Executive Council of Iowa

Financial Report
June 30, 2013

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McGladrey

Independent Auditor's Report

To the Members of the Executive Council of Iowa
Des Moines, Iowa

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the General Fund of the Executive Council of Iowa, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Executive Council of Iowa's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America. This includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Executive Council of Iowa's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Executive Council of Iowa's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Member of the RSM International network of independent accounting, tax and consulting firms.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the General Fund of the Executive Council of Iowa, as of June 30, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of a Matter

As described in Note 1, the financial statements of the Executive Council of Iowa are intended to present the financial position and changes in financial position of only that portion of the General Fund and governmental activities of the State of Iowa that are attributable to the transactions of the Executive Council of Iowa. They do not purport to, and do not, present fairly the financial position of the State of Iowa as of June 30, 2013, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 and 5 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Executive Council of Iowa's basic financial statements. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 22, 2014 on our consideration of the Executive Council of Iowa's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Executive Council of Iowa's internal control over financial reporting and compliance.

McGladrey LLP

Des Moines, Iowa
August 22, 2014

Executive Council of Iowa

Management's Discussion and Analysis
Year Ended June 30, 2013

The Executive Council of Iowa (the Council) provides this Management's Discussion and Analysis of the Council's annual financial statements. This narrative overview and analysis of the financial activities of the Council is for the fiscal year ended June 30, 2013. We encourage readers to consider this information in conjunction with the Council's financial statements, which follow this section.

Financial Highlights

The appropriation to the Council was $21,636,346 more for fiscal year 2013 than for fiscal year 2012. The increase is due to an increase in approved performance of duty allocations for repairing, rebuilding or restoring state property due to fire, storm, theft or other unavoidable causes under the provisions of Chapter 29C.20 of the Code of Iowa.

Using this Annual Report

This discussion and analysis is intended to serve as an introduction to the Council's basic financial statements. The Council's basic financial statements consist of a series of financial statements. The governmental fund's Balance Sheet/Statement of Net Position and the Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balance/ Statement of Activities combine two sets of financial statements to compare information from a fund perspective with information about the activities of the Council as a whole with a longer-term view of the Council's finances. These basic financial statements also include the Notes to Financial Statements that explain some of the information in the financial statements and provide more detail.

Reporting the Council

The governmental fund's Balance Sheet/Statement of Net Position and the Statement of Revenues, Expenditures and Changes in Fund Balance/Statement of Activities report information of the Council as a whole and its activities. These statements include the General Fund reported on a modified accrual basis of accounting with adjustments to report all assets, liabilities and activities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies.

The Statement of Net Position presents all of the Council's assets and liabilities, with the difference between the two reported as "net position." Over time, increases or decreases in the Council's net position may serve as a useful indicator of whether the financial position of the Council is improving or deteriorating.

The Statement of Activities presents information showing how the Council's net position changed during the fiscal year. All changes in net position are reported as soon as the event or change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will not result from cash flows until future years.

Financial Analysis of the Statement of Net Position and the Statement of Activities

The Council had a total net position of $4,977,605 at June 30, 2013. Total assets decreased $7,239,495, primarily due to a decrease in unexpended appropriations.

Council's Net Position	2013	2012
Assets:		
Unexpended appropriations	$ 4,752,180	$ 11,962,362
Due from other governments	225,425	254,738
Total assets	$ 4,977,605	$ 12,217,100
Total net position, restricted for disaster aid	$ 4,977,605	$ 12,217,100

Council's Changes in Net Position	2013	2012
Total revenues	$ 30,632,580	$ 8,996,234
Total expenses	37,872,075	11,178,060
Change in net position	(7,239,495)	(2,181,826)
Net position beginning of year	12,217,100	14,398,926
Net position end of year	$ 4,977,605	$ 12,217,100

Contacting the Council's Financial Management

This financial report is designed to present users with a general overview of the Council's finances and to demonstrate the Council's accountability for funds received and expended. If you have questions about the report or need additional financial information, please contact the Office of the State Treasurer, State Capitol Building, Des Moines, Iowa 50319.

