

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, 2019  
 County Name: STORY COUNTY  
 County Number:85  
 FY 2018/2019 ANNUAL FINANCIAL REPORT  
 Update Date: 10/8/2019

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals	
<b>Revenues &amp; Other Financing Sources</b>									
Taxes Levied on Property	1	19,947,415	5,106,058		785,115		25,838,588	25,838,588	1
Less: Uncollected Delinquent Taxes - Levy Year	2	27,769	3,023		1,051		31,843		02
Less: Credits to Taxpayers	3	783,027	205,455		31,068		1,019,550	1,054,456	3
Net Current Property Taxes	4	19,136,619	4,897,580		752,996		24,787,195	24,784,132	4
Delinquent Property Tax Revenue	5	1,444	1,125		55		2,624	3,050	5
Penalties, Interest & Costs on Taxes	6	125,230					125,230	75,000	6
Other County Taxes/TIF Tax Revenues	7	225,454	3,253,209	0	7,695	0	3,486,358	3,591,431	7
Intergovernmental	8	3,071,680	6,240,780	0	52,122	0	9,364,582	9,446,476	8
Licenses & Permits	9	20,845	44,457	0	0	0	65,302	78,970	9
Charges for Service	10	1,681,025	46,364	0	0	0	1,727,389	1,870,243	10
Use of Money & Property	11	726,123	13,374	0	4,174	0	743,671	533,025	11
Miscellaneous	12	380,718	315,956	217,399	0	0	914,073	1,439,813	12
<b>Subtotal Revenues</b>	13	25,369,138	14,812,845	217,399	817,042	0	41,216,424	41,822,140	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	1,000,000	0	0	1,000,000	4,000,000	14
Operating Transfers In	15	0	2,943,350	150,000	0	0	3,093,350	3,093,350	15
Proceeds of Capital Asset Sales	16	3,250	38,328	0	0	0	41,578	41,550	16
<b>Total Revenues &amp; Other Sources</b>	17	25,372,388	17,794,523	1,367,399	817,042	0	45,351,352	48,957,040	17
<b>Expenditures &amp; other Financing Uses</b>									
Operating:									
Public Safety and Legal Services	18	10,800,135	2,271,895			0	13,072,030	13,337,760	18
Physical Health Social Services	19	2,353,466	14,521			0	2,367,987	2,612,669	19
Mental Health, ID & DD	20	0	2,092,075			0	2,092,075	2,269,764	20
County Environment and Education	21	2,554,044	1,656,794			0	4,210,838	4,869,957	21
Roads & Transportation	22	0	7,030,659			0	7,030,659	7,446,300	22
Government Services to Residents	23	1,226,997	18,161			0	1,245,158	1,293,924	23
Administration	24	6,417,799	3,775			0	6,421,574	6,758,106	24
Nonprogram Current	25	54,718	0			0	54,718	85,000	25
Debt Service	26	0	794,154		825,780	0	1,619,934	1,620,980	26
Capital Projects	27	855,903	1,302,610	1,919,697		0	4,078,210	8,230,829	27
<b>Subtotal Expenditures</b>	28	24,263,062	15,184,644	1,919,697	825,780	0	42,193,183	48,525,289	28
Other Financing Uses:									
Operating Transfers Out	29	720,000	2,373,350	0	0	0	3,093,350	3,093,350	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0		30
<b>Total Expenditures &amp; Other Uses</b>	31	24,983,062	17,557,994	1,919,697	825,780	0	45,286,533	51,618,639	31
<b>Changes in fund balances</b>	32	389,326	236,529	-552,298	-8,738	0	64,819	-2,661,599	32
Beginning Fund Balance - July 1, 2018	33	11,715,755	8,389,071	1,962,249	52,933	0	22,120,008	22,120,009	33
Increase (Decrease) in Reserves (GAAP Budget)	34	0	0	0	0	0	0		34
Fund Balance - Nonspendable	35	160,638	394,004	0	0	0	554,642		35
Fund Balance - Restricted	36	1,244,698	7,410,363	1,409,951	44,195	0	10,109,207	10,073,927	36
Fund Balance - Committed	37	1,486,011	0	0	0	0	1,486,011	1,399,572	37
Fund Balance - Assigned	38	2,984,801	155,988	0	0	0	3,140,789	3,029,268	38
Fund Balance - Unassigned	39	6,228,933	665,245	0	0	0	6,894,178	4,955,643	39
<b>Total Ending Fund Balance - June 30, 2019</b>	40	12,105,081	8,625,600	1,409,951	44,195	0	22,184,827	19,458,410	40

