

FY 2021/2022 ANNUAL FINANCIAL REPORT

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

For the fiscal year ended June 30, 2022

County Name: DES MOINES COUNTY County Number:29

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals	
<b>Revenues &amp; Other Financing Sources</b>									
Taxes Levied on Property	1	8,181,163	3,255,258		3,595,676		15,032,097	14,706,127	1
Less: Uncollected Delinquent Taxes - Levy Year	2	2,708	952		1,105		4,765	6,620	2
Less: Credits to Taxpayers	3	699,738	201,495		300,351		1,201,584	894,025	3
Net Current Property Taxes	4	7,478,717	3,052,811		3,294,220		13,825,748	13,805,482	4
Delinquent Property Tax Revenue	5	1,552	367		634		2,553	6,645	5
Penalties, Interest & Costs on Taxes	6	142,686					142,686	87,250	6
Other County Taxes/TIF Tax Revenues	7	1,354,154	2,063,445	0	117,967	0	3,535,566	2,629,102	7
Intergovernmental	8	5,836,190	4,449,216	0	300,351	0	10,585,757	5,724,254	8
Licenses & Permits	9	54,518	14,925	0	0	0	69,443	51,385	9
Charges for Service	10	1,019,644	7,510	0	0	0	1,027,154	933,305	10
Use of Money & Property	11	238,927	29	0	0	0	238,956	243,600	11
Miscellaneous	12	384,736	56,692	0	0	0	441,428	345,417	12
<b>Subtotal Revenues</b>	13	16,511,124	9,644,995	0	3,713,172	0	29,869,291	23,826,440	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	2,785,960	0	414,912	0	0	3,200,872	3,635,912	14
Operating Transfers In	15	181,217	2,546,917	0	0	0	2,728,134	2,626,490	15
Proceeds of Capital Asset Sales	16	34,563	24,052	0	0	0	58,615	12,000	16
<b>Total Revenues &amp; Other Sources</b>	17	19,512,864	12,215,964	414,912	3,713,172	0	35,856,912	30,100,842	17
<b>Expenditures &amp; other Financing Uses</b>									
Operating:									
Public Safety and Legal Services	18	8,560,783	181,487			0	8,742,270	9,253,950	18
Physical Health Social Services	19	1,296,918	0			0	1,296,918	1,512,297	19
Mental Health, ID & DD	20	0	1,270,075			0	1,270,075	1,826,796	20
County Environment and Education	21	980,098	385,906			0	1,366,004	1,555,590	21
Roads & Transportation	22	0	5,819,190			0	5,819,190	6,682,485	22
Government Services to Residents	23	1,052,498	1,091			0	1,053,589	1,163,782	23
Administration	24	3,845,760	0			0	3,845,760	4,779,679	24
Nonprogram Current	25	0	0			0	0	0	25
Debt Service	26	0	0		3,362,201	0	3,362,201	3,829,532	26
Capital Projects	27	784,284	2,438,245	414,912		0	3,637,441	4,566,912	27
<b>Subtotal Expenditures</b>	28	16,520,341	10,095,994	414,912	3,362,201	0	30,393,448	35,171,023	28
Other Financing Uses:									
Operating Transfers Out	29	586,221	2,141,913	0	0	0	2,728,134	2,626,490	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	30
<b>Total Expenditures &amp; Other Uses</b>	31	17,106,562	12,237,907	414,912	3,362,201	0	33,121,582	37,797,513	31
<b>Changes in fund balances</b>									
Beginning Fund Balance - July 1, 2021	32	2,406,302	-21,943	0	350,971	0	2,735,330	-7,696,671	32
Increase (Decrease) in Reserves (GAAP Budget)	33	10,146,939	5,976,052	0	1,602,778	0	17,725,769	17,725,048	33
Fund Balance - Nonspendable	34	0	0	0	0	0	0	0	34
Fund Balance - Restricted	35	0	0	0	0	0	0	0	35