Executive Council of Iowa

Governmental Fund Balance Sheet/Statement of Net Position
June 30, 2013

	General Fund Balance Sheet	Adjustments	Statement of Net Position
Assets:			
Unexpended appropriations	$ 4,752,180	$ -	$ 4,752,180
Due from other governments	225,425	-	225,425
Total assets	$ 4,977,605	$ -	$ 4,977,605
Fund balance, restricted for disaster aid	$ 4,977,605	$ (4,977,605)	$ -
Net position, restricted for disaster aid		4,977,605	4,977,605
Total net position		$ -	$ 4,977,605

See Notes to Financial Statements.

Executive Council of Iowa

Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balance/ Statement of Activities
Year Ended June 30, 2013

	General Fund Statement of Revenues, Expenditures and Changes in Fund Balance	Adjustments	Statement of Activities
General revenues, state appropriations	$ 30,632,580	$ -	$ 30,632,580
Expenditures/expenses:			
Current:			
Administration and regulation:			
Professional and scientific	577,008	-	577,008
Performance of duty	37,019,268	-	37,019,268
Disaster aid loan repayments reverted	29,313	-	29,313
Other reversions	246,486	-	246,486
Total expenditures/expenses	37,872,075	-	37,872,075
Net change in fund balance/ Net position	(7,239,495)	-	(7,239,495)
Fund balance/Net position beginning of year	12,217,100	-	12,217,100
Fund balance/Net position end of year	$ 4,977,605	$ -	$ 4,977,605

See Notes to Financial Statements.

Note 1. Reporting Entity, Significant Accounting Policies and Measurement Focus and Basis of Accounting

Reporting entity:

The Executive Council of Iowa (the Council) was organized by the adoption of the Code of Iowa of 1860. The duties of the Council, detailed in Chapter 7D and various other chapters of the Code of Iowa, include: acting on State of Iowa (the State) activities, as assigned to the Council by the Code and notifying all interested persons of action taken thereon; determining the value at which property may be taken by Iowa corporations and the amount of stock which may be issued on account thereof; approving articles of incorporation and bylaws of building and loan associations and planning liquidation of said associations; authorizing department leases; authorizing and paying special assessments; authorizing and paying court costs and special attorney fees; authorizing condemnation proceedings; approving bank depositories of public funds; and canvassing votes cast for State and district officers. The Council consists of five members: the Governor, Secretary of State, Auditor of State, Treasurer of State and Secretary of Agriculture. The Council appoints a secretary to carry out the duties of the Council. The Council is considered an integral part of the State's reporting entity. The accompanying financial statements present only that portion of the General Fund of the State which is attributable to the transactions of the Council.

Significant accounting policies:

The accounting and reporting policies of the Council included in the accompanying financial statements conform to U.S. generally accepted accounting principles (GAAP) applicable to state and local governments. The following represents the significant accounting and reporting policies and practices used by the Council.

Office-wide and fund financial statements: The financial statements combine both an office-wide perspective and a governmental fund perspective.

The General Fund comprises the Council's governmental fund type. This fund is the general operating fund of the Council and the difference between assets and liabilities of the fund are referred to as "fund balance."

The office-wide financial statements, the Governmental Fund Balance Sheet/Statement of Net Position and the Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balance/Statement of Activities, report information on all the activities of the Council. Governmental activities are those that normally are supported by taxes and intergovernmental revenues.

The Council adopted GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position*, in the current year. The adoption of this Statement changed the presentation of the basic financial statements to a statement of net position format.

Note 1. Reporting Entity, Significant Accounting Policies and Measurement Focus and Basis of Accounting (Continued)

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions restricted to meeting the operational or capital requirements of a particular function or segment. The Council does not have program revenues. Taxes and other items not included among program revenues are reported instead as general revenues.

Measurement focus and basis of accounting:

The office-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current year or soon enough thereafter to pay liabilities of the current year. For this purpose, the Council considers revenues to be available if they are collected or appropriated within 60 days of the end of the fiscal year. Appropriations received within 60 days after year-end for events that occurred prior to year-end are included in revenues for the fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Unexpended appropriations: Unexpended appropriations represent appropriations set-aside for a specific purpose by State law. These unexpended appropriations are carried forward to future periods until expended or the Council determines the appropriation is not needed, at which time the remainder is reverted to the State.

