Iowa Department of Management Form F638 - S (10/14/08) FY 2014/2015 ANNUAL FINANCIAL REPORT	St	Clayton County ANNUAL FINANCIAL REPORT Statement of Revenues, Expenditures, and Changes in Fund Balance For the fiscal year ended: June 30, 2015										
Reporting Accounting Basis:		n the hood ye	Special	Capital	Debt		Actual					
GAAP		General	Revenue	Projects	Service	Permanent	Totals					
REVENUES & OTHER FINANCING SOURCES		(A)	(B)	(C)	(D)	(E)	(F)					
Taxes Levied on Property	1	4,907,773	2,702,279		316,240		7,926,292					
Less: Uncollected Delinquent Taxes - Levy Year	2				·		0					
Less: Credits to Taxpayers	3	341,968	168,190		22,713		532,871					
Net Current Property Taxes	4	4,565,805	2,534,089		293,527		7,393,421					
Delinquent Property Tax Revenue	5	1,377	454		84		1,915					
Penalties, Interest & Costs on Taxes	6	52,012					52,012					
Other County Taxes/TIF Tax Revenues	7	390,995	1,244,931		14,656		1,650,582					
Intergovernmental	8	782,359	4,955,940	434,373	24,131		6,196,803					
Licenses & Permits	9	20,918	15,720	10 1,010	,		36,638					
Charges for Service	10	441,814	21,609				463,423					
Use of Money & Property	11	160,664	3,514	82			164,260					
Miscellaneous	12	119,011	64,925	657			184,593					
Subtotal Revenues	13	6,534,955	8,841,182	435,112	332,398	0	16,143,647					
Other Financing Sources:	+	0,004,000	0,041,102	400,112	002,000		10,140,047					
General Long-Term Debt Proceeds	14						0					
Operating Transfers In	15	55	1,600,000	70,133	3,990		1,674,178					
Proceeds of Fixed Asset Sales	16	1,000	11,500	·			12,500					
Total Revenues & Other Sources	17	6,536,010	10,452,682	505,245	336,388	0	17,830,325					
EXPENDITURES & OTHER FINANCING USES		,	,	•	,		,					
Operating: Public Safety and Legal Services	40	0.007.000					0.007.000					
	18	2,697,226	25.000				2,697,226					
Physical Health Social Services	19	632,587	65,332		ŀ		697,919					
Mental Health, ID & DD	20	044.044	961,953				961,953					
County Environment and Education	21	644,641	590,209				1,234,850					
Roads & Transportation	-22		5,508,058		•		5,508,058					
Government Services to Residents	23	655,050	10,000				665,050					
Administration	24	1,622,608					1,622,608					
Nonprogram Current	25			1			0					
Debt Service	26				336,249		336,249					
Capital Projects	27	37,483	1,269,981	481,847			1,789,311					
Subtotal Expenditures	28	6,289,595	8,405,533	481,847	336,249	0	15,513,224					
Other Financing Uses: Operating Transfers Out	20	F4 400	1 000 000				1 674 470					
• •	20	54,123	1,620,000	55			1,674,178					
Refunded Debt/Payments to Escrow	30	0.040.740	40.005.500	404.000	000.040		0					
Total Expenditures & Other Uses Excess of Revenues & Other Sources	31	6,343,718	10,025,533	481,902	336,249	0	17,187,402					
Over (Under) Expenditures & Other Uses	32	192,292	427,149	23,343	139	0	642,923					
Beginning Fund Balance - July 1, 2014	33	2,122,285	4,145,035	-3,905	35,159	0	6,298,574					
Increase (Decrease) in Reserves	34	16,125	13,568	-3,903	33,139		29,693					
Fund Balance - Nonspendable	35	122,813	433,281				556,094					
Fund Balance - Restricted	36	90,785	4,200,276	19,438	35,298		4,345,797					
Fund Balance - Committed	37	30,700	7,200,270	13,430	33,230		4,343,797					
Fund Balance - Assigned	38						0					
Fund Balance - Assigned Fund Balance - Unassigned	39	2 117 104	47 005									
Total Ending Fund Balance - June 30, 2015	40	2,117,104 2,330,702	-47,805 4,585,752	19,438	35,298	(2,069,299 6,971,190					

FY 2014/2015 ANNUAL FINANCIAL REPORT		Clayton Co								T			11/24/201
Reporting Accounting Basis:		GENE	RAL FUND			SPECIAL	REVENUE FUNI	<u>os</u>		All	All	All	TOTALS
GAAP		General	General	General			Rural Services	Secondary		Capital	Debt	Permanent	Actual
		Basic	Supplemental	Other	MHDS Fund	Basic	Supplemental	Roads	Other	Projects	Service	Funds	2014/2015
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
TAXES LEVIED ON PROPERTY	13	3,791,649	1,116,124	0	804,461	1,897,818	0		0		316,240		7,926,292
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2												(
LESS: CREDITS TO TAXPAYERS	3	264,198	77,770		56,057	112,133					22,713		532,87
=1000 NET CURRENT PROPERTY TAXES	*4 3	3,527,451	1,038,354		748,404	1,785,685					293,527		7,393,42
1010 DELINQ. PROPERTY TAX REVENUE	*5	1,064	313		222	232					84		1,91
11xx PENALTIES, INT, & COSTS ON TAXES	*6	52,012						•		_			52,012
OTHER COUNTY TAXES:													
12xx Other County Taxes	7	6,188	1,820		1,310	2,414					484		12,21
13xx Voter Approved Local Option Taxes	8	14,179	,		,	, , ,	145,284	823,280					982,74
14xx Gambling Taxes	9	134,169						5,_30			Ī		134,169
15xx TIF Tax Revenues	10	2 ., . 50							126.227				126,22
16xx Utility Tax Replacement Excise Taxes	11	181,277	53,362		38,463	107,953					14,172		395,22
Subtotal (lines 7 - 11)	*12	335,813	55,182	0	39.773	110,367		823,280	126.227	0	14,656	0	
NTERGOVERNMENTAL REVENUE:		223,010	30,132		30,170	110,007	1 10,204	320,230			,000		.,000,007
20xx State Shared Revenues	13	2,668						3,972,209					3,974,87
21xx State Replacements Against Levied Taxes	14	264,197	77,770		56,057	112,133			1,142		21,571		532,870
22xx Other State Tax Replacements	15	31,827	9,369		6,753	5,494					2,560		56,003
23xx, 24xx State\Federal Pass-Thru Revenues	16	140,200		4,969				528,220					673,389
25xx Contributions from Other													
Intergovernmental Units	17	20,522			8,968	2,804		61,900		42,688			136,882
26xx, 27xx State Grants and Entitlements	18	179,695	27,708						200,242	116,350			523,99
28xx Federal Grants and Entitlements	19	2,138						18		275,335			277,49
29xx Payments in Lieu of Taxes	20	21,296											21,29
Subtotal (lines 13 - 20)	*21	662,543	114,847	4,969	71,778	120,431	0	4,562,347	201,384	434,373	24,131	0	6,196,80
3xxx LICENSES & PERMITS	*22	20,918						15,720					36,63
4xxx, 5xxx CHARGES FOR SERVICE	*23	441,814			10,649	7,741			3,219				463,423
6xxx USE OF MONEY & PROPERTY	*24	140,408		20,256		3,182		90	242	82			164,260
BXXX MISCELLANEOUS	*25	80,261	852	37,898				64,925		657			184,59
Total Revenues*	26 5	5,262,284	1,209,548	63,123	870,826	2,027,638	145,284	5,466,362	331,072	435,112	332,398	0	16,143,64 ⁻
OTHER FINANCING SOURCES:				1	•	1	1	ī	1	ı	1	1	ī
OPERATING TRANSFERS IN: 9000 From General Basic	27									50,133	3,990		54,12
9020 From Rural Services Basic	28			-			1	1.600.000		50,133	3,990		· · · · · ·
	29			-				1,000,000		20.000	-		1,600,000
90xx From Other Budgetary Funds	30	55		_	_	_	_	4 000 000	_	20,000	0.000	_	20,05
Subtotal (lines 27-29)		55	0	0	0	0	0	1,600,000	0	70,133	3,990	0	1,07 1,17
91xx PROCEEDS\GEN LONG-TERM DEBT	31	1.055					1	44.55			1		10.50
92xx PROCEEDS\GEN FIXED ASSET SALES	32	1,000						11,500					12,500
Total Revenues and Other Sources		5,263,339	1,209,548		870,826	2,027,638	†	<u> </u>		1		0	17,830,32
Beginning Fund Balance - July 1, 2014	34 1	1,608,194 6,871,533	444,146 1,653,694	69,945	272,361 1,143,187	313,689 2,341,327	- ,	3,059,663	61,428 392,500	- ,	35,159 371,547		6,298,574 24,128,89

Reporting Accounting Basis: GAAP LAW ENFORCEMENT PROGRAM 1000 - Uniformed Patrol Services 1010 - Investigations 1020 - Unified Law Enforcement	1 2 3	General Basic (A) 1,032,212 13,642	General Supplemental (B)	General	Fund	Rural Services	Rural Services			All Permanent	TOTALS Actual
LAW ENFORCEMENT PROGRAM 1000 - Uniformed Patrol Services 1010 - Investigations	1 2 3	Basic (A) 1,032,212	Supplemental (B)	Other	Fund		Rurai Services	Secondary		Permanent	Actual
1000 - Uniformed Patrol Services 1010 - Investigations	1 2 3	(A) 1,032,212	(B)				0	Danie i	041	E de	
1000 - Uniformed Patrol Services 1010 - Investigations	1 2 3	1,032,212	,	(C)		Basic	Supplemental	Roads	Other	Funds	2014/2015
1000 - Uniformed Patrol Services 1010 - Investigations	3	,,	100 036		(D)	(E)	(F)	(G)	(H)	(K)	(L)
1010 - Investigations	3	,,	100 036								
	3	13,642	109,930								1,142,148
1020 - Unified Law Enforcement	3			4,800							18,442
	1										0
1030 - Contract Law Enforcement											0
1040 - Law Enforcement Communications	5	354,303	48,280								402,583
1050 - Adult Correctional Services	6	401,632	46,044								447,676
1060 - Administration	7	283,531	37,217								320,748
Subtotal	8		241,477	4,800	0	0	0	0	0	0	2,331,597
LEGAL SERVICES PROGRAM	L		•								
1100 - Criminal Prosecution	9	176,676	20,498								197,174
1110 - Medical Examiner	10	25,679									25,679
1120 - Child Support Recovery	11										0
Subtotal	12	202,355	20,498	0	0	0	0	0	0	0	222,853
EMERGENCY SERVICES											
1200 - Ambulance Services	13	6,192									6,192
1210 - Emergency Management	14		72,683								72,683
1220 - Fire Protection & Rescue Srvcs	15										0
1230 - E911 Service Board	16										0
Subtotal	17	6,192	72,683	0	0	0	0	0	0	0	78,875
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM					Ī	İ			Ī	Ī	I
1400 - Physical Operations	18		3,335								3,335
1410 - Research & Other Assistance	19		183								183
1420 - Bailiff Services	20	40,007	6,696								46,703
Subtotal	21	40,007	10,214	0	0	0	0	0	0	0	1
COURT PROCEEDINGS PROGRAM		,	,					-			1
1500 - Juries & Witnesses	22										0
1510 - (Reserved)	23										
1520 - Detention Services	24										0
1530 - Court Costs	25										0
1540 - Service of Civil Papers	26		700								700
Subtotal	27	0	700	0	0	0	0	0	0	0	700
JUVENILE JUSTICE ADMINISTRATION PROGRAM											
1600 - Juvenile Victim Restitution	28										0
1610 - Juvenile Representation Services	29		1,782								1,782
1620 - Court-Appointed Attorneys &	┇		.,. 52								.,. 52
Court Costs for Juveniles	30		11,198								11,198
Subtotal	31	0	12,980	0	0	0	0	0	0	0	1

lowa Department of Management SERVICE AREA 3 County No: 22

FY 2014/2015 ANNUAL FINANCIAL F	EFUKI					ODEOLA: D				A 11	11/24/2015
Reporting Accounting Basis:			RAL FUND		I		VENUE FUNDS		1	All	TOTALS
GAAP		General	General			Rural Services				Permanent	
		Basic	Supplemental	Other	Fund	Basic	Supplemental	Roads	Other	Funds	2014/2015
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)
PHYSICAL HEALTH SERVICES PROGRAM											
3000 - Personal & Family Health Services	1	65,853					58,832				124,685
3010 - Communicable Disease Prevention											
& Control Services	2	4,360									4,360
3020 - Environmental Health	3	40,016	· · · · · ·								43,060
3040 - Health Administration	4	63,975									63,975
3050 - Support of Hospitals	5										0
Subtotal	6	174,204	3,044	0	0	0	58,832	0	0	0	236,080
SERVICES TO POOR PROGRAM											
3100 - Administration	7	6,632	294								6,926
3110 - General Welfare Services	8	21,197									21,197
3120 - Care in County Care Facility	9		249,167								249,167
Subtotal	10	27,829	249,461	0	0	0	0	0	0	0	277,290
SERVICES TO MILITARY VETERANS PROGRAM											
3200 - Administration	11	40,526	4,686								45,212
3210 - General Services to Veterans	12	42,959									42,959
Subtotal	13	83,485	4,686	0	0	0	0	0	0	0	88,171
CHILDREN'S & FAMILY SERVICES PROGRAM											
3300 - Youth Guidance	14										0
3310 - Family Protective Services	15		4,755								4,755
3320 - Services for Disabled Children	16										0
Subtotal	17	0	4,755	0	0	0	0	0	0	0	4,755
SERVICES TO OTHER ADULTS PROGRAM											
3400 - Services to the Elderly	18										0
3410 - Other Social Services	19	10,500					6,500				17,000
3420 - Social Services Business Operations	20										0
Subtotal	21	10,500	0	0	0	0	6,500	0	0	0	17,000
CHEMICAL DEPENDENCY PROGRAM		•					,				
3500 - Treatment Services	22		34,623								34,623
3510 - Preventive Services	23		40,000								40,000
Subtotal	24	0	74,623	0	0	0	0	0	0	0	74,623
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	296,018	,				65,332				697,919

lowa Department of Management Form F634 - B (Sheet 3 of 8) FY 2014/2015 ANNUAL FINANCIAL REPORT	t	SERVIC MENTA Clayton	E AREA 4 L HEALTH, MI County	ENTAL R	ETARDATION	& DEVELOPME	ENTAL DISABIL	ITIES			County No: 11/24/2015
Reporting Accounting Basis:		-	GENERAL FUN	D		SPECIAL RE	EVENUE FUNDS			All	TOTALS
GAAP	T,	General	General	General	County MHDS	Rural Services	Rural Services	Secondary		Permanent	Actual
	1	Basic	Supplemental	Other	Fund	Basic	Supplemental	Roads	Other	Funds	2014/2015
SERVICES TO PERSONS WITH:	1	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)
40XX - MENTAL HEALTH PROBLEMS/	Ш										` '
MENTAL ILLNESS	П										_
400X-Information & Educ. Srvcs	Ľ										0
402X-Coordination Srvcs	12										0
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 Srvcs	7										0
Subtotal	8	0	0	0	0	0	0	0	0	0	0
41XX - CHRONIC MENTAL ILLNESS 410X-Information & Educ. Srvcs	٥										
	10				00						0
412X-Coordination Srvcs	10		 		29						29
413X- Personal & Environ. Sprt	11		1						 	1	0
414X-Treatment Services	12		 								0
415X-Vocational & Day Services	13		 						<u> </u>	-	0
416X-Lic/Cert. Living Arrangements	14										0
417X-Inst/Hospital & Commit Srvcs	15				6,554						6,554
Subtotal	16	0	0	0	6,583	0	0	0	0	0	6,583
42XX - MENTAL RETARDATION 420X-Information & Educ. Srvcs	17										
	10										0
422X-Coordination Srvcs	10										0
423X- Personal & Environ. Sprt	19										0
424X-Treatment Services	20										0
425X-Vocational & Day Services	21										0
426X-Lic/Cert. Living Arrangements	22										0
427X-Inst/Hospital & Commit Srvcs	23										0
Subtotal	24	0	0	0	0	0	0	0	0	0	0
43XX - OTHER DEVELOPMENTAL DISABILITIES	11										
430X-Information & Educ. Srvcs	25										0
432X-Coordination Srvcs	26										0
433X- Personal & Environ. Sprt	27										0
434X-Treatment Services	28										0
435X-Vocational & Day Services	29										0
436X-Lic/Cert. Living Arrangements	30										0
437X-Inst/Hospital & Commit Srvcs	31										0
Subtotal	32	0	0	0	0	0	0	0	0	0	1
44xx-GENERAL ADMINISTRATION	Ħ	·	Ů	Ŭ	·	·			"		
4411-Direct Administration	33				5,370						5,370
4412-Purchased Administration	34										0
4413-Distrib to Regional Fiscal Agent	35				950,000						950,000
Subtotal	36	0	0	0	955,370	0	0	0	0	0	
45xx-COUNTY PRVD CASE MGMT	Ħ	Ū		Ĭ	100,070	Ů	Ů	Ĭ	Ľ	Ĭ	, 0
Subtotal	37										0
46xx-COUNTY PRVD SERVICES	Д										
Subtotal	38		ļ						<u> </u>		0
47XX - BRAIN INJURY 470X-Information & Educ. Srvcs	30		 	-					 	-	
	40		 						-		0
472X-Coordination Srvcs	40		 						 		0
473X- Personal & Environ. Sprt	41		 								0
474X-Treatment Services	42		 								0
475X-Vocational & Day Services	43		 								0
476X-Lic/Cert. Living Arrangements	44		ļ						<u> </u>		0
477X-Inst/Hospital & Commit Srvcs	45		ļ						ļ		0
Subtotal	46	0	0	0	0	0	0	0	0	0	0
TOTAL - MENTAL HEALTH, MR & DD	47		0		961,953	0	0	() (1 (961,953

Reporting Accounting Basis:		G	ENERAL FUND)		SPECIAL F	REVENUE FUND	s		All	TOTALS
GAAP	t	General	General		County MHDS		Rural Services			Permanent	Actual
	1	Basic	Supplemental	Other	Fund	Basic	Supplemental	Roads	Other	Funds	2014/2015
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	
ENVIRONMENTAL QUALITY PROGRAM	╁	(^)	(D)	(0)	(D)	(L)	(1)	(G)	(11)	(14)	(L)
6000 - Natural Resources Conservation	1						6,800				6,800
6010 - Weed Eradication	2					96,221	0,000	1,435			97,656
6020 - Solid Waste Disposal	3					175,285		.,			175,285
6030 - Environmental Restoration	4					170,200					0
Subtotal	5	0	0	0	0	271,506	6,800	1,435	0	0	279,741
CONSERVATION & RECREATION	t	0	0	Ŭ	0	271,000	0,000	1,400	0	0	210,141
SERVICES PROGRAM	L										
6100 - Administration	6	110,536	12,111								122,647
6110 - Maintenance & Operations	7	417,340	37,131								454,471
6120 - Recreation & Environmental Educ.	8	3									0
Subtotal	9	527,876	49,242	0	0	0	0	0	0	0	577,118
ANIMAL CONTROL PROGRAM	L										
6200 - Animal Shelter	10										0
6210 - Animal Bounties & State	+.	222									222
Apiarist Expenses	11	268	_		_	_	_	_			268
Subtotal	12	268	0	0	0	0	0	0	0	0	268
COUNTY DEVELOPMENT PROGRAM 6300 - Land Use & Building Controls	12	34.649	3.044		I					1	37,693
6310 - Housing Rehabilitation & Develop.	14	34,649	3,044				5 000				
	14	40.700					5,000		101 100		5,000
6320 - Community Economic Development	15	12,726	0.044				63,750		121,193		197,669
Subtotal EDUCATIONAL SERVICES PROGRAM	16	47,375	3,044	0	0	0	68,750	0	121,193	0	240,362
6400 - Libraries	17					120,525					120,525
6410 - Historic Preservation	18	6,636				120,323					6.636
6420 - Fair & 4-H Clubs	10										10,200
6430 - Fairgrounds	20	10,200									ii
6440 - Memorial Halls	20	-									0
	21										0
6450 - Other Educational Services		40.000				100 505	_				
Subtotal PRESIDENT OR GOVERNOR	23	16,836	0	0	0	120,525	0	0	0	0	137,361
DECLARED DISASTERS PROGRAM	I										
6500 - Property	24										0
6510 - Buildings	25										0
6520 - Equipment	26										0
6530 - Public Facilities	27										0
Subtotal	28	0	0	0	0	0	0	0	0	0	0
TOTAL - COUNTY ENVIRONMENT AND	f	├	U	0	· ·	1	1			├	
EDUCATION	29	592,355	52,286	(1 0	392,031	75,550	1,435	121,193		1,234,850

lowa Department of Management
Form F634 - B (Sheet 5 of 8)
FY 2014/2015 ANNUAL FINANCIAL REPORT
Clayton County Clavton County 11/24/2015 SPECIAL REVENUE FUNDS **TOTALS GENERAL FUND** ΑII Reporting Accounting Basis: GAAP General General General County MHDS Rural Services Rural Services Secondary Permanen Actual Basic Supplemental Other Fund Basic Supplemental Roads Other Funds 2014/2015 (G) (A) (B) (C) (D) (E) (F) (H) (K) (L) SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM 7000 - Administration 281,618 281,618 7010 - Engineering 259,911 259,911 Subtotal 0 0 0 0 0 541,529 541,529 ROADWAY MAINTENANCE PROGRAM 7100 - Bridges & Culverts 110,133 110,133 7110 - Roads 2.145.745 2.145.745 7120 - Snow & Ice Control 376,130 376,130 7130 - Traffic Controls 209.527 209.527 332,262 7140 - Road Clearing 332,262 Subtotal 0 0 0 0 0 0 3,173,797 3,173,797 GENERAL ROADWAY EXPENDITURES PROGRAM 7200 - New Equipment 418,494 418,494 7210 - Equipment Operations 1,174,635 1,174,635 7220 - Tools, Materials & Supplies 66,456 66,456 7230 - Real Estate & Buildings 133,147 133,147 0 0 0 0 0 0 1,792,732 1,792,732 MASS TRANSIT PROGRAM 7300 - Air Transportation 0 15 7310 - Ground Transportation 0 16 0 0 TOTAL - ROADS & TRANSPORTATION 5,508,058 5,508,058 18 lowa Department of Management SERVICE AREA 8 County No: 22
Form F634 - B (Sheet 6 of 8) GOVERNMENT SERVICES TO RESIDENTS

Form F634 - B (Sheet 6 of 8) FY 2014/2015 ANNUAL FINANCIAL REPORT	Clayton C	IMENT SERVIC County								11/24/2015	
Reporting Accounting Basis:		ENERAL FUND)		SPECIAL R	EVENUE FUNDS	3		All	TOTALS	
GAAP	General	General	General	County MHDS	Rural Services	Rural Services	Secondary		Permanent	Actual	
	Basic	Supplemental	Other	Fund	Basic	Supplemental	Roads	Other	Funds	2014/2015	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)	•
REPRESENTATION SERVICES PROGRAM											
8000 - Elections Administration	1	135,332								135,332	
8010 - Local Elections	2	5,105								5,105	
8020 - Township Officials	3,837	301								4,138	
Subtotal	4 3,837	140,738	0	0	0	0	0	0	0	144,575	
STATE ADMINISTRATIVE SERVICES 8100 - Motor Vehicle Registrations											
& Licensing	5 194,314	23,027								217,341	
8101 - Driver Licenses Services	62,737	8,052								70,789	
8110 - Recording of Public Documents	7200,568	21,777						10,000		232,345	
Subtotal	8 457,619	52,856	0	0	0	0	0	10,000	0	520,475	
TOTAL - GOVERNMENT SERVICES TO											
RESIDENTS	9 461,456	193,594	0	(0	C	0	10,000	0	665,050	4 :

1,622,608 15

lowa Department of Management SERVICE AREA 9 Form F634 - B (Sheet 7 of 8) FY 2014/2015 ANNUAL FINANCIAL REPORT ADMINISTRATION Clavton County 11/24/2015 SPECIAL REVENUE FUNDS **GENERAL FUND** ΑII TOTALS Reporting Accounting Basis: GAAP General General General County MHDS Rural Services Rural Services Secondary Permanen Actual Basic Supplemental Other Fund Basic Supplemental Roads Other Funds 2014/2015 (A) (B) (C) (D) (E) (F) (G) (H) (K) (L) POLICY & ADMINISTRATION PROGRAM 9000 - General County Management 128,689 142,966 14,277 9010 - Administrative Management Services 174,254 22,329 196,583 9020 - Treasury Management Services 131,386 146,566 15,180 9030 - Other Policy & Administration 225,457 423 225,880 Subtotal 659,786 52,209 0 711,995 CENTRAL SERVICES PROGRAM 9100 - General Services 348,054 13,027 361,081 9110 - Information Tech Services 252.559 262,621 10,062 9120 - GIS Systems Subtotal 600,613 23,089 623,702 0 0 0 0 RISK MANAGEMENT SERVICES PROGRAM 9200 - Tort Liability 55,153 55,153 113,096 9210 - Safety of Workplace 117,482 230,578 9220 - Fidelity of Public Officers 1,180 1,180 12 9230 - Unemployment Compensation Subtotal 113,096 173,815 0 0 0 0 0 0 0 286,911 TOTAL - ADMINISTRATION

1,373,495

249,11

Form F634 - B (Sheet 8 of 8) FY 2014/2015 ANNUAL FINANCIAL REPORT		IONPROG Clavton Co		TURES, I	DISBURSEMEN	ITS AND OTHER	R FINANCING US	SES					11/24/2015
Reporting Accounting Basis:		GI	ENERAL FUND			SPECIAL F	REVENUE FUND	S		All	All	All	TOTALS
GAAP		General	General	General	County MHDS	Rural Services	Rural Services	Secondary		Capital	Debt	Permanent	Actual
		Basic	Supplemental	Other	Fund	Basic	Supplemental	Roads	Other	Projects	Service	Funds	2014/2015
NONPROGRAM CURRENT EXPENDITURES		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
0010 - County Farm Operations	1												0
0020 - Interest on Short-Term Debt	2												0
0030 - Other Nonprogram Current	3												0
0040 - Other County Enterprises	4												0
TOTAL - NONPROGRAM CURRENT	5	0	0	0	0	0	0	0	0			0	0
LONG-TERM DEBT SERVICE													
0100 - Principal	6										281,000		281,000
0110 - Interest and Fiscal Charges	7										55,249		55,249
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0	0		336,249	0	336,249
CAPITAL PROJECTS													
0200 - Roadway Construction	9							1,054,601	215,380)			1,269,981
0210 - Conservation Land Acquisition & Dev.	10			37,483									37,483
0220 - Other Capital Projects	11									481,847			481,847
TOTAL - CAPITAL PROJECTS	12	0	0	37,483	0	0	0	1,054,601	215,380	481,847		0	1,789,311
EXPENDITURES SUMMARY											_		
- Total Public Safety and Legal Services	13 2	2,333,874	358,552	4,800	0	0	0	0	0			0	2,697,226
- Total Physical Health and Social Services	14	296,018	336,569	0	0	0	65,332	0	0			0	697,919 ¹
- Total Mental Health, MR & DD	15	0	0	0	961,953	0	0	0	0			0	961,953
- Total County Environment and Education	16	592,355	52,286	0	0	392,031	75,550	1,435	121,193	3		0	1,234,850
- Total Roads & Transportation	17	0	0	0	0	0	0	5,508,058	0			0	5,508,058
- Total Government Services to Residents	18	461,456	193,594	0	0	0	0	0	10,000			0	665,050
- Total Administration	19 1	1,373,495	249,113	0	0	0	0	0	0			0	1,622,608
- Total Nonprogram Current	20	0	0	0	0	0	0	0	0			0	0 2
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0		336,249	0	336,249 2
- Total Capital Projects	22	0	0	37,483	0	0	0	1,054,601	215,380	481,847		0	1,789,311 2
TOTAL - ALL EXPENDITURES (lines13-22)	23 5	5,057,198	1,190,114	42,283	961,953	392,031	140,882	6,564,094	346,573	481,847	336,249	0	15,513,224
OTHER BUDGETARY FINANCING USES					Ī	i	i		i	i	Ī	Ī	1 1
OPERATING TRANSFERS OUT - To General Supplemental	24									1			0.2
- To Rural Services Supplemental	25												02
- To Secondary Roads	-S 26					1,600,000							1,600,000 2
- To Other Budgetary Funds	 27	54,123				1,000,000	20,000		 	55			74,178 2
TOTAL OPERATING TRANSFERS OUT	28	54,123	0	0	0	1,600,000	20,000	0	0		1	0	1
REFUNDED DEBT/PAYMENTS TO ESCROW	29	54,125	U	U	0	1,000,000	20,000	0	, ·	, 33	1	0	1,074,176
Increase (Decrease) In Reserves	30	2.223	13.902			-4.968		18.536	 	† 	1		29.693
Fund Balance - Nonspendable	31	56,549	66,264			38,709		394,572		 			556,094 ³
Fund Balance - Restricted	32	30,349	00,204	90,785	181,234		422,296		1	19,438	35,298		4,345,797
Fund Balance - Committed	33			90,763	101,234	303,019	422,290	J, 181,383	33,132	19,430	33,280		03
Fund Balance - Assigned	∞ 3⁄1								1	1			03
Fund Balance - Assigned Fund Balance - Unassigned	35 v	1 705 006	/11 210	0	0	0	0	0	-47,805	5 0	C	^	ű
Total Ending Fund Balance - June 30, 2015		1,705,886							1				, ,
,	30 · 37	1,762,435 6,871,533	477,482 1,653,694	90,785	181,234 1,143,187		422,296 583,178						6,971,190 ³ 24,128,899 ³

lowa Department of Management Form F634 - D	I	Clay	ton County A	NNUAL FINA	ANCIAL RE	PORT ental Funds	County No:	22x
FY 2014/2015 ANNUAL FINANCIAL REPORT	7 I			vear ended:			11/24/2015	П
	_		SPECIAL	CAPITAL	DEBT		TOTALS	
ASSETS		GENERAL	REVENUE		SERVICE	PERMANENT	(MEMO ONLY)	
Cash & Pooled Investments:		(A)	(B)	(C)	(D)	(E)	(F)	
County Treasurer	1	2.260.638	4,038,348	3,088	35,235		6,337,309	1
Other	2	,		ŕ			0	11
Receivables (net where applicable):								
Accounts	3	63,479	13,906				77,385	3
Property Taxes (including interest & penalties)	4	10,357	1,283		227		11,867	4
Property Taxes - Succeeding Year	5	5,168,504	2,679,035		347,420		8,194,959	5
Accrued Interest	6	4,397					4,397	6
Drainage Assessments	7						0	7
Other	8						0	8
Due from Other Funds	9	93,912	22.018				115,930	9
Due from Other Governments	10	87,588	1,297,657	16,350			1,401,595	10
Inventories (at cost)	11	, ,	433,281	, , , , , , , , , , , , , , , , , , , ,			433,281	
Other Assets	12	122,813	,				122,813	_
Total Assets	13		8,485,528	19,438	382.882	0	16,699,536	_
LIABILITIES (L)		.,,	- ,,	,	552,552			
Accounts Payable	14	181,632	585,241				766,873	14
Salaries & Benefits Payable	15	48,154	65,570				113,724	15
Contracts Payable	16	•					0	16
Due to Other Funds	17	44,270	71,660				115,930	17
Due to Other Governments	18	11,719	463,943				475,662	18
Trusts Payable	19	•					0	19
Other Liabilities	20						0	20
Total Liabilities	21	285,775	1,186,414	0	0	0	1,472,189	21
DEFERRED INFLOWS OF RESOURCES (DIOR)	Γ.	,	,,				, , ,	
Succeeding Year Property Tax	22	5,168,504	2,679,035		347,420		8,194,959	22
Other Unavailable Revenue	23	26,707	34,327		164		61,198	23
Total Deferred Inflows of Resources	24	5,195,211	2,713,362	0	347,584	0	8,256,157	24
FUND EQUITY (FE)								
Fund Balance - Nonspendable	25	122,813	433,281				556,094	25
Fund Balance - Restricted	26	90,785	4,200,276	19,438	35,298		4,345,797	26
Fund Balance - Committed	27						0	27
Fund Balance - Assigned	28						0	28
Fund Balance - Unassigned	29	2,117,104	-47,805				2,069,299	29
Total Fund Equity	30	2,330,702	4,585,752	19,438	35,298	0	6,971,190	
TOTAL L+DIOR+FE	31		8,485,528	19,438	382,882	0	16,699,536	_

Notes to the financial statement, if any: