901			876,901	4
7110 - Roads	5						2,687,488			2,687,488	5
7120 - Snow & Ice Control	6						386,289			386,289	6
7130 - Traffic Controls	7						361,668			361,668	7
7140 - Road Clearing	8						406,729			406,729	8
Subtotal	9	0	0	0	0	0	4,719,075	0	0	4,719,075	9
General Roadway Expenditures Program											
7200 - New Equipment	10						1,250,895			1,250,895	10
7210 - Equipment Operations	11						1,398,294			1,398,294	11
7220 - Tools, Materials & Supplies	12						-83,334			-83,334	12
7230 - Real Estate & Buildings	13						25,650			25,650	13
Subtotal	14	0	0	0	0	0	2,591,505	0	0	2,591,505	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	8,396,321	0	0	8,396,321	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS
County Name: BLACK HAWK COUNTY County Number: 07
FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	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 2022/2023	
Representation Services Program											
8000 - Elections Administration	1		643,005							643,005	1
8010 - Local Elections	2		40,579							40,579	2
8020 - Township Officials	3				285					285	3
Subtotal	4	0	683,584	0	285	0	0	0	0	683,869	4
State Administrative Services											
8100 - Motor Vehicle Registrations& Licensing	5	984,422								984,422	5
8101 - Driver Licenses Services	6									0	6
8110 - Recording of Public Documents	7	858,655						2,874		861,529	7
Subtotal	8	1,843,077	0	0	0	0	0	2,874	0	1,845,951	8
Total - Government Services to Residents	9	1,843,077	683,584	0	285	0	0	2,874	0	2,529,820	9

SERVICE AREA 9

ADMINISTRATION
County Name: BLACK HAWK COUNTY County Number: 07
FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	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 2022/2023	
Policy & Administration Program											
9000 - General County Management	1	1,010,550								1,010,550	1
9010 - Administrative Management Services	2	909,531								909,531	2
9020 - Treasury Management Services	3	699,738								699,738	3
9030 - Other Policy & Administration	4	91,246								91,246	4
9040 - Reimbursable MIIDS Direct Expenses	5	118,804								118,804	5
Subtotal	6	2,829,869	0	0	0	0	0	0	0	2,829,869	6
Central Services Program											
9100 - General Services	7	2,048,471						73,119		2,121,590	7
9110 - Information Tech Services	8	1,202,268						194,248		1,396,516	8
9120 - GIS Systems	9									0	9
Subtotal	10	3,250,739	0	0	0	0	0	267,367	0	3,518,106	10
Risk Management Services Program											
9200 - Tort Liability	11	125,000	553,090							678,090	11
9210 - Safety of Workplace	12		-2,652							-2,652	12
9220 - Fidelity of Public Officers	13									0	13
9230 - Unemployment Compensation	14		5,174							5,174	14
Subtotal	15	125,000	555,612	0	0	0	0	0	0	680,612	15
Total - Administration	16	6,205,608	555,612	0	0	0	0	267,367	0	7,028,587	16

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: BLACK HAWK COUNTY County Number: 07

FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	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 2022/2023	
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	5
Long-Term Debt Service													
0100 - Principal	6									5,345,000		5,345,000	6
0110 - Interest and Fiscal Charges	7									336,377		336,377	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0		5,681,377	0	5,681,377	8
Capital Projects													
0200 - Roadway Construction	9						1,961,944		1,533,817			3,495,761	9
0210 - Conservation Land Acquisition & Dev.	10											0	10
0220 - Other Capital Projects	11	634,198						1,263,585	313,352			2,211,135	11
Total Capital Projects	12	634,198	0	0	0	0	1,961,944	1,263,585	1,847,169		0	5,706,896	12
Expenditures Summary													
Total Public Safety and Legal Services	13	19,604,813	234,226	0	1,918,264	0	0	628,586			0	22,385,889	13
Total Physical Health and Social Services	14	6,899,772	476,439	0	0	0	0	48,346			0	7,424,557	14
Total Mental Health, ID & DD (Polk County only)	15	0	0	0	0	0	0	0	0		0	0	15
Total County Environment and Education	16	2,553,358	0	0	283,958	0	0	209,997			0	3,047,313	16
Total Roads & Transportation	17	0	0	0	0	0	8,396,321	0			0	8,396,321	17
Total Government Services to Residents	18	1,843,077	683,584	0	285	0	0	2,874			0	2,529,820	18
Total Administration	19	6,205,608	555,612	0	0	0	0	267,367			0	7,028,587	19
Total Nonprogram Current	20	0	0	0	0	0	0	0			0	0	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		5,681,377	0	5,681,377	21
Total Capital Projects	22	634,198	0	0	0	0	1,961,944	1,263,585	1,847,169		0	5,706,896	22
Total - All Expenditures	23	37,740,826	1,949,861	0	2,202,507	0	10,358,265	2,420,755	1,847,169	5,681,377	0	62,200,760	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	994,354			2,855,642							3,849,996	26
To Other Budgetary Funds	27	360,850	8,627,046					7,286,743	1,025,115			17,299,754	27
Total Operating Transfers Out	28	1,355,204	8,627,046	0	2,855,642	0	0	7,286,743	1,025,115	0	0	21,149,750	28
Refunded Debt / Payments to Escrow	29											0	29
Increase (Decrease) In Reserves	30											0	30
Fund Balance - Nonspendable	31	20,462					509,834					530,296	31
Fund Balance - Restricted	32	510,498	5,647,212		3,513,070		4,810,471	2,260,292	1,722,817	8,143,392		26,607,752	32
Fund Balance - Committed	33	50,000										50,000	33
Fund Balance - Assigned	34	10,661,057						158,252	2,271,127			13,090,436	34
Fund Balance - Unassigned	35	27,846,402	0	0	0	0	0	0	0	0	0	27,846,402	35
Total Ending Fund Balance - June 30, 2023	36	39,088,419	5,647,212	0	3,513,070	0	5,320,305	2,418,544	3,993,944	8,143,392	0	68,124,886	36
Total Requirements	37	78,184,449	16,224,119	0	8,571,219	0	15,678,570	12,126,042	6,866,228	13,824,769	0	151,475,396	37

BALANCE SHEET

ANNUAL FINANCIAL REPORT
Combined Balance Sheet -- All Governmental Funds
For the fiscal year ended June 30, 2023
County Name: BLACK HAWK COUNTY County Number: 07
FY 2022/2023 ANNUAL FINANCIAL REPORT

ASSETS		General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals	
Cash & Pooled Investments:								
County Treasurer	1	45,454,577	26,277,089	2,271,127	2,277,218		76,280,011	1
Other	2			1,722,817			1,722,817	2
Receivables (net where applicable):								
Accounts	3	153,031	2,172,678				2,325,709	3
Property Taxes (including interest & penalties)	4	320,428	1,865		8,439		330,732	4
Property Taxes - Succeeding Year	5	29,891,528	3,397,341		1,683,682		34,972,551	5
Accrued Interest	6	38,623					38,623	6
Drainage Assessments	7						0	7
Other	8				5,862,797		5,862,797	8
Due from Other Funds	9	449,321	372,022				821,343	9
Due from Other Governments	10	945,428	805,985	281,940			2,033,353	10
Inventories (at cost)	11		509,584				509,584	11
Other Assets	12	20,462	250				20,712	12
Total Assets	13	77,273,398	33,536,814	4,275,884	9,832,136	0	124,918,232	13
Liabilities (L)								
Accounts Payable	14	803,540	643,195				1,446,735	14
Salaries & Benefits Payable	15	850,186	167,735				1,017,921	15
Contracts Payable	16						0	16
Due to Other Funds	17	503,208	318,135				821,343	17
Due to Other Governments	18	270,877	25,771				296,648	18
Trusts Payable	19						0	19
Other Liabilities	20	28,401	15,692,068				15,720,469	20
Total Liabilities	21	2,456,212	16,846,904	0	0	0	19,303,116	21
Deferred Inflows Of Resources (DIOR)								
Succeeding Year Property Tax	22	29,891,528	3,397,341		1,683,682		34,972,551	22
Other Unavailable Revenue	23	190,027	2,040,650	281,940	5,062		2,517,679	23
Total Deferred Inflows of Resources	24	30,081,555	5,437,991	281,940	1,688,744	0	37,490,230	24
Fund Equity (FE)								
Fund Balance - Nonspendable	25	20,462	509,834				530,296	25
Fund Balance - Restricted	26	6,157,710	10,583,833	1,722,817	8,143,392		26,607,752	26
Fund Balance - Committed	27	50,000					50,000	27
Fund Balance - Assigned	28	10,661,057	158,252	2,271,127			13,090,436	28
Fund Balance - Unassigned	29	27,846,402					27,846,402	29
Total Fund Equity	30	44,735,631	11,251,919	3,993,944	8,143,392	0	68,124,886	30
Total L+DIOR+FE	31	77,273,398	33,536,814	4,275,884	9,832,136	0	124,918,232	31