Fund Balance - Restricted	36	7,345,007	5,954,109	0	1,953,749	0	15,252,865	1,426,078	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	703,929	0	0	0	0	703,929	544,619	38
Fund Balance - Unassigned	39	4,504,305	0	0	0	0	4,504,305	8,057,680	39
<b>Total Ending Fund Balance - June 30, 2022</b>	40	12,553,241	5,954,109	0	1,953,749	0	20,461,099	10,028,377	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 2021/2022 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	
<b>Revenues &amp; Other Financing Sources</b>								
Taxes Levied on Property	1	8,181,163	3,255,258		3,595,676		15,032,097	1
Less: Uncollected Delinquent Taxes - Levy Year	2	2,708	952		1,105		4,765	2
Less: Credits to Taxpayers	3	699,738	201,495		300,351		1,201,584	3
Net Current Property Taxes	4	7,478,717	3,052,811		3,294,220		13,825,748	4
Delinquent Property Tax Revenue	5	1,552	367		634		2,553	5
Penalties, Interest & Costs on Taxes	6	142,686					142,686	6
Other County Taxes/TIF Tax Revenues	7	1,354,154	2,063,445		117,967		3,535,566	7
Intergovernmental	8	5,836,190	4,449,216		300,351		10,585,757	8
Licenses & Permits	9	54,518	14,925				69,443	9
Charges for Service	10	1,019,644	7,510				1,027,154	10
Use of Money & Property	11	238,927	29				238,956	11
Miscellaneous	12	384,736	56,692				441,428	12
<b>Subtotal Revenues</b>	13	16,511,124	9,644,995	0	3,713,172	0	29,869,291	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14	2,785,960		414,912			3,200,872	14
Operating Transfers In	15	181,217	2,546,917				2,728,134	15
Proceeds of Capital Asset Sales	16	34,563	24,052				58,615	16
<b>Total Revenues &amp; Other Sources</b>	17	19,512,864	12,215,964	414,912	3,713,172	0	35,856,912	17
<b>Expenditures &amp; other Financing Uses</b>								
Operating:								
Public Safety and Legal Services	18	8,560,783	181,487				8,742,270	18
Physical Health Social Services	19	1,296,918					1,296,918	19
Mental Health, ID & DD	20		1,270,075				1,270,075	20
County Environment and Education	21	980,098	385,906				1,366,004	21
Roads & Transportation	22		5,819,190				5,819,190	22
Government Services to Residents	23	1,052,498	1,091				1,053,589	23
Administration	24	3,845,760					3,845,760	24
Nonprogram Current	25						0	25
Debt Service	26				3,362,201		3,362,201	26
Capital Projects	27	784,284	2,438,245	414,912			3,637,441	27
<b>Subtotal Expenditures</b>	28	16,520,341	10,095,994	414,912	3,362,201	0	30,393,448	28
Other Financing Uses:								
Operating Transfers Out	29	586,221	2,141,913				2,728,134	29
Refunded Debt/Payments to Escrow	30						0	30
<b>Total Expenditures &amp; Other Uses</b>	31	17,106,562	12,237,907	414,912	3,362,201	0	33,121,582	31
<b>Changes in fund balances</b>	32	2,406,302	-21,943	0	350,971	0	2,735,330	32
Beginning Fund Balance - July 1, 2021	33	10,146,939	5,976,052		1,602,778		17,725,769	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35						0	35
Fund Balance - Restricted	36	7,345,007	5,954,109		1,953,749		15,252,865	36
Fund Balance - Committed	37						0	37
Fund Balance - Assigned	38	703,929					703,929	38
Fund Balance - Unassigned	39	4,504,305					4,504,305	39
<b>Total Ending Fund Balance - June 30, 2022</b>	40	12,553,241	5,954,109	0	1,953,749	0	20,461,099	40

