

**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, 2020  
 County Name: POWESHIEK COUNTY  
 County Number: 79  
 FY 2019/2020 ANNUAL FINANCIAL REPORT

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
<b>Revenues &amp; Other Financing Sources</b>							
Taxes Levied on Property	3,845,328	3,318,078		17,251		7,180,657	7,476,394
Less: Uncollected Delinquent Taxes - Levy Year		0		0		0	2
Less: Credits to Taxpayers		0		0		0	3
Net Current Property Taxes	3,845,328	3,318,078		17,251		7,180,657	7,222,116
Delinquent Property Tax Revenue	63	6		1		70	5
Penalties, Interest & Costs on Taxes	20,338					20,338	6
Other County Taxes/TIF Tax Revenues	171,114	1,190,873	0	580	0	1,362,567	1,274,909
Intergovernmental	840,209	4,763,249	0	1,396	0	5,604,854	6,006,845
Licenses & Permits	1,125	90,260	0	0	0	91,385	18,100
Charges for Service	578,165	77,253	0	0	0	655,418	645,787
Use of Money & Property	279,646	24,730	0	1,194	0	305,570	292,280
Miscellaneous	63,819	88,493	0	0	0	152,312	1,356,314
<b>Subtotal Revenues</b>	5,799,807	9,552,942	0	20,422	0	15,373,171	16,816,351
Other Financing Sources:							
General Long-Term Debt Proceeds	0	0	0	0	0	0	14
Operating Transfers In	0	3,591,334	229,535	0	0	3,820,869	2,875,688
Proceeds of Capital Asset Sales	0	354	0	0	0	354	16
<b>Total Revenues &amp; Other Sources</b>	5,799,807	13,144,630	229,535	20,422	0	19,194,394	19,692,039
<b>Expenditures &amp; other Financing Uses</b>							
Operating:							
Public Safety and Legal Services	2,284,078	1,035,462			0	3,319,540	3,606,714
Physical Health Social Services	265,282	54,235			0	319,517	368,288
Mental Health, ID & DD	0	655,211			0	655,211	671,218
County Environment and Education	479,363	171,388			0	650,751	682,021
Roads & Transportation	0	5,991,606			0	5,991,606	7,089,947
Government Services to Residents	685,096	11,335			0	696,431	751,023
Administration	988,453	44,981			0	1,033,434	1,344,434
Nonprogram Current	421,256	0			0	421,256	432,600
Debt Service	0	744,620		0	0	744,620	744,720
Capital Projects	109,369	940,987	0		0	1,050,356	2,574,643
<b>Subtotal Expenditures</b>	5,232,897	9,649,825	0	0	0	14,882,722	18,265,608
Other Financing Uses:							
Operating Transfers Out	373,741	3,201,424	229,535	16,169	0	3,820,869	2,875,688
Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0
<b>Total Expenditures &amp; Other Uses</b>	5,606,638	12,851,249	229,535	16,169	0	18,703,591	21,141,296
<b>Changes in fund balances</b>	193,169	293,381	0	4,253	0	490,803	-1,449,257
Beginning Fund Balance - July 1, 2019	3,875,875	7,702,866	0	85,023	0	11,663,764	10,007,939
Increase (Decrease) in Reserves (GAAP Budget)	0	0	0	0	0	0	0
Fund Balance - Nonspendable	0	0	0	0	0	0	0
Fund Balance - Restricted	0	7,996,247	0	89,276	0	8,085,523	36
Fund Balance - Committed	0	0	0	0	0	0	37
Fund Balance - Assigned	93,156	0	0	0	0	93,156	38
Fund Balance - Unassigned	3,975,888	0	0	0	0	3,975,888	39
<b>Total Ending Fund Balance - June 30, 2020</b>	4,069,044	7,996,247	0	89,276	0	12,154,567	8,558,682
Additional details are available at:							

Notes to the financial statement, if any:

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Reporting Accounting Basis: CASH		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
<b>Revenues &amp; Other Financing Sources</b>							
1	Taxes Levied on Property	3,845,328	3,318,078		17,251		7,180,657
2	Less: Uncollected Delinquent Taxes - Levy Year						0
3	Less: Credits to Taxpayers						0
4	Net Current Property Taxes	3,845,328	3,318,078		17,251		7,180,657
5	Delinquent Property Tax Revenue	63	6		1		70
6	Penalties, Interest & Costs on Taxes	20,338					20,338
7	Other County Taxes/TIF Tax Revenues	171,114	1,190,873		580		1,362,567
8	Intergovernmental	840,209	4,763,249		1,396		5,604,854
9	Licenses & Permits	1,125	90,260				91,385
10	Charges for Service	578,165	77,253				655,418
11	Use of Money & Property	279,646	24,730		1,194		305,570
12	Miscellaneous	63,819	88,493				152,312
13	<b>Subtotal Revenues</b>	5,799,807	9,552,942	0	20,422	0	15,373,171
Other Financing Sources:							
14	General Long-Term Debt Proceeds						0
15	Operating Transfers In		3,591,334	229,535			3,820,869
16	Proceeds of Capital Asset Sales		354				354
17	<b>Total Revenues &amp; Other Sources</b>	5,799,807	13,144,630	229,535	20,422	0	19,194,394
<b>Expenditures &amp; other Financing Uses</b>							
Operating:							
18	Public Safety and Legal Services	2,284,078	1,035,462				3,319,540
19	Physical Health Social Services	265,282	54,235				319,517
20	Mental Health, ID & DD		655,211				655,211
21	County Environment and Education	479,363	171,388				650,751
22	Roads & Transportation		5,991,606				5,991,606
23	Government Services to Residents	685,096	11,335				696,431
24	Administration	988,453	44,981				1,033,434
25	Nonprogram Current	421,256					421,256
26	Debt Service		744,620				744,620
27	Capital Projects	109,369	940,987				1,050,356
28	<b>Subtotal Expenditures</b>	5,232,897	9,649,825	0	0	0	14,882,722
Other Financing Uses:							
29	Operating Transfers Out	373,741	3,201,424	229,535	16,169		3,820,869
30	Refunded Debt/Payments to Escrow						0
31	<b>Total Expenditures &amp; Other Uses</b>	5,606,638	12,851,249	229,535	16,169	0	18,703,591
32	<b>Changes in fund balances</b>	193,169	293,381	0	4,253	0	490,803
33	Beginning Fund Balance - July 1, 2019	3,875,875	7,702,866		85,023		11,663,764
34	Increase (Decrease) in Reserves						0
35	Fund Balance - Nonspendable						0
36	Fund Balance - Restricted		7,996,247		89,276		8,085,523
37	Fund Balance - Committed						0
38	Fund Balance - Assigned	93,156					93,156
39	Fund Balance - Unassigned	3,975,888					3,975,888
40	<b>Total Ending Fund Balance - June 30, 2020</b>	4,069,044	7,996,247	0	89,276	0	12,154,567

**REVENUES DETAIL**  
 County Name: POWESHIEK COUNTY  
 County Number: 79  
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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 2019/2020
1 Taxes levied on Property	3,708,709	136,619	0	374,728	2,825,816	0		117,534		17,251		7,180,657
2 Less: Uncoll. Del. Taxes Levy Year												1
3 Less: Credits to Taxpayers												2
4 1000 Net Current Property Taxes	3,708,709	136,619		374,728	2,825,816			117,534		17,251		7,180,657
5 Delinq. Property Tax Revenue	61	2		6						1		70
6 11XX Penalties, Int, & Costs on Taxes	20,338											20,338
7 Other County Taxes:												
8 12XX Other County Taxes	3,530	130		357	118					15		4,150
9 13XX Voter Approved Local Option Taxes	29,046							1,047,185				1,076,231
10 14XX Gambling Taxes												0
11 15XX TIF Tax Revenues												0
12 16XX Utility Tax Replacement Excise Taxes	133,491	4,917		13,488	129,725					565		282,186
13 17XX Taxes Collected for Other Governments												0
14 Subtotal	166,067	5,047	0	13,845	129,843	0	0	1,047,185	0	580	0	1,362,567
15 Intergovernmental Revenue:												
16 20XX State Shared Revenues	662						3,724,275					3,724,937
17 21X State Replacements Against Levied Taxes	155,329	5,722		15,694	117,916			4,710		696		300,067
18 22XX Other State Tax Replacements	136,032	5,011		13,745	34,026					700		189,514
19 23XX, 24XX State/Federal Pass-Thru Revenues	32,398				4,200			491,255				527,853
20 25XX Contributions from Other												
21 Intergovernmental Units	72,419	30,918	6,266		248,370		61,976	28,087				448,036
22 26XX, 27XX State Grants and Entitlements	395,452				18,995							414,447
23 28XX Federal Grants and Entitlements												0
24 29XX Payments in Lieu of Taxes												0
25 Subtotal	792,292	41,651	6,266	29,439	423,507	0	4,277,506	32,797	0	1,396	0	5,604,854
26 3XXX Licenses & Permits	1,125				21,760		68,500					91,385
27 4XXX, 5XXX Charges for Service	475,853		102,312		73,151			4,102				655,418
28 6XXX Use of Money & Property	279,646						369	24,361		1,194		305,570
29 8XXX Miscellaneous	38,464	4,637	20,718		51,822		23,752	12,919				152,312
30 Total Revenues	5,482,555	187,956	129,296	418,018	3,525,899	0	4,370,127	1,238,898	0	20,422	0	15,373,171
31 Other Financing Sources:												
32 Operating Transfers In:												
33 9000 From General Basic							186,514		187,227			373,741
34 9020 From Rural Services Basic							2,239,639	20,000	42,308			2,301,947
35 90XX From Other Budgetary Funds							429,535	715,646				1,145,181
36 Subtotal	0	0	0	0	0	0	2,855,688	735,646	229,535	0	0	3,820,869
37 91XX Proceeds/Gen Long-term Debt												0
38 92xx Proceeds/Capital Asset Sales							354					354
39 Total Revenues and Other Sources	5,482,555	187,956	129,296	418,018	3,525,899	0	7,226,169	1,974,544	229,535	20,422	0	19,194,394
40 Beginning Fund Balance - July 1, 2019	3,330,484	449,290	96,101	307,850	948,382		3,128,783	3,317,851		85,023		11,663,764
41 Total Resources	8,813,039	637,246	225,397	725,868	4,474,281	0	10,354,952	5,292,395	229,535	105,445	0	30,858,158

**SERVICE AREA 1**  
 County Name: POWESHIEK COUNTY  
 County Number: 79  
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Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS MHDS County 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 2019/2020
<b>Law Enforcement Program</b>											
1000 - Uniformed Patrol Services	1	300,885				1,025,343			5,244		1,331,472
1010 - Investigations	2	4,536									4,536
1020 - Unified Law Enforcement	3										0
1030 - Contract Law Enforcement	4										0
1040 - Law Enforcement Communications	5	18,223									18,223
1050 - Adult Correctional Services	6	1,148,019		24,549							1,172,568
1060 - Administration	7	287,898									287,898
Subtotal	8	1,759,561	0	24,549	0	1,025,343	0	0	5,244	0	2,814,697
<b>Legal Services Program</b>											
1100 - Criminal Prosecution	9	268,980							4,875		273,855
1110 - Medical Examiner	10	49,672									49,672
1120 - Child Support Recovery	11										0
Subtotal	12	318,652	0	0	0	0	0	0	4,875	0	323,527
<b>Emergency Services</b>											
1200 - Ambulance Services	13	72,269									72,269
1210 - Emergency Management	14		87,000								87,000
1220 - Fire Protection & Rescue Svcs	15										0
1230 - E911 Service Board	16										0
Subtotal	17	72,269	87,000	0	0	0	0	0	0	0	159,269
<b>Assistance to District Court System Program</b>											
1400 - Physical Operations	18	3,366									3,366
1410 - Research & Other Assistance	19										0
1420 - Bailiff Services	20										0
Subtotal	21	3,366	0	0	0	0	0	0	0	0	3,366
<b>Court Proceedings program</b>											
1500 - Juries & Witnesses	22										0
1510 - (Reserved)	23										0
1520 - Detention Services	24										0
1530 - Court Costs	25										0
1540 - Service of Civil Papers	26	2,549									2,549
Subtotal	27	2,549	0	0	0	0	0	0	0	0	2,549
<b>Juvenile Justice Administration Program</b>											
1600 - Juvenile Victim Restitution	28										0
1610 - Juvenile Representation Services	29										0
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	16,132									16,132
Subtotal	31	16,132	0	0	0	0	0	0	0	0	16,132
<b>Total - Public Safety &amp; Legal Services</b>			87,000	24,549	0	1,025,343	0	0	10,119	0	3,319,540
		2,172,529									32

**SERVICE AREA 3**  
 PHYSICAL HEALTH AND SOCIAL SERVICES  
 County Name: POWESHIEK COUNTY County Number: 79  
 FY 2019/2020 ANNUAL FINANCIAL REPORT  
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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 Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2019/2020
<b>Physical Health Services Program</b>											
1	3000 - Personal & Family Health Services										0
2	3010 - Communicable Disease Prevention										0
3	3020 - Environmental Health					54,235					54,235
4	3040 - Health Administration	149,066									149,066
5	3050 - Support of Hospitals										0
6	Subtotal	149,066	0	0	0	54,235	0	0	0	0	203,301
<b>Services to Poor Program</b>											
7	3100 - Administration	4,374									4,374
8	3110 - General Welfare Services	25,859									25,859
9	3120 - Care in County Care Facility										0
10	Subtotal	30,233	0	0	0	0	0	0	0	0	30,233
<b>Services to Military Veterans Program</b>											
11	3200 - Administration	40,040									40,040
12	3210 - General Services to Veterans	6,490									6,490
13	Subtotal	46,530	0	0	0	0	0	0	0	0	46,530
<b>Children's &amp; Family Services</b>											
14	3300 - Youth Guidance	33,600									33,600
15	3310 - Family Protective Services	500									500
16	3320 - Services for Disabled Children										0
17	Subtotal	34,100	0	0	0	0	0	0	0	0	34,100
<b>Services to Other Adults Program</b>											
18	3400 - Services to the Elderly	3,000									3,000
19	3410 - Other Social Services	2,000									2,000
20	3420 - Soc Serv Business Operations										0
21	Subtotal	5,000	0	0	0	0	0	0	0	0	5,000
<b>Chemical Dependency Program</b>											
22	3500 - Treatment Services		353								353
23	3510 - Preventive Services										0
24	Subtotal	0	353	0	0	0	0	0	0	0	353
25	<b>Total - Physical Health &amp; Social</b>	264,929	353	0	0	54,235	0	0	0	0	319,517

**SERVICE AREA 4**  
 MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES  
 County Name: POWESHIEK COUNTY County Number: 79  
 FY 2019/2020 ANNUAL FINANCIAL REPORT  
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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 Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2019/2020
<b>Services to Persons With:</b>											
40XX - Mental Health Problems/Mental Illness											
400X-Information & Educ. Svcs	1										0 1
402X-Coordination Svcs	2				76,439						76,439 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	0	76,439	0	0	0	0	0	76,439 8
<b>42XX - Intellectual Disabilities</b>											
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	0 16
<b>43XX - Other Developmental Disabilities</b>											
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	0 24
<b>44XX - General Administration</b>											
4411-Direct Administration	25				60,891						60,891 25
4412-Purchased Administration	26										0 26
4413-Distrib to Regional Fiscal Agent	27				517,881						517,881 27
Subtotal	28	0	0	0	578,772	0	0	0	0	0	578,772 28
<b>45XX - County Prvd Case Mgmt</b>											
Subtotal	29										0 29
<b>46XX - County Prvd Svcs</b>											
Subtotal	30										0 30
<b>47XX - Brain Injury</b>											
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	0 38
Total - Mental Health, ID & DD	39	0	0	0	655,211	0	0	0	0	0	655,211 39

**SERVICE AREA 6**  
 COUNTY ENVIRONMENT AND EDUCATION  
 County Name: POWESHIEK COUNTY County Number: 79  
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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 Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2019/2020
<b>Environmental Quality Program</b>											
1	6000 - Natural Resources Conservation					61,907					0
2	6010 - Weed Eradication										61,907
3	6020 - Solid Waste Disposal										0
4	6030 - Environmental Restoration								9,154		9,154
5	Subtotal	0	0	0	0	61,907	0	0	9,154	0	71,061
<b>Conservation &amp; Recreation Service Program</b>											
6	6100 - Administration	225,644									225,644
7	6110 - Maintenance & Operations	190,235									190,235
8	6120 - Recreation & Environmental Educ.	484									484
9	Subtotal	416,363	0	0	0	0	0	0	0	0	416,363
<b>Animal Control Program</b>											
10	6200 - Animal Shelter	500									500
<b>6210 - Animal Bounties &amp; State</b>											
11	Apiarist Expenses										0
12	Subtotal	500	0	0	0	0	0	0	0	0	500
<b>County Development Program</b>											
13	6300 - Land Use & Building Controls					34,471					34,471
14	6310 - Housing Rehabilitation & Develop.										0
15	6320 - Community Economic Development	37,500									37,500
16	Subtotal	37,500	0	0	0	34,471	0	0	0	0	71,971
<b>Educational Services Program</b>											
17	6400 - Libraries					65,856					65,856
18	6410 - Historic Preservation										0
19	6420 - Fair & 4-H Clubs	25,000									25,000
20	6430 - Fairgrounds										0
21	6440 - Memorial Halls										0
22	6450 - Other Educational Services										0
23	Subtotal	25,000	0	0	0	65,856	0	0	0	0	90,856
<b>President or Governor Declared Disasters Program</b>											
24	6500 - Property										0
25	6510 - Buildings										0
26	6520 - Equipment										0
27	6530 - Public Facilities										0
28	Subtotal	0	0	0	0	0	0	0	0	0	0
29	<b>Total - County Environment and Education</b>	479,363	0	0	0	162,234	0	0	9,154	0	650,751

**SERVICE AREA 7**  
**ROADS & TRANSPORTATION**  
 County Name: POWESHIEK COUNTY County Number: 79  
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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 2019/2020
<b>Secondary Roads Administration &amp; Engineering Program</b>											
1	7000 - Administration							387,738			387,738
2	7010 - Engineering							184,241			184,241
3	Subtotal	0	0	0	0	0	0	571,979	0	0	571,979
<b>Roadway Maintenance Program</b>											
4	7100 - Bridges & Culverts							308,394			308,394
5	7110 - Roads							3,089,145			3,089,145
6	7120 - Snow & Ice Control							419,386			419,386
7	7130 - Traffic Controls							140,156			140,156
8	7140 - Road Cleaning							59,692			59,692
9	Subtotal	0	0	0	0	0	0	4,016,773	0	0	4,016,773
<b>General Roadway Expenditures Program</b>											
10	7200 - Equipment							204,450			204,450
11	7210 - Equipment Operations							1,098,060			1,098,060
12	7220 - Tools, Materials & Supplies							38,280			38,280
13	7230 - Real Estate & Buildings							62,064			62,064
14	Subtotal	0	0	0	0	0	0	1,402,854	0	0	1,402,854
<b>Mass Transit Program</b>											
15	7300 - Air Transportation										0
16	7310 - Ground Transportation										0
17	Subtotal	0	0	0	0	0	0	0	0	0	0
18	<b>Total - Roads &amp; Transportation</b>	0	0	0	0	0	0	5,991,606	0	0	5,991,606



**SERVICE AREA 8**  
 GOVERNMENT SERVICES TO RESIDENTS  
 County Name: POWESHIEK COUNTY County Number: 79  
 FY 2019/2020 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 2019/2020
<b>Representation Services Program</b>											
1	8000 - Elections Administration		146,335								146,335
2	8010 - Local Elections		27,450								27,450
3	8020 - Township Officials					7,014					7,014
4	Subtotal	0	173,785	0	0	7,014	0	0	0	0	180,799
<b>State Administrative Services</b>											
5	8100 - Motor Vehicle Registrations & Licensing	216,550									216,550
6	8101 - Driver Licenses Services	148,685									148,685
7	8110 - Recording of Public Documents	146,076									150,397
8	Subtotal	511,311	0	0	0	0	0	0	4,321	0	515,632
9	<b>Total - Government Services to Residents</b>	511,311	173,785	0	0	7,014	0	0	4,321	0	696,431

**SERVICE AREA 9**  
**ADMINISTRATION**  
 County Name: POWESHIEK COUNTY County Number: 79  
 FY 2019/2020 ANNUAL FINANCIAL REPORT  
 10/8/2019

<b>Reporting Accounting Basis: CASH</b>		<b>GENERAL FUNDS General Basic</b>	<b>GENERAL FUNDS General Supplemental</b>	<b>GENERAL FUNDS General Other</b>	<b>SPECIAL REVENUE FUNDS County MHDS Fund</b>	<b>SPECIAL REVENUE FUNDS Rural Services Basic</b>	<b>SPECIAL REVENUE FUNDS Rural Services Supplemental</b>	<b>SPECIAL REVENUE FUNDS Secondary Roads</b>	<b>SPECIAL REVENUE FUNDS Other</b>	<b>All Permanent Funds</b>	<b>TOTALS Actual 2019/2020</b>
<b>Policy &amp; Administrative Program</b>											
9000 - General County Management	1	176,295									176,295
9010 - Administrative Management Services	2	180,154									180,154
9020 - Treasury Management Services	3	212,408									212,408
9030 - Other Policy & Administration	4	43,530									43,530
Subtotal	5	612,387	0	0	0	0	0	0	0	0	612,387
<b>Central Services Program</b>											
9100 - General Services	6	169,203									169,203
9110 - Information Tech Services	7	126,687									126,687
9120 - GIS Systems	8										0
Subtotal	9	295,890	0	0	0	0	0	0	0	0	295,890
<b>Risk Management Services Program</b>											
9200 - Tort Liability	10	61,389				29,774					91,163
9210 - Safety of Workplace	11	17,112				15,207					32,319
9220 - Fidelity of Public Officers	12	1,675									1,675
9230 - Unemployment Compensation	13										0
Subtotal	14	80,176	0	0	0	44,981	0	0	0	0	125,157
<b>Total - Administration</b>	15	988,453	0	0	0	44,981	0	0	0	0	1,033,434

**SERVICE AREA 0**  
 NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES  
 County Name: POWESHIEK COUNTY County Number: 79  
 FY 2019/2020 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 2019/2020
<b>Nonprogram Current Expenditures</b>												
0010 - County Farm Operations	4,225											4,225
0020 - Interest on Short-Term Debt												0
0030 - Other Nonprogram Current	407,389											407,389
0040 - Other County Enterprises	9,642											9,642
Total - Nonprogram Current	421,256	0	0	0	0	0	0	0	0	0	0	421,256
<b>Long-term Debt Service</b>												
0100 - Principal								650,000				650,000
0110 - Interest and Fiscal Charges								94,620				94,620
Total - Long-Term Debt Service	0	0	0	0	0	0	0	744,620	0	0	0	744,620
<b>Capital Projects</b>												
0200 - Roadway Construction							937,841	3,146				940,987
0210 - Conservation Land Acquisition & Dev.			109,369									109,369
0220 - Other Capital Projects												0
Total - Capital Projects	0	0	109,369	0	0	0	937,841	3,146	0	0	0	1,050,356
<b>Expenditures Summary</b>												
Total Public Safety and Legal Services	2,172,529	87,000	24,549	0	1,025,343	0	0	10,119	0	0	0	3,319,540
Total Physical Health and Social Services	264,929	353	0	0	54,235	0	0	0	0	0	0	319,517
Total Mental Health, ID & DD	0	0	0	655,211	0	0	0	0	0	0	0	655,211
Total County Environment and Education	479,363	0	0	0	162,234	0	0	9,154	0	0	0	650,751
Total Roads & Transportation	0	0	0	0	0	0	5,991,606	0	0	0	0	5,991,606
Total Government Services to Residents	511,311	173,785	0	0	7,014	0	0	4,321	0	0	0	696,431
Total Administration	988,453	0	0	0	44,981	0	0	0	0	0	0	1,033,434
Total Nonprogram Current	421,256	0	0	0	0	0	0	0	0	0	0	421,256
Total Long-Term Debt Service	0	0	0	0	0	0	0	744,620	0	0	0	744,620
Total Capital Projects	0	0	109,369	0	0	0	937,841	3,146	0	0	0	1,050,356
Total - All Expenditures	4,837,841	261,138	133,918	655,211	1,293,807	0	6,929,447	771,360	0	0	0	14,882,722
<b>Other Budgetary Financing Uses Operating Transfers Out</b>												
To General Supplemental												0
To Rural Services Supplemental												0
To Secondary Roads	186,514				2,239,639				229,535			2,655,688
To Other Budgetary Funds	187,227				62,308					16,169		1,165,181
Total Operating Transfers Out	373,741	0	0	0	2,301,947	0	0	899,477	229,535	16,169	0	3,820,869
Refunded Debt/ Payments to Escrow												0
Increase (Decrease) In Reserves												0
Fund Balance - Nonspendable												0
Fund Balance - Restricted				70,657	878,527		3,425,505	3,621,558		89,276		8,085,523
Fund Balance - Committed												0
Fund Balance - Assigned	1,677		91,479	0	0							93,156
Fund Balance - Unassigned	3,599,780		0	0	0							3,975,888
Total Ending Fund Balance - June 30,	3,601,457	376,108	91,479	70,657	878,527	0	3,425,505	3,621,558	0	89,276	0	12,154,567
<b>Total Requirements</b>	8,813,039	637,246	225,397	725,868	4,474,281	0	10,354,952	5,292,395	229,535	105,445	0	30,858,158