

## NONMAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds

The Special Revenue Funds account for financial resources that are restricted as to use by the Federal or State governments and special purpose funds established by the County Board of Supervisors.

**Rural Services** - Accounts for taxes levied to benefit the rural residents of the County. This account is restricted in accordance with the Iowa Code Section 331.424 and 331.428.

**Sheriff Forfeited Property (State)** - Accounts for state proceeds of property forfeited through law enforcement activities. This account is restricted in accordance with the Iowa Code Section 809A.

**Sheriff Forfeited Property (Federal)** - Accounts for federal proceeds of property forfeited through law enforcement activities. This account is restricted in accordance with Federal Department of Justice guidelines.

**Attorney Forfeited Property** - Accounts for property forfeited through law enforcement activities. This account is restricted in accordance with the Iowa Code Section 809A.

**County Attorney Collection Incentive** – Accounts for state incentives for participating in the collection of fines in accordance with the Iowa Code Section 602.8107. This account is committed per Board resolution.

**Secondary Roads** - Accounts for the road use tax allocation from the State of Iowa, required transfers from the General and Rural Services funds, and other revenues to be used for secondary road construction and maintenance. This account is restricted in accordance with the Iowa Code Section 331.429.

**County Recorder Records Management** - Accounts for recording fees which are earmarked for records management. This account is restricted in accordance with the Iowa Code Section 331.604.2a.

**Township Fire Protection** – Accounts for the requirement of the County to levy taxes for township fire protection and then disburse money to municipalities or townships for various township fire protection contracts. This account is restricted in accordance with the Iowa Code Section 331.424C.

**Treasurer Banking Reserve** – Accounts for revenue relating to the ATM machines in County buildings. This account is committed per Board resolution.

**REAP** - Accounts for monies received under the State Resource Enhancement and Protection Act. This account is restricted in accordance with the Iowa Code Section 455A.19.

**Contingency Reserve** - Accounts for transfers from Prairie Meadows Racetrack/Casino Enterprise Fund and wagering tax revenue earmarked for future contingencies. This fund serves as a stabilization arrangement and is committed per Board resolution. See Note 26 for further information.

**Automated Traffic Enforcement** - Accounts for activity relating to the Sheriff's speed camera program established by County Ordinance #293. This account is committed per Board resolution.

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## **Capital Projects Funds**

The Capital Projects Funds account for resources designated to construct or acquire general capital assets, major improvements, vehicles and equipment. Revenues are derived primarily from the sale of general obligation bonds and notes, intergovernmental revenues, transfers from other funds and earnings on investments.

**Conservation Water & Land Improvements** – Accounts for the assets held for County conservation in accordance with November 2012 bond referendum to issue \$50 million to fund park and trail improvements, land acquisitions and other conservation measures including the water quality of lakes and rivers.

**Capital Improvements Projects** – Accounts for various capital improvements projects, building repairs, vehicles and equipment expenditures. This account is restricted in accordance with bond covenants.

## **Debt Service Funds**

The Debt Service Funds account for the payment of interest and principal on general obligation bonds and notes. Debt service revenues are principally derived from property taxes, special assessments and other operating revenues. These funds are restricted in accordance with bond covenants.

**NW 84<sup>th</sup> Water Main Debt Service** – Accounts for debt service relating to a Drinking Water State Revolving Fund loan for NW 84<sup>th</sup> Avenue Water Main project.

**Hamilton Drain Debt Service** - Accounts for debt service for the Hamilton Drain bond issue supported by property taxes and special assessments. This account is restricted in accordance with the Iowa Code Section 331.430.

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**POLK COUNTY, IOWA**

**Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2016**

	<b>Rural Services</b>	<b>Sheriff Forfeited Property (State)</b>	<b>Sheriff Forfeited Property (Federal)</b>	<b>Attorney Forfeited Property</b>	<b>County Attorney Collection Incentive</b>
<b>ASSETS</b>					
Cash and pooled investments	\$ 2,266,093	\$ 154,892	\$ 104,813	\$ 330,303	\$ 704,866
Restricted assets - cash and pooled investments	-	-	-	-	-
Receivables (net):					
Taxes	38,015	-	-	-	-
Succeeding year property taxes	7,942,514	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	17,411	-	903	10,424	30,663
Inventories	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 10,264,033</b>	<b>\$ 154,892</b>	<b>\$ 105,716</b>	<b>\$ 340,727</b>	<b>\$ 735,529</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 72,660	\$ -	\$ -	\$ 104	\$ -
Wages payable	21,388	-	-	3,362	-
Payroll taxes payable	41,247	-	-	554	-
<b>TOTAL LIABILITIES</b>	<b>135,295</b>	<b>-</b>	<b>-</b>	<b>4,020</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>7,980,138</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	2,148,600	154,892	105,716	336,707	-
Committed	-	-	-	-	735,529
Unassigned	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>2,148,600</b>	<b>154,892</b>	<b>105,716</b>	<b>336,707</b>	<b>735,529</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 10,264,033</b>	<b>\$ 154,892</b>	<b>\$ 105,716</b>	<b>\$ 340,727</b>	<b>\$ 735,529</b>

Special Revenue						
Secondary Roads	County Recorder Records Management	Township Fire Protection	REAP	Contingency Reserve	Automated Traffic Enforcement	Total Special Revenue
\$ 228,597	\$ 315,992	\$ 6,267	\$ 129,610	\$ 10,197,626	\$ -	\$ 14,439,059
-	-	-	-	-	-	-
-	-	1,826	-	-	-	39,841
-	-	824,059	-	-	-	8,766,573
-	-	-	-	-	-	-
-	-	-	-	-	132,002	132,002
-	-	-	-	-	-	-
-	518	-	-	-	-	518
483,145	-	-	-	-	-	542,546
1,304,996	-	-	-	-	-	1,304,996
<b>\$ 2,016,738</b>	<b>\$ 316,510</b>	<b>\$ 832,152</b>	<b>\$ 129,610</b>	<b>\$ 10,197,626</b>	<b>\$ 132,002</b>	<b>\$ 25,225,535</b>
\$ 4,938,698	\$ -	\$ -	\$ -	\$ -	\$ 10,016	\$ 5,021,478
232,892	-	-	-	-	-	257,642
-	-	-	-	-	-	41,801
5,171,590	-	-	-	-	10,016	5,320,921
-	-	825,875	-	-	111,328	8,917,341
1,304,996	-	-	-	-	-	1,304,996
-	316,510	6,277	129,610	-	-	3,198,312
-	-	-	-	10,197,626	10,658	10,943,813
(4,459,848)	-	-	-	-	-	(4,459,848)
(3,154,852)	316,510	6,277	129,610	10,197,626	10,658	10,987,273
<b>\$ 2,016,738</b>	<b>\$ 316,510</b>	<b>\$ 832,152</b>	<b>\$ 129,610</b>	<b>\$ 10,197,626</b>	<b>\$ 132,002</b>	<b>\$ 25,225,535</b>