Additional details are available at:  
 Story County Auditor, 900 6th St., Nevada, IA 50201  
 Notes to the financial statement, if any:  
 Telephone :  
 (515) 382-7212

**ANNUAL FINANCIAL REPORT**  
 County Name:STORY COUNTY  
 County Number: 85  
 FY 2018/2019 ANNUAL FINANCIAL REPORT  
 Update Date:10/8/2019

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 19,947,415	5,106,058		785,115		25,838,588
Less: Uncollected Delinquent Taxes - Levy Year	2 27,769	3,023		1,051		31,843
Less: Credits to Taxpayers	3 783,027	205,455		31,068		1,019,550
Net Current Property Taxes	4 19,136,619	4,897,580		752,996		24,787,195
Delinquent Property Tax Revenue	5 1,444	1,125		55		2,624
Penalties, Interest & Costs on Taxes	6 125,230					125,230
Other County Taxes/TIF Tax Revenues	7 225,454	3,253,209		7,695		3,486,358
Intergovernmental	8 3,071,680	6,240,780		52,122		9,364,582
Licenses & Permits	9 20,845	44,457				65,302
Charges for Service	10 1,681,025	46,364				1,727,389
Use of Money & Property	11 726,123	13,374		4,174		743,671
Miscellaneous	12 380,718	315,956	217,399			914,073
<b>Subtotal Revenues</b>	13 25,369,138	14,812,845	217,399	817,042	0	41,216,424
Other Financing Sources:						
General Long-Term Debt Proceeds	14		1,000,000			1,000,000
Operating Transfers In	15	2,943,350	150,000			3,093,350
Proceeds of Capital Asset Sales	16 3,250	38,328				41,578
<b>Total Revenues &amp; Other Sources</b>	17 25,372,388	17,794,523	1,367,399	817,042	0	45,351,352
<b>Expenditures &amp; other Financing Uses</b>						
Operating:						
Public Safety and Legal Services	18 10,800,135	2,271,895				13,072,030
Physical Health Social Services	19 2,353,466	14,521				2,367,987
Mental Health, ID & DD	20	2,092,075				2,092,075
County Environment and Education	21 2,554,044	1,656,794				4,210,838
Roads & Transportation	22	7,030,659				7,030,659
Government Services to Residents	23 1,226,997	18,161				1,245,158
Administration	24 6,417,799	3,775				6,421,574
Nonprogram Current	25 54,718					54,718
Debt Service	26	794,154		825,780		1,619,934
Capital Projects	27 855,903	1,302,610	1,919,697			4,078,210
<b>Subtotal Expenditures</b>	28 24,263,062	15,184,644	1,919,697	825,780	0	42,193,183
Other Financing Uses:						
Operating Transfers Out	29 720,000	2,373,350				3,093,350
Refunded Debt/Payments to Escrow	30					0
<b>Total Expenditures &amp; Other Uses</b>	31 24,983,062	17,557,994	1,919,697	825,780	0	45,286,533
<b>Changes in fund balances</b>	32 389,326	236,529	-552,298	-8,738	0	64,819
Beginning Fund Balance - July 1, 2018	33 11,715,755	8,389,071	1,962,249	52,933		22,120,008
Increase (Decrease) in Reserves	34					0
Fund Balance - Nonspendable	35 160,638	394,004				554,642
Fund Balance - Restricted	36 1,244,698	7,410,363	1,409,951	44,195		10,109,207
Fund Balance - Committed	37 1,486,011					1,486,011
Fund Balance - Assigned	38 2,984,801	155,988				3,140,789
Fund Balance - Unassigned	39 6,228,933	665,245				6,894,178
<b>Total Ending Fund Balance - June 30, 2019</b>	40 12,105,081	8,625,600	1,409,951	44,195	0	22,184,827