**REVENUES DETAIL**

County Name:DES MOINES COUNTY

County Number: 29

FY 2021/2022 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 2021/2022	
Taxes levied on Property	1	6,177,956	2,003,207	0	816,655	2,438,603	0		0		3,595,676		15,032,097	1
Less: Uncoll. Del. Taxes Levy Year	2	2,045	663		270	682					1,105		4,765	2
Less: Credits to Taxpayers	3	528,403	171,335		69,849	131,646					300,351		1,201,584	3
1000 Net Current Property Taxes	4	5,647,508	1,831,209		746,536	2,306,275					3,294,220		13,825,748	4
Delinq. Property Tax Revenue	5	1,172	380		155	212					634		2,553	5
11XX Penalties, Int, & Costs on Taxes	6	142,686											142,686	6
Other County Taxes:														
12XX Other County Taxes	7	14,644	4,344		1,771	8,135					7,240		36,134	7
13XX Voter Approved Local Option Taxes	8	809,186				539,457		1,348,643					2,697,286	8
14XX Gambling Taxes	9	254,652											254,652	9
15XX TIF Tax Revenues	10												0	10
16XX Utility Tax Replacement Excise Taxes	11	204,892	66,436		27,085	138,354					110,727		547,494	11
17XX Taxes Collected for Other Governments	11B												0	11B
Subtotal	12	1,283,374	70,780	0	28,856	685,946	0	1,348,643	0	0	117,967	0	3,535,566	12
Intergovernmental Revenue:														
20XX State Shared Revenues	13	4,993						3,582,793					3,587,786	13
21X State Replacements Against Levied Taxes	14	377,321	122,347		49,878	114,441					216,954		880,941	14
22XX Other State Tax Replacements	15	151,082	48,988		19,971	17,205					83,397		320,643	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	4,059,723		1,337									4,061,060	16
25XX Contributions from Other														
Intergovernmental Units	17	484,718		237,249	138,141			517,880					1,377,988	17
26XX, 27XX State Grants and Entitlements	18	313,821		30,217				1,223					345,261	18
28XX Federal Grants and Entitlements	19	4,394											4,394	19
29XX Payments in Lieu of Taxes	20							7,684					7,684	20
Subtotal	21	5,396,052	171,335	268,803	207,990	131,646	0	4,109,580	0	0	300,351	0	10,585,757	21
3XXX Licenses & Permits	22	54,518						14,925					69,443	22
4XXX, 5XXX Charges for Service	23	891,510		128,134				17	7,493				1,027,154	23
6XXX Use of Money & Property	24	106,655		132,272					29				238,956	24
8XXX Miscellaneous	25	274,943	22,992	86,801	334	10,446		30,238	15,674				441,428	25
Total Revenues	26	13,798,418	2,096,696	616,010	983,871	3,134,525	0	5,503,403	23,196	0	3,713,172	0	29,869,291	26
Other Financing Sources:														
Operating Transfers In:														
9000 From General Basic	27			131,217				299,110					430,327	27
9020 From Rural Services Basic	28							2,141,913					2,141,913	28
90XX From Other Budgetary Funds	29	50,000			105,894								155,894	29
Subtotal	30	50,000	0	131,217	105,894	0	0	2,441,023	0	0	0	0	2,728,134	30
91XX Proceeds\Gen Long-term Debt	31		2,130,407	655,553						414,912			3,200,872	31
92xx Proceeds\Capital Asset Sales	32	34,563						24,052					58,615	32
Total Revenues and Other Sources	33	13,882,981	4,227,103	1,402,780	1,089,765	3,134,525	0	7,968,478	23,196	414,912	3,713,172	0	35,856,912	33
Beginning Fund Balance - July 1, 2021	34	8,437,797	853,579	855,563	180,310	1,083,189		4,661,775	50,778	0	1,602,778		17,725,769	34
<b>Total Resources</b>	35	22,320,778	5,080,682	2,258,343	1,270,075	4,217,714	0	12,630,253	73,974	414,912	5,315,950	0	53,582,681	35

**SERVICE AREA 1**

County Name:DES MOINES COUNTY

County Number: 29

FY 2021/2022 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 2021/2022	
<b>Law Enforcement Program</b>												
1000 - Uniformed Patrol Services	1	1,270,799	379,988	4,624		181,487					1,836,898	1
1010 - Investigations	2	222,172	94,503	1,930							318,605	2
1020 - Unified Law Enforcement	3										0	3
1030 - Contract Law Enforcement	4	200	77								277	4
1040 - Law Enforcement Communications	5	4,505									4,505	5
1050 - Adult Correctional Services	6	1,948,074	711,220	67,695							2,726,989	6
1060 - Administration	7	640,148	225,420								865,568	7
Subtotal	8	4,085,898	1,411,208	74,249	0	181,487	0	0	0	0	5,752,842	8
<b>Legal Services Program</b>												
1100 - Criminal Prosecution	9	857,655	348,227	12,609							1,218,491	9
1110 - Medical Examiner	10	195,388									195,388	10
1120 - Child Support Recovery	11										0	11
Subtotal	12	1,053,043	348,227	12,609	0	0	0	0	0	0	1,413,879	12
<b>Emergency Services</b>												
1200 - Ambulance Services	13										0	13
1210 - Emergency Management	14		1,273,933								1,273,933	14
1220 - Fire Protection & Rescue Svcs	15										0	15
1230 - E911 Service Board	16										0	16
Subtotal	17	0	1,273,933	0	0	0	0	0	0	0	1,273,933	17
<b>Assistance to District Court System Program</b>												
1400 - Physical Operations	18	7,620									7,620	18
1410 - Research & Other Assistance	19										0	19
1420 - Bailiff Services	20										0	20
Subtotal	21	7,620	0	0	0	0	0	0	0	0	7,620	21
<b>Court Proceedings program</b>												
1500 - Juries & Witnesses	22										0	22
1510 - (Reserved)	23										0	23
1520 - Detention Services	24	230,224									230,224	24
1530 - Court Costs	25	39,877									39,877	25
1540 - Service of Civil Papers	26										0	26
Subtotal	27	270,101	0	0	0	0	0	0	0	0	270,101	27
<b>Juvenile Justice Administration Program</b>												
1600 - Juvenile Victim Restitution	28										0	28
1610 - Juvenile Representation Services	29										0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	23,895									23,895	30
Subtotal	31	23,895	0	0	0	0	0	0	0	0	23,895	31
<b>Total - Public Safety &amp; Legal Services</b>	32	5,440,557	3,033,368	86,858	0	181,487	0	0	0	0	8,742,270	32

**SERVICE AREA 3**

PHYSICAL HEALTH AND SOCIAL SERVICES

County Name: DES MOINES COUNTY County Number: 29

FY 2021/2022 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 2021/2022	
<b>Physical Health Services Program</b>												
3000 - Personal & Family Health Services	1	368,604	183,071								551,675	1
3010 - Communicable Disease Prevention	2	20,426									20,426	2
3020 - Environmental Health	3	80,734									80,734	3
3040 - Health Administration	4	253,167	93,019								346,186	4
3050 - Support of Hospitals	5										0	5
Subtotal	6	722,931	276,090	0	0	0	0	0	0	0	999,021	6
<b>Services to Poor Program</b>												
3100 - Administration	7	152,353									152,353	7
3110 - General Welfare Services	8	25,035									25,035	8
3120 - Care in County Care Facility	9										0	9
Subtotal	10	177,388	0	0	0	0	0	0	0	0	177,388	10
<b>Services to Military Veterans Program</b>												
3200 - Administration	11	40,487	20,909								61,396	11
3210 - General Services to Veterans	12	20,231									20,231	12
Subtotal	13	60,718	20,909	0	0	0	0	0	0	0	81,627	13
<b>Children's &amp; Family Services</b>												
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	0	17
<b>Services to Other Adults Program</b>												
3400 - Services to the Elderly	18										0	18
3410 - Other Social Services	19	27,250	11,632								38,882	19
3420 - Soc Serv Business Operations	20										0	20
Subtotal	21	27,250	11,632	0	0	0	0	0	0	0	38,882	21
<b>Chemical Dependency Program</b>												
3500 - Treatment Services	22										0	22
3510 - Preventive Services	23										0	23
Subtotal	24	0	0	0	0	0	0	0	0	0	0	24
<b>Total - Physical Health &amp; Social</b>	<b>25</b>	<b>988,287</b>	<b>308,631</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,296,918</b>	<b>25</b>

**SERVICE AREA 4**

MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES

County Name: DES MOINES COUNTY County Number: 29

FY 2021/2022 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 2021/2022	
<b>Services to Persons With:</b>											
<b>40XX - Mental Health Problems/Mental Illness</b>											
400X-Information & Educ. Srves	1									0	1
402X-Coordination Srves	2			64,027						64,027	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 Srves	7									0	7
Subtotal	8	0	0	0	64,027	0	0	0	0	64,027	8
<b>42XX - Intellectual Dissabilities</b>											
420X-Information & Educ. Srves	9									0	9
422X-Coordination Srves	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 Srves	15									0	15
Subtotal	16	0	0	0	0	0	0	0	0	0	16
<b>43XX - Other Developmental Disabilities</b>											
430X-Information & Educ. Srves	17									0	17
432X-Coordination Srves	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 Srves	23									0	23
Subtotal	24	0	0	0	0	0	0	0	0	0	24
<b>44XX - General Administration</b>											
4411-Direct Administration	25			119,417						119,417	25
4412-Purchased Administration	26									0	26
4413-Distrib to Regional Fiscal Agent	27			939,725						939,725	27
Subtotal	28	0	0	0	1,059,142	0	0	0	0	1,059,142	28
<b>45XX - County Prvd Case Mgmt</b>											
Subtotal	29									0	29
<b>46XX - County Prvd Services</b>											
Subtotal	30				146,906					146,906	30
<b>47XX - Brain Injury</b>											
470X-Information & Educ. Srves	31									0	31
472X-Coordination Srves	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 Srves	37									0	37
Subtotal	38	0	0	0	0	0	0	0	0	0	38
Total - Mental Health, ID & DD	39	0	0	0	1,270,075	0	0	0	0	1,270,075	39

**SERVICE AREA 6**

COUNTY ENVIRONMENT AND EDUCATION

County Name: DES MOINES COUNTY County Number: 29

FY 2021/2022 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 2021/2022	
<b>Environmental Quality Program</b>											
6000 - Natural Resources Conservation	1									0	1
6010 - Weed Eradication	2				27,340					27,340	2
6020 - Solid Waste Disposal	3				143,011					143,011	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	0	0	0	170,351	0	0	0	0	170,351	5
<b>Conservation &amp; Recreation Service Program</b>											
6100 - Administration	6	144,355	47,148							191,503	6
6110 - Maintenance & Operations	7	357,546	77,835	104,909						540,290	7
6120 - Recreation & Environmental Educ.	8	103,828	43,829	13,048						160,705	8
Subtotal	9	605,729	168,812	117,957	0	0	0	0	0	892,498	9
<b>Animal Control Program</b>											
6200 - Animal Shelter	10									0	10
<b>6210 - Animal Bounties &amp; State</b>											
Apiarist Expenses	11									0	11
Subtotal	12	0	0	0	0	0	0	0	0	0	12
<b>County Development Program</b>											
6300 - Land Use & Building Controls	13	2,600			60,334					62,934	13
6310 - Housing Rehabilitation & Develop.	14									0	14
6320 - Community Economic Development	15	20,000								20,000	15
Subtotal	16	22,600	0	0	60,334	0	0	0	0	82,934	16
<b>Educational Services Program</b>											
6400 - Libraries	17				155,221					155,221	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	155,221	0	0	0	0	220,221	23
<b>President or Governor Declared Disasters Program</b>											
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
<b>Total - County Environment and Education</b>	29	693,329	168,812	117,957	0	385,906	0	0	0	1,366,004	29

**SERVICE AREA 7**

**ROADS & TRANSPORTATION**

County Name: DES MOINES COUNTY County Number: 29

FY 2021/2022 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 2021/2022	
<b>Secondary Roads Administration &amp; Engineering Program</b>												
7000 - Administration	1							283,751			283,751	1
7010 - Engineering	2							523,023			523,023	2
Subtotal	3	0	0	0	0	0	0	806,774	0	0	806,774	3
<b>Roadway Maintenance Program</b>												
7100 - Bridges & Culverts	4							175,693			175,693	4
7110 - Roads	5					318,929		2,342,229			2,661,158	5
7120 - Snow & Ice Control	6							329,426			329,426	6
7130 - Traffic Controls	7							264,695			264,695	7
7140 - Road Clearing	8							124,748			124,748	8
Subtotal	9	0	0	0	0	318,929	0	3,236,791	0	0	3,555,720	9
<b>General Roadway Expenditures Program</b>												
7200 - Equipment	10							446,525			446,525	10
7210 - Equipment Operations	11							733,053			733,053	11
7220 - Tools, Materials & Supplies	12							21,980			21,980	12
7230 - Real Estate & Buildings	13							231,368			231,368	13
Subtotal	14	0	0	0	0	0	0	1,432,926	0	0	1,432,926	14
<b>Mass Transit Program</b>												
7300 - Air Transportation	15					23,770					23,770	15
7310 - Ground Transportation	16										0	16
Subtotal	17	0	0	0	0	23,770	0	0	0	0	23,770	17
<b>Total - Roads &amp; Transportation</b>	18	0	0	0	0	342,699	0	5,476,491	0	0	5,819,190	18

**SERVICE AREA 8**

GOVERNMENT SERVICES TO RESIDENTS

County Name: DES MOINES COUNTY County Number: 29

FY 2021/2022 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 2021/2022	
<b>Representation Services Program</b>												
8000 - Elections Administration	1	195,391	73,838								269,229	1
8010 - Local Elections	2	25,445	676								26,121	2
8020 - Township Officials	3					921					921	3
Subtotal	4	220,836	74,514	0	0	921	0	0	0	0	296,271	4
<b>State Administrative Services</b>												
8100 - Motor Vehicle Registrations & Licensing	5	304,911	148,015								452,926	5
8101 - Driver Licenses Services	6										0	6
8110 - Recording of Public Documents	7	205,844	98,378						170		304,392	7
Subtotal	8	510,755	246,393	0	0	0	0	0	170	0	757,318	8
<b>Total - Government Services to Residents</b>	<b>9</b>	<b>731,591</b>	<b>320,907</b>	<b>0</b>	<b>0</b>	<b>921</b>	<b>0</b>	<b>0</b>	<b>170</b>	<b>0</b>	<b>1,053,589</b>	<b>9</b>

**SERVICE AREA 9**

ADMINISTRATION

County Name: DES MOINES COUNTY County Number: 29

FY 2021/2022 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 2021/2022	
<b>Policy &amp; Administrative Program</b>												
9000 - General County Management	1	1,242,997	60,645	201							1,303,843	1
9010 - Administrative Management Services	2	202,030	88,959								290,989	2
9020 - Treasury Management Services	3	251,585	105,170								356,755	3
9030 - Other Policy & Administration	4										0	4
Subtotal	5	1,696,612	254,774	201	0	0	0	0	0	0	1,951,587	5
<b>Central Services Program</b>												
9100 - General Services	6	604,882	95,953	40,887							741,722	6
9110 - Information Tech Services	7	354,400	98,578								452,978	7
9120 - GIS Systems	8			200,578							200,578	8
Subtotal	9	959,282	194,531	241,465	0	0	0	0	0	0	1,395,278	9
<b>Risk Management Services Program</b>												
9200 - Tort Liability	10		487,128								487,128	10
9210 - Safety of Workplace	11										0	11
9220 - Fidelity of Public Officers	12										0	12
9230 - Unemployment Compensation	13		11,767								11,767	13
Subtotal	14	0	498,895	0	0	0	0	0	0	0	498,895	14
<b>Total - Administration</b>	15	2,655,894	948,200	241,666	0	0	0	0	0	0	3,845,760	15

**SERVICE AREA 0**

**NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**

County Name: DES MOINES COUNTY County Number: 29

FY 2021/2022 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 2021/2022		
<b>Nonprogram Current Expenditures</b>														
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	
<b>Long-Term Debt Service</b>														
0100 - Principal	6									3,358,491		3,358,491	6	
0110 - Interest and Fiscal Charges	7									3,710		3,710	7	
Total - Long-Term Debt Service	8	0	0	0	0	0	0	0		3,362,201	0	3,362,201	8	
<b>Capital Projects</b>														
0200 - Roadway Construction	9						2,438,245					2,438,245	9	
0210 - Conservation Land Acquisition & Dev.	10			21,447								21,447	10	
0220 - Other Capital Projects	11	62,380		700,457					414,912			1,177,749	11	
Total - Capital Projects	12	62,380	0	721,904	0	0	2,438,245	0	414,912		0	3,637,441	12	
<b>Expenditures Summary</b>														
Total Public Safety and Legal Services	13	5,440,557	3,033,368	86,858	0	181,487	0	0	0		0	8,742,270	13	
Total Physical Health and Social Services	14	988,287	308,631	0	0	0	0	0	0		0	1,296,918	14	
Total Mental Health, ID & DD	15	0	0	0	1,270,075	0	0	0	0			1,270,075	15	
Total County Environment and Education	16	693,329	168,812	117,957	0	385,906	0	0	0		0	1,366,004	16	
Total Roads & Transportation	17	0	0	0	0	342,699	0	5,476,491	0		0	5,819,190	17	
Total Government Services to Residents	18	731,591	320,907	0	0	921	0	0	170		0	1,053,589	18	
Total Administration	19	2,655,894	948,200	241,666	0	0	0	0	0		0	3,845,760	19	
Total Nonprogram Current	20	0	0	0	0	0	0	0	0		0	0	20	
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0	3,362,201		3,362,201	21	
Total Capital Projects	22	62,380	0	721,904	0	0	2,438,245	0	414,912		0	3,637,441	22	
Total - All Expenditures	23	10,572,038	4,779,918	1,168,385	1,270,075	911,013	0	7,914,736	170	414,912	3,362,201	0	30,393,448	23
<b>Other Budgetary Financing Uses Operating Transfers Out</b>														
To General Supplemental	24											0	24	
To Rural Services Supplemental	25											0	25	
To Secondary Roads	26	299,110				2,141,913						2,441,023	26	
To Other Budgetary Funds	27	131,217		155,894								287,111	27	
Total Operating Transfers Out	28	430,327	0	155,894	0	2,141,913	0	0	0	0	0	2,728,134	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	6,814,108	300,764	230,135		1,164,788		4,715,517	73,804	1,953,749		15,252,865	32	
Fund Balance - Committed	33											0	33	
Fund Balance - Assigned	34			703,929								703,929	34	
Fund Balance - Unassigned	35	4,504,305	0	0	0	0	0	0	0	0	0	4,504,305	35	
Total Ending Fund Balance - June 30,	36	11,318,413	300,764	934,064	0	1,164,788	0	4,715,517	73,804	0	1,953,749	0	20,461,099	36
<b>Total Requirements</b>	37	22,320,778	5,080,682	2,258,343	1,270,075	4,217,714	0	12,630,253	73,974	414,912	5,315,950	0	53,582,681	37