

ANNUAL FINANCIAL REPORT
ANNUAL FINANCIAL REPORT

Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget

For the fiscal year ended June 30, 2020
 County Name: DES MOINES COUNTY
 County Number: 29

FY 2019/2020 ANNUAL FINANCIAL REPORT

Update Date: 10/8/2019

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
Revenues & Other Financing Sources							
Taxes Levied on Property	1 7,062,204	3,096,086		3,704,896		13,863,186	14,210,713
Less: Uncollected Delinquent Taxes - Levy Year 2	2 1,614	334		780		2,728	6,620
Less: Credits to Taxpayers	3 525,810	179,590		254,036		959,436	865,600
Net Current Property Taxes	4 6,534,780	2,916,162		3,450,080		12,901,022	13,338,493
Delinquent Property Tax Revenue	5 1,614	334		780		2,728	8,164
Penalties, Interest & Costs on Taxes	6 80,530					80,530	130,000
Other County Taxes/TIF Tax Revenues	7 1,059,226	1,529,565		143,792		2,732,583	2,564,809
Intergovernmental	8 2,325,731	3,781,654		359,403		6,466,788	7,115,915
Licenses & Permits	9 52,129	25,520				77,649	49,885
Charges for Service	10 933,101	6,450				939,551	939,510
Use of Money & Property	11 437,273	251				437,524	286,882
Miscellaneous	12 516,960	35,101				552,061	346,038
Subtotal Revenues	13 11,961,344	8,295,037		3,954,055		24,210,436	24,779,696
Other Financing Sources:							
General Long-Term Debt Proceeds	14 2,889,044					2,889,044	7,511,143
Operating Transfers In	15 169,844	2,204,172				2,374,016	2,371,771
Proceeds of Capital Asset Sales	16 15,990	2,675				18,665	16,000
Total Revenues & Other Sources	17 15,036,222	10,501,884		3,954,055		29,492,161	34,678,610
Expenditures & other Financing Uses							
Operating:							
Public Safety and Legal Services	18 7,156,340	420,525				7,576,865	8,119,684
Physical Health Social Services	19 1,590,115					1,590,115	1,831,821
Mental Health, ID & DD	20 1,497,918					1,497,918	1,546,096
County Environment and Education	21 986,166	378,070				1,364,236	1,591,062
Roads & Transportation	22 5,534,526					5,534,526	6,757,275
Government Services to Residents	23 1,060,013	5,748				1,065,761	1,113,192
Administration	24 3,050,549					3,050,549	3,352,852
Nonprogram Current	25 0	0				0	0
Debt Service	26 0	0		2,908,202		2,908,202	3,543,143
Capital Projects	27 581,395	3,949,654				4,531,049	10,511,902
Subtotal Expenditures	28 14,424,578	11,786,441		2,908,202		29,119,221	38,367,027
Other Financing Uses:							
Operating Transfers Out	29 449,827	1,924,189				2,374,016	2,371,771
Refunded Debt/Payments to Escrow	30 0	0				0	0
Total Expenditures & Other Uses	31 14,874,405	13,710,630		2,908,202		31,493,237	40,738,798
Changes in fund balances	32 161,817	-3,208,746		1,045,853		-2,001,076	-6,060,188
Beginning Fund Balance - July 1, 2019	33 5,661,081	8,687,907		1,133,090		15,482,078	12,689,990
Increase (Decrease) in Reserves (GAAP Budget)	34 0	0		0		0	0
Fund Balance - Nonspendable	35 0	0		0		0	0
Fund Balance - Restricted	36 1,519,568	5,479,161		2,178,943		9,177,672	3,989,290
Fund Balance - Committed	37 0	0		0		0	0
Fund Balance - Assigned	38 571,338	0		0		571,338	461,946
Fund Balance - Unassigned	39 3,731,992	0		0		3,731,992	2,178,566
Total Ending Fund Balance - June 30, 2020	40 5,822,898	5,479,161		2,178,943		13,481,002	6,629,802

Additional details are available at:

Notes to the financial statement, if any:

Telephone :

ANNUAL FINANCIAL REPORT
 County Name: DES MOINES COUNTY
 County Number: 29
 FY 2019/2020 ANNUAL FINANCIAL REPORT
 Update Date: 10/8/2019