**REVENUES DETAIL**

County Name:STORY COUNTY

County Number: 85

FY 2018/2019 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 2018/2019
Taxes levied on Property	1	15,766,927	4,180,488	0	2,136,869	2,969,189	0		0		785,115		25,838,588
Less: Uncoll. Del. Taxes Levy Year	2	21,949	5,820		2,975	48					1,051		31,843
Less: Credits to Taxpayers	3	618,924	164,103		83,882	121,573					31,068		1,019,550
1000 Net Current Property Taxes	4	15,126,054	4,010,565		2,050,012	2,847,568					752,996		24,787,195
Delinq. Property Tax Revenue	5	1,195	249		162	963					55		2,624
11XX Penalties, Int. & Costs on Taxes	6	125,230											125,230
Other County Taxes:													
12XX Other County Taxes	7	43,483	7,428		3,762	4,526					1,289		60,488
13XX Voter Approved Local Option Taxes	8					2,292,813							2,292,813
14XX Gambling Taxes	9												0
15XX TIF Tax Revenues	10								860,702				860,702
16XX Utility Tax Replacement Excise Taxes	11	137,963	36,580		18,698	72,708					6,406		272,355
17XX Taxes Collected for Other Governments	11B												0
Subtotal	12	181,446	44,008	0	22,460	2,370,047	0	0	860,702	0	7,695	0	3,486,358
Intergovernmental Revenue:													
20XX State Shared Revenues	13	2,880						4,426,482					4,429,362
21X State Replacements Against Levied Taxes	14	618,924	164,103		83,882	121,573			28,115		31,068		1,047,665
22XX Other State Tax Replacements	15	431,521	114,414		58,483	48,637					21,054		674,109
23XX, 24XX State/Federal Pass-Thru Revenues	16	247,530						28,846					276,376
25XX Contributions from Other Intergovernmental Units	17	505,256	23,401			454,514		35,342					1,018,513
26XX, 27XX State Grants and Entitlements	18	932,711				26,272		446,272	445,487				1,850,742
28XX Federal Grants and Entitlements	19	30,447				36,875							67,322
29XX Payments in Lieu of Taxes	20	493											493
Subtotal	21	2,769,762	301,918	0	142,365	687,871	0	4,936,942	473,602	0	52,122	0	9,364,582
3XXX Licenses & Permits	22	20,845				19,047		25,410					65,302
4XXX, 5XXX Charges for Service	23	1,583,380		97,645		29,817		4,963	11,584				1,727,389
6XXX Use of Money & Property	24	666,455		59,668					13,374		4,174		743,671
8XXX Miscellaneous	25	350,848	5,620	24,250	6	18,642		93,488	203,820	217,399			914,073
Total Revenues	26	20,825,215	4,362,360	181,563	2,215,005	5,973,955	0	5,060,803	1,563,082	217,399	817,042	0	41,216,424
Other Financing Sources:													
Operating Transfers In:													
9000 From General Basic	27							570,000		150,000			720,000
9020 From Rural Services Basic	28							2,100,000					2,100,000
90XX From Other Budgetary Funds	29								273,350				273,350
Subtotal	30	0	0	0	0	0	0	2,670,000	273,350	150,000	0	0	3,093,350
91XX Proceeds\Gen Long-term Debt	31									1,000,000			1,000,000
92xx Proceeds\Capital Asset Sales	32	3,250						38,328					41,578
Total Revenues and Other Sources	33	20,828,465	4,362,360	181,563	2,215,005	5,973,955	0	7,769,131	1,836,432	1,367,399	817,042	0	45,351,352
Beginning Fund Balance - July 1, 2018	34	9,015,754	1,706,491	993,510	811,811	979,747		4,656,402	1,941,111	1,962,249	52,933		22,120,008
<b>Total Resources</b>	35	29,844,219	6,068,851	1,175,073	3,026,816	6,953,702	0	12,425,533	3,777,543	3,329,648	869,975	0	67,471,360

