

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: ADAIR COUNTY County Number: 01
FY 2021/2022 ANNUAL FINANCIAL REPORT

	Reporting Accounting Basics:					Capital Projects	Debt Service	Permanent	Actual Totals
	General	Special Revenue							
Revenues & Other Financing Sources									
Taxes Levied on Property	1 2,736,886	1,779,928				693,159			5,209,973
Less: Uncollected Delinquent Taxes - Levy Year	2								0
Less: Credits to Taxpayers	3								0
Net Current Property Taxes	4 2,736,886	1,779,928				693,159			5,209,973
Delinquent Property Tax Revenue	5 325	36				63			424
Penalties, Interest & Costs on Taxes	6 30,329								30,329
Other County Taxes/TIF Tax Revenues	7 170,784	3,783,352				33,226			3,987,362
Intergovernmental	8 775,644	4,980,055				65,341			5,821,040
Licenses & Permits	9 6,616	3,941							10,557
Charges for Service	10 311,784	5,760							317,544
Use of Money & Property	11 41,764	7,831		2,661		840			53,096
Miscellaneous	12 82,568	166,628							249,196
Subtotal Revenues	13 4,156,700	10,727,531		2,661		792,629	0		15,679,521
Other Financing Sources:									
General Long-Term Debt Proceeds	14			5,134,343					5,134,343
Operating Transfers In	15			1,131,000					1,152,739
Proceeds of Capital Asset Sales	16								0
Total Revenues & Other Sources	17 4,156,700	11,858,531		5,158,743		792,629	0		21,966,603
Expenditures & Other Financial Sources									
Operating:									
Public Safety and Legal Services	18 1,627,871	272,490							1,900,361
Physical Health Social Services	19 279,292	8,941							288,233
Mental Health, ID & DD	20	166,004							166,004
County Environment and Education	21 423,350	174,853							598,203
Roads & Transportation	22	5,818,197							5,818,197
Government Services to Residents	23 446,209	7,557							453,766
Administration	24 1,033,998								1,033,998
Nonprogram Current	25	74,554							74,554
Debt Service	26	2,620,310				826,263			3,446,573
Capital Projects	27 340,755	809,835		1,549,477					2,700,067
Subtotal Expenditures	28 4,151,475	9,952,741		1,549,477		826,263	0		16,479,956
Other Financing Uses:									
Operating Transfers Out	29	1,131,000							1,152,739
Refunded Debt/Payments to Escrow	30								0
Total Expenditures & Other Uses	31 4,151,475	11,083,741		1,549,477		848,002	0		17,632,695
Excess of Revenues & Other Sources									
Over (Under) Expenditures & Other Uses									
Beginning Fund Balance - July 1, 2021	32 5,225	774,790		3,609,266		-55,373	0		4,333,908
Increase (Decrease) in Reserves	33 1,638,320	6,677,840		3,263,257		311,617			11,891,034
Fund Balance - Nonspendable	34								0
Fund Balance - Restricted	35 439,100	331,631							770,731
Fund Balance - Committed	36 553,731	7,120,999		6,872,523		256,244			14,803,497
Fund Balance - Assigned	37								0
Fund Balance - Unassigned	38								0
Total Ending Fund Balance - June 30, 2022	39 650,714								650,714
	40 1,643,545	7,452,630		6,872,523		256,244	0		16,224,942

Notes to the financial statement, if any: