

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: IDA COUNTY County Number:47

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
Revenues & Other Financing Sources							
Taxes Levied on Property	3,062,487	597,496		0		3,659,983	3,421,841
Less: Uncollected Delinquent Taxes - Levy Year		0		0		0	0
Less: Credits to Taxpayers	426,535	0		0		426,535	102,500
Net Current Property Taxes	2,635,952	597,496		0		3,233,448	3,319,341
Delinquent Property Tax Revenue	4	0		0		4	75
Penalties, Interest & Costs on Taxes	19,769					19,769	7,000
Other County Taxes/TIF Tax Revenues	72,030	2,547,109	0	0	0	2,619,139	2,505,890
Intergovernmental	445,440	3,642,664	0	0	0	4,088,104	3,343,678
Licenses & Permits	3,272	11,614	0	0	0	14,886	11,200
Charges for Service	288,407	2,131	0	0	0	290,538	272,400
Use of Money & Property	206,810	2,693	288,654	0	0	498,157	17,650
Miscellaneous	87,938	194,808	0	0	0	282,746	272,031
Subtotal Revenues	3,759,622	6,998,515	288,654	0	0	11,046,791	9,749,265
Other Financing Sources:							
General Long-Term Debt Proceeds	0	0	0	0	0	0	0
Operating Transfers In	263,460	1,688,352	0	1,736,082	0	3,687,894	3,061,602
Proceeds of Capital Asset Sales	0	0	0	0	0	0	0
Total Revenues & Other Sources	4,023,082	8,686,867	288,654	1,736,082	0	14,734,685	12,810,867
Expenditures & other Financing Uses							
Operating:							
Public Safety and Legal Services	1,372,794	0			0	1,372,794	1,482,934
Physical Health Social Services	310,082	0			0	310,082	379,848
Mental Health, ID & DD (Polk County only)	0	0			0	0	0
County Environment and Education	371,808	570,959			0	942,767	1,089,382
Roads & Transportation	0	3,757,282			0	3,757,282	4,572,310
Government Services to Residents	399,991	0			0	399,991	418,722
Administration	932,115	60,441			0	992,556	1,037,654
Nonprogram Current	0	0			0	0	0
Debt Service	0	0		1,736,082	0	1,736,082	1,736,082
Capital Projects	50,000	1,145,903	4,679,695		0	5,875,598	15,282,804
Subtotal Expenditures	3,436,790	5,534,585	4,679,695	1,736,082	0	15,387,152	25,999,736
Other Financing Uses:							
Operating Transfers Out	375,950	3,311,944	0	0	0	3,687,894	3,061,602
Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0
Total Expenditures & Other Uses	3,812,740	8,846,529	4,679,695	1,736,082	0	19,075,046	29,061,338
Changes in fund balances	210,342	-159,662	-4,391,041	0	0	-4,340,361	-16,250,471
Beginning Fund Balance - July 1, 2022	852,012	8,784,738	12,547,500	406	0	22,184,656	20,740,992
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	4,221,683
Fund Balance - Committed	0	0	0	0	0	0	0
Fund Balance - Assigned	0	0	0	0	0	0	231,741
Fund Balance - Unassigned	1,062,354	8,625,076	8,156,459	406	0	17,844,295	37,097
Total Ending Fund Balance - June 30, 2023	1,062,354	8,625,076	8,156,459	406	0	17,844,295	4,490,521

Additional details are available at:
 Ida County Auditor Office 401 Moorehead St., Ida Grove, IA 51445 Phone: 712-364-2626 or Email: cfolk@idacountyia.us
 Notes to the financial statement, if any:
 The budget had omitted the 27th payroll for FY23. Self-funding increased and Conservation land acquisition and project. Public Health grants that were not budgeted.
 Telephone :