

**Story County ANNUAL FINANCIAL REPORT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget**  
**For the fiscal year ended: June 30, 2018**

7/25/2018

Budget Accounting Basis:	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	Budgeted Totals (G)
CASH							
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>							
Taxes Levied on Property	18,644,434	5,015,247		814,387		24,474,068	24,474,068
Less: Uncollected Delinquent Taxes - Levy Year	24,767	5,093		1,748		31,608	0
Less: Credits to Taxpayers	798,206	225,454		34,922		1,058,582	1,040,341
Net Current Property Taxes	17,821,461	4,784,700		777,717		23,383,878	23,433,727
Delinquent Property Tax Revenue	4,866	1,366		198		6,430	3,092
Penalties, Interest & Costs on Taxes	115,792					115,792	57,000
Other County Taxes/TIF Tax Revenues	206,917	3,210,188		7,828		3,424,933	3,578,801
Intergovernmental	2,772,488	5,446,319		59,305		8,278,112	8,101,924
Licenses & Permits	26,510	55,358				81,868	67,800
Charges for Service	1,776,162	65,831				1,841,993	1,813,450
Use of Money & Property	605,705	8,999		2,518		617,222	518,140
Miscellaneous	445,576	301,999				747,575	761,665
<b>Subtotal Revenues</b>	<b>23,775,477</b>	<b>13,874,760</b>	<b>0</b>	<b>847,566</b>	<b>0</b>	<b>38,497,803</b>	<b>38,335,599</b>
<b>Other Financing Sources:</b>							
General Long-Term Debt Proceeds			1,500,000			1,500,000	1,500,000
Operating Transfers In		2,653,556	150,000			2,803,556	3,121,561
Proceeds of Capital Asset Sales	2,080	13,380				15,460	13,300
<b>Total Revenues &amp; Other Sources</b>	<b>23,777,557</b>	<b>16,541,696</b>	<b>1,650,000</b>	<b>847,566</b>	<b>0</b>	<b>42,816,819</b>	<b>42,970,460</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>							
<b>Operating:</b>							
Public Safety and Legal Services	10,001,852	2,024,350				12,026,202	12,227,871
Physical Health Social Services	2,528,424	12,724				2,541,148	2,686,379
Mental Health, ID & DD	612	2,030,318				2,030,930	2,309,520
County Environment and Education	2,351,594	1,912,017				4,263,611	4,504,192
Roads & Transportation		6,869,608				6,869,608	7,751,900
Government Services to Residents	1,206,827	15,064				1,221,891	1,264,618
Administration	5,630,501	5,405				5,635,906	6,270,565
Nonprogram Current	92,425					92,425	100,000
Debt Service		678,039		835,560		1,513,599	1,519,532
Capital Projects	759,115	2,505,440	1,011,701			4,276,256	7,569,800
<b>Subtotal Expenditures</b>	<b>22,571,350</b>	<b>16,052,965</b>	<b>1,011,701</b>	<b>835,560</b>	<b>0</b>	<b>40,471,576</b>	<b>46,204,377</b>
<b>Other Financing Uses:</b>							
Operating Transfers Out	691,000	2,112,556				2,803,556	3,121,561
Refunded Debt/Payments to Escrow						0	0
<b>Total Expenditures &amp; Other Uses</b>	<b>23,262,350</b>	<b>18,165,521</b>	<b>1,011,701</b>	<b>835,560</b>	<b>0</b>	<b>43,275,132</b>	<b>49,325,938</b>
<b>Changes in fund balances</b>	<b>515,207</b>	<b>-1,623,825</b>	<b>638,299</b>	<b>12,006</b>	<b>0</b>	<b>-458,313</b>	<b>-6,355,478</b>
Beginning Fund Balance - July 1, 2017	11,200,548	10,012,896	1,323,950	40,927		22,578,321	22,578,317
Increase (Decrease) in Reserves (GAAP Budget)						0	0
Fund Balance - Nonspendable						0	0
Fund Balance - Restricted	1,606,491	7,510,402	1,962,249	52,933		11,132,075	6,556,398
Fund Balance - Committed	1,600,000	661,140				2,261,140	2,261,140
Fund Balance - Assigned	2,414,927	217,529				2,632,456	2,484,282
Fund Balance - Unassigned	6,094,337	0	0	0	0	6,094,337	4,921,019
<b>Total Ending Fund Balance - June 30, 2018</b>	<b>11,715,755</b>	<b>8,389,071</b>	<b>1,962,249</b>	<b>52,933</b>	<b>0</b>	<b>22,120,008</b>	<b>16,222,839</b>

Additional details are available at: Story County Auditor's Office, 900 6th St., Nevada, IA  
 Notes to the financial statement, if any:

Telephone: (515) 382-7212

**Story County ANNUAL FINANCIAL REPORT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the fiscal year ended: June 30, 2018**

Reporting Accounting Basis:

CASH		General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>								
Taxes Levied on Property	1	18,644,434	5,015,247		814,387		24,474,068	1
Less: Uncollected Delinquent Taxes - Levy Year	2	24,767	5,093		1,748		31,608	2
Less: Credits to Taxpayers	3	798,206	225,454		34,922		1,058,582	3
Net Current Property Taxes	4	17,821,461	4,784,700		777,717		23,383,878	4
Delinquent Property Tax Revenue	5	4,866	1,366		198		6,430	5
Penalties, Interest & Costs on Taxes	6	115,792					115,792	6
Other County Taxes/TIF Tax Revenues	7	206,917	3,210,188		7,828		3,424,933	7
Intergovernmental	8	2,772,488	5,446,319		59,305		8,278,112	8
Licenses & Permits	9	26,510	55,358				81,868	9
Charges for Service	10	1,776,162	65,831				1,841,993	10
Use of Money & Property	11	605,705	8,999		2,518		617,222	11
Miscellaneous	12	445,576	301,999				747,575	12
<b>Subtotal Revenues</b>	13	23,775,477	13,874,760	0	847,566	0	38,497,803	13
<b>Other Financing Sources:</b>								
General Long-Term Debt Proceeds	14			1,500,000			1,500,000	14
Operating Transfers In	15		2,653,556	150,000			2,803,556	15
Proceeds of Capital Asset Sales	16	2,080	13,380				15,460	16
<b>Total Revenues &amp; Other Sources</b>	17	23,777,557	16,541,696	1,650,000	847,566	0	42,816,819	17
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>								
<b>Operating:</b>								
Public Safety and Legal Services	18	10,001,852	2,024,350				12,026,202	18
Physical Health Social Services	19	2,528,424	12,724				2,541,148	19
Mental Health, ID & DD	20	612	2,030,318				2,030,930	20
County Environment and Education	21	2,351,594	1,912,017				4,263,611	21
Roads & Transportation	22		6,869,608				6,869,608	22
Government Services to Residents	23	1,206,827	15,064				1,221,891	23
Administration	24	5,630,501	5,405				5,635,906	24
Nonprogram Current	25	92,425					92,425	25
Debt Service	26		678,039		835,560		1,513,599	26
Capital Projects	27	759,115	2,505,440	1,011,701			4,276,256	27
<b>Subtotal Expenditures</b>	28	22,571,350	16,052,965	1,011,701	835,560	0	40,471,576	28
<b>Other Financing Uses:</b>								
Operating Transfers Out	29	691,000	2,112,556				2,803,556	29
Refunded Debt/Payments to Escrow	30						0	30
<b>Total Expenditures &amp; Other Uses</b>	31	23,262,350	18,165,521	1,011,701	835,560	0	43,275,132	31
<b>Changes in fund balances</b>	32	515,207	-1,623,825	638,299	12,006	0	-458,313	32
Beginning Fund Balance - July 1, 2017	33	11,200,548	10,012,896	1,323,950	40,927		22,578,321	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35						0	35
Fund Balance - Restricted	36	1,606,491	7,510,402	1,962,249	52,933		11,132,075	36
Fund Balance - Committed	37	1,600,000	661,140				2,261,140	37
Fund Balance - Assigned	38	2,414,927	217,529				2,632,456	38
Fund Balance - Unassigned	39	6,094,337					6,094,337	39
<b>Total Ending Fund Balance - June 30, 2018</b>	40	11,715,755	8,389,071	1,962,249	52,933	0	22,120,008	40

Notes to the financial statement, if any:

**REVENUES DETAIL**  
 Story County

Reporting Accounting Basis: CASH	GENERAL FUND			SPECIAL REVENUE FUNDS					All	All	All	TOTALS		
	General	General	General	County	Rural Services	Rural Services	Secondary	Other	Capital	Debt	Permanent	Actual		
	Basic (A)	Supplemental (B)	Other (C)	MHDS Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	Other (H)	Projects (I)	Service (J)	Funds (K)	2017/2018 (L)		
TAXES LEVIED ON PROPERTY	1	14,807,075	3,837,359	0	2,121,896	2,893,351	0	0		814,387		24,474,068	1	
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	19,669	5,098		2,819	2,274				1,748		31,608	2	
LESS: CREDITS TO TAXPAYERS	3	633,921	164,285		90,843	134,611				34,922		1,058,582	3	
=1000 NET CURRENT PROPERTY TAXES	*4	14,153,485	3,667,976		2,028,234	2,756,466				777,717		23,383,878	4	
1010 DELINQ. PROPERTY TAX REVENUE	*5	3,865	1,001		554	812				198		6,430	5	
11xx PENALTIES, INT, & COSTS ON TAXES	*6	115,792										115,792	6	
<b>OTHER COUNTY TAXES:</b>														
12xx Other County Taxes	7	41,511	6,932		3,833	3,963				1,372		57,611	7	
13xx Voter Approved Local Option Taxes	8					2,199,525						2,199,525	8	
14xx Gambling Taxes	9											0	9	
15xx TIF Tax Revenues	10							921,259				921,259	10	
16xx Utility Tax Replacement Excise Taxes, 17xx	11	125,857	32,617		18,036	63,572				6,456		246,538	11	
Subtotal (lines 7 - 11)	*12	167,368	39,549	0	21,869	2,267,060	0	0	921,259	0	7,828	0	3,424,933	12
<b>INTERGOVERNMENTAL REVENUE:</b>														
20xx State Shared Revenues	13	2,746						4,413,796				4,416,542	13	
21xx State Replacements Against Levied Taxes	14	633,921	164,285		90,843	134,611		30,954		34,922		1,089,536	14	
22xx Other State Tax Replacements	15	458,423	118,803		65,693	49,443				24,383		716,745	15	
23xx, 24xx State/Federal Pass-Thru Revenues	16	368,553						1,750				370,303	16	
25xx Contributions from Other														
Intergovernmental Units	17	468,776	14,898			437,858		28,622				950,154	17	
26xx, 27xx State Grants and Entitlements	18	529,364	1,200			34,752		51,457	71,546			688,319	18	
28xx Federal Grants and Entitlements	19	11,037				34,994						46,031	19	
29xx Payments in Lieu of Taxes	20	482										482	20	
Subtotal (lines 13 - 20)	*21	2,473,302	299,186	0	156,536	691,658	0	4,495,625	102,500	0	59,305	0	8,278,112	21
3xxx LICENSES & PERMITS	*22	26,510				31,693		23,665				81,868	22	
4xxx, 5xxx CHARGES FOR SERVICE	*23	1,619,499		156,663		37,021		10,270	18,540			1,841,993	23	
6xxx USE OF MONEY & PROPERTY	*24	551,903		53,802					8,999	2,518		617,222	24	
8xxx MISCELLANEOUS	*25	374,669	38,847	32,060	1	6,668		107,146	188,184			747,575	25	
Total Revenues*	26	19,486,393	4,046,559	242,525	2,207,194	5,791,378	0	4,636,706	1,239,482	0	847,566	0	38,497,803	26
<b>OTHER FINANCING SOURCES:</b>														
<b>OPERATING TRANSFERS IN:</b>														
9000 From General Basic	27							541,000		150,000		691,000	27	
9020 From Rural Services Basic	28							2,030,000				2,030,000	28	
90xx From Other Budgetary Funds	29								82,556			82,556	29	
Subtotal (lines 27 - 29)	30	0	0	0	0	0	0	2,571,000	82,556	150,000	0	2,803,556	30	
91xx PROCEEDS\GEN LONG-TERM DEBT	31									1,500,000		1,500,000	31	
92xx PROCEEDS\CAPITAL ASSET SALES	32	2,080			5,100			8,280				15,460	32	
Total Revenues and Other Sources	33	19,488,473	4,046,559	242,525	2,212,294	5,791,378	0	7,215,986	1,322,038	1,650,000	847,566	0	42,816,819	33
Beginning Fund Balance - July 1, 2017	34	8,714,775	1,676,010	809,763	629,835	941,169		6,484,711	1,957,181	1,323,950	40,927		22,578,321	34
<b>TOTAL RESOURCES (lines 33 + 34)</b>	35	28,203,248	5,722,569	1,052,288	2,842,129	6,732,547	0	13,700,697	3,279,219	2,973,950	888,493	0	65,395,140	35

**SERVICE AREA 1  
PUBLIC SAFETY AND LEGAL SERVICES**  
Story County

7/25/2018

Reporting Accounting Basis:

CASH

	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2017/2018 (L)
<b>LAW ENFORCEMENT PROGRAM</b>										
1000 - Uniformed Patrol Services	1 436,478				1,639,010			1,640		2,077,128
1010 - Investigations	2 268,898	24,396			352,309					645,603
1020 - Unified Law Enforcement	3									0
1030 - Contract Law Enforcement	4 57,624	12,198			19,573					89,395
1040 - Law Enforcement Communications	5 1,050,708	243,958						11,818		1,306,484
1050 - Adult Correctional Services	6 3,211,252	744,071	58,778							4,014,101
1060 - Administration	7 737,540	195,166								932,706
Subtotal	8 5,762,500	1,219,789	58,778	0	2,010,892	0	0	13,458	0	9,065,417
<b>LEGAL SERVICES PROGRAM</b>										
1100 - Criminal Prosecution	9 1,868,102	703,189								2,571,291
1110 - Medical Examiner	10 110,920									110,920
1120 - Child Support Recovery	11									0
Subtotal	12 1,979,022	703,189	0	0	0	0	0	0	0	2,682,211
<b>EMERGENCY SERVICES</b>										
1200 - Ambulance Services	13									0
1210 - Emergency Management	14	201,402								201,402
1220 - Fire Protection & Rescue Svcs	15									0
1230 - E911 Service Board	16									0
Subtotal	17 0	201,402	0	0	0	0	0	0	0	201,402
<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	7,860								7,860
1540 - Service of Civil Papers	26									0
Subtotal	27 0	7,860	0	0	0	0	0	0	0	7,860
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>										
1600 - Juvenile Victim Restitution	28									0
1610 - Juvenile Representation Services	29 24,852									24,852
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30 41,486									41,486
Subtotal	31 66,338	0	0	0	0	0	0	0	0	66,338
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>	32 7,807,860	2,135,214	58,778	0	2,010,892	0	0	13,458	0	12,026,202

**SERVICE AREA 3**  
**PHYSICAL HEALTH AND SOCIAL SERVICES**  
 Story County

7/25/2018

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Permanent Funds (K)	Actual 2017/2018 (L)
CASH										
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>										
3000 - Personal & Family Health Services	1 743,874									743,874
3010 - Communicable Disease Prevention & Control Services	2									0
3020 - Environmental Health	3 236,567	56,726								293,293
3040 - Health Administration	4									0
3050 - Support of Hospitals	5									0
Subtotal	6 980,441	56,726	0	0	0	0	0	0	0	1,037,167
<b>SERVICES TO POOR PROGRAM</b>										
3100 - Administration	7 233,596	55,967								289,563
3110 - General Welfare Services	8 247,766				5,679					253,445
3120 - Care in County Care Facility	9									0
Subtotal	10 481,362	55,967	0	0	5,679	0	0	0	0	543,008
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>										
3200 - Administration	11 85,661	10,953								96,614
3210 - General Services to Veterans	12 13,697									13,697
Subtotal	13 99,358	10,953	0	0	0	0	0	0	0	110,311
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>										
3300 - Youth Guidance	14 408,871				5,434					414,305
3310 - Family Protective Services	15 140,738									140,738
3320 - Services for Disabled Children	16									0
Subtotal	17 549,609	0	0	0	5,434	0	0	0	0	555,043
<b>SERVICES TO OTHER ADULTS PROGRAM</b>										
3400 - Services to the Elderly	18 225,787				1,611					227,398
3410 - Other Social Services	19 54,381									54,381
3420 - Soc Serv Business Operations	20									0
Subtotal	21 280,168	0	0	0	1,611	0	0	0	0	281,779
<b>CHEMICAL DEPENDENCY PROGRAM</b>										
3500 - Treatment Services	22	2,310								2,310
3510 - Preventive Services	23 11,530									11,530
Subtotal	24 11,530	2,310	0	0	0	0	0	0	0	13,840
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	25 2,402,468	125,956	0	0	12,724	0	0	0	0	2,541,148

**SERVICE AREA 4**  
**MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES**  
 Story County

7/25/2018

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds	TOTALS
CASH	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Permanent Funds (K)	Actual 2017/2018 (L)
<b>SERVICES TO PERSONS WITH:</b>										
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS										
400X-Information & Educ. Svcs	1									0
402X-Coordination Svcs	2			130,161						130,161
403X- Personal & Environ. Sprt	3									0
404X-Treatment Services	4									0
405X-Vocational & Day Services	5									0
406X-Lic/Cert. Living Arrangements	6									0
407X-Inst/Hospital & Commit Svcs	7									0
Subtotal	8	0	0	130,161	0	0	0	0	0	130,161
42XX - INTELLECTUAL DISABILITIES										
420X-Information & Educ. Svcs	9									0
422X-Coordination Svcs	10									0
423X- Personal & Environ. Sprt	11									0
424X-Treatment Services	12									0
425X-Vocational & Day Services	13									0
426X-Lic/Cert. Living Arrangements	14									0
427X-Inst/Hospital & Commit Svcs	15									0
Subtotal	16	0	0	0	0	0	0	0	0	0
43XX - OTHER DEVELOPMENTAL DISABILITIES										
430X-Information & Educ. Svcs	17									0
432X-Coordination Svcs	18									0
433X- Personal & Environ. Sprt	19									0
434X-Treatment Services	20									0
435X-Vocational & Day Services	21									0
436X-Lic/Cert. Living Arrangements	22									0
437X-Inst/Hospital & Commit Svcs	23									0
Subtotal	24	0	0	0	0	0	0	0	0	0
44xx-GENERAL ADMINISTRATION										
4411-Direct Administration	25			172,399						172,399
4412-Purchased Administration	26			3,571						3,571
4413-Distrib to Regional Fiscal Agent	27			1,724,187						1,724,187
Subtotal	28	0	0	1,900,157	0	0	0	0	0	1,900,157
45xx-COUNTY PRVD CASE MGMT										
Subtotal	29	612								612
46xx-COUNTY PRVD SERVICES										
Subtotal	30									0
47XX - BRAIN INJURY										
470X-Information & Educ. Svcs	31									0
472X-Coordination Svcs	32									0
473X- Personal & Environ. Sprt	33									0
474X-Treatment Services	34									0
475X-Vocational & Day Services	35									0
476X-Lic/Cert. Living Arrangements	36									0
477X-Inst/Hospital & Commit Svcs	37									0
Subtotal	38	0	0	0	0	0	0	0	0	0
<b>TOTAL - MENTAL HEALTH, ID &amp; DD</b>	39	612	0	2,030,318	0	0	0	0	0	2,030,930

**SERVICE AREA 6**  
**COUNTY ENVIRONMENT AND EDUCATION**  
 Story County

7/25/2018

Reporting Accounting Basis:

CASH	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Permanent Funds (K)	Actual		
											2017/2018	
										(L)		
<b>ENVIRONMENTAL QUALITY PROGRAM</b>												
6000 - Natural Resources Conservation	1	74,228				14,712					88,940	1
6010 - Weed Eradication	2					264,383					264,383	2
6020 - Solid Waste Disposal	3					79,225					79,225	3
6030 - Environmental Restoration	4	504									504	4
Subtotal	5	74,732	0	0	0	358,320	0	0	0	0	433,052	5
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>												
6100 - Administration	6	243,925	44,177								288,102	6
6110 - Maintenance & Operations	7	958,277	173,551								1,131,828	7
6120 - Recreation & Environmental Educ.	8	540,120	97,819					33,417			671,356	8
Subtotal	9	1,742,322	315,547	0	0	0	0	33,417	0	0	2,091,286	9
<b>ANIMAL CONTROL PROGRAM</b>												
6200 - Animal Shelter	10					377,728		24,625			402,353	10
6210 - Animal Bounties & State												
Aparist Expenses	11	200									200	11
Subtotal	12	200	0	0	0	377,728	0	24,625	0	0	402,553	12
<b>COUNTY DEVELOPMENT PROGRAM</b>												
6300 - Land Use & Building Controls	13					271,848					271,848	13
6310 - Housing Rehabilitation & Develop.	14	9,086				123,971					133,057	14
6320 - Community Economic Development	15	123,263						416,108			539,371	15
Subtotal	16	132,349	0	0	0	395,819	0	416,108	0	0	944,276	16
<b>EDUCATIONAL SERVICES PROGRAM</b>												
6400 - Libraries	17					306,000					306,000	17
6410 - Historic Preservation	18	34,444									34,444	18
6420 - Fair & 4-H Clubs	19	52,000									52,000	19
6430 - Fairgrounds	20										0	20
6440 - Memorial Halls	21										0	21
6450 - Other Educational Services	22										0	22
Subtotal	23	86,444	0	0	0	306,000	0	0	0	0	392,444	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	0	28
<b>TOTAL - COUNTY ENVIRONMENT AND EDUCATION</b>	29	2,036,047	315,547	0	0	1,437,867	0	474,150	0	0	4,263,611	29

**SERVICE AREA 7**  
**ROADS & TRANSPORTATION**  
 Story County

7/25/2018

Reporting Accounting Basis:

CASH

	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2017/2018 (L)
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>										
7000 - Administration							217,691			217,691
7010 - Engineering							396,339			396,339
Subtotal	0	0	0	0	0	0	614,030	0	0	614,030
<b>ROADWAY MAINTENANCE PROGRAM</b>										
7100 - Bridges & Culverts							175,535			175,535
7110 - Roads							2,469,300			2,469,300
7120 - Snow & Ice Control							314,915			314,915
7130 - Traffic Controls							259,943			259,943
7140 - Road Clearing							211,847			211,847
Subtotal	0	0	0	0	0	0	3,431,540	0	0	3,431,540
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>										
7200 - Equipment					259,583		604,683			864,266
7210 - Equipment Operations							1,013,138			1,013,138
7220 - Tools, Materials & Supplies							13,562			13,562
7230 - Real Estate & Buildings							933,072			933,072
Subtotal	0	0	0	0	259,583	0	2,564,455	0	0	2,824,038
<b>MASS TRANSIT PROGRAM</b>										
7300 - Air Transportation										0
7310 - Ground Transportation										0
Subtotal	0	0	0	0	0	0	0	0	0	0
<b>TOTAL - ROADS &amp; TRANSPORTATION</b>	0	0	0	0	259,583	0	6,610,025	0	0	6,869,608

**SERVICE AREA 8**  
**GOVERNMENT SERVICES TO RESIDENTS**  
 Story County

7/25/2018

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2017/2018 (L)
CASH										
<b>REPRESENTATION SERVICES PROGRAM</b>										
8000 - Elections Administration	1 310,182	36,697								346,879 1
8010 - Local Elections	2 98,096									98,096 2
8020 - Township Officials	3				1,734					1,734 3
Subtotal	4 408,278	36,697	0	0	1,734	0	0	0	0	446,709 4
<b>STATE ADMINISTRATIVE SERVICES</b>										
8100 - Motor Vehicle Registrations										
& Licensing	5 296,267	81,054								377,321 5
8101 - Driver Licenses Services	6									0 6
8110 - Recording of Public Documents	7 287,113	97,418						13,330		397,861 7
Subtotal	8 583,380	178,472	0	0	0	0	0	13,330	0	775,182 8
<b>TOTAL - GOVERNMENT SERVICES TO RESIDENTS</b>	9 991,658	215,169	0	0	1,734	0	0	13,330	0	1,221,891 9

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2017/2018 (L)
CASH										
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>										
9000 - General County Management	1 805,741	172,836								978,577
9010 - Administrative Management										
Services	2 459,024	152,070								611,094
9020 - Treasury Management Services	3 345,364	81,467								426,831
9030 - Other Policy & Administration	4 105,364							5,405		110,769
Subtotal	5 1,715,493	406,373	0	0	0	0	0	5,405	0	2,127,271
<b>CENTRAL SERVICES PROGRAM</b>										
9100 - General Services	6 1,652,354	270,353								1,922,707
9110 - Information Tech Services	7 982,723	112,333								1,095,056
9120 - GIS Systems	8 55,739	14,715								70,454
Subtotal	9 2,690,816	397,401	0	0	0	0	0	0	0	3,088,217
<b>RISK MANAGEMENT SERVICES PROGRAM</b>										
9200 - Tort Liability	10	409,498								409,498
9210 - Safety of Workplace	11									0
9220 - Fidelity of Public Officers	12									0
9230 - Unemployment Compensation	13	10,920								10,920
Subtotal	14 0	420,418	0	0	0	0	0	0	0	420,418
<b>TOTAL - ADMINISTRATION</b>	15 4,406,309	1,224,192	0	0	0	0	0	5,405	0	5,635,906

**SERVICE AREA 0**  
**NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**  
Story County

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects (I)	All Debt Service (J)	All Permanent Funds (K)	TOTALS	
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)				Actual 2017/2018 (L)	
CASH													
<b>NONPROGRAM CURRENT EXPENDITURES</b>													
0010 - County Farm Operations												0	1
0020 - Interest on Short-Term Debt												0	2
0030 - Other Nonprogram Current	92,425											92,425	3
0040 - Other County Enterprises												0	4
TOTAL - NONPROGRAM CURRENT	92,425	0	0	0	0	0	0	0			0	92,425	5
<b>LONG-TERM DEBT SERVICE</b>													
0100 - Principal								591,200		815,000		1,406,200	6
0110 - Interest and Fiscal Charges								86,839		20,560		107,399	7
TOTAL - LONG-TERM DEBT SERVICE	0	0	0	0	0	0	0	678,039		835,560	0	1,513,599	8
<b>CAPITAL PROJECTS</b>													
0200 - Roadway Construction							2,434,270					2,434,270	9
0210 - Conservation Land Acquisition & Dev.	152,300											152,300	10
0220 - Other Capital Projects	606,815							71,170	1,011,701			1,689,686	11
TOTAL - CAPITAL PROJECTS	759,115	0	0	0	0	0	2,434,270	71,170	1,011,701		0	4,276,256	12
<b>EXPENDITURES SUMMARY</b>													
- Total Public Safety and Legal Services	7,807,860	2,135,214	58,778	0	2,010,892	0	0	13,458			0	12,026,202	13
- Total Physical Health and Social Services	2,402,468	125,956	0	0	12,724	0	0	0			0	2,541,148	14
- Total Mental Health, ID & DD	612	0	0	2,030,318	0	0	0	0			0	2,030,930	15
- Total County Environment and Education	2,036,047	315,547	0	0	1,437,867	0	0	474,150			0	4,263,611	16
- Total Roads & Transportation	0	0	0	0	259,583	0	6,610,025	0			0	6,869,608	17
- Total Government Services to Residents	991,658	215,169	0	0	1,734	0	0	13,330			0	1,221,891	18
- Total Administration	4,406,309	1,224,192	0	0	0	0	0	5,405			0	5,635,906	19
- Total Nonprogram Current	92,425	0	0	0	0	0	0	0			0	92,425	20
- Total Long-Term Debt Service	0	0	0	0	0	0	0	678,039		835,560	0	1,513,599	21
- Total Capital Projects	759,115	0	0	0	0	0	2,434,270	71,170	1,011,701		0	4,276,256	22
TOTAL - ALL EXPENDITURES (lines13-22)	18,496,494	4,016,078	58,778	2,030,318	3,722,800	0	9,044,295	1,255,552	1,011,701	835,560	0	40,471,576	23
<b>OTHER BUDGETARY FINANCING USES</b>													
<b>OPERATING TRANSFERS OUT</b>													
- To General Supplemental												0	24
- To Rural Services Supplemental												0	25
- To Secondary Roads	541,000				2,030,000							2,571,000	26
- To Other Budgetary Funds	150,000							82,556				232,556	27
TOTAL OPERATING TRANSFERS OUT	691,000	0	0	0	2,030,000	0	0	82,556	0	0	0	2,803,556	28
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>												0	29
Increase (Decrease) In Reserves												0	30
Fund Balance - Nonspendable												0	31
Fund Balance - Restricted		1,606,491		811,811	762,218		3,995,262	1,941,111	1,962,249	52,933		11,132,075	32
Fund Balance - Committed	1,600,000						661,140					2,261,140	33
Fund Balance - Assigned	1,321,417	100,000	993,510		217,529							2,632,456	34
Fund Balance - Unassigned	6,094,337	0	0	0	0	0	0	0	0	0	0	6,094,337	35
Total Ending Fund Balance - June 30, 2018	9,015,754	1,706,491	993,510	811,811	979,747	0	4,656,402	1,941,111	1,962,249	52,933	0	22,120,008	36
<b>TOTAL REQUIREMENTS (Lines 23+28+29-30+36)</b>	28,203,248	5,722,569	1,052,288	2,842,129	6,732,547	0	13,700,697	3,279,219	2,973,950	888,493	0	65,395,140	37