

ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended June 30, 2025
County Name: CEDAR COUNTY County Number: 16
FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basics:		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
Revenues & Other Financing Sources							
Taxes Levied on Property	1	7,072,221	3,803,189		766,769		11,642,179
Less: Uncollected Delinquent Taxes - Levy Year	2						0
Less: Credits to Taxpayers	3	263,112	151,205		28,051		442,368
Net Current Property Taxes	4	6,809,109	3,651,984		738,718		11,199,811
Delinquent Property Tax Revenue	5	5,790	4,168		614		10,572
Penalties, Interest & Costs on Taxes	6	57,708					57,708
Other County Taxes/TIF Tax Revenues	7	66,532	1,456,830		7,054		1,530,416
Intergovernmental	8	1,346,409	5,356,302		46,615		6,749,326
Licenses & Permits	9	25,819	59,195				85,014
Charges for Service	10	733,943	723,537				1,457,480
Use of Money & Property	11	404,993	1,344				406,337
Miscellaneous	12	161,750	199,329				361,079
Subtotal Revenues	13	9,612,053	11,452,689	0	793,001	0	21,857,743
Other Financing Sources:							
General Long-Term Debt Proceeds	14						0
Operating Transfers In	15	16,000	2,867,066				2,883,066
Proceeds of Capital Asset Sales	16	251	71,213				71,464
Total Revenues & Other Sources	17	9,628,304	14,390,968	0	793,001	0	24,812,273
Expenditures & Other Financial Sources							
Operating:							
Public Safety and Legal Services	18	4,846,951	1,053,394				5,900,345
Physical Health Social Services	19	1,653,764	20,856				1,674,620
Mental Health, ID & DD (Polk County only)	20						0
County Environment and Education	21	1,077,172	1,158,795				2,235,967
Roads & Transportation	22		8,264,399				8,264,399
Government Services to Residents	23	631,167	6,000				637,167
Administration	24	2,484,441	6,447				2,490,888
Nonprogram Current	25	7,518					7,518
Debt Service	26				717,981		717,981
Capital Projects	27		402,273				402,273
Subtotal Expenditures	28	10,701,013	10,912,164	0	717,981	0	22,331,158
Other Financing Uses:							
Operating Transfers Out	29	16,000	2,867,066				2,883,066
Refunded Debt/Payments to Escrow	30						0
Total Expenditures & Other Uses	31	10,717,013	13,779,230	0	717,981	0	25,214,224
Excess of Revenues & Other Sources							
Over (Under) Expenditures & Other Uses	32	-1,088,709	611,738	0	75,020	0	-401,951
Beginning Fund Balance - July 1, 2024	33	6,390,543	5,112,684	647	47,680		11,551,554
Increase (Decrease) in Reserves	34						0
Fund Balance - Nonspendable	35	36,636	770,950				807,586
Fund Balance - Restricted	36	1,845,719	4,953,472	647	122,700		6,922,538
Fund Balance - Committed	37						0
Fund Balance - Assigned	38						0
Fund Balance - Unassigned	39	3,419,479					3,419,479
Total Ending Fund Balance - June 30, 2025	40	5,301,834	5,724,422	647	122,700	0	11,149,603

Notes to the Financial Statements: If any:

REVENUES DETAIL

County Name: CEDAR COUNTY County Number: 16
FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis:	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE Funds Rural Services Basic	SPECIAL REVENUE Funds Rural Services Supplemental	SPECIAL REVENUE Funds Secondary Roads	SPECIAL REVENUE Funds Other	All Capital Projects	All Debt Service	All Permanent Funds	Totals Actual 2024/2025
Taxes levied on Property	1 5,057,836	1,994,514	19,871	2,686,856	0		1,116,333	766,769			11,642,179
Less: Uncoll: Del. Taxes Levy Year	2										0
Less: Credits to Taxpayers	3 188,170	74,202	740	109,674			41,531	28,051			442,368
1000 Net Current Property Taxes	4 4,869,666	1,920,312	19,131	2,577,182			1,074,802	738,718			11,199,811
1010 Delinq. Property Tax Revenue	5 4,141	1,633	16	3,254			914	614			10,572
11XX Penalties, Int, & Costs on Taxes	6 57,708										57,708
Other County Taxes:											
12XX Other County Taxes	7 6,626	2,613	27	779			1,462	982			12,489
13XX Voter Approved Local Option Taxes	8			1,146,059		276,905					1,422,964
14XX Gambling Taxes	9										0
15XX TIF Tax Revenues	10										0
16XX Utility Tax Replacement Excise Taxes	11 40,955	16,150	161	22,586			9,039	6,072			94,963
17XX Taxes Collected for Other Governments	11B										0
Subtotal	12 47,581	18,763	188	1,169,424	0	276,905	10,501	0	7,054	0	1,530,416
Intergovernmental Revenue:											
20XX State Shared Revenues	13 2,826					4,465,407					4,468,233
21XX State Replacements Against Levied Taxes	14 188,170	74,202	740	109,674			41,531	28,051			442,368
22XX Other State Tax Replacements	15 124,467	49,083	489	32,552			27,472	18,564			252,627
23XX, 24XX State/Federal Pass-Thru Revenues	16 47,211										47,211
25XX Contributions from Other											
Intergovernmental Units	17 177,290	6,049					43,412				351,540
26XX, 27XX State Grants and Entitlements	18 544,668						1,705				1,048,793
28XX Federal Grants and Entitlements	19 131,214					7,340					138,554
29XX Payments in Lieu of Taxes	20										0
Subtotal (lines 13 - 20)	21 1,215,846	129,334	1,229	142,226	0	5,099,956	114,120	0	46,615	0	6,749,326
3XXX Licenses & Permits	22 25,819			12,515		46,680					85,014
4XXX, 5XXX Charges for Service	23 721,780	88	12,075	61,531		45	661,961				1,457,480
6XXX Use of Money & Property	24 404,668		325				1,344				406,337
8XXX Miscellaneous	25 82,702		79,048	11,517			51,540				361,079
Total Revenues	26 7,429,911	2,070,130	112,012	3,977,649	0	5,559,858	1,915,182	0	793,001	0	21,857,743
Other Financing Sources:											
Operating Transfers In											
9000 From General Basic	27										0
9020 From Rural Services Basic	28					2,807,066	60,000				2,867,066
90xx From Other Budgetary Funds	29 16,000										16,000
Subtotal (lines 27- 29)	30 16,000	0	0	0	0	2,807,066	60,000	0	0	0	2,883,066
91XX Proceeds/Gen Long-Term Debt	31										0
92XX Proceeds/Gen Capital Asset Sales	32 251					71,213					71,464
Total Revenues and Other Sources	33 7,446,162	2,070,130	112,012	3,977,649	0	8,438,137	1,975,182	0	793,001	0	24,812,273
Beginning Fund Balance - July 1, 2024	34 3,821,958	1,230,163	1,338,422	1,014,787		3,503,000	594,897	647	47,680		11,551,554
Total Resources	35 11,268,120	3,300,293	1,450,434	4,992,436	0	11,941,137	2,570,079	647	840,681	0	36,363,827

