

ANNUAL REPORT FOR CITY OF LEOLA
AS OF AND FOR THE YEAR ENDED December 31, 2022

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS	
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	General Fund	Revolving Loan Fund	Total Governmental Funds
Beginning Balance	101,845.02	68,656.96	170,501.98
Revenues and Other Sources:			
Taxes:			
Property Taxes	268,375.60	0.00	268,375.60
Airflight Property Tax	0.00	0.00	0.00
General Sales and Use Taxes	115,854.19	0.00	115,854.19
Gross Receipts Business Taxes	0.00	0.00	0.00
Amusement Taxes	0.00	0.00	0.00
Excise Tax	0.00	0.00	0.00
Tax Deed Revenue	5,747.68	0.00	5,747.68
Penalties and Interest on Delinquent Taxes	1,470.65	0.00	1,470.65
Licenses and Permits	4,259.00	0.00	4,259.00
Intergovernmental Revenues:			
Federal Grants	0.00	0.00	0.00
Federal Shared Revenue	0.00	0.00	0.00
Federal Payments in Lieu of Taxes	0.00	0.00	0.00
State Grants	0.00	0.00	0.00
State Shared Revenue	15,669.59	0.00	15,669.59
State Payments in Lieu of Taxes	0.00	0.00	0.00
County Shared Revenue:	20,763.46	0.00	20,763.46
Other Intergovernmental Revenue	0.00	0.00	0.00
Charges for Goods and Services:			
General Government	0.00	0.00	0.00
Public Safety	0.00	0.00	0.00
Highways and Streets	0.00	0.00	0.00
Sanitation	0.00	0.00	0.00
Health	0.00	0.00	0.00
Culture and Recreation	3,523.58	0.00	3,523.58
Ambulance	0.00	0.00	0.00
Cemetery	0.00	0.00	0.00
Other	0.00	0.00	0.00
Fines and Forfeits:			
Court Fines and Forfeits	0.00	0.00	0.00
Animal Control Fines	0.00	0.00	0.00
Parking Meter Fines	0.00	0.00	0.00
Library	0.00	0.00	0.00
Other	0.00	0.00	0.00
Miscellaneous Revenue and Other Sources:			
Investment Earnings	656.11	61.52	717.63
Rentals	3,350.00	0.00	3,350.00
Special Assessments	0.00	0.00	0.00
Maintenance Assessments	0.00	0.00	0.00
Contributions and Donations from Private Sources	525.39	0.00	525.39
Liquor Operating Agreement Income	0.00	0.00	0.00
Other Revenues	560.75	6,948.99	7,509.74
Sale of Municipal Property	0.00	0.00	0.00
Compensation for Loss or Damage to Capital Assets	0.00	0.00	0.00
Long Term Debt Issued	0.00	0.00	0.00
Total Revenue and Other Sources	440,756.00	7,010.51	447,766.51
Expenditures and Other Uses:			
Legislative	0.00	0.00	0.00
Executive	38,111.17	0.00	38,111.17
Elections	18.68	0.00	18.68
Financial Administration	101,227.74	0.00	101,227.74
Other General Government	42,103.08	0.00	42,103.08
Police	45,000.00	0.00	45,000.00
Fire	0.00	0.00	0.00
Protective Inspection	5,010.62	0.00	5,010.62
Other Protection	0.00	0.00	0.00
Highways and Streets	91,269.96	0.00	91,269.96
Sanitation	8,291.38	0.00	8,291.38
Water	0.00	0.00	0.00
Electricity	0.00	0.00	0.00
Airport	0.00	0.00	0.00
Parking Facilities	0.00	0.00	0.00
Cemeteries	0.00	0.00	0.00
Natural Gas	0.00	0.00	0.00
Transit	0.00	0.00	0.00
Health	362.52	0.00	362.52
Home Health	0.00	0.00	0.00
Mental Health Centers	0.00	0.00	0.00
Humane Society	0.00	0.00	0.00
Drug Education	0.00	0.00	0.00
Ambulance	0.00	0.00	0.00
Hospitals, Nursing Homes and Rest Homes	0.00	0.00	0.00
Other Health and Welfare	0.00	0.00	0.00
Recreation	43,078.17	0.00	43,078.17
Parks	51,316.25	0.00	51,316.25
Libraries	15,674.67	0.00	15,674.67

Auditorium	0.00	0.00	0.00
Historical Preservation	0.00	0.00	0.00
Museums	0.00	0.00	0.00
Urban Redevelopment and Housing	0.00	0.00	0.00
Economic Development and Assistance	2,184.58	0.00	2,184.58
Economic Opportunity	0.00	0.00	0.00
Debt Service	0.00	0.00	0.00
Intergovernmental Expenditures	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00
Judgments and Losses	0.00	0.00	0.00
Other Expenditures	0.00	9,000.00	9,000.00
Liquor Operating Agreements	0.00	0.00	0.00
Discount on Bonds Issued	0.00	0.00	0.00
Payments to Refunded Debt Escrow Agent	0.00	0.00	0.00
Total Expenditures and Other Uses	443,648.82	9,000.00	452,648.82

Transfers In (Out)	0.00	0.00	0.00
Special Item (specify)	0.00	0.00	0.00
Extraordinary Item (specify)	0.00	0.00	0.00

Increase/Decrease in Fund Balance (2,892.82) (1,989.49) (4,882.31)

Ending Balance:			
Nonspendable	0.00	0.00	0.00
Restricted	0.00	0.00	0.00
Committed	0.00	0.00	0.00
Assigned	0.00	0.00	0.00
Unassigned	98,952.20	66,667.47	165,619.67
Total Ending Fund Balance	98,952.20	66,667.47	165,619.67

Governmental Long-term Debt 0.00

PROPRIETARY FUNDS--MODIFIED CASH BASIS

	Water Fund	Sewer Fund
Beginning Balance	59,794.51	243,102.57
Revenues	187,904.43	108,623.04
Expenses	120,818.90	80,303.43
Transfers In (Out)	0.00	0.00
Ending Balance:		
Restricted for:		
Revenue Bond Debt Service	12,329.48	48,252.00
Revenue Bond Retirement	0.00	0.00
Revenue Bond Contingency	0.00	0.00
Special Assessment Bond Guarantee	0.00	0.00
Special Assessment Bond Sinking	0.00	0.00
Equipment Repair and/or Replacement	0.00	0.00
Landfill Closure and Post Closure Costs	0.00	0.00
Permanently Restricted Purposes	0.00	0.00
Other purposes	0.00	0.00
Unrestricted	114,550.56	223,170.18

Enterprise Long-term Debt 1,312,891.70

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 - Leola, SD	