

POLK COUNTY, IOWA

Statement of Fiduciary Net Position

Custodial Funds

June 30, 2022

	Total Custodial Funds
ASSETS	
Cash and pooled investments	\$ 28,248,561
Receivables (net):	
Taxes	4,333,952
Succeeding year property taxes	1,043,335,910
Special assessments	7,059,967
Accounts	344,967
Due from other governments	813,312
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TOTAL ASSETS	\$ 1,086,558,100
LIABILITIES	
Accounts payable	\$ 839,817
Wages payable	146,078
Payroll taxes payable	24,551
Due to other governments	31,990,181
Trusts payable	4,829
Compensated absences payable	1,404,069
Termination benefits payable	94,000
Stamped warrants payable	218,192
Total OPEB liability	344,000
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TOTAL LIABILITIES	35,065,717
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DEFERRED INFLOWS OF RESOURCES	1,043,335,910
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NET POSITION	
Restricted for individuals, organizations, and other governments	\$ 8,156,473
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POLK COUNTY, IOWA

**Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended June 30, 2022**

	Total Custodial Funds
ADDITIONS:	
Property and other county tax	\$ 950,314,558
State tax credits	64,435,354
Registration fee to Department of Transportation	105,872,856
Use tax to Department of Revenue	76,415,970
Special assessments	333,199
911 surcharge	3,081,707
Intergovernmental revenues	8,133,080
Charges for services	24,525
Fines and forfeitures	734,537
Miscellaneous	56,229
TOTAL ADDITIONS	1,209,419,988
DEDUCTIONS:	
Agency remittances:	
Treasurer disbursement to other governments	1,191,983,768
Trusts paid out	40,433
Personal services	5,755,316
Supplies	60,959
Professional services	1,263,926
Other services/charges	5,937,626
Capital outlay	2,107,585
TOTAL DEDUCTIONS	1,207,149,613
CHANGES IN NET POSITION	2,270,375
TOTAL NET POSITION - BEGINNING	5,886,098
TOTAL NET POSITION - ENDING	\$ 8,156,473