

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: ADAIR COUNTY County Number:01

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
Revenues & Other Financing Sources							
Taxes Levied on Property	2,907,357	1,870,098		738,463		5,515,918	5,617,346
Less: Uncollected Delinquent Taxes - Levy Year		0		0		0	
Less: Credits to Taxpayers	170,470	90,169		45,305		305,944	250,444
Net Current Property Taxes	2,736,887	1,779,929		693,158		5,209,974	5,366,902
Delinquent Property Tax Revenue	325	36		63		424	0
Penalties, Interest & Costs on Taxes	30,329					30,329	31,000
Other County Taxes/TIF Tax Revenues	170,784	3,777,712	0	33,227	0	3,981,723	4,252,597
Intergovernmental	1,106,803	5,093,061	0	65,341	0	6,265,205	4,974,876
Licenses & Permits	7,054	5,504	0	0	0	12,558	12,400
Charges for Service	315,529	4,761	0	0	0	320,290	241,695
Use of Money & Property	45,554	7,834	2,661	840	0	56,889	58,455
Miscellaneous	82,018	163,500	0	0	0	245,518	29,000
Subtotal Revenues	4,495,283	10,832,337	2,661	792,629	0	16,122,910	14,966,925
Other Financing Sources:							
General Long-Term Debt Proceeds	0	0	5,134,343	0	0	5,134,343	5,000,000
Operating Transfers In	161,854	1,131,000	21,739	0	0	1,314,593	1,215,663
Proceeds of Capital Asset Sales	0	0	0	0	0	0	0
Total Revenues & Other Sources	4,657,137	11,963,337	5,158,743	792,629	0	22,571,846	21,182,588
Expenditures & other Financing Uses							
Operating:							
Public Safety and Legal Services	1,621,756	272,377			0	1,894,133	1,888,446
Physical Health Social Services	286,729	8,430			0	295,159	321,563
Mental Health, ID & DD	0	166,004			0	166,004	257,000
County Environment and Education	449,496	131,708			0	581,204	588,351
Roads & Transportation	0	5,749,025			0	5,749,025	5,480,020
Government Services to Residents	445,029	7,491			0	452,520	505,152
Administration	1,028,755	0			0	1,028,755	1,053,376
Nonprogram Current	0	0			0	0	0
Debt Service	0	2,620,310		826,013	0	3,446,323	3,445,273
Capital Projects	340,755	832,929	1,918,110		0	3,091,794	8,967,000
Subtotal Expenditures	4,172,520	9,788,274	1,918,110	826,013	0	16,704,917	22,506,181
Other Financing Uses:							
Operating Transfers Out	0	1,292,854	0	21,739	0	1,314,593	1,215,663
Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0
Total Expenditures & Other Uses	4,172,520	11,081,128	1,918,110	847,752	0	18,019,510	23,721,844
Changes in fund balances	484,617	882,209	3,240,633	-55,123	0	4,552,336	-2,539,256
Beginning Fund Balance - July 1, 2021	1,344,693	6,109,677	3,325,178	311,616	0	11,091,164	9,541,191
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	0	0	0	0	0	0	0
Fund Balance - Committed	0	0	0	0	0	0	0
Fund Balance - Assigned	0	0	0	0	0	0	0
Fund Balance - Unassigned	1,829,310	6,991,886	6,565,811	256,493	0	15,643,500	7,001,935
Total Ending Fund Balance - June 30, 2022	1,829,310	6,991,886	6,565,811	256,493	0	15,643,500	7,001,935

Additional details are available at:
Adair County Auditor's Office 400 Public Square Ste. 5 Greenfield, Iowa 50849
Notes to the financial statement, if any: