

FY 2022/2023 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: CHICKASAW COUNTY County Number: 19

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
<b>Revenues &amp; Other Financing Sources</b>							
Taxes Levied on Property	4,000,248	1,905,842		438,958		6,345,048	6,694,445
Less: Uncollected Delinquent Taxes - Levy Year				0		0	21,203
Less: Credits to Taxpayers		0		0		0	325,850
Net Current Property Taxes	4,000,248	1,905,842		438,958		6,345,048	6,347,392
Delinquent Property Tax Revenue	9,450	0		12		9,462	500
Penalties, Interest & Costs on Taxes	28,707					28,707	10,200
Other County Taxes/TIF Tax Revenues	139,539	1,235,506	0	15,118	0	1,390,163	915,093
Intergovernmental	1,213,143	4,784,120		30,337	0	6,027,600	7,114,293
Licenses & Permits	30,285	127,777	0	0	0	158,062	23,233
Changes for Service	1,024,424	167,682	0	0	0	1,192,106	871,971
Use of Money & Property	365,245	97,644	22,652	8,626	0	494,167	66,927
Miscellaneous	201,618	57,446	221,156	0	0	480,220	294,305
Subtotal Revenues	7,012,659	8,376,017	243,808	493,051	0	16,125,535	15,643,914
Other Financing Sources:							
General Long-Term Debt Proceeds	0	0	0	0	0	0	0
Operating Transfers In	800,000	2,307,868	0	0	0	3,107,868	3,212,868
Proceeds of Capital Asset Sales	103,355	501	0	0	0	103,856	0
Total Revenues & Other Sources	7,916,014	10,684,386	243,808	493,051	0	19,337,259	18,856,782
<b>Expenditures &amp; other Financing Uses</b>							
Operating:							
Public Safety and Legal Services	3,559,592	427,692			0	3,987,284	4,624,311
Physical Health Social Services	1,489,048	0			0	1,489,048	1,653,131
Mental Health, ID & DD (Polk County only)	0	0			0	0	0
County Environment and Education	447,868	309,546			0	757,414	873,139
Roads & Transportation	499,590	6,930,486			0	6,930,486	7,719,618
Government Services to Residents	1,713,437	0			0	1,713,437	562,108
Administration	6,224	0			0	6,224	2,307,023
Nonprogram Current	0	0			0	0	5,000
Debt Service	0	0		478,060	0	478,060	478,060
Capital Projects	33,908	493,677	517,514	0	0	1,045,099	3,259,356
Subtotal Expenditures	7,749,667	8,161,401	517,514	478,060	0	16,906,642	21,481,746
Other Financing Uses:							
Operating Transfers Out	805,000	2,302,868	0	0	0	3,107,868	3,212,868
Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0
Total Expenditures & Other Uses	8,554,667	10,464,269	517,514	478,060	0	20,014,510	24,694,614
Changes in fund balances	-638,653	220,117	-273,706	14,991	0	-677,251	-5,837,832
Beginning Fund Balance - July 1, 2022	5,953,647	5,177,980	745,559	32,959	0	11,910,145	12,010,098
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	2,453,467	5,398,097	471,853	47,950	0	8,371,367	3,637,144
Fund Balance - Committed	0	0	0	0	0	0	0
Fund Balance - Assigned	82,639	0	0	0	0	82,639	0
Fund Balance - Unassigned	2,778,888	0	0	0	0	2,778,888	2,535,122
Total Ending Fund Balance - June 30, 2023	5,314,994	5,398,097	471,853	47,950	0	11,232,894	6,172,266

Additional details are available at: <https://www.chickasawcounty.iowa.gov/>, CHICKASAW COUNTY COURTHOUSE, 8 E PROSPECT STREET, NEW HAMPTON, IA 50659  
 Notes to the financial statement, if any: -  
 Telephone : (641) 394-2100

FILED-CHICKASAW CO. AUDITOR  
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