Budgetary control: Budgetary control is exercised over the Council through the budgetary process prescribed in Chapter 8 of the Code of Iowa. Each department of the State prepares estimates of expenditures and income for the fiscal year. These estimates are transmitted to the Department of Management for its review before submitting a tentative budget to the Governor. After holding public hearings, the Governor prepares and transmits the budget to the State Legislature. The State Legislature appropriates funds to the various departments based on the budget as adjusted through the appropriation process. No obligation can be incurred subsequent to June 30 for which an appropriation is made. On August 31, following the close of each fiscal year, the Council determines which appropriations are not needed and those unencumbered or unobligated balances of appropriations revert to the State Treasury and to the credit of the fund from which the appropriations were made. The final amounts appropriated are not identified by budget categories and unexpended appropriations revert to the Treasurer of State. Thus, the Statement of Revenues, Expenditures and Changes in Fund Balance in this report does not contain a comparison of budgeted to actual revenue and expenditures.

Note 1. Reporting Entity, Significant Accounting Policies and Measurement Focus and Basis of Accounting (Continued)

Fund balance: In the governmental fund financial statements, fund balances are classified and reported in categories which describe the extent to which certain resources may be spent. Resources are categorized as spendable or non-spendable.

Spendable fund balances include resources that are in spendable form (e.g. cash) and are available for spending. The spendable fund balance of the Council is further classified as follows:

> Restricted – Amounts restricted to specific purposes when constraints placed on the use of the resources are either externally imposed by creditors, grantors or state or federal laws or are imposed by law through constitutional provisions or enabling legislation.

The fund balance restricted at June 30, 2013 consists of $4,977,605 for disaster aid loans and specific projects of the performance of duty account as appropriated.

Net position: Net position represents the difference between assets and liabilities. Net position is reported as restricted when there are limitations imposed on its use through enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted through enabling legislation consists of $4,977,605 for disaster aid loans and specific projects of the performance of duty account as appropriated.

The Council first applies restricted resources when an expenditure/expense is incurred for purposes for which both restricted and unrestricted fund balance/net position is available.

Note 2. Officials

The following is a summary of officials as of June 30, 2013:

Name	Title
Executive Council Members:	
Honorable Terry E. Branstad	Governor
Honorable Matt Schultz	Secretary of State
Honorable Mary Mosiman	Auditor of State
Honorable Michael L. Fitzgerald	Treasurer of State
Honorable William H. Northey	Secretary of Agriculture
Secretary:	
GeorgAnna Madsen	

Note 3. Due from Other Governments

Due from other governments consists of outstanding disaster aid loans to certain governmental subdivisions (i.e., cities and counties in Iowa). Amounts due from other governments in connection with single disaster loans as of June 30, 2013 are as follows:

City of Volga	$ 23,625
City of Dunkerton	15,000
City of Eldora	186,800
Total	$ 225,425

Executive Council of Iowa

Combining Schedule of Revenues, Expenditures and Changes in Fund Balance/Statement of Activities
Year Ended June 30, 2013

	Drainage Assessments	Court Costs	Performance of Duty	Total
General revenues, state appropriations	$ 67,379	$ 509,629	$ 30,055,572	$ 30,632,580
Expenditures/expenses:				
Current:				
Administration and regulation:				
Professional and scientific	67,379	509,629	-	577,008
Performance of duty	-	-	37,019,268	37,019,268
Disaster aid loan repayments reverted	-	-	29,313	29,313
Other reversions	-	-	246,486	246,486
Total expenditures/ expenses	67,379	509,629	37,295,067	37,872,075
Net change in fund balance/Net position	-	-	(7,239,495)	(7,239,495)
Fund balance/Net position beginning of year	-	-	12,217,100	12,217,100
Fund balance/Net position end of year	$ -	$ -	$ 4,977,605	$ 4,977,605

Executive Council of Iowa

Schedule of Changes in Due From Other Governments - Disaster Aid Loans to Governmental Subdivisions - Performance of Duty Account
Year Ended June 30, 2013

