

FY 2020/2021 ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended June 30, 2021
County Name: DES MOINES COUNTY County Number:29

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals	
Revenues & Other Financing Sources									
Taxes Levied on Property	1	6,914,191	4,197,695		3,555,663		14,667,549	14,677,947	1
Less: Uncollected Delinquent Taxes - Levy Year	2	2,029	1,106		0		3,135	6,620	2
Less: Credits to Taxpayers	3	609,075	284,382		0		893,457	884,884	3
Net Current Property Taxes	4	6,303,087	3,912,207		3,555,663		13,770,957	13,786,443	4
Delinquent Property Tax Revenue	5	188,737	82,202		102,693		373,632	6,620	5
Penalties, Interest & Costs on Taxes	6	188,390					188,390	125,350	6
Other County Taxes/TIF Tax Revenues	7	1,190,793	1,825,980	0	137,175	0	3,153,948	2,584,877	7
Intergovernmental	8	6,726,157	4,515,417	0	334,069	0	11,575,643	7,131,860	8
Licenses & Permits	9	58,451	17,456	0	0	0	75,907	52,385	9
Charges for Service	10	1,071,383	7,705	0	0	0	1,079,088	957,480	10
Use of Money & Property	11	244,814	32	0	0	0	244,846	322,856	11
Miscellaneous	12	346,310	63,441	0	0	0	409,751	325,474	12
Subtotal Revenues	13	16,318,122	10,424,440	0	4,129,600	0	30,872,162	25,293,345	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	2,857,018	0	1,996,294	0	0	4,853,312	6,856,284	14
Operating Transfers In	15	164,428	2,372,904	0	306	0	2,537,638	2,540,957	15
Proceeds of Capital Asset Sales	16	575	0	0	0	0	575	25,000	16
Total Revenues & Other Sources	17	19,340,143	12,797,344	1,996,294	4,129,906	0	38,263,687	34,715,586	17
Expenditures & other Financing Uses									
Operating:									
Public Safety and Legal Services	18	7,285,860	423,463			0	7,709,323	8,426,483	18
Physical Health Social Services	19	1,456,646	0			0	1,456,646	1,773,195	19
Mental Health, ID & DD	20	0	1,777,334			0	1,777,334	1,817,452	20
County Environment and Education	21	955,836	370,020			0	1,325,856	1,449,866	21
Roads & Transportation	22	0	5,651,954			0	5,651,954	6,698,300	22
Government Services to Residents	23	1,131,926	962			0	1,132,888	1,210,326	23
Administration	24	3,024,467	0			0	3,024,467	3,275,374	24
Nonprogram Current	25	0	0			0	0	0	25
Debt Service	26	0	0		4,706,071	0	4,706,071	4,093,784	26
Capital Projects	27	703,154	1,997,295	1,996,294		0	4,696,743	7,778,710	27
Subtotal Expenditures	28	14,557,889	10,221,028	1,996,294	4,706,071	0	31,481,282	36,523,490	28
Other Financing Uses:									
Operating Transfers Out	29	458,213	2,079,425	0	0	0	2,537,638	2,540,957	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	15,016,102	12,300,453	1,996,294	4,706,071	0	34,018,920	39,064,447	31
Changes in fund balances	32	4,324,041	496,891	0	-576,165	0	4,244,767	-4,348,861	32
Beginning Fund Balance - July 1, 2020	33	5,822,898	5,479,161	0	2,178,943	0	13,481,002	11,961,169	33
Increase (Decrease) in Reserves (GAAP Budget)	34	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	35
Fund Balance - Restricted	36	4,880,802	5,976,050	0	1,602,778	0	12,459,630	4,843,893	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	612,782	0	0	0	0	612,782	425,751	38
Fund Balance - Unassigned	39	4,653,355	2	0	0	0	4,653,357	2,342,664	39
Total Ending Fund Balance - June 30, 2021	40	10,146,939	5,976,052	0	1,602,778	0	17,725,769	7,612,308	40

Additional details are available at:

-
Notes to the financial statement, if any:

-
Telephone :
(319) 753-8274

ANNUAL FINANCIAL REPORT

County Name:DES MOINES COUNTY

County Number: 29

FY 2020/2021 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	
Revenues & Other Financing Sources								
Taxes Levied on Property	1	6,914,191	4,197,695		3,555,663		14,667,549	1
Less: Uncollected Delinquent Taxes - Levy Year	2	2,029	1,106				3,135	2
Less: Credits to Taxpayers	3	609,075	284,382				893,457	3
Net Current Property Taxes	4	6,303,087	3,912,207		3,555,663		13,770,957	4
Delinquent Property Tax Revenue	5	188,737	82,202		102,693		373,632	5
Penalties, Interest & Costs on Taxes	6	188,390					188,390	6
Other County Taxes/TIF Tax Revenues	7	1,190,793	1,825,980		137,175		3,153,948	7
Intergovernmental	8	6,726,157	4,515,417		334,069		11,575,643	8
Licenses & Permits	9	58,451	17,456				75,907	9
Charges for Service	10	1,071,383	7,705				1,079,088	10
Use of Money & Property	11	244,814	32				244,846	11
Miscellaneous	12	346,310	63,441				409,751	12
Subtotal Revenues	13	16,318,122	10,424,440	0	4,129,600	0	30,872,162	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14	2,857,018		1,996,294			4,853,312	14
Operating Transfers In	15	164,428	2,372,904		306		2,537,638	15
Proceeds of Capital Asset Sales	16	575					575	16
Total Revenues & Other Sources	17	19,340,143	12,797,344	1,996,294	4,129,906	0	38,263,687	17
Expenditures & other Financing Uses								
Operating:								
Public Safety and Legal Services	18	7,285,860	423,463				7,709,323	18
Physical Health Social Services	19	1,456,646					1,456,646	19
Mental Health, ID & DD	20		1,777,334				1,777,334	20
County Environment and Education	21	955,836	370,020				1,325,856	21
Roads & Transportation	22		5,651,954				5,651,954	22
Government Services to Residents	23	1,131,926	962				1,132,888	23
Administration	24	3,024,467					3,024,467	24
Nonprogram Current	25						0	25
Debt Service	26				4,706,071		4,706,071	26
Capital Projects	27	703,154	1,997,295	1,996,294			4,696,743	27
Subtotal Expenditures	28	14,557,889	10,221,028	1,996,294	4,706,071	0	31,481,282	28
Other Financing Uses:								
Operating Transfers Out	29	458,213	2,079,425				2,537,638	29
Refunded Debt/Payments to Escrow	30						0	30
Total Expenditures & Other Uses	31	15,016,102	12,300,453	1,996,294	4,706,071	0	34,018,920	31
Changes in fund balances	32	4,324,041	496,891	0	-576,165	0	4,244,767	32
Beginning Fund Balance - July 1, 2020	33	5,822,898	5,479,161		2,178,943		13,481,002	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35						0	35
Fund Balance - Restricted	36	4,880,802	5,976,050		1,602,778		12,459,630	36
Fund Balance - Committed	37						0	37
Fund Balance - Assigned	38	612,782					612,782	38
Fund Balance - Unassigned	39	4,653,355	2				4,653,357	39
Total Ending Fund Balance - June 30, 2021	40	10,146,939	5,976,052	0	1,602,778	0	17,725,769	40

