

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, 2021
 County Name: STORY COUNTY
 County Number:85
 FY 2020/2021 ANNUAL FINANCIAL REPORT

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals	
Revenues & Other Financing Sources									
Taxes Levied on Property	1	22,677,522	6,142,949		137,891		28,958,362	28,958,362	1
Less: Uncollected Delinquent Taxes - Levy Year	2	50,600	8,394		256		59,250	0	2
Less: Credits to Taxpayers	3	814,695	219,180		4,959		1,038,834	1,041,733	3
Net Current Property Taxes	4	21,812,227	5,915,375		132,676		27,860,278	27,916,629	4
Delinquent Property Tax Revenue	5	98,628	23,505		580		122,713	99,150	5
Penalties, Interest & Costs on Taxes	6	197,240					197,240	75,000	6
Other County Taxes/TIF Tax Revenues	7	248,103	3,923,956	0	1,344	0	4,173,403	4,266,246	7
Intergovernmental	8	4,643,761	7,519,452	49,117	8,259	0	12,220,589	11,843,960	8
Licenses & Permits	9	19,105	57,750	0	0	0	76,855	79,890	9
Charges for Service	10	1,990,148	37,361	0	0	0	2,027,509	2,043,120	10
Use of Money & Property	11	451,818	5,091	0	2,455	0	459,364	500,840	11
Miscellaneous	12	402,763	269,100	33,000	0	0	704,863	657,565	12
Subtotal Revenues	13	29,863,793	17,751,590	82,117	145,314	0	47,842,814	47,482,400	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	14
Operating Transfers In	15	400,000	2,974,960	0	0	0	3,374,960	3,526,700	15
Proceeds of Capital Asset Sales	16	16,606	63,524	0	0	0	80,130	49,505	16
Total Revenues & Other Sources	17	30,280,399	20,790,074	82,117	145,314	0	51,297,904	51,058,605	17
Expenditures & other Financing Uses									
Operating:									
Public Safety and Legal Services	18	11,495,355	2,414,821			0	13,910,176	16,346,299	18
Physical Health Social Services	19	2,534,233	18,368			0	2,552,601	3,333,038	19
Mental Health, ID & DD	20	0	2,424,108			0	2,424,108	2,528,316	20
County Environment and Education	21	2,609,056	2,151,615			0	4,760,671	5,470,525	21
Roads & Transportation	22	0	6,976,287			0	6,976,287	7,818,650	22
Government Services to Residents	23	1,478,686	35,455			0	1,514,141	1,613,726	23
Administration	24	7,047,069	1,771			0	7,048,840	8,237,502	24
Nonprogram Current	25	0	0			0	0	20,000	25
Debt Service	26	0	825,136		800,044	0	1,625,180	1,646,111	26
Capital Projects	27	1,484,491	1,863,747	1,692,339		0	5,040,577	8,574,101	27
Subtotal Expenditures	28	26,648,890	16,711,308	1,692,339	800,044	0	45,852,581	55,588,268	28
Other Financing Uses:									
Operating Transfers Out	29	1,040,000	2,334,960	0	0	0	3,374,960	3,526,700	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	27,688,890	19,046,268	1,692,339	800,044	0	49,227,541	59,114,968	31
Changes in fund balances									
Beginning Fund Balance - July 1, 2020	33	15,474,927	8,222,919	4,171,780	657,078	0	28,526,704	28,365,976	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	3,919,971	9,966,725	2,561,558	2,348	0	16,450,602	8,906,653	36
Fund Balance - Committed	37	734,899	0	0	0	0	734,899	667,295	37
Fund Balance - Assigned	38	3,973,891	0	0	0	0	3,973,891	3,495,926	38
Fund Balance - Unassigned	39	9,437,675	0	0	0	0	9,437,675	7,239,739	39
Total Ending Fund Balance - June 30, 2021	40	18,066,436	9,966,725	2,561,558	2,348	0	30,597,067	20,309,613	40

Additional details are available at:
 Story County Auditor, 900 6th St., Nevada, Iowa 50201 Lisa Markley, Assistant Auditor
 Notes to the financial statement, if any:

ANNUAL FINANCIAL REPORT

County Name:STORY COUNTY

County Number: 85

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	22,677,522	6,142,949		137,891		28,958,362	1
Less: Uncollected Delinquent Taxes - Levy Year	2	50,600	8,394		256		59,250	2
Less: Credits to Taxpayers	3	814,695	219,180		4,959		1,038,834	3
Net Current Property Taxes	4	21,812,227	5,915,375		132,676		27,860,278	4
Delinquent Property Tax Revenue	5	98,628	23,505		580		122,713	5
Penalties, Interest & Costs on Taxes	6	197,240					197,240	6
Other County Taxes/TIF Tax Revenues	7	248,103	3,923,956		1,344		4,173,403	7
Intergovernmental	8	4,643,761	7,519,452	49,117	8,259		12,220,589	8
Licenses & Permits	9	19,105	57,750				76,855	9
Charges for Service	10	1,990,148	37,361				2,027,509	10
Use of Money & Property	11	451,818	5,091		2,455		459,364	11
Miscellaneous	12	402,763	269,100	33,000			704,863	12
Subtotal Revenues	13	29,863,793	17,751,590	82,117	145,314	0	47,842,814	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	14
Operating Transfers In	15	400,000	2,974,960				3,374,960	15
Proceeds of Capital Asset Sales	16	16,606	63,524				80,130	16
Total Revenues & Other Sources	17	30,280,399	20,790,074	82,117	145,314	0	51,297,904	17
Expenditures & other Financing Uses								
Operating:								
Public Safety and Legal Services	18	11,495,355	2,414,821				13,910,176	18
Physical Health Social Services	19	2,534,233	18,368				2,552,601	19
Mental Health, ID & DD	20		2,424,108				2,424,108	20
County Environment and Education	21	2,609,056	2,151,615				4,760,671	21
Roads & Transportation	22		6,976,287				6,976,287	22
Government Services to Residents	23	1,478,686	35,455				1,514,141	23
Administration	24	7,047,069	1,771				7,048,840	24
Nonprogram Current	25						0	25
Debt Service	26		825,136		800,044		1,625,180	26
Capital Projects	27	1,484,491	1,863,747	1,692,339			5,040,577	27
Subtotal Expenditures	28	26,648,890	16,711,308	1,692,339	800,044	0	45,852,581	28
Other Financing Uses:								
Operating Transfers Out	29	1,040,000	2,334,960				3,374,960	29
Refunded Debt/Payments to Escrow	30						0	30
Total Expenditures & Other Uses	31	27,688,890	19,046,268	1,692,339	800,044	0	49,227,541	31
Changes in fund balances	32	2,591,509	1,743,806	-1,610,222	-654,730	0	2,070,363	32
Beginning Fund Balance - July 1, 2020	33	15,474,927	8,222,919	4,171,780	657,078		28,526,704	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35						0	35
Fund Balance - Restricted	36	3,919,971	9,966,725	2,561,558	2,348		16,450,602	36
Fund Balance - Committed	37	734,899					734,899	37
Fund Balance - Assigned	38	3,973,891					3,973,891	38
Fund Balance - Unassigned	39	9,437,675					9,437,675	39
Total Ending Fund Balance - June 30, 2021	40	18,066,436	9,966,725	2,561,558	2,348	0	30,597,067	40

REVENUES DETAIL

County Name:STORY COUNTY

County Number: 85

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	17,638,073	5,039,449	0	2,529,451	3,613,498	0		0		137,891		28,958,362	1
Less: Uncoll. Del. Taxes Levy Year	2	39,355	11,245		5,645	2,749					256		59,250	2
Less: Credits to Taxpayers	3	633,652	181,043		90,871	128,309					4,959		1,038,834	3
1000 Net Current Property Taxes	4	16,965,066	4,847,161		2,432,935	3,482,440					132,676		27,860,278	4
Delinq. Property Tax Revenue	5	76,711	21,917		11,001	12,504					580		122,713	5
11XX Penalties, Int, & Costs on Taxes	6	197,240											197,240	6
Other County Taxes:														
12XX Other County Taxes	7	45,248	8,904		4,469	4,634					230		63,485	7
13XX Voter Approved Local Option Taxes	8					2,939,242							2,939,242	8
14XX Gambling Taxes	9												0	9
15XX TIF Tax Revenues	10								873,292				873,292	10
16XX Utility Tax Replacement Excise Taxes	11	150,851	43,100		21,633	80,686					1,114		297,384	11
17XX Taxes Collected for Other Governments	11B												0	11B
Subtotal	12	196,099	52,004	0	26,102	3,024,562	0	0	873,292	0	1,344	0	4,173,403	12
Intergovernmental Revenue:														
20XX State Shared Revenues	13	389	0					5,117,059					5,117,448	13
21X State Replacements Against Levied Taxes	14	633,652	181,043		90,871	128,309			29,637		4,959		1,068,471	14
22XX Other State Tax Replacements	15	431,063	123,161		61,818	47,987					3,300		667,329	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	1,479,499	321,977			450,893		13,029		2,259			2,267,657	16
25XX Contributions from Other														
Intergovernmental Units	17	190,442	26,013			503,026		50,971					770,452	17
26XX, 27XX State Grants and Entitlements	18	1,062,263				40,267		844,841	104,869	46,858			2,099,098	18
28XX Federal Grants and Entitlements	19	193,748				35,875							229,623	19
29XX Payments in Lieu of Taxes	20	511											511	20
Subtotal	21	3,991,567	652,194	0	152,689	1,206,357	0	6,025,900	134,506	49,117	8,259	0	12,220,589	21
3XXX Licenses & Permits	22	19,105				27,080		30,670					76,855	22
4XXX, 5XXX Charges for Service	23	1,840,727		149,421		14,163		6,440	16,758				2,027,509	23
6XXX Use of Money & Property	24	403,822		47,996					5,091		2,455		459,364	24
8XXX Miscellaneous	25	360,114	20,561	22,088	48	6,540		33,485	229,027	33,000			704,863	25
Total Revenues	26	24,050,451	5,593,837	219,505	2,622,775	7,773,646	0	6,096,495	1,258,674	82,117	145,314	0	47,842,814	26
Other Financing Sources:														
Operating Transfers In:														
9000 From General Basic	27		400,000					640,000					1,040,000	27
9020 From Rural Services Basic	28							2,325,000					2,325,000	28
90XX From Other Budgetary Funds	29								9,960				9,960	29
Subtotal	30	0	400,000	0	0	0	0	2,965,000	9,960	0	0	0	3,374,960	30
91XX Proceeds\Gen Long-term Debt	31												0	31
92xx Proceeds\Capital Asset Sales	32	16,606				50,924		12,600					80,130	32
Total Revenues and Other Sources	33	24,067,057	5,993,837	219,505	2,622,775	7,824,570	0	9,074,095	1,268,634	82,117	145,314	0	51,297,904	33
Beginning Fund Balance - July 1, 2020	34	12,919,670	1,529,586	1,025,671	208,684	982,725		5,038,827	1,992,683	4,171,780	657,078		28,526,704	34
Total Resources	35	36,986,727	7,523,423	1,245,176	2,831,459	8,807,295	0	14,112,922	3,261,317	4,253,897	802,392	0	79,824,608	35

SERVICE AREA 1

County Name:STORY COUNTY

County Number: 85

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	400,587				1,963,730			12,251		2,376,568	1
1010 - Investigations	2	311,799	32,682			401,671					746,152	2
1020 - Unified Law Enforcement	3										0	3
1030 - Contract Law Enforcement	4	61,651	16,341			22,315					100,307	4
1040 - Law Enforcement Communications	5	1,150,254	326,818						14,854		1,491,926	5
1050 - Adult Correctional Services	6	3,471,655	996,796								4,468,451	6
1060 - Administration	7	908,309	261,455	50,221							1,219,985	7
Subtotal	8	6,304,255	1,634,092	50,221	0	2,387,716	0	0	27,105	0	10,403,389	8
Legal Services Program												
1100 - Criminal Prosecution	9	2,196,775	838,959	4,021							3,039,755	9
1110 - Medical Examiner	10	147,679									147,679	10
1120 - Child Support Recovery	11										0	11
Subtotal	12	2,344,454	838,959	4,021	0	0	0	0	0	0	3,187,434	12
Emergency Services												
1200 - Ambulance Services	13										0	13
1210 - Emergency Management	14		254,914								254,914	14
1220 - Fire Protection & Rescue Svcs	15										0	15
1230 - E911 Service Board	16										0	16
Subtotal	17	0	254,914	0	0	0	0	0	0	0	254,914	17
Assistance to District Court System Program												
1400 - Physical Operations	18		2,974								2,974	18
1410 - Research & Other Assistance	19										0	19
1420 - Bailiff Services	20										0	20
Subtotal	21	0	2,974	0	0	0	0	0	0	0	2,974	21
Court Proceedings program												
1500 - Juries & Witnesses	22										0	22
1510 - (Reserved)	23											23
1520 - Detention Services	24										0	24
1530 - Court Costs	25		4,649								4,649	25
1540 - Service of Civil Papers	26										0	26
Subtotal	27	0	4,649	0	0	0	0	0	0	0	4,649	27
Juvenile Justice Administration Program												
1600 - Juvenile Victim Restitution	28										0	28
1610 - Juvenile Representation Services	29	12,924									12,924	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	43,892									43,892	30
Subtotal	31	56,816	0	0	0	0	0	0	0	0	56,816	31
Total - Public Safety & Legal Services	32	8,705,525	2,735,588	54,242	0	2,387,716	0	0	27,105	0	13,910,176	32

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES

County Name: STORY COUNTY County Number: 85

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	574,553								574,553	1
3010 - Communicable Disease Prevention	2	36,849								36,849	2
3020 - Environmental Health	3	259,974	70,773							330,747	3
3040 - Health Administration	4									0	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	871,376	70,773	0	0	0	0	0	0	942,149	6
Services to Poor Program											
3100 - Administration	7	215,509	61,929							277,438	7
3110 - General Welfare Services	8	232,655				7,368				240,023	8
3120 - Care in County Care Facility	9									0	9
Subtotal	10	448,164	61,929	0	0	7,368	0	0	0	517,461	10
Services to Military Veterans Program											
3200 - Administration	11	88,742	12,813							101,555	11
3210 - General Services to Veterans	12	11,499								11,499	12
Subtotal	13	100,241	12,813	0	0	0	0	0	0	113,054	13
Children's & Family Services											
3300 - Youth Guidance	14	447,275				6,434				453,709	14
3310 - Family Protective Services	15	108,106								108,106	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17	555,381	0	0	0	6,434	0	0	0	561,815	17
Services to Other Adults Program											
3400 - Services to the Elderly	18	329,005				4,566				333,571	18
3410 - Other Social Services	19	67,682								67,682	19
3420 - Soc Serv Business Operations	20									0	20
Subtotal	21	396,687	0	0	0	4,566	0	0	0	401,253	21
Chemical Dependency Program											
3500 - Treatment Services	22		3,294							3,294	22
3510 - Preventive Services	23	13,575								13,575	23
Subtotal	24	13,575	3,294	0	0	0	0	0	0	16,869	24
Total - Physical Health & Social	25	2,385,424	148,809	0	0	18,368	0	0	0	2,552,601	25

SERVICE AREA 4

MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES

County Name: STORY COUNTY County Number: 85

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			239,988						239,988	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	239,988	0	0	0	0	0	239,988	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			190,477						190,477	25
4412-Purchased Administration	26									0	26
4413-Distrib to Regional Fiscal Agent	27			1,993,643						1,993,643	27
Subtotal	28	0	0	2,184,120	0	0	0	0	0	2,184,120	28
45XX - County Prvd Case Mgmt											
Subtotal	29									0	29
46XX - County Prvd Services											
Subtotal	30									0	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	2,424,108	0	0	0	0	0	2,424,108	39

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION

County Name: STORY COUNTY County Number: 85

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	24,400			20,000					44,400	1
6010 - Weed Eradication	2				355,224					355,224	2
6020 - Solid Waste Disposal	3				91,413					91,413	3
6030 - Environmental Restoration	4	636								636	4
Subtotal	5	25,036	0	0	466,637	0	0	0	0	491,673	5
Conservation & Recreation Service Program											
6100 - Administration	6	256,249	58,437							314,686	6
6110 - Maintenance & Operations	7	1,024,995	233,749							1,258,744	7
6120 - Recreation & Environmental Educ.	8	549,105	125,223	2,870				33,254		710,452	8
Subtotal	9	1,830,349	417,409	2,870	0	0	0	33,254	0	2,283,882	9
Animal Control Program											
6200 - Animal Shelter	10				433,612			15,546		449,158	10
6210 - Animal Bounties & State											
Apiarist Expenses	11	138								138	11
Subtotal	12	138	0	0	433,612	0	0	15,546	0	449,296	12
County Development Program											
6300 - Land Use & Building Controls	13				297,289					297,289	13
6310 - Housing Rehabilitation & Develop.	14	35,000								35,000	14
6320 - Community Economic Development	15	198,754			116,230			449,047		764,031	15
Subtotal	16	233,754	0	0	413,519	0	0	449,047	0	1,096,320	16
Educational Services Program											
6400 - Libraries	17				340,000					340,000	17
6410 - Historic Preservation	18	42,000								42,000	18
6420 - Fair & 4-H Clubs	19	57,500								57,500	19
6430 - Fairgrounds	20									0	20
6440 - Memorial Halls	21									0	21
6450 - Other Educational Services	22									0	22
Subtotal	23	99,500	0	0	340,000	0	0	0	0	439,500	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	2,188,777	417,409	2,870	0	1,653,768	0	497,847	0	4,760,671	29

SERVICE AREA 7
ROADS & TRANSPORTATION
 County Name: STORY COUNTY County Number: 85
 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						268,084			268,084	1
7010 - Engineering	2						453,178			453,178	2
Subtotal	3	0	0	0	0	0	721,262	0	0	721,262	3
Roadway Maintenance Program											
7100 - Bridges & Culverts	4						218,139			218,139	4
7110 - Roads	5						2,957,516			2,957,516	5
7120 - Snow & Ice Control	6						419,347			419,347	6
7130 - Traffic Controls	7						205,826			205,826	7
7140 - Road Clearing	8						448,988			448,988	8
Subtotal	9	0	0	0	0	0	4,249,816	0	0	4,249,816	9
General Roadway Expenditures Program											
7200 - Equipment	10				250,987		418,454			669,441	10
7210 - Equipment Operations	11						1,310,411			1,310,411	11
7220 - Tools, Materials & Supplies	12						8,827			8,827	12
7230 - Real Estate & Buildings	13						16,530			16,530	13
Subtotal	14	0	0	0	250,987	0	1,754,222	0	0	2,005,209	14
Mass Transit Program											
7300 - Air Transportation	15									0	15
7310 - Ground Transportation	16									0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	0	0	0	0	250,987	6,725,300	0	0	6,976,287	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS

County Name: STORY COUNTY County Number: 85

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	534,328	67,853								602,181	1
8010 - Local Elections	2	4,393									4,393	2
8020 - Township Officials	3					1,360					1,360	3
Subtotal	4	538,721	67,853	0	0	1,360	0	0	0	0	607,934	4
State Administrative Services												
8100 - Motor Vehicle Registrations & Licensing	5	326,910	102,306								429,216	5
8101 - Driver Licenses Services	6										0	6
8110 - Recording of Public Documents	7	304,380	138,516						34,095		476,991	7
Subtotal	8	631,290	240,822	0	0	0	0	0	34,095	0	906,207	8
Total - Government Services to Residents	9	1,170,011	308,675	0	0	1,360	0	0	34,095	0	1,514,141	9

SERVICE AREA 9
ADMINISTRATION
 County Name: STORY COUNTY County Number: 85
 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	967,564	247,943								1,215,507	1
9010 - Administrative Management Services	2	491,590	165,293								656,883	2
9020 - Treasury Management Services	3	362,457	106,111								468,568	3
9030 - Other Policy & Administration	4	193,475							1,771		195,246	4
Subtotal	5	2,015,086	519,347	0	0	0	0	0	1,771	0	2,536,204	5
Central Services Program												
9100 - General Services	6	2,230,137	378,997								2,609,134	6
9110 - Information Tech Services	7	1,097,953	159,983								1,257,936	7
9120 - GIS Systems	8	58,500	18,705								77,205	8
Subtotal	9	3,386,590	557,685	0	0	0	0	0	0	0	3,944,275	9
Risk Management Services Program												
9200 - Tort Liability	10		568,336								568,336	10
9210 - Safety of Workplace	11										0	11
9220 - Fidelity of Public Officers	12										0	12
9230 - Unemployment Compensation	13		25								25	13
Subtotal	14	0	568,361	0	0	0	0	0	0	0	568,361	14
Total - Administration	15	5,401,676	1,645,393	0	0	0	0	0	1,771	0	7,048,840	15

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: STORY COUNTY County Number: 85

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							729,843		620,917		1,350,760	6
0110 - Interest and Fiscal Charges	7							95,293		179,127		274,420	7
Total - Long-Term Debt Service	8	0	0	0	0	0	0	825,136		800,044	0	1,625,180	8
Capital Projects													
0200 - Roadway Construction	9						1,737,088		1,079,399			2,816,487	9
0210 - Conservation Land Acquisition & Dev.	10	71,595						19,125				90,720	10
0220 - Other Capital Projects	11	1,412,896						107,534	612,940			2,133,370	11
Total - Capital Projects	12	1,484,491	0	0	0	0	1,737,088	126,659	1,692,339		0	5,040,577	12
Expenditures Summary													
Total Public Safety and Legal Services	13	8,705,525	2,735,588	54,242	0	2,387,716	0	27,105			0	13,910,176	13
Total Physical Health and Social Services	14	2,385,424	148,809	0	0	18,368	0	0			0	2,552,601	14
Total Mental Health, ID & DD	15	0	0	0	2,424,108	0	0	0			0	2,424,108	15
Total County Environment and Education	16	2,188,777	417,409	2,870	0	1,653,768	0	497,847			0	4,760,671	16
Total Roads & Transportation	17	0	0	0	0	250,987	6,725,300	0			0	6,976,287	17
Total Government Services to Residents	18	1,170,011	308,675	0	0	1,360	0	34,095			0	1,514,141	18
Total Administration	19	5,401,676	1,645,393	0	0	0	0	1,771			0	7,048,840	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	825,136		800,044	0	1,625,180	21
Total Capital Projects	22	1,484,491	0	0	0	0	1,737,088	126,659	1,692,339		0	5,040,577	22
Total - All Expenditures	23	21,335,904	5,255,874	57,112	2,424,108	4,312,199	8,462,388	1,512,613	1,692,339	800,044	0	45,852,581	23
Other Budgetary Financing Uses Operating Transfers Out													
To General Supplemental	24	400,000										400,000	24
To Rural Services Supplemental	25											0	25
To Secondary Roads	26	640,000				2,325,000						2,965,000	26
To Other Budgetary Funds	27							9,960				9,960	27
Total Operating Transfers Out	28	1,040,000	0	0	0	2,325,000	0	9,960	0	0	0	3,374,960	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	1,652,422	2,267,549		407,351	2,170,096	5,650,534	1,738,744	2,561,558	2,348		16,450,602	32
Fund Balance - Committed	33	734,899										734,899	33
Fund Balance - Assigned	34	2,785,827		1,188,064								3,973,891	34
Fund Balance - Unassigned	35	9,437,675	0	0	0	0	0	0	0	0	0	9,437,675	35
Total Ending Fund Balance - June 30,	36	14,610,823	2,267,549	1,188,064	407,351	2,170,096	5,650,534	1,738,744	2,561,558	2,348	0	30,597,067	36
Total Requirements	37	36,986,727	7,523,423	1,245,176	2,831,459	8,807,295	14,112,922	3,261,317	4,253,897	802,392	0	79,824,608	37