Subdivision	Date of Loan	Original Amount	Balance July 1, 2012	Loans Disbursed	Payments Received	Balance June 30, 2013
City of Volga	7/07/00	$ 112,500	$ 35,438	$ -	$ 11,813	$ 23,625
City of Dunkerton	11/22/00	93,347	22,500	-	7,500	15,000
City of Eldora	8/25/10	196,800	196,800	-	10,000	186,800
Total		$ 402,647	$ 254,738	$ -	$ 29,313	$ 225,425

Executive Council of Iowa

Schedule of Results of Operations and Changes in Account Balances by Allocation - Performance of Duty Account
Year Ended June 30, 2013

	Account Balance July 1, 2012	Revenues	Expenditures	Reversions	Account Balance June 30, 2013
2006-2007:					
HSEMD - 2007 Severe Winter Storms	$ 57,595	$ -	$ -	$ -	$ 57,595
HSEMD - 2007 Severe Winter Storms	70,892	-	-	-	70,892
HSEMD - 2007 Severe Storms/Tornadoes/ Flooding	925,230	-	-	-	925,230
2007-2008:					
DHS - Cherokee Water Damage	72,801	-	-	-	72,801
HSEMD - 2007 Severe Storms and Flooding	543,569	-	-	-	543,569
HSEMD - 2007 Severe Winter Storms	396,788	-	-	-	396,788
HSEMD - 2008 Severe Storms/Tornadoes/ Flooding	8,060,750	16,109,476	(24,170,226)	-	-
2008-2009:					
ICN - Flood Damage Cedar Rapids Schools	51,964	-	-	(51,964)	-
ICN - Flood Damage Linn County Federal Courthouse	75,879	-	-	(75,879)	-
2009-2010:					
DAS - Eldora State Training School Storm Damage	58,221	-	(33,220)	-	25,001
DNR - Brushy Creek Hail Damage	4,140	-	-	-	4,140
DNR - Pine Lake State Park Hail and Storm Damage	78,375	-	(50,313)	(28,062)	-
2010-2011:					
DNR - Flooding Damage to Several Iowa State Parks	134,171	-	(33,457)	-	100,714
DPS - Hail Damage to Vehicles	3,976	-	(900)	(3,076)	-
DPS - Hail Damage to Vehicles	16,510	-	(4,847)	(11,663)	-
DPS - Hail Damage to Vehicles	6,318	-	-	(6,318)	-
DPS - Hail Damage to Vehicles	3,095	-	(3,000)	(95)	-
ICN - Equipment Damage Burlington	16,195	-	-	(16,195)	-
ICN - Fiber Optic Cable Damage in Jasper County	22,086	-	-	-	22,086
HSEMD - 2009 Severe Storms	-	214,255	(214,255)	-	-
HSEMD - 2009 Severe Winter Storms	-	129,913	(129,913)	-	-
HSEMD - 2010 Severe Winter Storms	-	3,434,063	(3,434,063)	-	-
HSEMD - 2009 Severe Storms	-	118,633	(118,633)	-	-
HSEMD - 2010 Severe Storms/Tornadoes/ Flooding	-	2,089,098	(2,089,098)	-	-
HSEMD - 2011 Severe Storms/Tornadoes/ Flooding	-	312,041	(312,041)	-	-
HSEMD - 2011 Missiouri River Flooding	-	2,733,404	(2,733,404)	-	-
Subtotal forward	10,598,555	25,140,883	(33,327,370)	(193,252)	2,218,816

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Executive Council of Iowa

Schedule of Results of Operations and Changes in Account Balances by Allocation - Performance of Duty Account (Continued)
Year Ended June 30, 2013