**SERVICE AREA 1**  
 County Name:STORY COUNTY  
 County Number: 85  
 FY 2018/2019 ANNUAL FINANCIAL REPORT  
 Update Date: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 2018/2019
<b>Law Enforcement Program</b>										
1000 - Uniformed Patrol Services	1 342,795				1,853,812			506		2,197,113
1010 - Investigations	2 276,417	28,226			373,235					677,878
1020 - Unified Law Enforcement	3									03
1030 - Contract Law Enforcement	4 58,029	14,113			20,735					92,877
1040 - Law Enforcement Communications	5 1,355,242	282,261						23,607		1,661,110
1050 - Adult Correctional Services	6 3,347,615	860,897	83,116							4,291,628
1060 - Administration	7 807,740	225,809								1,033,549
Subtotal	8 6,187,838	1,411,306	83,116	0	2,247,782	0	0	24,113	0	9,954,155
<b>Legal Services Program</b>										
1100 - Criminal Prosecution	9 1,935,727	787,259	42							2,723,028
1110 - Medical Examiner	10 102,570									102,570
1120 - Child Support Recovery	11									0
Subtotal	12 2,038,297	787,259	42	0	0	0	0	0	0	2,825,598
<b>Emergency Services</b>										
1200 - Ambulance Services	13									0
1210 - Emergency Management	14	226,274								226,274
1220 - Fire Protection & Rescue Svcs	15									0
1230 - E911 Service Board	16									0
Subtotal	17 0	226,274	0	0	0	0	0	0	0	226,274
<b>Assistance to District Court System Program</b>										
1400 - Physical Operations	18	2,974								2,974
1410 - Research & Other Assistance	19									0
1420 - Bailiff Services	20									0
Subtotal	21 0	2,974	0	0	0	0	0	0	0	2,974
<b>Court Proceedings program</b>										
1500 - Juries & Witnesses	22									0
1510 - (Reserved)	23									0
1520 - Detention Services	24									0
1530 - Court Costs	25	5,056								5,056
1540 - Service of Civil Papers	26									0
Subtotal	27 0	5,056	0	0	0	0	0	0	0	5,056
<b>Juvenile Justice Administration Program</b>										
1600 - Juvenile Victim Restitution	28									0
1610 - Juvenile Representation Services	29 15,284									15,284
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30 42,689									42,689
Subtotal	31 57,973	0	0	0	0	0	0	0	0	57,973
<b>Total - Public Safety &amp; Legal Services</b>	32 8,284,108	2,432,869	83,158	0	2,247,782	0	0	24,113	0	13,072,030

**SERVICE AREA 3**  
**PHYSICAL HEALTH AND SOCIAL SERVICES**  
 County Name: STORY COUNTY County Number: 85  
 FY 2018/2019 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 2018/2019
<b>Physical Health Services Program</b>										
3000 - Personal & Family Health Services	1 588,700									588,700
3010 - Communicable Disease Prevention	2 15,409									15,409
3020 - Environmental Health	3 247,038	65,751								312,789
3040 - Health Administration	4									0
3050 - Support of Hospitals	5									0
Subtotal	6 851,147	65,751	0	0	0	0	0	0	0	916,898
<b>Services to Poor Program</b>										
3100 - Administration	7 230,999	65,824								296,823
3110 - General Welfare Services	8 227,567				5,800					233,367
3120 - Care in County Care Facility	9									0
Subtotal	10 458,566	65,824	0	0	5,800	0	0	0	0	530,190
<b>Services to Military Veterans Program</b>										
3200 - Administration	11 87,576	11,807								99,383
3210 - General Services to Veterans	12 14,619									14,619
Subtotal	13 102,195	11,807	0	0	0	0	0	0	0	114,002
<b>Children's &amp; Family Services</b>										
3300 - Youth Guidance	14 350,142				7,218					357,360
3310 - Family Protective Services	15 146,509									146,509
3320 - Services for Disabled Children	16									0
Subtotal	17 496,651	0	0	0	7,218	0	0	0	0	503,869
<b>Services to Other Adults Program</b>										
3400 - Services to the Elderly	18 232,968				1,503					234,471
3410 - Other Social Services	19 62,394									62,394
3420 - Soc Serv Business Operations	20									0
Subtotal	21 295,362	0	0	0	1,503	0	0	0	0	296,865
<b>Chemical Dependency Program</b>										
3500 - Treatment Services	22	1,376								1,376
3510 - Preventive Services	23 4,787									4,787
Subtotal	24 4,787	1,376	0	0	0	0	0	0	0	6,163
<b>Total - Physical Health &amp; Social</b>	25 2,208,708	144,758	0	0	14,521	0	0	0	0	2,367,987