(continued)

**POLK COUNTY, IOWA**

**Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2016**

	<b>Capital Projects</b>			<b>Debt Service</b>	
	<b>Conservation</b>	<b>Capital</b>	<b>Total</b>	<b>NW 84th</b>	<b>Hamilton</b>
	<b>Water</b>			<b>Water Main</b>	<b>Drain</b>
	<b>&amp; Land</b>	<b>Improvements</b>	<b>Capital</b>	<b>Debt</b>	<b>Debt</b>
	<b>Improvement</b>	<b>Projects</b>	<b>Projects</b>	<b>Service</b>	<b>Service</b>
<b>ASSETS</b>					
Cash and pooled investments	\$ -	\$ 1,431,396	\$ 1,431,396	\$ 13,829	\$ 1,247
Restricted assets - cash and pooled investments	12,084,471	-	12,084,471	-	-
Receivables (net):					
Taxes	-	-	-	-	-
Succeeding year property taxes	-	-	-	-	-
Special assessments	-	-	-	-	4,618
Accounts	-	7,622	7,622	-	-
Notes	-	150,000	150,000	-	-
Due from other funds	-	-	-	-	-
Due from other governments	145,387	53,984	199,371	-	-
Inventories	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 12,229,858</b>	<b>\$ 1,643,002</b>	<b>\$ 13,872,860</b>	<b>\$ 13,829</b>	<b>\$ 5,865</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 561,260	\$ 610,793	\$ 1,172,053	\$ -	\$ -
Wages payable	-	-	-	-	-
Payroll taxes payable	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>561,260</b>	<b>610,793</b>	<b>1,172,053</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>145,387</b>	<b>150,000</b>	<b>295,387</b>	<b>-</b>	<b>4,618</b>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	11,523,211	-	11,523,211	13,829	1,247
Committed	-	882,209	882,209	-	-
Unassigned	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>11,523,211</b>	<b>882,209</b>	<b>12,405,420</b>	<b>13,829</b>	<b>1,247</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 12,229,858</b>	<b>\$ 1,643,002</b>	<b>\$ 13,872,860</b>	<b>\$ 13,829</b>	<b>\$ 5,865</b>

<b>Total Debt Service</b>	<b>Total Nonmajor Governmental Funds</b>
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\$ 15,076	\$ 15,885,531
-	12,084,471
-	39,841
-	8,766,573
4,618	4,618
-	139,624
-	150,000
-	518
-	741,917
-	1,304,996

\$ 19,694   \$ 39,118,089

\$ -	\$ 6,193,531
-	257,642
-	41,801

-   6,492,974

4,618   9,217,346

-	1,304,996
15,076	14,736,599
-	11,826,022
-	(4,459,848)

15,076   23,407,769

\$ 19,694   \$ 39,118,089

(concluded)

**POLK COUNTY, IOWA**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended June 30, 2016**

	<b>Rural Services</b>	<b>Sheriff Forfeited Property (State)</b>	<b>Sheriff Forfeited Property (Federal)</b>	<b>Attorney Forfeited Property</b>	<b>County Attorney Collection Incentive</b>
<b>REVENUES:</b>					
Property taxes	\$ 6,984,452	\$ -	\$ -	\$ -	\$ -
Other County taxes	214,823	-	-	-	-
Intergovernmental	597,665	4,000	-	-	403,261
Licenses and permits	-	-	-	-	-
Charges for services	270,575	-	-	-	-
Use of money and property	-	254	177	552	-
Miscellaneous	30,503	10,008	5,962	113,840	-
<b>TOTAL REVENUES</b>	<b>8,098,018</b>	<b>14,262</b>	<b>6,139</b>	<b>114,392</b>	<b>403,261</b>
<b>EXPENDITURES:</b>					
Current:					
Public safety and legal services	417,323	4,310	-	102,774	21,088
County environment and education	1,067,582	-	-	-	-
Roads and transportation	1,578,978	-	-	-	-
Government services to residents	121,559	-	-	-	-
Administration	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital projects:					
Roadway construction	-	-	-	-	-
Conservation land acquisition and development	-	-	-	-	-
Other capital projects	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>3,185,442</b>	<b>4,310</b>	<b>-</b>	<b>102,774</b>	<b>21,088</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>4,912,576</b>	<b>9,952</b>	<b>6,139</b>	<b>11,618</b>	<b>382,173</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers in	-	-	-	-	-
Transfers out	(4,975,614)	-	-	-	(215,561)
Proceeds from sale of capital assets	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(4,975,614)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(215,561)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(63,038)</b>	<b>9,952</b>	<b>6,139</b>	<b>11,618</b>	<b>166,612</b>
<b>FUND BALANCE, BEGINNING</b>	<b>2,211,638</b>	<b>144,940</b>	<b>99,577</b>	<b>325,089</b>	<b>568,917</b>
Change in inventory reserve	-	-	-	-	-
<b>FUND BALANCE, ENDING</b>	<b>\$ 2,148,600</b>	<b>\$ 154,892</b>	<b>\$ 105,716</b>	<b>\$ 336,707</b>	<b>\$ 735,529</b>

Special Revenue							
Secondary Roads	County Recorder Records Management	Township Fire Protection	Treasurer Banking Reserve	REAP	Contingency Reserve	Automated Traffic Enforcement	Total Special Revenues
\$ -	\$ -	\$ 744,696	\$ -	\$ -	\$ -	\$ -	\$ 7,729,148
-	-	25,354	-	-	298,987	-	539,164
6,700,554	45,000	30,406	-	171,528	-	-	7,952,414
142,982	-	-	-	-	-	-	142,982
301,798	89,166	-	101	-	-	-	661,640
-	508	-	-	232	-	-	1,723
59,494	-	-	-	-	-	460,510	680,317
7,204,828	134,674	800,456	101	171,760	298,987	460,510	17,707,388
-	-	802,286	-	-	-	202,911	1,550,692
-	-	-	-	-	-	-	1,067,582
7,889,472	-	-	-	-	-	-	9,468,450
-	143,078	-	-	-	-	-	264,637
-	-	-	3,835	-	-	-	3,835
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
8,744,120	-	-	-	-	-	-	8,744,120
-	-	-	-	129,439	-	-	129,439
-	-	-	-	-	-	-	-
16,633,592	143,078	802,286	3,835	129,439	-	202,911	21,228,755
(9,428,764)	(8,404)	(1,830)	(3,734)	42,321	298,987	257,599	(3,521,367)
6,472,560	-	-	-	-	-	-	6,472,560
-	-	-	-	-	-	(908,405)	(6,099,580)
-	-	-	-	-	-	-	-
6,472,560	-	-	-	-	-	(908,405)	372,980
(2,956,204)	(8,404)	(1,830)	(3,734)	42,321	298,987	(650,806)	(3,148,387)
(300,735)	324,914	8,107	3,734	87,289	9,898,639	661,464	14,033,573
102,087	-	-	-	-	-	-	102,087
\$ (3,154,852)	\$ 316,510	\$ 6,277	\$ -	\$ 129,610	\$ 10,197,626	\$ 10,658	\$ 10,987,273

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**POLK COUNTY, IOWA**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended June 30, 2016**

	Capital Projects			Debt Service	
	Conservation	Capital	Total	NW 84th	Hamilton
	Water & Land Improvement			Improvements Projects	Capital Projects
<b>REVENUES:</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other County taxes	-	-	-	-	-
Intergovernmental	338,745	221,827	560,572	49,359	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Use of money and property	37,887	-	37,887	24	-
Miscellaneous	357,790	82,479	440,269	15,625	1,247
<b>TOTAL REVENUES</b>	<b>734,422</b>	<b>304,306</b>	<b>1,038,728</b>	<b>65,008</b>	<b>1,247</b>
<b>EXPENDITURES:</b>					
Current:					
Public safety and legal services	-	-	-	-	-
County environment and education	-	-	-	-	-
Roads and transportation	-	-	-	-	-
Government services to residents	-	-	-	-	-
Administration	-	-	-	-	-
Debt service:					
Principal	-	-	-	47,000	-
Interest and fiscal charges	-	-	-	4,179	-
Capital projects:					
Roadway construction	-	-	-	-	-
Conservation land acquisition and development	4,981,442	-	4,981,442	-	-
Other capital projects	-	4,686,369	4,686,369	-	-
<b>TOTAL EXPENDITURES</b>	<b>4,981,442</b>	<b>4,686,369</b>	<b>9,667,811</b>	<b>51,179</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(4,247,020)</b>	<b>(4,382,063)</b>	<b>(8,629,083)</b>	<b>13,829</b>	<b>1,247</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers in	-	2,367,570	2,367,570	-	-
Transfers out	-	-	-	-	-
Proceeds from sale of capital assets	-	50,000	50,000	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>2,417,570</b>	<b>2,417,570</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(4,247,020)</b>	<b>(1,964,493)</b>	<b>(6,211,513)</b>	<b>13,829</b>	<b>1,247</b>
<b>FUND BALANCE, BEGINNING</b>	<b>15,770,231</b>	<b>2,846,702</b>	<b>18,616,933</b>	<b>-</b>	<b>-</b>
Change in inventory reserve	-	-	-	-	-
<b>FUND BALANCE, ENDING</b>	<b>\$ 11,523,211</b>	<b>\$ 882,209</b>	<b>\$ 12,405,420</b>	<b>\$ 13,829</b>	<b>\$ 1,247</b>

	<b>Total Debt Service</b>	<b>Total Nonmajor Governmental Funds</b>
\$	-	\$ 7,729,148
	-	539,164
	49,359	8,562,345
	-	142,982
	-	661,640
	24	39,634
	16,872	1,137,458
	<u>66,255</u>	<u>18,812,371</u>
	-	1,550,692
	-	1,067,582
	-	9,468,450
	-	264,637
	-	3,835
	47,000	47,000
	4,179	4,179
	-	8,744,120
	-	5,110,881
	-	4,686,369
	<u>51,179</u>	<u>30,947,745</u>
	<u>15,076</u>	<u>(12,135,374)</u>
	-	8,840,130
	-	(6,099,580)
	-	50,000
	<u>-</u>	<u>2,790,550</u>
	15,076	(9,344,824)
	-	32,650,506
	-	102,087
\$	<u>15,076</u>	<u>\$ 23,407,769</u>

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## NONMAJOR ENTERPRISE FUNDS

The Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the government's body is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the governing body has decided that periodic determination of net income is appropriate for accountability purposes.

**Air Quality** - Accounts for activity of the Air Quality Program in accordance with requirements imposed by the 1990 Federal Clean Air Act. The Air Quality Program is primarily financed through federal/state grant revenues and user charges (air quality control permits).

**Conservation Enterprises** - Accounts for the golf course and rental cabins activity under the conservation department. The golf course is operated by a private golf management company who has the ability to modify services and rates.

**Hamilton Urban Drainage District** - Accounts for storm water utility user fees and related operations and maintenance expenses of the Hamilton Drain Urban Drainage District.

**Urban Sewer** - Accounts for activity of the County's urban sewer economic development initiatives in conjunction with various municipalities.

**Community Base Case Management (CBCM)** - Accounts for activity relating to PCHS's program providing Target Case Management services to other third parties (managed care organizations). This program was effective April 2006.

**Iowa Tax & Tags** - Accounts for activity of the Treasurer's [www.iowataxandtags.gov](http://www.iowataxandtags.gov) program relating to online property tax and vehicle tag payments.

**POLK COUNTY, IOWA**

**Combining Statement of Net Position  
Nonmajor Enterprise Funds  
June 30, 2016**

	<b>Air Quality</b>	<b>Conservation Enterprises</b>	<b>Hamilton Urban Drainage District</b>	<b>Urban Sewer</b>
<b>ASSETS</b>				
Current assets:				
Cash and pooled investments	\$ 386,488	\$ 701,959	\$ 394,608	\$ 993,232
Receivables (net):				
Accounts	-	45,406	-	-
Notes	-	-	-	130,032
Due from other funds	-	360	-	-
Due from other governments	174,603	-	-	-
Total current assets	<u>561,091</u>	<u>747,725</u>	<u>394,608</u>	<u>1,123,264</u>
Noncurrent assets:				
Special assessments	-	-	5,461	-
Notes	-	-	-	4,082,580
Capital assets not being depreciated	-	76,593	3,818,522	-
Capital assets being depreciated, net	370,878	300,639	8,892,451	-
Total noncurrent assets	<u>370,878</u>	<u>377,232</u>	<u>12,716,434</u>	<u>4,082,580</u>
<b>TOTAL ASSETS</b>	<u>931,969</u>	<u>1,124,957</u>	<u>13,111,042</u>	<u>5,205,844</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<u>139,728</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	68	730	8,200	-
Wages payable	41,439	895	-	-
Payroll taxes payable	6,805	149	-	-
Interest payable	-	-	-	6,826
General obligation bonds payable	-	-	-	305,494
Due to other funds	-	-	-	-
Compensated absences payable	7,032	-	-	-
Total current liabilities	<u>55,344</u>	<u>1,774</u>	<u>8,200</u>	<u>312,320</u>
Noncurrent liabilities:				
General obligation bonds payable	-	-	-	3,148,956
Compensated absences payable	254,119	-	-	-
Net pension liability	581,423	-	-	-
Total noncurrent liabilities	<u>835,542</u>	<u>-</u>	<u>-</u>	<u>3,148,956</u>
<b>TOTAL LIABILITIES</b>	<u>890,886</u>	<u>1,774</u>	<u>8,200</u>	<u>3,461,276</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>95,492</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET POSITION</b>				
Net investment in capital assets	370,878	377,232	12,710,973	-
Unrestricted (deficit)	(285,559)	745,951	391,869	1,744,568
<b>TOTAL NET POSITION</b>	<u>\$ 85,319</u>	<u>\$ 1,123,183</u>	<u>\$ 13,102,842</u>	<u>\$ 1,744,568</u>

<b>Community Base Case Management</b>	<b>Iowa Tax &amp; Tags</b>	<b>Total Nonmajor Enterprise Funds</b>
\$ -	\$ 374,946	\$ 2,851,233
1,154,114	-	1,199,520
-	-	130,032
-	-	360
157,490	4,427	336,520
1,311,604	379,373	4,517,665
-	-	5,461
-	-	4,082,580
-	-	3,895,115
-	-	9,563,968
-	-	17,547,124
1,311,604	379,373	22,064,789
-	38,006	177,734
605,206	-	614,204
-	14,392	56,726
-	2,304	9,258
-	-	6,826
-	-	305,494
634,264	-	634,264
-	638	7,670
1,239,470	17,334	1,634,442
-	-	3,148,956
-	23,049	277,168
-	168,466	749,889
-	191,515	4,176,013
1,239,470	208,849	5,810,455
-	10,811	106,303
-	-	13,459,083
72,134	197,719	2,866,682
\$ 72,134	\$ 197,719	\$ 16,325,765

**POLK COUNTY, IOWA**

**Combining Statement of Revenues, Expenses, and Changes in Net Position  
Nonmajor Enterprise Funds  
For the Year Ended June 30, 2016**

	<b>Air Quality</b>	<b>Conservation Enterprises</b>	<b>Hamilton Urban Drainage District</b>	<b>Urban Sewer</b>
<b>OPERATING REVENUES:</b>				
Charges for goods and services:				
Charges for services	\$ 367,062	\$ -	\$ 125,580	\$ -
Intergovernmental revenues	927,801	-	-	-
Commissions income	-	203,609	-	-
Miscellaneous	8,916	91,165	5,569	-
Total operating revenues	<u>1,303,779</u>	<u>294,774</u>	<u>131,149</u>	<u>-</u>
<b>OPERATING EXPENSES:</b>				
Cost of goods and services:				
Personal services	961,733	15,739	10,583	-
Supplies	49,271	68,331	-	-
Professional services	-	8,173	2,104	-
Other services/charges	83,603	62,882	21,362	-
Miscellaneous	-	5,904	4,861	-
Amortization of discount (premium)	-	-	-	(2,872)
Depreciation	86,182	30,463	361,677	-
Total operating expenses	<u>1,180,789</u>	<u>191,492</u>	<u>400,587</u>	<u>(2,872)</u>
<b>OPERATING INCOME (LOSS)</b>	<u>122,990</u>	<u>103,282</u>	<u>(269,438)</u>	<u>2,872</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Interest revenue	472	1,519	479	4,461
Interest expense	-	-	-	(91,458)
Total nonoperating revenues (expenses)	<u>472</u>	<u>1,519</u>	<u>479</u>	<u>(86,997)</u>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<u>123,462</u>	<u>104,801</u>	<u>(268,959)</u>	<u>(84,125)</u>
<b>CAPITAL CONTRIBUTIONS AND TRANSFERS:</b>				
Capital contributions from others - grants	-	-	1,516,094	-
Transfers out	-	(205,059)	-	-
Total transfers	<u>-</u>	<u>(205,059)</u>	<u>1,516,094</u>	<u>-</u>
<b>CHANGE IN NET POSITION</b>	<u>123,462</u>	<u>(100,258)</u>	<u>1,247,135</u>	<u>(84,125)</u>
<b>TOTAL NET POSITION - BEGINNING</b>	<u>(38,143)</u>	<u>1,223,441</u>	<u>11,855,707</u>	<u>1,828,693</u>
<b>TOTAL NET POSITION - ENDING</b>	<u>\$ 85,319</u>	<u>\$ 1,123,183</u>	<u>\$ 13,102,842</u>	<u>\$ 1,744,568</u>

<b>Community Base Case Management</b>	<b>Iowa Tax &amp; Tags</b>	<b>Total Nonmajor Enterprise Funds</b>
\$ -	\$ 414,508	\$ 907,150
1,664,392	-	2,592,193
-	-	203,609
-	17,926	123,576
<u>1,664,392</u>	<u>432,434</u>	<u>3,826,528</u>
-	338,742	1,326,797
-	727	118,329
-	-	10,277
1,592,258	10,160	1,770,265
-	-	10,765
-	-	(2,872)
-	-	478,322
<u>1,592,258</u>	<u>349,629</u>	<u>3,711,883</u>
<u>72,134</u>	<u>82,805</u>	<u>114,645</u>
-	38,143	45,074
-	-	(91,458)
-	38,143	(46,384)
<u>72,134</u>	<u>120,948</u>	<u>68,261</u>
-	-	1,516,094
-	-	(205,059)
-	-	1,311,035
<u>72,134</u>	<u>120,948</u>	<u>1,379,296</u>
-	76,771	14,946,469
<u>\$ 72,134</u>	<u>\$ 197,719</u>	<u>\$ 16,325,765</u>

**POLK COUNTY, IOWA**

**Combining Statement of Cash Flows  
Nonmajor Enterprise Funds  
For the Year Ended June 30, 2016**

	<b>Air Quality</b>	<b>Conservation Enterprises</b>	<b>Hamilton Urban Drainage District</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash received from customers	\$ 375,978	\$ 308,898	\$ 139,701
Cash received from operating grants	922,156	-	-
Cash paid to suppliers for goods and services	(132,925)	(162,196)	(20,127)
Cash paid to employees	(1,000,565)	(15,522)	(10,583)
Net cash flows from operating activities	<u>164,644</u>	<u>131,180</u>	<u>108,991</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
Transfers out	-	(205,059)	-
Net cash flows from noncapital financing activities	<u>-</u>	<u>(205,059)</u>	<u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Principal paid on long-term debt	-	-	-
Interest paid on long-term debt	-	-	-
Capital grants received	-	-	1,840,675
Repayments on capital note receivable	-	-	-
Purchase of capital assets	(90,204)	-	(1,825,367)
Net cash flows from capital and related financing activities	<u>(90,204)</u>	<u>-</u>	<u>15,308</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Interest received	472	1,519	479
Net cash flows from investing activities	<u>472</u>	<u>1,519</u>	<u>479</u>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>74,912</b>	<b>(72,360)</b>	<b>124,778</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>311,576</b>	<b>774,319</b>	<b>269,830</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b><u>\$ 386,488</u></b>	<b><u>\$ 701,959</u></b>	<b><u>\$ 394,608</u></b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Operating income (loss)	\$ 122,990	\$ 103,282	\$ (269,438)
Components of operating income (loss) not included in operating activities			
Depreciation	86,182	30,463	361,677
Amortization	-	-	-
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:			
(Increase) decrease in special assessments receivable	-	-	(935)
(Increase) decrease in accounts receivable	-	14,484	-
(Increase) decrease in due from other funds	-	(360)	-
(Increase) decrease in due from other governments	(5,645)	-	9,487
(Increase) decrease in deferred outflows of resources	(3,327)	-	-
Increase (decrease) in accounts payable	(51)	(16,906)	8,200
Increase (decrease) in wages payable	7,082	155	-
Increase (decrease) in payroll taxes payable	1,461	62	-
Increase (decrease) in due to other funds	-	-	-
Increase (decrease) in compensated absences payable	6,552	-	-
Increase (decrease) in net pension liability	156,007	-	-
Increase (decrease) in deferred outflows of resources	(206,607)	-	-
Net cash flows from operating activities	<u>\$ 164,644</u>	<u>\$ 131,180</u>	<u>\$ 108,991</u>
<b>NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Disposal of fully depreciated capital assets	\$ -	\$ (67,409)	\$ -
Acquisition of capital assets through accounts payable	-	-	(22,216)

Urban Sewer	Community Base Case Management	Iowa Tax & Tags	Total Nonmajor Enterprise Funds
\$ -	\$ 352,788	\$ 432,042	\$ 1,609,407
-	-	-	922,156
-	(352,788)	(10,887)	(678,923)
-	-	(337,723)	(1,364,393)
-	-	83,432	488,247
-	-	-	(205,059)
-	-	-	(205,059)
(301,176)	-	-	(301,176)
(91,937)	-	-	(91,937)
-	-	-	1,840,675
123,707	-	-	123,707
-	-	-	(1,915,571)
(269,406)	-	-	(344,302)
4,461	-	38,143	45,074
4,461	-	38,143	45,074
(264,945)	-	121,575	(16,040)
1,258,177	-	253,371	2,867,273
\$ 993,232	\$ -	\$ 374,946	\$ 2,851,233
\$ 2,872	\$ 72,134	\$ 82,805	\$ 114,645
-	-	-	478,322
(2,872)	-	-	(2,872)
-	-	-	(935)
-	(1,154,114)	-	(1,139,630)
-	-	-	(360)
-	(157,490)	(392)	(154,040)
-	-	(1,141)	(4,468)
-	605,206	-	596,449
-	-	2,832	10,069
-	-	448	1,971
-	634,264	-	634,264
-	-	16,229	22,781
-	-	53,488	209,495
-	-	(70,837)	(277,444)
\$ -	\$ -	\$ 83,432	\$ 488,247
\$ -	\$ -	\$ -	\$ (67,409)
-	-	-	(22,216)

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## **INTERNAL SERVICE FUNDS**

The Internal Service Funds are used to account for the financing of goods and services provided by one department to other departments of the County and to other governmental units on a cost reimbursement basis.

**Employee Insurance** – This fund is used to account for all self-insured health insurance claim payments, stop-loss premiums and OPEB costs.

**Risk Management** – This fund is used to account for the financing of all insurance premiums and claim payments other than health benefits. The County's self-insured workers' compensation insurance is accounted for in this fund.

**POLK COUNTY, IOWA**

**Combining Statement of Net Position  
Internal Service Funds  
June 30, 2016**

	<b>Employee Insurance</b>	<b>Risk Management</b>	<b>Total</b>
<b>ASSETS:</b>			
Current assets:			
Cash and pooled investments	\$ 8,316,249	\$ 3,800,000	\$ 12,116,249
Accounts receivables	154,128	-	154,128
<b>TOTAL ASSETS</b>	<b>8,470,377</b>	<b>3,800,000</b>	<b>12,270,377</b>
<b>LIABILITIES:</b>			
Current liabilities:			
Accounts payable	220,028	-	220,028
Estimated liability for claims and judgments	1,478,700	-	1,478,700
Total current liabilities	1,698,728	-	1,698,728
Noncurrent liabilities:			
Post employment liability (Note 22)	6,329,000	-	6,329,000
Total noncurrent liabilities	6,329,000	-	6,329,000
<b>TOTAL LIABILITIES</b>	<b>8,027,728</b>	<b>-</b>	<b>8,027,728</b>
<b>NET POSITION</b>			
Unrestricted	442,649	3,800,000	4,242,649
<b>TOTAL NET POSITION</b>	<b>\$ 442,649</b>	<b>\$ 3,800,000</b>	<b>\$ 4,242,649</b>

**POLK COUNTY, IOWA**

**Combining Statement of Revenues, Expenses, and  
Changes in Net Position  
Internal Service Funds  
For the Year Ended June 30, 2016**

	<b>Employee Insurance</b>	<b>Risk Management</b>	<b>Total</b>
<b>OPERATING REVENUES:</b>			
Charges for services	\$ 18,188,133	\$ -	\$ 18,188,133
Miscellaneous	3,464	-	3,464
Total operating revenues	<u>18,191,597</u>	-	<u>18,191,597</u>
<b>OPERATING EXPENSES:</b>			
Other services/charges	73,316	-	73,316
Insurance	20,182,253	-	20,182,253
Total operating expenses	<u>20,255,569</u>	-	<u>20,255,569</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(2,063,972)</u>	-	<u>(2,063,972)</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>			
Interest revenue	15,635	-	15,635
Total nonoperating revenues (expenses)	<u>15,635</u>	-	<u>15,635</u>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<u>(2,048,337)</u>	-	<u>(2,048,337)</u>
<b>TRANSFERS:</b>			
Transfers in	-	3,526,445	3,526,445
Transfers out	(20,000)	(3,526,445)	(3,546,445)
Total transfers	<u>(20,000)</u>	-	<u>(20,000)</u>
<b>CHANGE IN NET POSITION</b>	<u>(2,068,337)</u>	-	<u>(2,068,337)</u>
<b>NET POSITION, BEGINNING</b>	<u>2,510,986</u>	<u>3,800,000</u>	<u>6,310,986</u>
<b>NET POSITION, ENDING</b>	<u>\$ 442,649</u>	<u>\$ 3,800,000</u>	<u>\$ 4,242,649</u>

**POLK COUNTY, IOWA**

**Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended June 30, 2016**

	<b>Employee Insurance</b>	<b>Risk Management</b>	<b>Total</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash received from customers	\$ 18,102,236	\$ -	\$ 18,102,236
Cash paid to suppliers for goods and services	(19,293,913)	-	(19,293,913)
Net cash flows from operating activities	<u>(1,191,677)</u>	-	<u>(1,191,677)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
Transfers in	-	3,526,445	3,526,445
Transfers out	(20,000)	(3,526,445)	(3,546,445)
Net cash flows from noncapital financing activities	<u>(20,000)</u>	-	<u>(20,000)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Interest received	15,635	-	15,635
Net cash flows from investing activities	<u>15,635</u>	-	<u>15,635</u>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(1,196,042)</b>	<b>-</b>	<b>(1,196,042)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>9,512,291</b>	<b>3,800,000</b>	<b>13,312,291</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b><u>\$ 8,316,249</u></b>	<b><u>\$ 3,800,000</u></b>	<b><u>\$ 12,116,249</u></b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Operating income (loss)	\$ (2,063,972)	\$ -	\$ (2,063,972)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:			
(Increase) decrease in accounts receivable	(89,361)	-	(89,361)
Increase (decrease) in accounts payable	34,756	-	34,756
Increase (decrease) in estimated liability for claims and judgments	117,900	-	117,900
Increase (decrease) in post employment liability	809,000	-	809,000
Net cash flows from operating activities	<u>\$ (1,191,677)</u>	<u>\$ -</u>	<u>\$ (1,191,677)</u>

## AGENCY FUNDS

Agency Funds are clearing accounts that account for funds collected by the County on the behalf of individuals and other governmental entities.

**Trust & Agency Treasurer** – Represents a clearing fund for payroll tax withholding, partial property tax payments, tax sale redemptions and other taxing entities' tax collections and disbursements

**Trust & Agency Trust Funds Held** - Accounts for activity of water and drainage districts, TIF, employee parking, Sheriff condemnation and donated funds.

**County Assessor Expense** - Accounts for general activity of County Assessor's Office.

**E911 Service** – Accounts for the activity of the Polk County E911 Service Board as outlined in Chapter 34A of the Code of Iowa.

**GIMS Implementation** - Accounts for the GIMS Implementation Project that is financed jointly by the County Assessor and Polk County.

**Emergency Management** - Accounts for the operations of Polk County Emergency Management Commission as outlined in Chapter 29C of the Code of Iowa.

**Seized Funds Unforfeited** – Represents a clearing fund for money seized by the Polk County Sheriff's office but not yet forfeited by court order.

**Mine Task Force** - Accounts for activities of the Mid-Iowa Narcotics Enforcement Task Force for which the County Sheriff's office serves as fiscal agent.

**POLK COUNTY, IOWA**

**Combining Statement of Assets and Liabilities  
Agency Funds  
June 30, 2016**

	<b>Trust &amp; Agency Treasurer</b>	<b>Trust &amp; Agency Trust Funds Held</b>	<b>County Assessor Expense</b>	<b>E911 Service</b>
<b>ASSETS:</b>				
Cash and pooled investments	\$ 18,091,989	\$ 915,891	\$ 1,966,029	\$ 4,042,575
Receivables (net):				
Taxes	3,850,710	-	48,325	-
Special assessments	10,726,159	9,430	-	-
Accounts	-	-	-	371,915
Due from other governments	-	-	-	406,211
Prepays	-	-	-	94,591
<b>TOTAL ASSETS</b>	<b>\$ 32,668,858</b>	<b>\$ 925,321</b>	<b>\$ 2,014,354</b>	<b>\$ 4,915,292</b>
<b>LIABILITIES:</b>				
Accounts payable	\$ -	\$ 8,726	\$ 36,187	\$ 223,736
Wages payable	-	-	178,673	-
Payroll taxes payable	151,684	-	29,055	-
Due to other governments	32,517,174	334,015	430,081	4,691,556
Advances from other funds	-	6,153	-	-
Trusts payable	-	576,427	-	-
Compensated absences payable	-	-	1,085,358	-
Post employment liability	-	-	255,000	-
<b>TOTAL LIABILITIES</b>	<b>\$ 32,668,858</b>	<b>\$ 925,321</b>	<b>\$ 2,014,354</b>	<b>\$ 4,915,292</b>

<b>GIMS Implementation</b>	<b>Emergency Management</b>	<b>Seized Funds Unforfeited</b>	<b>Mine Task Force</b>	<b>Total Agency Funds</b>
\$ 686,202	\$ 8,452	\$ 311,482	\$ 450,907	\$ 26,473,527
-	-	-	-	3,899,035
-	-	-	-	10,735,589
-	6,442	-	-	378,357
-	183,672	-	6,017	595,900
-	-	-	5,000	99,591
<b>\$ 686,202</b>	<b>\$ 198,566</b>	<b>\$ 311,482</b>	<b>\$ 461,924</b>	<b>\$ 42,181,999</b>
\$ -	\$ 46,243	\$ 9,118	\$ 265	\$ 324,275
-	19,510	-	-	198,183
-	3,164	-	-	183,903
686,202	104,915	302,364	461,659	39,527,966
-	-	-	-	6,153
-	-	-	-	576,427
-	24,734	-	-	1,110,092
-	-	-	-	255,000
<b>\$ 686,202</b>	<b>\$ 198,566</b>	<b>\$ 311,482</b>	<b>\$ 461,924</b>	<b>\$ 42,181,999</b>

**POLK COUNTY, IOWA**

**Combining Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended June 30, 2016**

	<b>Balance July 1, 2015</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance June 30, 2016</b>
<b>TRUST &amp; AGENCY TREASURER:</b>				
ASSETS:				
Cash and pooled investments	\$ 18,663,216	\$ 923,608,535	\$ (924,179,762)	\$ 18,091,989
Taxes receivable	3,691,545	159,165	-	3,850,710
Special assessments receivable	10,451,693	274,466	-	10,726,159
<b>TOTAL ASSETS</b>	<b>\$ 32,806,454</b>	<b>\$ 924,042,166</b>	<b>\$ (924,179,762)</b>	<b>\$ 32,668,858</b>
LIABILITIES:				
Payroll taxes payable	\$ 142,751	\$ 8,933	\$ -	\$ 151,684
Due to other governments	32,663,703	-	(146,529)	32,517,174
<b>TOTAL LIABILITIES</b>	<b>\$ 32,806,454</b>	<b>\$ 8,933</b>	<b>\$ (146,529)</b>	<b>\$ 32,668,858</b>

	<b>Balance July 1, 2015</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance June 30, 2016</b>
<b>TRUST &amp; AGENCY TRUST FUNDS HELD:</b>				
ASSETS:				
Cash and pooled investments	\$ 937,449	\$ 1,528,559	\$ (1,550,117)	\$ 915,891
Special assessments receivable	18,031	-	(8,601)	9,430
<b>TOTAL ASSETS</b>	<b>\$ 955,480</b>	<b>\$ 1,528,559</b>	<b>\$ (1,558,718)</b>	<b>\$ 925,321</b>
LIABILITIES:				
Accounts payable	\$ 5,665	\$ 3,061	\$ -	\$ 8,726
Due to other governments	336,216	-	(2,201)	334,015
Advances from other funds	45,600	-	(39,447)	6,153
Trusts payable	567,999	8,428	-	576,427
<b>TOTAL LIABILITIES</b>	<b>\$ 955,480</b>	<b>\$ 11,489</b>	<b>\$ (41,648)</b>	<b>\$ 925,321</b>

**POLK COUNTY, IOWA**

**Combining Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended June 30, 2016**

	<b>Balance July 1, 2015</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance June 30, 2016</b>
<b>COUNTY ASSESSOR EXPENSE:</b>				
<b>ASSETS:</b>				
Cash and pooled investments	\$ 1,861,249	\$ 5,681,664	\$ (5,576,884)	\$ 1,966,029
Taxes receivable	47,154	1,171	-	48,325
Due from other governments	20,000	-	(20,000)	-
<b>TOTAL ASSETS</b>	<b>\$ 1,928,403</b>	<b>\$ 5,682,835</b>	<b>\$ (5,596,884)</b>	<b>\$ 2,014,354</b>
<b>LIABILITIES:</b>				
Accounts payable	\$ 14,616	\$ 21,571	\$ -	\$ 36,187
Wages payable	148,613	30,060	-	178,673
Payroll taxes payable	23,905	5,150	-	29,055
Due to other governments	557,414	-	(127,333)	430,081
Compensated absences payable	957,855	127,503	-	1,085,358
Post employment liability	226,000	29,000	-	255,000
<b>TOTAL LIABILITIES</b>	<b>\$ 1,928,403</b>	<b>\$ 213,284</b>	<b>\$ (127,333)</b>	<b>\$ 2,014,354</b>

	<b>Balance July 1, 2015</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance June 30, 2016</b>
<b>E911 SERVICE:</b>				
<b>ASSETS:</b>				
Cash and pooled investments	\$ 3,671,900	\$ 3,309,088	\$ (2,938,413)	\$ 4,042,575
Accounts receivable	408,380	-	(36,465)	371,915
Due from other governments	429,897	-	(23,686)	406,211
Prepays	86,369	8,222	-	94,591
<b>TOTAL ASSETS</b>	<b>\$ 4,596,546</b>	<b>\$ 3,317,310</b>	<b>\$ (2,998,564)</b>	<b>\$ 4,915,292</b>
<b>LIABILITIES:</b>				
Accounts payable	\$ 324,499	\$ -	\$ (100,763)	\$ 223,736
Due to other governments	4,272,047	419,509	-	4,691,556
<b>TOTAL LIABILITIES</b>	<b>\$ 4,596,546</b>	<b>\$ 419,509</b>	<b>\$ (100,763)</b>	<b>\$ 4,915,292</b>

**POLK COUNTY, IOWA**

**Combining Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended June 30, 2016**

	<b>Balance July 1, 2015</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance June 30, 2016</b>
<b>GIMS IMPLEMENTATION:</b>				
<b>ASSETS:</b>				
Cash and pooled investments	\$ 686,202	\$ -	\$ -	\$ 686,202
<b>TOTAL ASSETS</b>	<b>\$ 686,202</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 686,202</b>
<b>LIABILITIES:</b>				
Due to other governments	\$ 686,202	\$ -	\$ -	\$ 686,202
<b>TOTAL LIABILITIES</b>	<b>\$ 686,202</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 686,202</b>

	<b>Balance July 1, 2015</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance June 30, 2016</b>
<b>EMERGENCY MANAGEMENT:</b>				
<b>ASSETS:</b>				
Cash and pooled investments	\$ -	\$ 1,106,120	\$ (1,097,668)	\$ 8,452
Accounts receivable	4,449	1,993	-	6,442
Due from other governments	161,899	21,773	-	183,672
<b>TOTAL ASSETS</b>	<b>\$ 166,348</b>	<b>\$ 1,129,886</b>	<b>\$ (1,097,668)</b>	<b>\$ 198,566</b>
<b>LIABILITIES:</b>				
Accounts payable	\$ 3,236	\$ 43,007	\$ -	\$ 46,243
Wages payable	13,731	5,779	-	19,510
Payroll taxes payable	2,228	936	-	3,164
Due to other funds	88,489	-	(88,489)	-
Due to other governments	36,287	68,628	-	104,915
Compensated absences payable	22,377	2,357	-	24,734
<b>TOTAL LIABILITIES</b>	<b>\$ 166,348</b>	<b>\$ 120,707</b>	<b>\$ (88,489)</b>	<b>\$ 198,566</b>

**POLK COUNTY, IOWA**

**Combining Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended June 30, 2016**

	Balance July 1, 2015	Additions	Deductions	Balance June 30, 2016
<b>SEIZED FUNDS UNFORFEITED:</b>				
ASSETS:				
Cash and pooled investments	\$ 90,457	\$ 756,128	\$ (535,103)	\$ 311,482
<b>TOTAL ASSETS</b>	<b>\$ 90,457</b>	<b>\$ 756,128</b>	<b>\$ (535,103)</b>	<b>\$ 311,482</b>
LIABILITIES:				
Accounts payable	\$ -	\$ 9,118	\$ -	\$ 9,118
Due to other governments	90,457	211,907	-	302,364
<b>TOTAL LIABILITIES</b>	<b>\$ 90,457</b>	<b>\$ 221,025</b>	<b>\$ -</b>	<b>\$ 311,482</b>

	Balance July 1, 2015	Additions	Deductions	Balance June 30, 2016
<b>MINE TASK FORCE:</b>				
ASSETS:				
Cash and pooled investments	\$ 413,085	\$ 433,057	\$ (395,235)	\$ 450,907
Due from other governments	6,615	-	(598)	6,017
Prepays	5,000	-	-	5,000
<b>TOTAL ASSETS</b>	<b>\$ 424,700</b>	<b>\$ 433,057</b>	<b>\$ (395,833)</b>	<b>\$ 461,924</b>
LIABILITIES:				
Accounts payable	\$ -	\$ 265	\$ -	\$ 265
Due to other governments	424,700	36,959	-	461,659
<b>TOTAL LIABILITIES</b>	<b>\$ 424,700</b>	<b>\$ 37,224</b>	<b>\$ -</b>	<b>\$ 461,924</b>

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**POLK COUNTY, IOWA**

**Statement of Net Position**

**Component Units**

**June 30, 2016**

	<b>PCHS</b>	<b>IEC Hotel Corp</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and pooled investments	\$ 4,965,166	\$ -	\$ 4,965,166
Receivables (net)	381,872	301,799	683,671
Prepaid items	195,080	-	195,080
Capital assets not being depreciated	1,301,209	-	1,301,209
Capital assets being depreciated, net	2,559,268	-	2,559,268
<b>TOTAL ASSETS</b>	<b>9,402,595</b>	<b>301,799</b>	<b>9,704,394</b>
<b>LIABILITIES</b>			
Accounts payable and other current liabilities	415,665	94,139	509,804
Due to primary government	259,152	226,594	485,746
Unearned revenues	218,151	-	218,151
Due within one year:			
Compensated absences payable	84,637	-	84,637
Due in more than one year:			
Compensated absences payable	46,094	-	46,094
<b>TOTAL LIABILITIES</b>	<b>1,023,699</b>	<b>320,733</b>	<b>1,344,432</b>
<b>NET POSITION</b>			
Net investment in capital assets	3,860,477	-	3,860,477
Restricted for:			
PCHS/Foundation	2,166,955	-	2,166,955
Unrestricted (deficit)	2,351,464	(18,934)	2,332,530
<b>TOTAL NET POSITION</b>	<b>\$ 8,378,896</b>	<b>\$ (18,934)</b>	<b>\$ 8,359,962</b>