REVENUES DETAIL

County Name:DES MOINES COUNTY

County Number: 29

FY 2020/2021 ANNUAL FINANCIAL REPORT

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 2020/2021	
Taxes levied on Property	1	6,053,382	860,809	0	1,601,105	2,596,590	0		0		3,555,663		14,667,549	1
Less: Uncoll. Del. Taxes Levy Year	2	1,776	253		470	636							3,135	2
Less: Credits to Taxpayers	3	533,246	75,829		141,042	143,340							893,457	3
1000 Net Current Property Taxes	4	5,518,360	784,727		1,459,593	2,452,614					3,555,663		13,770,957	4
Delinq. Property Tax Revenue	5	165,299	23,438		43,594	38,608					102,693		373,632	5
11XX Penalties, Int, & Costs on Taxes	6	188,390											188,390	6
Other County Taxes:														
12XX Other County Taxes	7	14,748	1,930		3,589	10,459					8,114		38,840	7
13XX Voter Approved Local Option Taxes	8	684,485				456,324		1,140,809					2,281,618	8
14XX Gambling Taxes	9	243,111											243,111	9
15XX TIF Tax Revenues	10												0	10
16XX Utility Tax Replacement Excise Taxes	11	215,828	30,691		57,086	157,713					129,061		590,379	11
17XX Taxes Collected for Other Governments	11B												0	11B
Subtotal	12	1,158,172	32,621	0	60,675	624,496	0	1,140,809	0	0	137,175	0	3,153,948	12
Intergovernmental Revenue:														
20XX State Shared Revenues	13	1,584						3,675,159					3,676,743	13
21X State Replacements Against Levied Taxes	14	379,212	53,925		100,301	124,297					240,327		898,062	14
22XX Other State Tax Replacements	15	154,034	21,904		40,742	19,044					93,742		329,466	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	5,225,644		2,144				8,743					5,236,531	16
25XX Contributions from Other														
Intergovernmental Units	17	481,812		80,404	150,635			376,520					1,089,371	17
26XX, 27XX State Grants and Entitlements	18	289,914		30,445				12,347					332,706	18
28XX Federal Grants and Entitlements	19	5,135											5,135	19
29XX Payments in Lieu of Taxes	20							7,629					7,629	20
Subtotal	21	6,537,335	75,829	112,993	291,678	143,341	0	4,080,398	0	0	334,069	0	11,575,643	21
3XXX Licenses & Permits	22	58,451						17,456					75,907	22
4XXX, 5XXX Charges for Service	23	936,236		135,147				14	7,691				1,079,088	23
6XXX Use of Money & Property	24	134,038		110,776					32				244,846	24
8XXX Miscellaneous	25	277,240		69,070				46,624	16,817				409,751	25
Total Revenues	26	14,973,521	916,615	427,986	1,855,540	3,259,059	0	5,285,301	24,540	0	4,129,600	0	30,872,162	26
Other Financing Sources:														
Operating Transfers In:														
9000 From General Basic	27			114,428				293,479			306		408,213	27
9020 From Rural Services Basic	28							2,079,425					2,079,425	28
90XX From Other Budgetary Funds	29	50,000											50,000	29
Subtotal	30	50,000	0	114,428	0	0	0	2,372,904	0	0	306	0	2,537,638	30
91XX Proceeds\Gen Long-term Debt	31		2,259,369	597,649						1,996,294			4,853,312	31
92xx Proceeds\Capital Asset Sales	32	575											575	32
Total Revenues and Other Sources	33	15,024,096	3,175,984	1,140,063	1,855,540	3,259,059	0	7,658,205	24,540	1,996,294	4,129,906	0	38,263,687	33
Beginning Fund Balance - July 1, 2020	34	3,731,992	1,293,628	797,278	102,104	881,563		4,469,216	26,278	0	2,178,943		13,481,002	34
Total Resources	35	18,756,088	4,469,612	1,937,341	1,957,644	4,140,622	0	12,127,421	50,818	1,996,294	6,308,849	0	51,744,689	35

SERVICE AREA 1

County Name:DES MOINES COUNTY

County Number: 29

FY 2020/2021 ANNUAL FINANCIAL REPORT

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 2020/2021	
Law Enforcement Program												
1000 - Uniformed Patrol Services	1	1,192,442	383,780	4,653		183,547					1,764,422	1
1010 - Investigations	2	215,388	94,515								309,903	2
1020 - Unified Law Enforcement	3										0	3
1030 - Contract Law Enforcement	4	1,098	152								1,250	4
1040 - Law Enforcement Communications	5	5,253				239,916					245,169	5
1050 - Adult Correctional Services	6	2,040,212	743,657	21,221							2,805,090	6
1060 - Administration	7	618,975	226,231								845,206	7
Subtotal	8	4,073,368	1,448,335	25,874	0	423,463	0	0	0	0	5,971,040	8
Legal Services Program												
1100 - Criminal Prosecution	9	835,866	334,677	46,287							1,216,830	9
1110 - Medical Examiner	10	154,763									154,763	10
1120 - Child Support Recovery	11										0	11
Subtotal	12	990,629	334,677	46,287	0	0	0	0	0	0	1,371,593	12
Emergency Services												
1200 - Ambulance Services	13										0	13
1210 - Emergency Management	14		157,455								157,455	14
1220 - Fire Protection & Rescue Svcs	15										0	15
1230 - E911 Service Board	16										0	16
Subtotal	17	0	157,455	0	0	0	0	0	0	0	157,455	17
Assistance to District Court System Program												
1400 - Physical Operations	18	7,963									7,963	18
1410 - Research & Other Assistance	19										0	19
1420 - Bailiff Services	20										0	20
Subtotal	21	7,963	0	0	0	0	0	0	0	0	7,963	21
Court Proceedings program												
1500 - Juries & Witnesses	22										0	22
1510 - (Reserved)	23											23
1520 - Detention Services	24	154,559									154,559	24
1530 - Court Costs	25	23,956									23,956	25
1540 - Service of Civil Papers	26										0	26
Subtotal	27	178,515	0	0	0	0	0	0	0	0	178,515	27
Juvenile Justice Administration Program												
1600 - Juvenile Victim Restitution	28										0	28
1610 - Juvenile Representation Services	29										0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	22,757									22,757	30
Subtotal	31	22,757	0	0	0	0	0	0	0	0	22,757	31
Total - Public Safety & Legal Services	32	5,273,232	1,940,467	72,161	0	423,463	0	0	0	0	7,709,323	32

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES

County Name: DES MOINES COUNTY County Number: 29

FY 2020/2021 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 2020/2021	
Physical Health Services Program											
3000 - Personal & Family Health Services	1	350,187	175,555	108						525,850	1
3010 - Communicable Disease Prevention	2	12,832								12,832	2
3020 - Environmental Health	3	118,817	17,724							136,541	3
3040 - Health Administration	4	386,532	99,449							485,981	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	868,368	292,728	108	0	0	0	0	0	1,161,204	6
Services to Poor Program											
3100 - Administration	7	146,462								146,462	7
3110 - General Welfare Services	8	25,480								25,480	8
3120 - Care in County Care Facility	9									0	9
Subtotal	10	171,942	0	0	0	0	0	0	0	171,942	10
Services to Military Veterans Program											
3200 - Administration	11	34,492	12,689							47,181	11
3210 - General Services to Veterans	12	29,242								29,242	12
Subtotal	13	63,734	12,689	0	0	0	0	0	0	76,423	13
Children's & Family Services											
3300 - Youth Guidance	14									0	14
3310 - Family Protective Services	15									0	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	17
Services to Other Adults Program											
3400 - Services to the Elderly	18									0	18
3410 - Other Social Services	19	35,681	11,396							47,077	19
3420 - Soc Serv Business Operations	20									0	20
Subtotal	21	35,681	11,396	0	0	0	0	0	0	47,077	21
Chemical Dependency Program											
3500 - Treatment Services	22									0	22
3510 - Preventive Services	23									0	23
Subtotal	24	0	0	0	0	0	0	0	0	0	24
Total - Physical Health & Social	25	1,139,725	316,813	108	0	0	0	0	0	1,456,646	25

SERVICE AREA 4

MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES

County Name: DES MOINES COUNTY County Number: 29

FY 2020/2021 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 2020/2021	
Services to Persons With:											
40XX - Mental Health Problems/Mental Illness											
400X-Information & Educ. Svcs	1									0	1
402X-Coordination Svcs	2			63,576						63,576	2
403X- Personal & Environ. Sprt	3									0	3
404X-Treatment Services	4									0	4
405X-Vocational & Day Services	5									0	5
406X-Lic/Cert. Living Arrangements	6									0	6
407X-Inst/Hospital & Commit Svcs	7									0	7
Subtotal	8	0	0	63,576	0	0	0	0	0	63,576	8
42XX - Intellectual Dissabilities											
420X-Information & Educ. Svcs	9									0	9
422X-Coordination Svcs	10									0	10
423X- Personal & Environ. Sprt	11									0	11
424X-Treatment Services	12									0	12
425X-Vocational & Day Services	13									0	13
426X-Lic/Cert. Living Arrangements	14									0	14
427X-Inst/Hospital & Commit Svcs	15									0	15
Subtotal	16	0	0	0	0	0	0	0	0	0	16
43XX - Other Developmental Disabilities											
430X-Information & Educ. Svcs	17									0	17
432X-Coordination Svcs	18									0	18
433X- Personal & Environ. Sprt	19									0	19
434X-Treatment Services	20									0	20
435X-Vocational & Day Services	21									0	21
436X-Lic/Cert. Living Arrangements	22									0	22
437X-Inst/Hospital & Commit Svcs	23									0	23
Subtotal	24	0	0	0	0	0	0	0	0	0	24
44XX - General Administration											
4411-Direct Administration	25			127,137						127,137	25
4412-Purchased Administration	26									0	26
4413-Distrib to Regional Fiscal Agent	27			1,437,091						1,437,091	27
Subtotal	28	0	0	1,564,228	0	0	0	0	0	1,564,228	28
45XX - County Prvd Case Mgmt											
Subtotal	29									0	29
46XX - County Prvd Services											
Subtotal	30			149,530						149,530	30
47XX - Brain Injury											
470X-Information & Educ. Svcs	31									0	31
472X-Coordination Svcs	32									0	32
473X- Personal & Environ. Sprt	33									0	33
474X-Treatment Services	34									0	34
475X-Vocational & Day Services	35									0	35
476X-Lic/Cert. Living Arrangements	36									0	36
477X-Inst/Hospital & Commit Svcs	37									0	37
Subtotal	38	0	0	0	0	0	0	0	0	0	38
Total - Mental Health, ID & DD	39	0	0	1,777,334	0	0	0	0	0	1,777,334	39

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION

County Name: DES MOINES COUNTY County Number: 29

FY 2020/2021 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 2020/2021	
Environmental Quality Program											
6000 - Natural Resources Conservation	1									0	1
6010 - Weed Eradication	2				19,847					19,847	2
6020 - Solid Waste Disposal	3				139,285					139,285	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	0	0	0	159,132	0	0	0	0	159,132	5
Conservation & Recreation Service Program											
6100 - Administration	6	141,459	53,357							194,816	6
6110 - Maintenance & Operations	7	330,819	80,575	80,650						492,044	7
6120 - Recreation & Environmental Educ.	8	95,853	43,896	8,707						148,456	8
Subtotal	9	568,131	177,828	89,357	0	0	0	0	0	835,316	9
Animal Control Program											
6200 - Animal Shelter	10									0	10
6210 - Animal Bounties & State											
Apiarist Expenses	11									0	11
Subtotal	12	0	0	0	0	0	0	0	0	0	12
County Development Program											
6300 - Land Use & Building Controls	13	4,200			57,000					61,200	13
6310 - Housing Rehabilitation & Develop.	14									0	14
6320 - Community Economic Development	15	51,320								51,320	15
Subtotal	16	55,520	0	0	57,000	0	0	0	0	112,520	16
Educational Services Program											
6400 - Libraries	17				153,888					153,888	17
6410 - Historic Preservation	18									0	18
6420 - Fair & 4-H Clubs	19									0	19
6430 - Fairgrounds	20	65,000								65,000	20
6440 - Memorial Halls	21									0	21
6450 - Other Educational Services	22									0	22
Subtotal	23	65,000	0	0	153,888	0	0	0	0	218,888	23
President or Governor Declared Disasters Program											
6500 - Property	24									0	24
6510 - Buildings	25									0	25
6520 -Equipment	26									0	26
6530 -Public Facilities	27									0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	28
Total - County Environment and Education	29	688,651	177,828	89,357	0	370,020	0	0	0	1,325,856	29

SERVICE AREA 7

ROADS & TRANSPORTATION

County Name: DES MOINES COUNTY County Number: 29

FY 2020/2021 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 2020/2021	
Secondary Roads Administration & Engineering Program											
7000 - Administration	1						322,669			322,669	1
7010 - Engineering	2						453,005			453,005	2
Subtotal	3	0	0	0	0	0	775,674	0	0	775,674	3
Roadway Maintenance Program											
7100 - Bridges & Culverts	4						279,402			279,402	4
7110 - Roads	5				43,852		2,254,671			2,298,523	5
7120 - Snow & Ice Control	6						364,042			364,042	6
7130 - Traffic Controls	7						96,754			96,754	7
7140 - Road Clearing	8						96,433			96,433	8
Subtotal	9	0	0	0	43,852	0	3,091,302	0	0	3,135,154	9
General Roadway Expenditures Program											
7200 - Equipment	10						684,499			684,499	10
7210 - Equipment Operations	11						588,893			588,893	11
7220 - Tools, Materials & Supplies	12						23,050			23,050	12
7230 - Real Estate & Buildings	13						304,933			304,933	13
Subtotal	14	0	0	0	0	0	1,601,375	0	0	1,601,375	14
Mass Transit Program											
7300 - Air Transportation	15					139,751				139,751	15
7310 - Ground Transportation	16									0	16
Subtotal	17	0	0	0	0	139,751	0	0	0	139,751	17
Total - Roads & Transportation	18	0	0	0	0	183,603	0	5,468,351	0	5,651,954	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS

County Name: DES MOINES COUNTY County Number: 29

FY 2020/2021 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 2020/2021	
Representation Services Program												
8000 - Elections Administration	1	274,938	76,012								350,950	1
8010 - Local Elections	2	3,449	-162								3,287	2
8020 - Township Officials	3					922					922	3
Subtotal	4	278,387	75,850	0	0	922	0	0	0	0	355,159	4
State Administrative Services												
8100 - Motor Vehicle Registrations & Licensing	5	299,916	140,961								440,877	5
8101 - Driver Licenses Services	6										0	6
8110 - Recording of Public Documents	7	240,343	96,469						40		336,852	7
Subtotal	8	540,259	237,430	0	0	0	0	0	40	0	777,729	8
Total - Government Services to Residents	9	818,646	313,280	0	0	922	0	0	40	0	1,132,888	9

SERVICE AREA 9

ADMINISTRATION

County Name: DES MOINES COUNTY County Number: 29

FY 2020/2021 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 2020/2021	
Policy & Administrative Program												
9000 - General County Management	1	487,591	37,286	1,499							526,376	1
9010 - Administrative Management Services	2	206,136	84,968								291,104	2
9020 - Treasury Management Services	3	243,622	107,002								350,624	3
9030 - Other Policy & Administration	4										0	4
Subtotal	5	937,349	229,256	1,499	0	0	0	0	0	0	1,168,104	5
Central Services Program												
9100 - General Services	6	594,318	107,768	41,215							743,301	6
9110 - Information Tech Services	7	394,937	97,099								492,036	7
9120 - GIS Systems	8			187,504							187,504	8
Subtotal	9	989,255	204,867	228,719	0	0	0	0	0	0	1,422,841	9
Risk Management Services Program												
9200 - Tort Liability	10		426,209								426,209	10
9210 - Safety of Workplace	11										0	11
9220 - Fidelity of Public Officers	12										0	12
9230 - Unemployment Compensation	13		7,313								7,313	13
Subtotal	14	0	433,522	0	0	0	0	0	0	0	433,522	14
Total - Administration	15	1,926,604	867,645	230,218	0	0	0	0	0	0	3,024,467	15

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: DES MOINES COUNTY County Number: 29

FY 2020/2021 ANNUAL FINANCIAL REPORT

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 2020/2021		
Nonprogram Current Expenditures														
0010 - County Farm Operations	1											0	1	
0020 - Interest on Short-Term Debt	2											0	2	
0030 - Other Nonprogram Current	3											0	3	
0040 - Other County Enterprises	4											0	4	
Total - Nonprogram Current	5	0	0	0	0	0	0	0			0	0	5	
Long-Term Debt Service														
0100 - Principal	6									4,695,693		4,695,693	6	
0110 - Interest and Fiscal Charges	7									10,378		10,378	7	
Total - Long-Term Debt Service	8	0	0	0	0	0	0	0		4,706,071	0	4,706,071	8	
Capital Projects														
0200 - Roadway Construction	9						1,997,295					1,997,295	9	
0210 - Conservation Land Acquisition & Dev.	10											0	10	
0220 - Other Capital Projects	11	63,526		639,628					1,996,294			2,699,448	11	
Total - Capital Projects	12	63,526	0	639,628	0	0	1,997,295	0	1,996,294		0	4,696,743	12	
Expenditures Summary														
Total Public Safety and Legal Services	13	5,273,232	1,940,467	72,161	0	423,463	0	0			0	7,709,323	13	
Total Physical Health and Social Services	14	1,139,725	316,813	108	0	0	0	0			0	1,456,646	14	
Total Mental Health, ID & DD	15	0	0	0	1,777,334	0	0	0			0	1,777,334	15	
Total County Environment and Education	16	688,651	177,828	89,357	0	370,020	0	0			0	1,325,856	16	
Total Roads & Transportation	17	0	0	0	0	183,603	0	5,468,351	0		0	5,651,954	17	
Total Government Services to Residents	18	818,646	313,280	0	0	922	0	0	40		0	1,132,888	18	
Total Administration	19	1,926,604	867,645	230,218	0	0	0	0			0	3,024,467	19	
Total Nonprogram Current	20	0	0	0	0	0	0	0			0	0	20	
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		4,706,071	0	4,706,071	21	
Total Capital Projects	22	63,526	0	639,628	0	0	1,997,295	0	1,996,294		0	4,696,743	22	
Total - All Expenditures	23	9,910,384	3,616,033	1,031,472	1,777,334	978,008	0	7,465,646	40	1,996,294	4,706,071	0	31,481,282	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	293,479				2,079,425						2,372,904	26	
To Other Budgetary Funds	27	114,428		50,306								164,734	27	
Total Operating Transfers Out	28	407,907	0	50,306	0	2,079,425	0	0	0	0	0	2,537,638	28	
Refunded Debt/ Payments to Escrow	29											0	29	
Increase (Decrease) In Reserves	30											0	30	
Fund Balance - Nonspendable	31											0	31	
Fund Balance - Restricted	32	3,784,442	853,579	242,781	180,310	1,083,187	4,661,775	50,778		1,602,778		12,459,630	32	
Fund Balance - Committed	33											0	33	
Fund Balance - Assigned	34			612,782								612,782	34	
Fund Balance - Unassigned	35	4,653,355	0	0	0	2	0	0	0	0	0	4,653,357	35	
Total Ending Fund Balance - June 30,	36	8,437,797	853,579	855,563	180,310	1,083,189	0	4,661,775	50,778	0	1,602,778	0	17,725,769	36
Total Requirements	37	18,756,088	4,469,612	1,937,341	1,957,644	4,140,622	0	12,127,421	50,818	1,996,294	6,308,849	0	51,744,689	37