**SERVICE AREA 4**  
**MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES**  
 County Name: STORY COUNTY County Number: 85  
 FY 2018/2019 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 2018/2019
<b>Services to Persons With:</b>										
<b>40XX - Mental Health Problems/Mental Illness</b>										
400X-Information & Educ. Svcs	1									01
402X-Coordination Svcs	2			182,747						182,747
403X- Personal & Environ. Sprt	3									03
404X-Treatment Services	4									04
405X-Vocational & Day Services	5									05
406X-Lic/Cert. Living Arrangements	6									06
407X-Inst/Hospital & Commit Svcs	7									07
Subtotal	8	0	0	0	182,747	0	0	0	0	182,747
<b>42XX - Intellectual Dissabilities</b>										
420X-Information & Educ. Svcs	9									09
422X-Coordination Svcs	10									010
423X- Personal & Environ. Sprt	11									011
424X-Treatment Services	12									012
425X-Vocational & Day Services	13									013
426X-Lic/Cert. Living Arrangements	14									014
427X-Inst/Hospital & Commit Svcs	15									015
Subtotal	16	0	0	0	0	0	0	0	0	016
<b>43XX - Other Developmental Disabilities</b>										
430X-Information & Educ. Svcs	17									017
432X-Coordination Svcs	18									018
433X- Personal & Environ. Sprt	19									019
434X-Treatment Services	20									020
435X-Vocational & Day Services	21									021
436X-Lic/Cert. Living Arrangements	22									022
437X-Inst/Hospital & Commit Svcs	23									023
Subtotal	24	0	0	0	0	0	0	0	0	024
<b>44XX - General Administration</b>										
4411-Direct Administration	25			180,734						180,734
4412-Purchased Administration	26			3,660						3,660
4413-Distrib to Regional Fiscal Agent	27			1,724,934						1,724,934
Subtotal	28	0	0	0	1,909,328	0	0	0	0	1,909,328
<b>45XX - County Prvd Case Mgmt</b>										
Subtotal	29									029
<b>46XX - County Prvd Services</b>										
Subtotal	30									030
<b>47XX - Brain Injurv</b>										
470X-Information & Educ. Svcs	31									031
472X-Coordination Svcs	32									032
473X- Personal & Environ. Sprt	33									033
474X-Treatment Services	34									034
475X-Vocational & Day Services	35									035
476X-Lic/Cert. Living Arrangements	36									036
477X-Inst/Hospital & Commit Svcs	37									037
Subtotal	38	0	0	0	0	0	0	0	0	038
Total - Mental Health, ID & DD	39	0	0	0	2,092,075	0	0	0	0	2,092,075

**SERVICE AREA 6**  
COUNTY ENVIRONMENT AND EDUCATION  
County Name: STORY COUNTY County Number: 85  
FY 2018/2019 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 2018/2019
<b>Environmental Quality Program</b>										
6000 - Natural Resources Conservation	1				9,750					9,750
6010 - Weed Eradication	2				253,438					253,438
6020 - Solid Waste Disposal	3				79,225					79,225
6030 - Environmental Restoration	4	505								505
Subtotal	5	505	0	0	342,413	0	0	0	0	342,918
<b>Conservation &amp; Recreation Service Program</b>										
6100 - Administration	6	271,370	50,956							322,326
6110 - Maintenance & Operations	7	1,085,480	203,823							1,289,303
6120 - Recreation & Environmental Educ.	8	581,507	109,191					28,059		718,757
Subtotal	9	1,938,357	363,970	0	0	0	0	28,059	0	2,330,386
<b>Animal Control Program</b>										
6200 - Animal Shelter	10				441,057			19,875		460,932
<b>6210 - Animal Bounties &amp; State</b>										
Apiarist Expenses	11	200								200
Subtotal	12	200	0	0	441,057	0	0	19,875	0	461,132
<b>County Development Program</b>										
6300 - Land Use & Building Controls	13				283,680					283,680
6310 - Housing Rehabilitation & Develop.	14	9,086								9,086
6320 - Community Economic Development	15	151,926			134,928			91,783		378,637
Subtotal	16	161,012	0	0	418,608	0	0	91,783	0	671,403
<b>Educational Services Program</b>										
6400 - Libraries	17				314,999					314,999
6410 - Historic Preservation	18	35,000								35,000
6420 - Fair & 4-H Clubs	19	55,000								55,000
6430 - Fairgrounds	20									0
6440 - Memorial Halls	21									0
6450 - Other Educational Services	22									0
Subtotal	23	90,000	0	0	314,999	0	0	0	0	404,999
<b>President or Governor Declared Disasters Program</b>										
6500 - Property	24									0
6510 - Buildings	25									0
6520 - Equipment	26									0
6530 - Public Facilities	27									0
Subtotal	28	0	0	0	0	0	0	0	0	0
<b>Total - County Environment and Education</b>	29	2,190,074	363,970	0	1,517,077	0	0	139,717	0	4,210,838

