

ANNUAL REPORT FOR CITY OF LEOLA  
AS OF AND FOR THE YEAR ENDED December 31, 2021

	GOVERNMENTAL FUNDS--MODIFIED CASH BASIS						Other		Total Governmental Funds
	General Fund	Fund	Fund	Fund	Fund	Fund	Governmental Funds		
Beginning Balance	94,292.48	0.00	0.00	0.00	0.00	0.00	39,985.85	134,278.33	
Revenues and Other Sources:									
Taxes:									
Property Taxes	262,199.42	0.00	0.00	0.00	0.00	0.00	0.00	262,199.42	
Airflight Property Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
General Sales and Use Taxes	115,816.53	0.00	0.00	0.00	0.00	0.00	0.00	115,816.53	
Gross Receipts Business Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Amusement Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Excise Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Tax Deed Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Penalties and Interest on Delinquent Taxes	1,100.37	0.00	0.00	0.00	0.00	0.00	0.00	1,100.37	
Licenses and Permits	3,954.00	0.00	0.00	0.00	0.00	0.00	0.00	3,954.00	
Intergovernmental Revenues:									
Federal Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Federal Shared Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Federal Payments in Lieu of Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
State Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
State Shared Revenue	27,100.33	0.00	0.00	0.00	0.00	0.00	0.00	27,100.33	
State Payments in Lieu of Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
County Shared Revenue:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Intergovernmental Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Charges for Goods and Services:									
General Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Public Safety	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Highways and Streets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Sanitation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Culture and Recreation	4,072.10	0.00	0.00	0.00	0.00	0.00	0.00	4,072.10	
Ambulance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Cemetery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Fines and Forfeits:									
Court Fines and Forfeits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Animal Control Fines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Parking Meter Fines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Library	0.00	0.00	0.00	0.00	0.00	0.00	578.19	578.19	
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Miscellaneous Revenue and Other Sources:									
Investment Earnings	267.63	0.00	0.00	0.00	0.00	0.00	19.17	286.80	
Rentals	3,200.00	0.00	0.00	0.00	0.00	0.00	0.00	3,200.00	
Special Assessments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Maintenance Assessments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Contributions and Donations from Private Sources	0.00	0.00	0.00	0.00	0.00	0.00	45.00	45.00	
Liquor Operating Agreement Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Revenues	8,943.76	0.00	0.00	0.00	0.00	0.00	32,547.45	41,491.21	
Sale of Municipal Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Compensation for Loss or Damage to Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Long Term Debt Issued	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Revenue and Other Sources	426,654.14	0.00	0.00	0.00	0.00	0.00	33,189.81	459,843.95	
Expenditures and Other Uses:									
Legislative	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Executive	38,301.31	0.00	0.00	0.00	0.00	0.00	0.00	38,301.31	
Elections	1,022.60	0.00	0.00	0.00	0.00	0.00	0.00	1,022.60	
Financial Administration	107,377.05	0.00	0.00	0.00	0.00	0.00	0.00	107,377.05	
Other General Government	27,728.77	0.00	0.00	0.00	0.00	0.00	0.00	27,728.77	
Police	45,000.00	0.00	0.00	0.00	0.00	0.00	0.00	45,000.00	
Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Protective Inspection	9,618.24	0.00	0.00	0.00	0.00	0.00	0.00	9,618.24	
Other Protection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Highways and Streets	100,609.99	0.00	0.00	0.00	0.00	0.00	0.00	100,609.99	
Sanitation	6,385.74	0.00	0.00	0.00	0.00	0.00	0.00	6,385.74	
Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Airport	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Parking Facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Cemeteries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Natural Gas	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Transit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Health	58.00	0.00	0.00	0.00	0.00	0.00	0.00	58.00	
Home Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Mental Health Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Humane Society	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Drug Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Ambulance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Hospitals, Nursing Homes and Rest Homes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Health and Welfare	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Recreation	20,391.07	0.00	0.00	0.00	0.00	0.00	0.00	20,391.07	
Parks	40,993.73	0.00	0.00	0.00	0.00	0.00	0.00	40,993.73	
Libraries	14,290.10	0.00	0.00	0.00	0.00	0.00	1,186.12	15,476.22	

ANNUAL REPORT FOR CITY OF LEOLA  
AS OF AND FOR THE YEAR ENDED December 31, 2021

**GOVERNMENTAL FUNDS--MODIFIED CASH BASIS**

	General						Other		Total Governmental Funds
	Fund	Fund	Fund	Fund	Fund	Fund	Governmental Funds		
Auditorium	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Historical Preservation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Museums	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Urban Redevelopment and Housing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Economic Development and Assistance	2,325.00	0.00	0.00	0.00	0.00	0.00	0.00	2,325.00	
Economic Opportunity	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Intergovernmental Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Judgments and Losses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liquor Operating Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Discount on Bonds Issued	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Payments to Refunded Debt Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total Expenditures and Other Uses</b>	<b>419,101.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,186.12</b>	<b>420,287.72</b>	
Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Special Item (specify)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Extraordinary Item (specify)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Increase/Decrease in Fund Balance</b>	<b>7,552.54</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>32,003.69</b>	<b>39,556.23</b>	
Ending Balance:									
Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Restricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Committed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Assigned	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unassigned	101,845.02	0.00	0.00	0.00	0.00	0.00	71,989.54	173,834.56	
<b>Total Ending Fund Balance</b>	<b>101,845.02</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>71,989.54</b>	<b>173,834.56</b>	

Governmental Long-term Debt 0.00

**PROPRIETARY FUNDS--MODIFIED CASH BASIS**

	Water		Sewer		Fund	Fund	Fund
	Fund	Fund	Fund	Fund			
Beginning Balance	11,512.49	209,260.13	0.00	0.00	0.00	0.00	0.00
Revenues	604,492.78	114,129.32	0.00	0.00	0.00	0.00	0.00
Expenses	556,210.76	80,286.88	0.00	0.00	0.00	0.00	0.00
Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance:							
Restricted for:							
Revenue Bond Debt Service	12,329.48	48,252.00	0.00	0.00	0.00	0.00	0.00
Revenue Bond Retirement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Bond Contingency	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Assessment Bond Guarantee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Assessment Bond Sinking	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Equipment Repair and/or Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Landfill Closure and Post Closure Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanently Restricted Purposes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other purposes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted	47,465.03	194,850.57	0.00	0.00	0.00	0.00	0.00

Enterprise Long-term Debt 1,285,037.47

The preceding financial data does not include fiduciary funds or component units. Information pertaining to those activities may be obtained by contacting the municipal finance officer at (605) 439-3299

Municipal funds are deposited as follows:

Depository	Amount
CorTrust Bank in Leola, SD	