	Account Balance July 1, 2012	Revenues	Expenditures	Reversions	Account Balance June 30, 2013
Subtotal forwarded	10,598,555	25,140,883	(33,327,370)	(193,252)	2,218,816
2011-2012:					
DHS - Cherokee Mental Health Institute Storm Damage	12,000	-	(10,518)	(1,482)	-
DHS - Storm Damage to Glenwood Resource Center	335,610	-	(308,159)	(27,451)	-
DNR - Damage to State Park Trails Office	5,385	-	-	-	5,385
DNR - Fire Damage at State Parks Trails Office	498,233	-	(91,470)	-	406,763
DNR - Flooding Damage to Brushy Creek State Park	40,000	-	-	-	40,000
DNR - Storm Damage at Lake of Three Fires State Park	34,473	-	(34,473)	-	-
DNR - Storm Damage at Viking Lake State Park	129,984	-	(129,984)	-	-
DNR - Storm Damage at Wapsipinicon State Park	15,561	-	-	-	15,561
DNR - Union Grove State Park Storm Damage	40,950	22,950	(63,900)	-	-
DPS - Hail Damage to Vehicles and State Radio	123,646	-	(81,100)	-	42,546
DPS - Hail Damage to Vehicles	6,740	-	(2,824)	(3,916)	-
DPS - Hail Damage to Vehicles	4,515	-	(2,074)	(650)	1,791
ICN - Fiber Optic Cable Damage in Cerro Gordo County	6,832	-	(4,779)	(2,053)	-
ICN - Fiber Optic Cable Damage in Delaware County	10,370	598	(10,968)	-	-
ICN - Fiber Optic Cable Damage in Hancock County	13,983	-	(10,028)	(3,955)	-
ICN - Fiber Optic Cable damage in Johnson County	10,499	-	(8,831)	(1,668)	-
ICN - Fiber Optic Cable Damage at Little Turkey River	10,219	-	-	-	10,219
ICN - Fiber Optic Cable Damage in Lucas County	17,757	-	-	-	17,757
ICN - Fiber Optic Cable Damage in Shelby County	6,372	230	(6,602)	-	-
ICN - Fiber Optic Cable Damage Wapello County	11,416	-	(9,977)	(1,439)	-
ISF - Fire Damage to State Fair Warehouse	29,262	27,760	(57,022)	-	-
HSEMD - 2011 Severe Storms/Straight-Line Winds/Flooding	-	423,315	(423,315)	-	-
HSEMD - 2011 Severe Storms & Flooding	-	279,351	(279,351)	-	-
Subtotal forward	11,962,362	25,895,087	(34,862,745)	(235,866)	2,758,838

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Executive Council of Iowa

Schedule of Results of Operations and Changes in Account Balances by Allocation - Performance of Duty Account (Continued)
Year Ended June 30, 2013

	Account Balance July 1, 2012	Revenues	Expenditures	Reversions	Account Balance June 30, 2013
Subtotal forwarded	11,962,362	25,895,087	(34,862,745)	(235,866)	2,758,838
2012-2013:					
ICN - Fiber Optic Cable Damage in Jefferson County	-	11,257	(10,378)	(879)	-
ICN - Fiber Optic Cable Damage in Marion County	-	9,440	(9,440)	-	-
ISF - Fire Damage to Ticket Booth	-	10,935	-	-	10,935
DPS - Storm Damage to Vehicles and Terrace Hill	-	11,372	(5,828)	(5,544)	-
DPS - Hail Damage to Vehicles	-	4,197	-	(4,197)	-
DOC - Fire Damage at Anamosa State Penitentiary	-	75,326	(17,798)	-	57,528
DNR - Heavy Rain Damage to Mines of Spain State Recreation Area	-	48,975	-	-	48,975
DHS - Severe Storms	-	500,000	(500,000)	-	-
DHS - Severe Storms	-	1,400,000	(1,400,000)	-	-
DHS - Lightening Damage at Cherokee Mental Health	-	124,575	(124,575)	-	-
DOCA - Damage to Equipment	-	2,517	-	-	2,517
DAS - Water Damage at Iowa Building	-	2,751	-	-	2,751
HSEMD - 2013 Severe Winter Storms	-	563,314	-	-	563,314
HSEMD - 2013 Severe Storms/Winds/Flooding	-	455,431	-	-	455,431
HSEMD - 2013 Severe Storms/Tornadoes/ Flooding	-	940,395	(88,504)	-	851,891
Disaster Aid Loans:					
City of Dunkerton	22,500	-	-	(7,500)	15,000
City of Eldora	196,800	-	-	(10,000)	186,800
City of Volga	35,438	-	-	(11,813)	23,625
Total	$ 12,217,100	$ 30,055,572	$ (37,019,268)	$ (275,799)	$ 4,977,605