**SERVICE AREA 7**

**ROADS & TRANSPORTATION**

County Name: STORY COUNTY County Number: 85

FY 2018/2019 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 2018/2019
<b>Secondary Roads Administration &amp; Engineering Program</b>										
7000 - Administration	1						223,485			223,485
7010 - Engineering	2						439,829			439,829
Subtotal	3	0	0	0	0	0	663,314	0	0	663,314
<b>Roadway Maintenance Program</b>										
7100 - Bridges & Culverts	4						87,320			87,320
7110 - Roads	5						2,361,408			2,361,408
7120 - Snow & Ice Control	6						449,545			449,545
7130 - Traffic Controls	7						251,566			251,566
7140 - Road Clearing	8						160,559			160,559
Subtotal	9	0	0	0	0	0	3,310,398	0	0	3,310,398
<b>General Roadway Expenditures Program</b>										
7200 - Equipment	10				250,987		1,068,127			1,319,114
7210 - Equipment Operations	11						1,473,612			1,473,612
7220 - Tools, Materials & Supplies	12						30,639			30,639
7230 - Real Estate & Buildings	13						233,582			233,582
Subtotal	14	0	0	0	250,987	0	2,805,960	0	0	3,056,947
<b>Mass Transit Program</b>										
7300 - Air Transportation	15									0
7310 - Ground Transportation	16									0
Subtotal	17	0	0	0	0	0	0	0	0	0
<b>Total - Roads &amp; Transportation</b>	18	0	0	0	0	250,987	6,779,672	0	0	7,030,659

**SERVICE AREA 8**

GOVERNMENT SERVICES TO RESIDENTS

County Name: STORY COUNTY County Number: 85

FY 2018/2019 ANNUAL FINANCIAL REPORT

10/8/2019

Reporting Accounting Basis:CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplementa	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplementa	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2018/2019
<b>Representation Services Program</b>										
8000 - Elections Administration	1 380,013	44,069								424,082
8010 - Local Elections	2 6,684									6,684
8020 - Township Officials	3				1,651					1,651
Subtotal	4 386,697	44,069	0	0	1,651	0	0	0	0	432,417
<b>State Administrative Services</b>										
8100 - Motor Vehicle Registrations & Licensing	5 296,754	92,707								389,461
8101 - Driver Licenses Services	6 296,698	110,072								406,770
8110 - Recording of Public Documents	7							16,510		16,510
Subtotal	8 593,452	202,779	0	0	0	0	0	16,510	0	812,741
<b>Total - Government Services to Residents</b>	9 980,149	246,848	0	0	1,651	0	0	16,510	0	1,245,158

**SERVICE AREA 9**

**ADMINISTRATION**

County Name: STORY COUNTY County Number: 85

FY 2018/2019 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 2018/2019
<b>Policy &amp; Administrative Program</b>										
9000 - General County Management	1	888,594	221,396							1,109,990
9010 - Administrative Management Services	2	490,975	156,848							647,823
9020 - Treasury Management Services	3	344,498	88,688							433,186
9030 - Other Policy & Administration	4	118,187						3,775		121,962
Subtotal	5	1,842,254	466,932	0	0	0	0	3,775	0	2,312,961
<b>Central Services Program</b>										
9100 - General Services	6	1,878,482	318,100							2,196,582
9110 - Information Tech Services	7	1,005,457	123,232							1,128,689
9120 - GIS Systems	8	55,898	16,642							72,540
Subtotal	9	2,939,837	457,974	0	0	0	0	0	0	3,397,811
<b>Risk Management Services Program</b>										
9200 - Tort Liability	10		709,892							709,892
9210 - Safety of Workplace	11									0
9220 - Fidelity of Public Officers	12									0
9230 - Unemployment Compensation	13		910							910
Subtotal	14	0	710,802	0	0	0	0	0	0	710,802
<b>Total - Administration</b>	15	4,782,091	1,635,708	0	0	0	0	3,775	0	6,421,574

