

FY 2020/2021 ANNUAL FINANCIAL REPORT  
 Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget  
 For the fiscal year ended June 30, 2021  
 County Name: OSCEOLA COUNTY County Number:72

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
<b>Revenues &amp; Other Financing Sources</b>							
Taxes Levied on Property	2,879,675	2,082,153		0		4,961,828	4,942,809
Less: Uncollected Delinquent Taxes - Levy Year		0		0		0	0
Less: Credits to Taxpayers	162,656	114,508		0		277,164	265,488
Net Current Property Taxes	2,717,019	1,967,645		0		4,684,664	4,677,321
Delinquent Property Tax Revenue	24,569	13,594		0		38,163	590
Penalties, Interest & Costs on Taxes	25,477					25,477	17,581
Other County Taxes/TIF Tax Revenues	93,151	699,247	0	0	0	792,398	831,552
Intergovernmental	949,462	4,040,904	0	0	0	4,990,366	3,660,309
Licenses & Permits	1,350	46,643	0	0	0	47,993	29,550
Charges for Service	370,862	1,865	0	0	0	372,727	347,148
Use of Money & Property	96,886	16,905	0	1,845	0	115,636	143,355
Miscellaneous	94,714	56,301	0	0	0	151,015	102,765
<b>Subtotal Revenues</b>	<b>4,373,490</b>	<b>6,843,104</b>	<b>0</b>	<b>1,845</b>	<b>0</b>	<b>11,218,439</b>	<b>9,810,171</b>
Other Financing Sources:							
General Long-Term Debt Proceeds	0	0	0	0	0	0	0
Operating Transfers In	43,000	1,197,967	0	506,846	0	1,747,813	1,760,162
Proceeds of Capital Asset Sales	45,675	20,434	0	0	0	66,109	30,240
<b>Total Revenues &amp; Other Sources</b>	<b>4,462,165</b>	<b>8,061,505</b>	<b>0</b>	<b>508,691</b>	<b>0</b>	<b>13,032,361</b>	<b>11,600,573</b>
<b>Expenditures &amp; other Financing Uses</b>							
Operating:							
Public Safety and Legal Services	1,257,040	711,788			0	1,968,828	2,029,095
Physical Health Social Services	260,639	16,771			0	277,410	303,902
Mental Health, ID & DD	0	132,880			0	132,880	132,880
County Environment and Education	622,699	399,258			0	1,021,957	1,076,313
Roads & Transportation	0	3,903,469			0	3,903,469	4,219,766
Government Services to Residents	312,608	3,103			0	315,711	355,360
Administration	1,056,285	0			0	1,056,285	1,539,616
Nonprogram Current	0	157,942			0	157,942	169,195
Debt Service	0	0		346,125	0	346,125	353,725
Capital Projects	46,826	4,499	0	0	0	51,325	92,000
<b>Subtotal Expenditures</b>	<b>3,556,097</b>	<b>5,329,710</b>	<b>0</b>	<b>346,125</b>	<b>0</b>	<b>9,231,932</b>	<b>10,271,852</b>
Other Financing Uses:							
Operating Transfers Out	40,000	1,707,813	0	0	0	1,747,813	1,760,162
Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0
<b>Total Expenditures &amp; Other Uses</b>	<b>3,596,097</b>	<b>7,037,523</b>	<b>0</b>	<b>346,125</b>	<b>0</b>	<b>10,979,745</b>	<b>12,032,014</b>
<b>Changes in fund balances</b>	<b>866,068</b>	<b>1,023,982</b>	<b>0</b>	<b>162,566</b>	<b>0</b>	<b>2,052,616</b>	<b>-431,441</b>
Beginning Fund Balance - July 1, 2020	2,911,863	2,356,312	0	12,484	0	5,280,659	4,121,590
Increase (Decrease) in Reserves (GAAP Budget)	0	0	0	0	0	0	0
Fund Balance - Nonspendable	0	0	0	0	0	0	0
Fund Balance - Restricted	2,240,534	3,380,294	0	175,000	0	5,795,828	2,733,127
Fund Balance - Committed	0	0	0	0	0	0	0
Fund Balance - Assigned	0	0	0	0	0	0	0
Fund Balance - Unassigned	1,537,397	0	0	50	0	1,537,447	957,022
<b>Total Ending Fund Balance - June 30, 2021</b>	<b>3,777,931</b>	<b>3,380,294</b>	<b>0</b>	<b>175,050</b>	<b>0</b>	<b>7,333,275</b>	<b>3,690,149</b>

Additional details are available at:  
 On the county's website - www.osceolacountyia.gov or at the Osceola County Auditor's office  
 Notes to the financial statement, if any:

Telephone :  
 (712) 754-2241