

FY 2020/2021 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: POWESHIEK COUNTY County Number:79

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
Revenues & Other Financing Sources							
Taxes Levied on Property	1 4,063,125	3,480,001		0		7,543,126	7,933,011
Less: Uncollected Delinquent Taxes - Levy Year	2	0		0		0	0
Less: Credits to Taxpayers	3	0		0		0	253,200
Net Current Property Taxes	4 4,063,125	3,480,001		0		7,543,126	7,679,811
Delinquent Property Tax Revenue	5 17,926	15,807		0		33,733	0
Penalties, Interest & Costs on Taxes	6 62,426					62,426	0
Other County Taxes/TIF Tax Revenues	7 172,271	1,327,650	0	0	0	1,499,921	1,129,501
Intergovernmental	8 1,090,131	4,997,968	0	0	0	6,088,099	6,478,590
Licenses & Permits	9 1,025	86,607	0	0	0	87,632	24,450
Charges for Service	10 513,277	71,386	0	0	0	584,663	582,640
Use of Money & Property	11 230,608	357		440		231,405	281,145
Miscellaneous	12 45,935	137,762	0	0	0	183,697	268,236
Subtotal Revenues	13 6,196,724	10,117,538	0	440	0	16,314,702	16,444,373
Other Financing Sources:							
General Long-Term Debt Proceeds	14 0	0	6,300,404	0	0	6,300,404	6,500,000
Operating Transfers In	15 177,345	2,822,984	0	732,760	0	3,733,089	3,938,923
Proceeds of Capital Asset Sales	16 0	6,500	0	0	0	6,500	0
Total Revenues & Other Sources	17 6,374,069	12,947,022	6,300,404	733,200	0	26,354,695	26,883,296
Expenditures & other Financing Uses							
Operating:							
Public Safety and Legal Services	18 2,505,974	1,067,449			0	3,573,423	3,801,524
Physical Health Social Services	19 240,039	65,358			0	305,397	394,061
Mental Health, ID & DD	20 0	467,016			0	467,016	468,769
County Environment and Education	21 503,711	156,896			0	660,607	723,524
Roads & Transportation	22 0	6,485,798			0	6,485,798	7,776,690
Government Services to Residents	23 597,280	7,702			0	604,982	676,303
Administration	24 1,194,496	49,274			0	1,243,770	1,446,738
Nonprogram Current	25 322,657	0			0	322,657	442,118
Debt Service	26 0	0		733,320	0	733,320	740,165
Capital Projects	27 22,028	695,102	940,986		0	1,658,116	4,790,000
Subtotal Expenditures	28 5,386,185	8,994,595	940,986	733,320	0	16,055,086	21,259,892
Other Financing Uses:							
Operating Transfers Out	29 192,336	3,451,464	0	89,289	0	3,733,089	3,938,923
Refunded Debt/Payments to Escrow	30 0	0	0	0	0	0	0
Total Expenditures & Other Uses	31 5,578,521	12,446,059	940,986	822,609	0	19,788,175	25,198,815
Changes in fund balances	32 795,548	500,963	5,359,418	-89,409	0	6,566,520	1,684,481
Beginning Fund Balance - July 1, 2020	33 4,069,044	7,995,981	0	89,542	0	12,154,567	10,634,712
Increase (Decrease) in Reserves (GAAP Budget)	34 0	0	0	0	0	0	0
Fund Balance - Nonspendable	35 0	0	0	0	0	0	0
Fund Balance - Restricted	36 487,889	8,496,944	5,359,418	133	0	14,344,384	3,000,000
Fund Balance - Committed	37 0	0	0	0	0	0	0
Fund Balance - Assigned	38 0	0	0	0	0	0	0
Fund Balance - Unassigned	39 4,376,703	0	0	0	0	4,376,703	12,319,193
Total Ending Fund Balance - June 30, 2021	40 4,864,592	8,496,944	5,359,418	133	0	18,721,087	12,319,193

Additional details are available at:

Notes to the financial statement, if any:

Telephone :
 (641) 623-5723

ANNUAL FINANCIAL REPORT
 County Name: POWESHIEK COUNTY
 County Number: 79
 FY 2020/2021 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
Revenues & Other Financing Sources							
1	Taxes Levied on Property	4,063,125	3,480,001		0		7,543,126
2	Less: Uncollected Delinquent Taxes - Levy Year						0
3	Less: Credits to Taxpayers						0
4	Net Current Property Taxes	4,063,125	3,480,001		0		7,543,126
5	Delinquent Property Tax Revenue	17,926	15,807				33,733
6	Penalties, Interest & Costs on Taxes	62,426					62,426
7	Other County Taxes/TIF Tax Revenues	1,327,650	1,327,650				1,499,921
8	Intergovernmental	1,090,131	4,997,968				6,088,099
9	Licenses & Permits	1,025	86,607				87,632
10	Charges for Service	513,277	71,386				584,663
11	Use of Money & Property	230,608	357		440		231,405
12	Miscellaneous	45,935	137,762				183,697
13	Subtotal Revenues	6,196,724	10,117,538	0	440	0	16,314,702
	Other Financing Sources:						
14	General Long-Term Debt Proceeds			6,300,404			6,300,404
15	Operating Transfers In	177,345	2,822,984		732,760		3,733,089
16	Proceeds of Capital Asset Sales		6,500				6,500
17	Total Revenues & Other Sources	6,374,069	12,947,022	6,300,404	733,200	0	26,354,695
	Expenditures & other Financing Uses						
	Operating:						
18	Public Safety and Legal Services	2,505,974	1,067,449				3,573,423
19	Physical Health Social Services	240,039	65,358				305,397
20	Mental Health, ID & DD		467,016				467,016
21	County Environment and Education	503,711	156,896				660,607
22	Roads & Transportation		6,485,798				6,485,798
23	Government Services to Residents	597,280	7,702				604,982
24	Administration	1,194,496	49,274				1,243,770
25	Nonprogram Current	322,657					322,657
26	Debt Service				733,320		733,320
27	Capital Projects	22,028	695,102	940,986			1,658,116
28	Subtotal Expenditures	5,386,185	8,994,595	940,986	733,320	0	16,055,086
	Other Financing Uses:						
29	Operating Transfers Out	192,336	3,451,464		89,289		3,733,089
30	Refunded Debt/Payments to Escrow						0
31	Total Expenditures & Other Uses	5,578,521	12,446,059	940,986	822,609	0	19,788,175
32	Changes in fund balances	795,548	500,963	5,359,418	-89,409	0	6,566,520
33	Beginning Fund Balance - July 1, 2020	4,069,044	7,995,981		89,542		12,154,567
34	Increase (Decrease) in Reserves						0
35	Fund Balance - Nonspendable						0
36	Fund Balance - Restricted	487,889	8,496,944	5,359,418	133		14,344,384
37	Fund Balance - Committed						0
38	Fund Balance - Assigned						0
39	Fund Balance - Unassigned	4,376,703					4,376,703
40	Total Ending Fund Balance - June 30, 2021	4,864,592	8,496,944	5,359,418	133	0	18,721,087

REVENUES DETAIL
 County Name: POWESHIEK COUNTY
 County Number: 79
 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
1 Taxes levied on Property	3,971,353	91,772	0	446,198	3,033,803	0	0	0	0	0	0	7,543,126
2 Less: Uncoll. Del. Taxes Levy Year												0
3 Less: Credits to Taxpayers												0
4 1000 Net Current Property Taxes	3,971,353	91,772		446,198	3,033,803							7,543,126
5 Delinq. Property Tax Revenue	17,521	405		1,969	13,838							33,733
6 11XX Penalties, Int, & Costs on Taxes	62,426											62,426
Other County Taxes:												
7 12XX Other County Taxes	4,285	99		481	126							4,991
8 13XX Voter Approved Local Option Taxes	35,549							1,187,348				1,222,897
9 14XX Gambling Taxes												0
10 15XX TIF Tax Revenues												0
11 16XX Utility Tax Replacement Excise Taxes	129,349	2,989		14,533	125,162							272,033
11B 17XX Taxes Collected for Other Governments												0
12 Subtotal	169,183	3,088	0	15,014	125,288	0	0	1,187,348	0	0	0	1,499,921
Intergovernmental Revenue:												
13 20XX State Shared Revenues	195				12,220		4,237,776					4,250,191
14 21X State Replacements Against Levied Taxes	154,164	3,563		17,321	114,241							289,289
15 22XX Other State Tax Replacements	151,475	3,500		17,019	36,450							208,444
16 23XX, 24XX State/Federal Pass-Thru Revenues	347,639				1,500		162,370					511,509
25XX Contributions from Other												
17 Intergovernmental Units	95,774	27,078	10,943		275,878		79,254	27,808				516,735
18 26XX, 27XX State Grants and Entitlements	295,800				16,131							311,931
19 28XX Federal Grants and Entitlements												0
20 29XX Payments in Lieu of Taxes												0
Subtotal	1,045,047	34,141	10,943	34,340	456,420	0	4,479,400	27,808	0	0	0	6,088,099
3XXX Licenses & Permits	1,025				19,876		66,731					87,632
4XXX, 5XXX Charges for Service	513,277				66,325			5,061				584,663
24 6XXX Use of Money & Property	107,491		123,117				301	56		440		231,405
25 8XXX Miscellaneous	15,325		30,610		38,568		76,810	22,384				183,697
Total Revenues	5,902,648	129,406	164,670	497,521	3,754,118	0	4,623,242	1,242,657	0	440	0	16,314,702
Other Financing Sources:												
Operating Transfers In:												
9000 From General Basic							192,336					192,336
9020 From Rural Services Basic							2,306,422					2,306,422
90XX From Other Budgetary Funds	177,345						140,540	183,686		732,760		1,234,331
Subtotal	177,345	0	0	0	0	0	2,639,298	183,686	0	732,760	0	3,733,089
91XX Proceeds/Gen Long-term Debt												6,300,404
92xx Proceeds/Capital Asset Sales					6,500							6,500
Total Revenues and Other Sources	6,079,993	129,406	164,670	497,521	3,760,618	0	7,262,540	1,426,343	6,300,404	733,200	0	26,354,695
Beginning Fund Balance - July 1, 2020	3,599,780	376,108	93,156	70,657	878,527		3,425,505	3,621,292		89,542		12,154,567
Total Resources	9,679,773	505,514	257,826	568,178	4,639,145	0	10,688,045	5,047,635	6,300,404	822,742	0	38,509,262

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 Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2020/2021
Law Enforcement Program											
1	1000 - Uniformed Patrol Services	317,311				1,067,449					1,384,760
2	1010 - Investigations	5,000									5,000
3	1020 - Unified Law Enforcement										0
4	1030 - Contract Law Enforcement										0
5	1040 - Law Enforcement Communications	13,684									13,684
6	1050 - Adult Correctional Services	1,331,338		27,903							1,359,241
7	1060 - Administration	268,966									268,966
8	Subtotal	1,936,299	0	27,903	0	1,067,449	0	0	0	0	3,031,651
Legal Services Program											
9	1100 - Criminal Prosecution	276,948									276,948
10	1110 - Medical Examiner	53,579									53,579
11	1120 - Child Support Recovery										0
12	Subtotal	330,527	0	0	0	0	0	0	0	0	330,527
Emergency Services											
13	1200 - Ambulance Services	100,000									100,000
14	1210 - Emergency Management		89,200								89,200
15	1220 - Fire Protection & Rescue Svcs										0
16	1230 - E911 Service Board										0
17	Subtotal	100,000	89,200	0	0	0	0	0	0	0	189,200
Assistance to District Court System Program											
18	1400 - Physical Operations	3,449									3,449
19	1410 - Research & Other Assistance										0
20	1420 - Bailiff Services										0
21	Subtotal	3,449	0	0	0	0	0	0	0	0	3,449
Court Proceedings program											
22	1500 - Juries & Witnesses										0
23	1510 - (Reserved)										0
24	1520 - Detention Services	48									48
25	1530 - Court Costs										0
26	1540 - Service of Civil Papers	2,610									2,610
27	Subtotal	2,658	0	0	0	0	0	0	0	0	2,658
Juvenile Justice Administration Program											
28	1600 - Juvenile Victim Restitution										0
29	1610 - Juvenile Representation Services										0
30	1620 - Court-Appointed Attorneys & Court Costs for Juveniles	15,938									15,938
31	Subtotal	15,938	0	0	0	0	0	0	0	0	15,938
32	Total - Public Safety & Legal Services	2,388,871	89,200	27,903	0	1,067,449	0	0	0	0	3,573,423

SERVICE AREA 3
 PHYSICAL HEALTH AND SOCIAL SERVICES
 County Name: POWESHIEK COUNTY County Number: 79
 FY 2020/2021 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 2020/2021
Physical Health Services Program											
1	3000 - Personal & Family Health Services										0
2	3010 - Communicable Disease Prevention										0
3	3020 - Environmental Health					65,358					65,358
4	3040 - Health Administration	149,066									149,066
5	3050 - Support of Hospitals										0
6	Subtotal	149,066	0	0	0	65,358	0	0	0	0	214,424
Services to Poor Program											
7	3100 - Administration	4,110									4,110
8	3110 - General Welfare Services	24,250									24,250
9	3120 - Care in County Care Facility										0
10	Subtotal	28,360	0	0	0	0	0	0	0	0	28,360
Services to Military Veterans Program											
11	3200 - Administration	38,331									38,331
12	3210 - General Services to Veterans	5,972									5,972
13	Subtotal	44,303	0	0	0	0	0	0	0	0	44,303
Children's & Family Services											
14	3300 - Youth Guidance	12,123									12,123
15	3310 - Family Protective Services	500									500
16	3320 - Services for Disabled Children										0
17	Subtotal	12,623	0	0	0	0	0	0	0	0	12,623
Services to Other Adults Program											
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
Chemical Dependency Program											
22	3500 - Treatment Services		687								687
23	3510 - Preventive Services										0
24	Subtotal	0	687	0	0	0	0	0	0	0	687
25	Total - Physical Health & Social	239,352	687	0	0	65,358	0	0	0	0	305,397

SERVICE AREA 4
 MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES
 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 2020/2021
Services to Persons With:											
40XX - Mental Health Problems/Mental Illness											
400X-Information & Educ. Svcs	1										0
402X-Coordination Svcs	2				78,269						78,269
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	0	78,269	0	0	0	0	0	78,269
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	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	0
44XX - General Administration											
4411-Direct Administration	25				58,653						58,653
4412-Purchased Administration	26										0
4413-Distrib to Regional Fiscal Agent	27				330,094						330,094
Subtotal	28	0	0	0	388,747	0	0	0	0	0	388,747
45XX - County Prvd Case Mgmt											
Subtotal	29										0
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	0
Total - Mental Health, ID & DD	39	0	0	0	467,016	0	0	0	0	0	467,016
Total - Mental Health, ID & DD	39	0	0	0	467,016	0	0	0	0	0	467,016

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 2020/2021
Environmental Quality Program											
1	6000 - Natural Resources Conservation										0
2	6010 - Weed Eradication					41,961					41,961
3	6020 - Solid Waste Disposal										0
4	6030 - Environmental Restoration								6,885		6,885
5	Subtotal	0	0	0	0	41,961	0	0	6,885	0	48,846
Conservation & Recreation Service Program											
6	6100 - Administration	273,256									273,256
7	6110 - Maintenance & Operations	167,136									167,136
8	6120 - Recreation & Environmental Educ.			300							300
9	Subtotal	440,392	0	300	0	0	0	0	0	0	440,692
Animal Control Program											
10	6200 - Animal Shelter	500									500
6210 - Animal Bounties & State											
11	Apiarist Expenses	19									19
12	Subtotal	519	0	0	0	0	0	0	0	0	519
County Development Program											
13	6300 - Land Use & Building Controls					35,198					35,198
14	6310 - Housing Rehabilitation & Develop.										
15	6320 - Community Economic Development	37,500									37,500
16	Subtotal	37,500	0	0	0	35,198	0	0	0	0	72,698
Educational Services Program											
17	6400 - Libraries					72,852					72,852
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	72,852	0	0	0	0	97,852
President or Governor Declared Disasters Program											
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	Total - County Environment and Education	503,411	0	300	0	150,011	0	0	6,885	0	660,607

SERVICE AREA 7
ROADS & TRANSPORTATION
 County Name: POWESHIEK COUNTY County Number: 79
 FY 2020/2021 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 Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2020/2021
Secondary Roads Administration & Engineering Program											
1	7000 - Administration							418,800			418,800
2	7010 - Engineering							241,948			241,948
3	Subtotal	0	0	0	0	0	0	660,748	0	0	660,748
Roadway Maintenance Program											
4	7100 - Bridges & Culverts							404,516			404,516
5	7110 - Roads							2,442,377			2,442,377
6	7120 - Snow & Ice Control							378,197			378,197
7	7130 - Traffic Controls							74,730			74,730
8	7140 - Road Clearing							87,070			87,070
9	Subtotal	0	0	0	0	0	0	3,386,890	0	0	3,386,890
General Roadway Expenditures Program											
10	7200 - Equipment							1,279,967			1,279,967
11	7210 - Equipment Operations							1,079,656			1,079,656
12	7220 - Tools, Materials & Supplies							37,734			37,734
13	7230 - Real Estate & Buildings							40,803			40,803
14	Subtotal	0	0	0	0	0	0	2,438,160	0	0	2,438,160
Mass Transit Program											
15	7300 - Air Transportation										0
16	7310 - Ground Transportation										0
17	Subtotal	0	0	0	0	0	0	0	0	0	0
18	Total - Roads & Transportation	0	0	0	0	0	0	6,485,798	0	0	6,485,798

SERVICE AREA 8
 GOVERNMENT SERVICES TO RESIDENTS
 County Name: POWESHIEK COUNTY County Number: 79
 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	48	134,789								134,837 1
8010 - Local Elections		544								544 2
8020 - Township Officials					5,734					5,734 3
Subtotal	48	135,333	0	0	5,734	0	0	0	0	141,115 4
State Administrative Services										
8100 - Motor Vehicle Registrations & Licensing	222,433									222,433 5
8101 - Driver Licenses Services	94,407									94,407 6
8110 - Recording of Public Documents	145,059							1,968		147,027 7
Subtotal	461,899	0	0	0	0	0	0	1,968	0	463,867 8
Total - Government Services to Residents	461,947	135,333	0	0	5,734	0	0	1,968	0	604,982 9

SERVICE AREA 9
ADMINISTRATION
 County Name: POWESHIEK COUNTY County Number: 79
 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 MHDS Fund	SPECIAL REVENUE FUNDS County	SPECIAL REVENUE FUNDS Services Basic	SPECIAL REVENUE FUNDS Rural Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2020/2021
Policy & Administrative Program												
1	9000 - General County Management	180,663										180,663
2	9010 - Administrative Management Services	181,402										181,402
3	9020 - Treasury Management Services	219,000										219,000
4	9030 - Other Policy & Administration	49,459										49,459
5	Subtotal	630,524	0	0	0	0	0	0	0	0	0	630,524
Central Services Program												
6	9100 - General Services	271,520										271,520
7	9110 - Information Tech Services	202,746										202,746
8	9120 - GIS Systems											0
9	Subtotal	474,266	0	0	0	0	0	0	0	0	0	474,266
Risk Management Services Program												
10	9200 - Tort Liability	72,767					34,202					106,969
11	9210 - Safety of Workplace	15,264					15,072					30,336
12	9220 - Fidelity of Public Officers	1,675										1,675
13	9230 - Unemployment Compensation											0
14	Subtotal	89,706	0	0	0	0	49,274	0	0	0	0	138,980
15	Total - Administration	1,194,496	0	0	0	0	49,274	0	0	0	0	1,243,770

SERVICE AREA 0
 NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: POWESHIEK COUNTY County Number: 79
 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	3,522											3,522
0020 - Interest on Short-Term Debt	309,222											309,222
0030 - Other Nonprogram Current	9,913											9,913
0040 - Other County Enterprises												0
Total - Nonprogram Current	322,657	0	0	0	0	0	0	0	0	0	0	322,657
Long-term Debt Service												
0100 - Principal										660,000		660,000
0110 - Interest and Fiscal Charges										73,320		73,320
Total - Long-Term Debt Service	0	0	0	0	0	0	0	0	0	733,320	0	733,320
Capital Projects												
0200 - Roadway Construction							668,024					668,024
0210 - Conservation Land Acquisition & Dev.			22,028					27,078				49,106
0220 - Other Capital Projects									940,986			940,986
Total - Capital Projects	0	0	22,028	0	0	0	668,024	27,078	940,986	0	0	1,658,116
Expenditures Summary												
Total Public Safety and Legal Services	2,388,871	89,200	27,903	0	1,067,449	0	0	0	0	0	0	3,573,423
Total Physical Health and Social Services	239,352	687	0	0	65,358	0	0	0	0	0	0	305,397
Total Mental Health, ID & DD	0	0	0	467,016	0	0	0	0	0	0	0	467,016
Total County Environment and Education	503,411	0	300	0	150,011	0	0	6,885	0	0	0	660,607
Total Roads & Transportation	0	0	0	0	0	0	6,485,798	0	0	0	0	6,485,798
Total Government Services to Residents	461,947	135,333	0	0	5,734	0	0	1,968	0	0	0	604,982
Total Administration	1,194,496	0	0	0	49,274	0	0	0	0	0	0	1,243,770
Total Nonprogram Current	322,657	0	0	0	0	0	0	0	0	0	0	322,657
Total Long-Term Debt Service	0	0	0	0	0	0	0	0	0	733,320	0	733,320
Total Capital Projects	0	0	22,028	0	0	0	668,024	27,078	940,986	0	0	1,658,116
Total - All Expenditures	5,110,734	225,220	50,231	467,016	1,337,826	0	7,153,822	35,931	940,986	733,320	0	16,055,086
Other Budgetary Financing Uses Operating Transfers Out												
To General Supplemental												0
To Rural Services Supplemental												0
To Secondary Roads	192,336				2,306,422							2,498,758
To Other Budgetary Funds							341,031	804,011		89,289		1,234,331
Total Operating Transfers Out	192,336	0	0	0	2,306,422	0	341,031	804,011	0	89,289	0	3,733,089
Refunded Debt/ Payments to Escrow												0
Increase (Decrease) In Reserves												0
Fund Balance - Nonspendable												0
Fund Balance - Restricted		280,294	207,595	101,162	994,897		3,193,192	4,207,693	5,359,418	133		14,344,384
Fund Balance - Committed												0
Fund Balance - Assigned												0
Fund Balance - Unassigned	4,376,703	0	0	0	0	0	0	0	0	0	0	4,376,703
Total Ending Fund Balance - June 30,	4,376,703	280,294	207,595	101,162	994,897	0	3,193,192	4,207,693	5,359,418	133	0	18,721,087
Total Requirements	9,679,773	505,514	257,826	568,178	4,639,145	0	10,688,045	5,047,635	6,300,404	822,742	0	38,509,262