**SERVICE AREA 0**

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

County Name: STORY COUNTY County Number: 85

FY 2018/2019 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 2018/2019
<b>Nonprogram Current Expenditures</b>												
0010 - County Farm Operations	1											01
0020 - Interest on Short-Term Debt	2											02
0030 - Other Nonprogram Current	3	54,718										54,718
0040 - Other County Enterprises	4											04
Total - Nonprogram Current	5	54,718	0	0	0	0	0	0	0		0	54,718
<b>Long-Term Debt Service</b>												
0100 - Principal	6							690,130		815,000		1,505,130
0110 - Interest and Fiscal Charges	7							104,024		10,780		114,804
Total - Long-Term Debt Service	8	0	0	0	0	0	0	794,154		825,780	0	1,619,934
<b>Capital Projects</b>												
0200 - Roadway Construction	9						1,049,395		1,919,697			2,969,092
0210 - Conservation Land Acquisition & Dev.	10	476,261						58,715				534,976
0220 - Other Capital Projects	11	379,642						194,500				574,142
Total - Capital Projects	12	855,903	0	0	0	0	1,049,395	253,215	1,919,697		0	4,078,210
<b>Expenditures Summary</b>												
Total Public Safety and Legal Services	13	8,284,108	2,432,869	83,158	0	2,247,782	0	0	24,113		0	13,072,030
Total Physical Health and Social Services	14	2,208,708	144,758	0	0	14,521	0	0	0		0	2,367,987
Total Mental Health, ID & DD	15	0	0	0	2,092,075	0	0	0	0		0	2,092,075
Total County Environment and Education	16	2,190,074	363,970	0	0	1,517,077	0	0	139,717		0	4,210,838
Total Roads & Transportation	17	0	0	0	0	250,987	0	6,779,672	0		0	7,030,659
Total Government Services to Residents	18	980,149	246,848	0	0	1,651	0	0	16,510		0	1,245,158
Total Administration	19	4,782,091	1,635,708	0	0	0	0	0	3,775		0	6,421,574
Total Nonprogram Current	20	54,718	0	0	0	0	0	0	0		0	54,718
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	794,154	825,780	0	1,619,934
Total Capital Projects	22	855,903	0	0	0	0	0	1,049,395	253,215	1,919,697	0	4,078,210
Total - All Expenditures	23	19,355,751	4,824,153	83,158	2,092,075	4,032,018	0	7,829,067	1,231,484	1,919,697	825,780	42,193,183
<b>Other Budgetary Financing Uses Operating Transfers Out</b>												
To General Supplemental	24											024
To Rural Services Supplemental	25											025
To Secondary Roads	26	570,000				2,100,000						2,670,000
To Other Budgetary Funds	27	150,000						273,350				423,350
Total Operating Transfers Out	28	720,000	0	0	0	2,100,000	0	0	273,350	0	0	3,093,350
Refunded Debt/ Payments to Escrow	29											029
Increase (Decrease) In Reserves	30											030
Fund Balance - Nonspendable	31	160,638				451		393,553				554,642
Fund Balance - Restricted	32		1,244,698		934,741			4,202,913	2,272,709	1,409,951	44,195	10,109,207
Fund Balance - Committed	33	1,486,011										1,486,011
Fund Balance - Assigned	34	1,892,886		1,091,915		155,988						3,140,789
Fund Balance - Unassigned	35	6,228,933	0	0	0	665,245	0	0	0	0	0	6,894,178
Total Ending Fund Balance - June 30, 2019	36	9,768,468	1,244,698	1,091,915	934,741	821,684	0	4,596,466	2,272,709	1,409,951	44,195	22,184,827
<b>Total Requirements</b>	37	29,844,219	6,068,851	1,175,073	3,026,816	6,953,702	0	12,425,533	3,777,543	3,329,648	869,975	67,471,360