PUBLIC SAFETY AND LEGAL SERVICES
County Name: CEDAR COUNTY County Number: 16
FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUND Basic	SPECIAL REVENUE FUND Rural Services Supplemental	SPECIAL REVENUE FUND Secondary Roads	SPECIAL REVENUE FUND Other	All Permanent Funds	TOTALS Actual 2024/2025
Law Enforcement Program									
1000 - Uniformed Patrol Services	1	903,089	66,357	9,967	482,988				1,462,401
1010 - Investigations	2	103,571	37,347		139,779				280,697
1020 - Unified Law Enforcement	3								0
1030 - Contract Law Enforcement	4								0
1040 - Law Enforcement Communications	5	362,267	103,897						466,164
1050 - Adult Correctional Services	6	1,198,287	297,613	50,640					1,546,540
1060 - Administration	7	888,930	179,509						1,068,439
Subtotal	8	3,456,144	684,723	60,607	622,767	0	0	0	4,824,241
Legal Services Program									
1100 - Criminal Prosecution	9	339,110	113,865	398					453,373
1110 - Medical Examiner	10	61,225							61,225
1120 - Child Support Recovery	11								0
Subtotal	12	400,335	113,865	398	0	0	0	0	514,598
Emergency Services Program									
1200 - Ambulance Services	13						430,627		430,627
1210 - Emergency Management	14	35,605							35,605
1220 - Fire Protection & Rescue Svcs	15								0
1230 - E911 Service Board	16	34,132	13,749						47,881
Subtotal	17	69,737	13,749	0	0	0	430,627	0	514,113
Assistance to District Court System Program									
1400 - Physical Operations	18								0
1410 - Research & Other Assistance	19		2,266						2,266
1420 - Bailiff Services	20								0
Subtotal	21	0	2,266	0	0	0	0	0	2,266
Court Proceedings Program									
1500 - Juries & Witnesses	22	537	36,491						37,028
1510 - (Reserved)	23								
1520 - Detention Services	24								0
1530 - Court Costs	25								0
1540 - Service of Civil Papers	26								0
Subtotal	27	537	36,491	0	0	0	0	0	37,028
Juvenile Justice Administration Program									
1600 - Juvenile Victim Restitution	28								0
1610 - Juvenile Representation Services	29								0
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		8,099						8,099
Subtotal	31	0	8,099	0	0	0	0	0	8,099
Total - Public Safety & Legal Services	32	3,926,753	859,193	61,005	622,767	0	430,627	0	5,900,345

Reporting Accounting Basis: GAAP			GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2024/2025
Physical Health Services Program											
3000 - Personal & Family Health Services		1	607,534	186,592	435						794,561
3010 - Communicable Disease Prevention & Control Services		2									0
3020 - Environmental Health		3	42,275								42,275
3040 - Health Administration		4									0
3050 - Support of Hospitals		5									0
Subtotal		6	649,809	186,592	435	0	0	0	0	0	836,836
Services to Poor Program											
3100 - Administration		7	165,733	70,127							235,860
3110 - General Welfare Services		8	28,796								28,796
3120 - Care in County Care Facility		9									0
Subtotal		10	194,529	70,127	0	0	0	0	0	0	264,656
Services to Military Veterans Program											
3200 - Administration		11	102,149	11,479							113,628
3210 - General Services to Veterans		12	2,232		2,498						4,730
Subtotal		13	104,381	11,479	2,498	0	0	0	0	0	118,358
Children's & Family Services Program											
3300 - Youth Guidance		14									0
3310 - Family Protective Services		15									0
3320 - Services for Disabled Children		16									0
Subtotal		17	0	0	0	0	0	0	0	0	0
Services to Other Adults Program											
3400 - Services to the Elderly		18	322,925	96,369							419,294
3410 - Other Social Services		19	10,750								10,750
3420 - Social Services Business Operations		20									0
Subtotal		21	333,675	96,369	0	0	0	0	0	0	430,044
CHEMICAL/DEPENDENCY PROGRAM											
3500 - Treatment Services		22		3,870							3,870
3510 - Preventive Services		23									0
3520 - Opioid Litigation Settlement		24									20,856
Subtotal		25	0	3,870	0	0	0	0	0	0	24,726
Total-Physical Health & Social Services		26	1,282,394	368,437	2,933	0	0	0	0	0	1,674,620

COUNTY ENVIRONMENT AND EDUCATION
County Name: CEDAR COUNTY County Number: 16
FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2024/2025
Environmental Quality Program									
6000 - Natural Resources Conservation	10,000		178,179						188,179
6010 - Weed Eradication				150,000					150,000
6020 - Solid Waste Disposal				34,766			748,618		783,384
6030 - Environmental Restoration									0
Subtotal	10,000	0	178,179	184,766	0	0	748,618	0	1,121,563
Conservation and Recreation Services Program									
6100 - Administration	102,084	14,980							117,064
6110 - Maintenance & Operations	557,914	70,805	5,362						634,081
6120 - Recreation & Environmental Educ.									0
Subtotal	659,998	85,785	5,362	0	0	0	0	0	751,145
Animal Control Program									
6200 - Animal Shelter	363			5,370					5,733
6210 - Animal Bounties & State									
Apiarist Expenses									0
Subtotal	363	0	0	5,370	0	0	0	0	5,733
County Development Program									
6300 - Land Use & Building Controls	48,665	15,380		74,541					138,586
6310 - Housing Rehabilitation & Develop.									0
6320 - Community Economic Development									0
Subtotal	48,665	15,380	0	74,541	0	0	0	0	138,586
Educational Services Program									
6400 - Libraries				145,500					145,500
6410 - Historic Preservation	4,000		26,440						30,440
6420 - Fair & 4-H Clubs	43,000								43,000
6430 - Fairgrounds									0
6440 - Memorial Halls									0
6450 - Other Educational Services									0
Subtotal	47,000	0	26,440	145,500	0	0	0	0	218,940
President or Governor Declared Disasters Program									
6500 - Property									0
6510 - Buildings									0
6520 - Equipment									0
6530 - Public Facilities									0
Subtotal	0	0	0	0	0	0	0	0	0
Total - County Environment and Education	766,026	101,165	209,981	410,177	0	0	748,618	0	2,235,967

ROADS & TRANSPORTATION
County Name: CEDAR COUNTY County Number: 16
FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2024/2025
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM									
7000 - Administration						261,922			261,922
7010 - Engineering						692,814			692,814
Subtotal	0	0	0	0	0	954,736	0	0	954,736
Roadway Maintenance Program									
7100 - Bridges & Culverts						100,030			100,030
7110 - Roads						3,471,246			3,471,246
7120 - Snow & Ice Control						197,207			197,207
7130 - Traffic Controls						248,587			248,587
7140 - Road Clearing						341,046			341,046
Subtotal	0	0	0	0	0	4,358,116	0	0	4,358,116
General Roadway Expenditures Program									
7200 - New Equipment						898,739			898,739
7210 - Equipment Operations						1,598,577			1,598,577
7220 - Tools, Materials & Supplies						143,172			143,172
7230 - Real Estate & Buildings						311,059			311,059
Subtotal	0	0	0	0	0	2,951,547	0	0	2,951,547
Mass Transit Program									
7300 - Air Transportation									0
7310 - Ground Transportation									0
Subtotal	0	0	0	0	0	0	0	0	0
Total - Roads & Transportation	0	0	0	0	0	8,264,399	0	0	8,264,399

GOVERNMENT SERVICES TO RESIDENTS
County Name: CEDAR COUNTY County Number: 16
FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2024/2025
Representation Services Program									
8000 - Elections Administration		147,393							147,393 1
8010 - Local Elections		4,193							4,193 2
8020 - Township Officials	4,340	9							4,349 3
Subtotal	4,340	151,595	0	0	0	0	0	0	155,935 4
State Administrative Services									
8100 - Motor Vehicle Registrations& Licensing	95,093	33,472							128,565 5
8101 - Driver Licenses Services	46,497	20,176							66,673 6
8110 - Recording of Public Documents	250,516	29,478					6,000		285,994 7
Subtotal	392,106	83,126	0	0	0	0	6,000	0	481,232 8
Total - Government Services to Residents	396,446	234,721	0	0	0	0	6,000	0	637,167 9