Reporting Accounting Basis: CASH	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
Revenues & Other Financing Sources						
1 Taxes Levied on Property	7,062,204	3,096,086		3,704,896		13,863,186
2 Less: Uncollected Delinquent Taxes - Levy Year2	1,614	334		780		2,728
3 Less: Credits to Taxpayers	525,810	179,590		254,036		959,436
4 Net Current Property Taxes	6,534,780	2,916,162		3,450,080		12,901,024
5 Delinquent Property Tax Revenue	1,614	334		780		2,728
6 Penalties, Interest & Costs on Taxes	80,530					80,530
7 Other County Taxes/TIF Tax Revenues	1,059,226	1,529,565		143,792		2,732,583
8 Intergovernmental	2,325,731	3,781,654		359,403		6,466,788
9 Licenses & Permits	52,129	25,320				77,649
10 Charges for Service	953,101	6,450				959,551
11 Use of Money & Property	437,273	251				437,524
12 Miscellaneous	516,960	35,101				552,061
Subtotal Revenues	13,119,613,344	8,295,037	0	3,954,055	0	24,210,436
Other Financing Sources:						
14 General Long-Term Debt Proceeds	2,889,044					2,889,044
15 Operating Transfers In	169,844	2,204,172				2,374,016
16 Proceeds of Capital Asset Sales	15,990	2,675				18,665
Total Revenues & Other Sources	17,15,036,222	10,501,884	0	3,954,055	0	29,492,161
Expenditures & other Financing Uses						
Operating:						
18 Public Safety and Legal Services	7,156,340	420,525				7,576,865
19 Physical Health Social Services	1,590,115					1,590,115
20 Mental Health, ID & DD		1,497,918				1,497,918
21 County Environment and Education	986,166	378,070				1,364,236
22 Roads & Transportation		5,534,526				5,534,526
23 Government Services to Residents	1,060,013	5,748				1,065,761
24 Administration	3,050,549					3,050,549
25 Nonprogram Current						
26 Debt Service				2,908,202		2,908,202
27 Capital Projects	581,395	3,949,654				4,531,049
Subtotal Expenditures	14,424,578	11,786,441	0	2,908,202	0	29,119,221
Other Financing Uses:						
29 Operating Transfers Out	449,827	1,924,189				2,374,016
30 Refunded Debt/Payments to Escrow						
Total Expenditures & Other Uses	14,874,405	13,710,630	0	2,908,202	0	31,493,237
Changes in fund balances	161,817	-3,208,746	0	1,045,853	0	-2,001,076
33 Beginning Fund Balance - July 1, 2019	5,661,081	8,687,907		1,133,090		15,482,078
34 Increase (Decrease) in Reserves						
35 Fund Balance - Nonspendable						
36 Fund Balance - Restricted	1,519,568	5,479,161		2,178,943		9,177,672
37 Fund Balance - Committed						
38 Fund Balance - Assigned	571,338					571,338
39 Fund Balance - Unassigned	3,731,992					3,731,992
Total Ending Fund Balance - June 30, 2020	5,822,898	5,479,161	0	2,178,943	0	13,481,002

REVENUES DETAIL
 County Name: DES MOINES COUNTY
 County Number: 29
 FY 2019/2020 ANNUAL FINANCIAL REPORT
 Update Date: 10/8/2019

Reporting Accounting Basis: CASH	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2019/2020
Taxes levied on Property	5,573,415	1,488,789	0	830,962	2,265,124	0	0	0	0	3,704,896	0	13,863,186
Less: Uncoll. Del. Taxes Levy Year	1,274	340		190	144					780		2,728
Less: Credits to Taxpayers	414,954	110,856		61,874	117,716					254,036		959,436
1000 Net Current Property Taxes	5,157,187	1,377,593		768,898	2,147,264					3,450,080		12,901,024
Delinq. Property Tax Revenue	1,274	340		190	144					780		2,728
11XX Penalties, Int. & Costs on Taxes	80,530											80,530
Other County Taxes:												
12XX Other County Taxes	13,377	3,270		1,825	8,825					7,493		34,797
13XX Voter Approved Local Option Taxes	570,494				380,329		950,823					1,901,648
14XX Gambling Taxes	189,971											189,971
15XX TIF Tax Revenues	10											10
16XX Utility Tax Replacement Excise Taxes	222,636	59,478		33,197	154,566					136,299		606,176
17XX Taxes Collected for Other Governments												0
Subtotal	996,478	62,748	0	35,022	543,720	0	950,823	0	0	143,792	0	2,732,583
Intergovernmental Revenues:												0
20XX State Shared Revenues	4,733						3,228,558					3,233,291
21X State Replacements Against Levied Taxes	382,181	102,101		56,987	116,656					252,190		910,115
22XX Other State Tax Replacements	164,666	43,991		24,553	18,859					107,213		359,282
23XX, 24XX State/Federal Pass-Thru Revenues	732,233	5,100					88,047					825,380
25XX Contributions from Other Intergovernmental Units	469,928	49,447	97,565	187,287	51,544							855,771
26XX, 27XX State Grants and Entitlements	236,736		34,605		1,683							273,024
28XX Federal Grants and Entitlements	2,445											2,445
29XX Payments in Lieu of Taxes							7,480					7,480
Subtotal	1,992,922	200,639	132,170	268,827	135,515	0	3,377,312	0	0	359,403	0	6,466,788
3XXX Licenses & Permits	52,129						25,520					77,649
4XXX 5XXX Charges for Service	838,203		114,898				26	6,424				959,551
6XXX Use of Money & Property	337,631		99,642					251				437,524
8XXX Miscellaneous	313,122	23,785	180,053				18,138	16,963				552,061
Total Revenues	9,769,476	1,665,105	526,763	1,072,937	2,826,643	0	4,371,819	23,638	0	3,954,055	0	24,210,436
Other Financing Sources:												
Operating Transfers In:												
9000 From General Basic			119,844				279,983					399,827
9020 From Rural Services Basic							1,924,189					1,924,189
90XX From Other Budgetary Funds	50,000											50,000
Subtotal	50,000	0	119,844	0	0	0	2,204,172	0	0	0	0	2,374,016
91XX Proceeds/Gen Long-term Debt		2,383,769	505,275									2,889,044
92xx Proceeds/Capital Asset Sales	15,990						2,675					18,665
Total Revenues and Other Sources	9,835,466	4,048,874	1,151,882	1,072,937	2,826,643	0	6,578,666	23,638	0	3,954,055	0	29,492,161
Beginning Fund Balance - July 1, 2019	3,567,332	1,437,171	656,578	527,085	1,121,685		7,016,126	23,011	0	1,133,090	0	15,482,078
Total Resources	13,402,798	5,486,045	1,808,460	1,600,022	3,948,328	0	13,594,792	46,649	0	5,087,145	0	44,974,239

Reporting Accounting Basis: CASH

	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	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 2019/2020
Law Enforcement Program										
1	1,069,665	444,292	47,588		181,813					1,743,358
2	215,188	98,082								313,270
3										03
4	1,212	105								1,317
5	55,498									294,210
6	2,003,257	754,827	14,480		238,712					2,772,564
7	524,401	210,022								734,423
8	3,869,221	1,507,328	62,068	0	420,525	0	0	0	0	5,859,148
Legal Services Program										
9	815,285	354,613	7,757							1,177,655
10	133,820									133,820
11										011
12	949,105	354,613	7,757	0	0	0	0	0	0	1,311,475
Emergency Services										
13										013
14		155,309								155,309
15										015
16										016
17	0	155,309	0	0	0	0	0	0	0	155,309
Subtotal										
Assistance to District Court System Program										
18		7,539								7,539
19										019
20										020
21	0	7,539	0	0	0	0	0	0	0	7,539
Subtotal										
Court Proceedings program										
22										022
23										023
24		196,924								196,924
25		23,944								23,944
26										026
27	0	220,868	0	0	0	0	0	0	0	220,868
Subtotal										
Juvenile Justice Administration Program										
28										028
29										029
30		22,532								22,532
31	0	22,532	0	0	0	0	0	0	0	22,532
Subtotal										
32	4,818,326	2,268,189	69,825	0	420,525	0	0	0	0	7,576,863
Total - Public Safety & Legal Services										

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES
 County Name: DES MOINES COUNTY County Number: 29
 FY 2019/2020 ANNUAL FINANCIAL REPORT
 10/8/2019

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	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 2019/2020
Services to Persons With:										
40XX - Mental Health Problems/Mental Illness										
400X-Information & Educ. Svcs	1			62,583						62,583
402X-Coordination Svcs	2									
403X- Personal & Environ. Sprt	3									
404X- Treatment Services	4									
405X-Vocational & Day Services	5									
406X-Lic/Cert. Living Arrangements	6									
407X-Inst/Hospital & Commit Svcs	7			62,583						62,583
Subtotal	8			62,583						62,583
42XX - Intellectual Disabilities										
420X-Information & Educ. Svcs	9									
422X-Coordination Svcs	10									
423X- Personal & Environ. Sprt	11									
424X- Treatment Services	12									
425X-Vocational & Day Services	13									
426X-Lic/Cert. Living Arrangements	14									
427X-Inst/Hospital & Commit Svcs	15									
Subtotal	16									
43XX - Other Developmental Disabilities										
430X-Information & Educ. Svcs	17									
432X-Coordination Svcs	18									
433X- Personal & Environ. Sprt	19									
434X- Treatment Services	20									
435X-Vocational & Day Services	21									
436X-Lic/Cert. Living Arrangements	22									
437X-Inst/Hospital & Commit Svcs	23									
Subtotal	24									
44XX - General Administration										
4411-Direct Administration	25			128,904						128,904
4412-Purchased Administration	26									
4413-Distrib to Regional Fiscal Agent	27			1,122,883						1,122,883
Subtotal	28			1,251,787						1,251,787
45XX - County Prvd Case Mgmt										
Subtotal	29									
46XX - County Prvd Services										
Subtotal	30			183,548						183,548
47XX - Brain Injury										
470X-Information & Educ. Svcs	31									
472X-Coordination Svcs	32									
473X- Personal & Environ. Sprt	33									
474X- Treatment Services	34									
475X-Vocational & Day Services	35									
476X-Lic/Cert. Living Arrangements	36									
477X-Inst/Hospital & Commit Svcs	37									
Subtotal	38									
Total - Mental Health, ID, & DD	39			1,497,918						1,497,918

Reporting Accounting Basis: CASH										
	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS MHDS Fund	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 2019/2020
Environmental Quality Program										
6000 - Natural Resources Conservation										01
6010 - Weed Eradication					37,885					37,885
6020 - Solid Waste Disposal					133,963					133,963
6030 - Environmental Restoration										04
Subtotal	0	0	0	0	171,848	0	0	0	0	171,848
Conservation & Recreation Service Program										
6100 - Administration	136,828	60,036								196,864
6110 - Maintenance & Operations	340,643	104,054	91,794							536,491
6120 - Recreation & Environmental Educ.	96,064	39,788	17,023							152,875
Subtotal	573,535	203,878	108,817	0	0	0	0	0	0	886,230
Animal Control Program										
6200 - Animal Shelter										010
6210 - Animal Bounties & State										
Aparist Expenses										011
Subtotal	0	0	0	0	0	0	0	0	0	012
County Development Program										
6300 - Land Use & Building Controls	2,500				63,666					66,166
6310 - Housing Rehabilitation & Develop.										014
6320 - Community Economic Development	32,436									32,436
Subtotal	34,936	0	0	0	63,666	0	0	0	0	98,602
Educational Services Program										
6400 - Libraries										142,556
6410 - Historic Preservation					142,556					018
6420 - Fair & 4-H Clubs										019
6430 - Fairgrounds	65,000									65,000
6440 - Memorial Halls										021
6450 - Other Educational Services										022
Subtotal	65,000	0	0	0	142,556	0	0	0	0	207,556
President or Governor Declared Disasters Program										
6500 - Property										024
6510 - Buildings										025
6520 - Equipment										026
6530 - Public Facilities										027
Subtotal	0	0	0	0	0	0	0	0	0	028
Total - County Environment and Education	673,471	203,878	108,817	0	378,070	0	0	0	0	1,364,230

SERVICE AREA 7
ROADS & TRANSPORTATION
 County Name: DES MOINES COUNTY County Number: 29
 FY 2019/2020 ANNUAL FINANCIAL REPORT
 10/8/2019

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	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 2019/2020
Secondary Roads Administration & Engineering Program											
1	7000 - Administration							288,642			288,642
2	7010 - Engineering							456,858			456,858
3	Subtotal	0	0	0	0	0	0	745,500	0	0	745,500
Roadway Maintenance Program											
4	7100 - Bridges & Culverts							136,665			136,665
5	7110 - Roads					319,834		2,264,575			2,584,409
6	7120 - Snow & Ice Control							327,529			327,529
7	7130 - Traffic Controls							217,562			217,562
8	7140 - Road Clearing							94,224			94,224
9	Subtotal	0	0	0	0	319,834	0	3,040,555	0	0	3,360,389
General Roadway Expenditures Program											
10	7200 - Equipment							743,220			743,220
11	7210 - Equipment Operations							591,879			591,879
12	7220 - Tools, Materials & Supplies							25,208			25,208
13	7230 - Real Estate & Buildings							44,560			44,560
14	Subtotal	0	0	0	0	0	0	1,404,867	0	0	1,404,867
Mass Transit Program											
15	7300 - Air Transportation					23,770					23,770
16	7310 - Ground Transportation										
17	Subtotal	0	0	0	0	23,770	0	0	0	0	23,770
18	Total - Roads & Transportation	0	0	0	0	343,604	0	5,190,922	0	0	5,534,526

SERVICE AREA 0
 NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: DES MOINES COUNTY County Number: 29
 FY 2019/2020 ANNUAL FINANCIAL REPORT
 Update Date: 10/8/2019

Reporting Accounting Basis: CASH		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2019/2020
Nonprogram Current Expenditures													
0010 - County Farm Operations	1												01
0020 - Interest on Short-Term Debt	2												02
0030 - Other Nonprogram Current	3												03
0040 - Other County Enterprises	4												04
Total - Nonprogram Current	5	0	0	0	0	0	0	0	0	0	0	0	05
Long-Term Debt Service													
0100 - Principal	6												
0110 - Interest and Fiscal Charges	7										2,889,044		2,889,044
Total - Long-Term Debt Service	8	0	0	0	0	0	0	0	0	0	19,158	0	19,158
Capital Projects													
0200 - Roadway Construction	9							3,934,654					3,934,654
0210 - Conservation Land Acquisition & Dev.	10	1,466							15,000				16,466
0220 - Other Capital Projects	11	57,103		522,826									579,929
Total - Capital Projects	12	58,569	0	522,826	0	0	0	3,934,654	15,000	0	0	0	4,531,049
Expenditures Summary													
Total Public Safety and Legal Services	13	4,818,326	2,268,189	69,825	0	420,525	0	0	0	0	0	0	7,576,865
Total Physical Health and Social Services	14	1,254,927	335,188	0	0	0	0	0	0	0	0	0	1,590,115
Total Mental Health, ID & DD	15	0	0	0	1,497,918	0	0	0	0	0	0	0	1,497,918
Total County Environment and Education	16	673,471	203,878	108,817	0	378,070	0	0	0	0	0	0	1,364,236
Total Roads & Transportation	17	0	0	0	0	343,604	0	5,190,922	0	0	0	0	5,534,526
Total Government Services to Residents	18	529,142	530,871	0	0	377	0	0	5,371	0	0	0	1,065,761
Total Administration	19	1,936,544	854,291	259,714	0	0	0	0	0	0	0	0	3,050,549
Total Nonprogram Current	20	0	0	0	0	0	0	0	0	0	0	0	0
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0	0	2,908,202	0	2,908,202
Total Capital Projects	22	58,569	0	522,826	0	0	0	3,934,654	15,000	0	0	0	4,531,049
Total - All Expenditures	23	9,270,979	4,192,417	961,182	1,497,918	1,142,576	0	9,125,576	20,371	0	2,908,202	0	29,119,221
Other Budgetary Financing Uses Operating Transfers Out													
To General Supplemental	24												024
To Rural Services Supplemental	25												025
To Secondary Roads	26	279,983				1,924,189							2,204,172
To Other Budgetary Funds	27	119,844		50,000									169,844
Total Operating Transfers Out	28	399,827	0	50,000	0	1,924,189	0	0	0	0	0	0	2,374,016
Refunded Debt/ Payments to Escrow	29												029
Increase (Decrease) In Reserves	30												030
Fund Balance - Nonspendable	31												031
Fund Balance - Restricted	32		1,293,628	225,940	102,104	881,563		4,469,216	26,278		2,178,943		9,177,672
Fund Balance - Committed	33												033
Fund Balance - Assigned	34			571,338									571,338
Fund Balance - Unassigned	35	3,731,992	0	0	0	0	0	0	0	0	0	0	3,731,992
Total Ending Fund Balance - June 30,	36	3,731,992	1,293,628	797,278	102,104	881,563	0	4,469,216	26,278	0	2,178,943	0	13,481,002
Total Requirements	37	13,402,798	5,486,045	1,808,460	1,600,022	3,948,328	0	13,594,792	46,649	0	5,087,145	0	44,974,239