

FY 2021/2022 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: OSCEOLA COUNTY County Number:72

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
Revenues & Other Financing Sources							
Taxes Levied on Property	2,983,870	2,101,186		0		5,085,056	4,984,202
Less: Uncollected Delinquent Taxes - Levy Year		0		0		0	0
Less: Credits to Taxpayers	160,333	111,607		0		271,940	257,269
Net Current Property Taxes	2,823,537	1,989,579		0		4,813,116	4,726,933
Delinquent Property Tax Revenue	1,108	26		0		1,134	1,026
Penalties, Interest & Costs on Taxes	23,040					23,040	8,000
Other County Taxes/TIF Tax Revenues	94,519	707,053		0		801,572	832,495
Intergovernmental	1,013,317	3,876,413		0		4,889,730	3,435,778
Licenses & Permits	1,100	84,588		0		85,688	22,100
Charges for Service	415,378	1,962		0		417,340	342,048
Use of Money & Property	90,828	17,253		431		108,512	110,204
Miscellaneous	107,356	53,509		0		160,865	62,388
Subtotal Revenues	4,570,183	6,730,383	0	431	0	11,300,997	9,540,972
Other Financing Sources:							
General Long-Term Debt Proceeds	0	0		0		0	0
Operating Transfers In	93,500	1,245,919		499,204		1,838,623	1,868,025
Proceeds of Capital Asset Sales	0	0		0		0	0
Total Revenues & Other Sources	4,663,683	7,976,302	0	499,635	0	13,139,620	11,408,997
Expenditures & other Financing Uses							
Operating:							
Public Safety and Legal Services	1,081,140	711,512				1,792,652	1,877,345
Physical Health Social Services	291,141	18,868				310,009	356,771
Mental Health, ID & DD	0	92,633				92,633	96,791
County Environment and Education	661,015	72,680				733,695	751,785
Roads & Transportation	0	3,873,636				3,873,636	3,955,148
Government Services to Residents	365,188	3,973				369,161	403,003
Administration	1,163,310	0				1,163,310	1,311,859
Nonprogram Current	0	290,190				290,190	318,321
Debt Service	0	0		344,875		344,875	344,975
Capital Projects	308,447	489,516				797,963	861,000
Subtotal Expenditures	3,870,241	5,553,008	0	344,875	0	9,768,124	10,277,198
Other Financing Uses:							
Operating Transfers Out	20,000	1,818,623		0		1,838,623	1,868,025
Refunded Debt/Payments to Escrow	0	0		0		0	0
Total Expenditures & Other Uses	3,890,241	7,371,631	0	344,875	0	11,606,747	12,145,223
Changes in fund balances	773,442	604,671	0	154,760	0	1,532,873	-736,226
Beginning Fund Balance - July 1, 2021	3,777,930	3,380,293		175,051		7,333,274	4,990,858
Increase (Decrease) in Reserves (GAAP Budget)	0	0		0		0	0
Fund Balance - Nonspendable	0	0		0		0	0
Fund Balance - Restricted	2,110,333	3,984,964		329,811		6,425,108	2,811,788
Fund Balance - Committed	0	0		0		0	0
Fund Balance - Assigned	0	0		0		0	0
Fund Balance - Unassigned	2,441,039	0		0		2,441,039	1,442,844
Total Ending Fund Balance - June 30, 2022	4,551,372	3,984,964	0	329,811	0	8,866,147	4,254,632

Additional details are available at: osceolacountyia.gov

Notes to the financial statement, if any:

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