ADMINISTRATION
County Name: CEDAR COUNTY County Number: 16
FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2024/2025
Policy & Administration Program									
9000 - General County Management	1 265,404	26,900	259,708						552,012 1
9010 - Administrative Management Services	2 271,836	31,732							303,568 2
9020 - Treasury Management Services	3 178,029	41,742							219,771 3
9030 - Other Policy & Administration	4 155,074		48,841						203,915 4
9040 - Reimbursable MHDS Direct Expenses	5 73,754								73,754 5
Subtotal	6 944,097	100,374	308,549	0	0	0	0	0	1,353,020 6
Central Services Program									
9100 - General Services	7 198,483	26,786							225,269 7
9110 - Information Tech Services	8 265,472	26,229	207,689						499,390 8
9120 - GIS Systems	9 24,816								24,816 9
Subtotal	10 488,771	53,015	207,689	0	0	0	0	0	749,475 10
Risk Management Services Program									
9200 - Tort Liability	11	93,157							93,157 11
9210 - Safety of Workplace	12	225,973					6,447		232,420 12
9220 - Fidelity of Public Officers	13	62,816							62,816 13
9230 - Unemployment Compensation	14								0 14
Subtotal	15 0	381,946	0	0	0	0	6,447	0	388,393 15
Total - Administration	16 1,432,868	535,335	516,238	0	0	0	6,447	0	2,490,888 16

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: CEDAR COUNTY County Number: 16

FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Capital Projects	All Debt Service	All Permanent Funds	TOTALS Actual 2024/2025
Nonprogram Current Expenditures											
0010 - County Farm Operations	1										0 1
0020 - Interest on Short-Term Debt	2										0 2
0030 - Other Nonprogram Current	3	7,518									7,518 3
0040 - Other County Enterprises	4										0 4
Total - Nonprogram Current	5	7,518	0	0	0	0	0			0	7,518 5
Long-Term Debt Service											
0100 - Principal	6										
0110 - Interest and Fiscal Charges	7								620,976		620,976 6
Total Long-term Debt Service	8	0	0	0	0	0	0	0	97,005	0	97,005 7
Capital Projects											
0200 - Roadway Construction	9					402,273					402,273 9
0210 - Conservation Land Acquisition & Dev.	10										0 10
0220 - Other Capital Projects	11										0 11
Total Capital Projects	12	0	0	0	0	402,273	0	0	0	0	402,273 12
Expenditures Summary											
Total Public Safety and Legal Services	13	3,926,753	859,193	61,005	622,767	0	430,627			0	5,900,345 13
Total Physical Health and Social Services	14	1,282,394	368,437	2,933	0	0	20,856			0	1,674,620 14
Total Mental Health, ID & DD (Polk County only)	15	0	0	0	0	0	0			0	0 15
Total County Environment and Education	16	766,026	101,165	209,981	410,177	0	748,618			0	2,235,967 16
Total Roads & Transportation	17	0	0	0	0	8,264,399	0			0	8,264,399 17
Total Government Services to Residents	18	396,446	234,721	0	0	0	6,000			0	637,167 18
Total Administration	19	1,432,868	535,335	516,238	0	0	6,447			0	2,490,888 19
Total Nonprogram Current	20	7,518	0	0	0	0	0			0	7,518 20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	717,981	0	717,981 21
Total Capital Projects	22	0	0	0	0	402,273	0	0	0	0	402,273 22
Total - All Expenditures	23	7,812,005	2,098,851	790,157	1,032,944	8,666,672	1,212,548	0	717,981	0	22,331,158 23
Other Budgetary Financing Uses											
Operating Transfers Out											
To General Supplemental	24										0 24
To Rural Services Supplemental	25										0 25
To Secondary Roads	26				2,807,066						2,807,066 26
To Other Budgetary Funds	27			16,000	60,000						76,000 27
Total Operating Transfers Out	28	0	0	16,000	2,867,066	0	0	0	0	0	2,883,066 28
Refunded Debt / Payments to Escrow											
Increase (Decrease) in Reserves	29										0 29
	30						0				0 30
Fund Balance - Nonspendable	31	36,636				768,759	2,191				807,586 31
Fund Balance - Restricted	32	0	1,201,442	644,277	1,092,426	2,505,706	1,355,340	647	122,700		6,922,538 32
Fund Balance - Committed	33										0 33
Fund Balance - Assigned	34										0 34
Fund Balance - Unassigned	35	3,419,479	0	0	0	0	0	0	0	0	3,419,479 35
Total Ending Fund Balance - June 30, 2025	36	3,456,115	1,201,442	644,277	1,092,426	3,274,465	1,357,531	647	122,700	0	11,149,603 36
Total Requirements	37	11,268,120	3,300,293	1,450,434	4,992,436	11,941,137	2,570,079	647	840,681	0	36,363,827 37

BALANCE SHEET

ANNUAL FINANCIAL REPORT
Combined Balance Sheet – All Governmental Funds
For the fiscal year ended June 30, 2025
County Name: CEDAR COUNTY County Number: 16
FY 2024/2025 ANNUAL FINANCIAL REPORT

ASSETS	General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals
Cash & Pooled Investments:						
County Treasurer	1	5,325,336	4,616,914	122,696		10,065,593
Other	2					0
Receivables (net where applicable):						
Accounts	3	61,613	5,911			67,524
Property Taxes (including interest & penalties)	4	53,382	3,136	729		57,247
Property Taxes - Succeeding Year	5	7,379,376	3,968,072	800,428		12,147,876
Accrued Interest	6	20,126	108			20,234
Drainage Assessments	7					0
Other	8					0
Due from Other Funds	9	0				0
Due from Other Governments	10	60,536	624,953			685,489
Inventories (at cost)	11		768,759			768,759
Other Assets	12	36,636	2,191			38,827
Total Assets	13	12,937,005	9,990,044	647	0	23,851,549
Liabilities (L)						
Accounts Payable	14	43,886	200,389			244,275
Salaries & Benefits Payable	15	145,882	84,491			230,373
Contracts Payable	16					0
Due to Other Funds	17					0
Due to Other Governments	18	12,731	9,540			22,271
Trusts Payable	19					0
Other Liabilities	20					0
Total Liabilities	21	202,499	294,420	0	0	496,919
Deferred Inflows Of Resources (DIOR)						
Succeeding Year Property Tax	22	7,379,376	3,968,072	800,428		12,147,876
Other Unavailable Revenue	23	53,296	3,130	725		57,151
Total Deferred Inflows of Resources	24	7,432,672	3,971,202	801,153	0	12,205,027
Fund Equity (FE)						
Fund Balance - Nonspendable	25	36,636	770,950			807,586
Fund Balance - Restricted	26	1,845,719	4,953,472	122,700		6,922,538
Fund Balance - Committed	27					0
Fund Balance - Assigned	28					0
Fund Balance - Unassigned	29	3,419,479				3,419,479
Total Fund Equity	30	5,301,834	5,724,422	122,700	0	11,149,603
Total L+DIOR+FE	31	12,937,005	9,990,044	923,853	0	23,851,549

County Name: CEDAR COUNTY

Debt Series Name	Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Purpose of Debt	Tied to Other Debt	Projects Funded by Debt
2021 GO Corp Purpose Bonds	1 GO	03-23-2021	03232021	1.00-1.65	No Vote - Essential GO	9,740,000	General Obligation (GO)		Constructing facilities useful for the collection and disposal of solid waste and acquisition of emergency services communication equipment
	2 -				-		-		-
	3 -				-		-		-
	4 -				-		-		-
	5 -				-		-		-
	6 -				-		-		-
	7 -				-		-		-
	8 -				-		-		-
	9 -				-		-		-
	10 -				-		-		-
	11 -				-		-		-
	12 -				-		-		-
	13 -				-		-		-
	14 -				-		-		-
	15 -				-		-		-

County Name: CEDAR COUNTY

Debt Series Name		Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Purpose of Debt	Tied to Other Debt	Projects Funded by Debt
	16	-				-		-		-
	17	-				-		-		-
	18	-				-		-		-
	19	-				-		-		-
	20	-				-		-		-
	21	-				-		-		-
	22	-				-		-		-
	23	-				-		-		-
	24	-				-		-		-
	25	-				-		-		-
	26	-				-		-		-
	27	-				-		-		-
	28	-				-		-		-
	29	-				-		-		-
	30	-				-		-		-