

WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST FORM

Date: 1/9/2025 Weekly Agenda Date: 1/14/2025

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Tina Bertrand, County Treasurer

WORDING FOR AGENDA ITEM:

Semi Annual Report for period ending 12/31/2024

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Give Direction

Other: Informational

Attachments

EXECUTIVE SUMMARY:

Submit the semi annual report for period ending 12/31/2024

BACKGROUND:

Semiannual settlement per IA Code 331.555

FINANCIAL IMPACT:

None

IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?

Yes No

RECOMMENDATION:

Receive semiannual report for period ending 12/31/2024

ACTION REQUIRED / PROPOSED MOTION:

Receive semiannual report for period ending 12/31/2024



SEMI-ANNUAL REPORT OF TINA M. BERTRAND, TREASURER OF WOODBURY COUNTY, IOWA

FOR THE PERIOD JULY 1, 2024 THROUGH DECEMBER 31, 2024

	Beginning Treasurer's Balance	Total Revenues	Total Expenses	Change in Outstanding	CALCULATED ENDING FUND BALANCE	Outstanding Bank Items	Outstanding Stamped Warrants	Ending Treasurer's Balance
0001 - GENERAL BASIC	11,830,449.11	14,038,958.13	17,404,771.65	127,250.48	8,591,886.07	239,091.47	-	8,259,753.23
0002 - GENERAL SUPPLEMENTAL	678,387.87	8,307,564.12	3,011,483.47	12,196.18	5,986,664.70	19,357.93	-	5,880,297.95
0003 - GAMING REVENUES	473,197.61	223,777.16	82,912.00	1,000.00	615,062.77	1,000.00	-	652,384.98
0004 - STATE TAX CREDITS	29,914.80	-	-	-	29,914.80	-	-	29,914.80
0005 - America Rescue Plan Act	775,636.07	-	119,128.71	(682.27)	655,825.09	550.00	-	429,282.25
0006 - Mental Health	51,979.53	229,401.00	138,713.78	-	142,666.75	100.00	-	137,181.74
0007 - Courthouse Maintenance Fund	200,000.00	-	-	-	200,000.00	-	-	200,000.00
0008 - SHERIFF'S COMMISSARY FUND	86,033.62	42,548.31	50,054.79	1,250.00	79,777.14	1,250.00	-	79,777.14
0009 - SHERIFF'S ROOM & BOARD	554,626.01	16,722.82	118,716.63	-	452,632.20	-	-	457,510.80
0010 - COUNTY HEALTH SERVICES MH	-	-	-	-	-	-	-	-
0011 - RURAL BASIC	715,850.58	2,135,185.20	1,842,598.23	23,291.81	1,031,729.36	28,013.83	-	986,318.64
0012 - RURAL SERVICES SUPPLEMENTAL	-	-	-	-	-	-	-	-
0020 - SECONDARY ROADS	1,408,480.84	5,435,935.03	6,445,165.97	111,466.46	510,716.36	130,940.44	-	1,043,992.22
0021 - S.R. SPECIAL BRIDGE PROJ.	-	-	-	-	-	-	-	-
0022 - FEMA 4421	568,918.34	49,964.59	-	-	618,882.93	-	-	618,882.93
0023 - RESOURCE ENHANCEMENT REAP	76,598.36	24,174.00	27,587.41	-	73,184.95	-	-	73,184.95
0024 - RECORDER RECORD MANAGE.	211,683.68	7,756.49	27,975.00	-	191,465.17	-	-	191,465.17
0025 - Secondary roads Gravel Project	6,035,956.82	-	660,000.00	-	5,375,956.82	-	-	5,375,956.82
0028 - RECORDERS ELECTRONIC FEES	130.00	70.40	-	-	200.40	-	-	200.40
0029 - EMERGENCY PARAMEDIC SERV.	(9,305.36)	-	-	-	(9,305.36)	-	-	(17,800.68)
0030 - EMS LOAN	-	-	-	-	-	-	-	-
0031 - INFRASTRUCTURE/ECON. DEV.	165,909.99	298,979.12	89,582.66	25,000.00	400,306.45	25,000.00	-	454,231.66
0032 - Local Government Opioid Abatement F	944,423.32	249,375.04	331,986.00	-	861,812.36	-	-	861,812.36
0040 - TAX INCREMENT ACCOUNT	122,931.71	417,247.03	-	-	540,178.74	-	-	540,178.74
0057 - NATURE CENTER DEVELOPMENT	113,351.51	83,691.02	42,024.00	-	155,018.53	-	-	157,751.96
0058 - ANDERSON TRUST	1,875.68	514.25	-	-	2,389.93	-	-	2,389.93
0059 - EMS TRAINING	78,177.12	1,799.63	-	-	79,976.75	-	-	79,976.75
0061 - COUNTY LIBRARY	256,232.50	105,237.62	162,157.28	(2,262.27)	197,050.57	432.55	-	191,711.79
0067 - CONSERVATION RESERVE	315,830.03	213,165.17	102,017.40	-	426,977.80	-	-	301,448.78
0074 - CO. ATTORNEY FORFEITURE	182,041.94	146.88	2,531.50	-	179,657.32	-	-	179,657.32
0078 - SHERIFFS FORFEITURE	67,466.75	979.10	19,886.00	2,548.00	51,107.85	2,548.00	-	51,107.85
0080 - DARE/DONATIONS	1,064.94	-	-	-	1,064.94	-	-	1,064.94
0081 - SHERIFF'S RESERVE	13,928.14	12,910.00	5,786.30	1,200.00	22,251.84	1,200.00	-	18,462.89
0082 - SHERIFF'S RESTRICTED DON.	34,789.42	3,434.39	11,732.88	-	26,490.93	-	-	17,949.21
0083 - 5% CO. FINE COLLECTIONS	197,463.02	4,326.19	2,279.57	-	199,509.64	-	-	199,436.92
0086 - SCAAP FY 13-14	(772.10)	-	-	-	(772.10)	-	-	(772.10)



SEMI-ANNUAL REPORT OF TINA M. BERTRAND, TREASURER OF WOODBURY COUNTY, IOWA

FOR THE PERIOD JULY 1, 2024 THROUGH DECEMBER 31, 2024

	Beginning Treasurer's Balance	Total Revenues	Total Expenses	Change in Outstanding	CALCULATED ENDING FUND BALANCE	Outstanding Bank Items	Outstanding Stamped Warrants	Ending Treasurer's Balance
0090 - OLD FUND 290	(0.50)	-	-	-	(0.50)	-	-	(0.50)
0091 - JAG 2015-DJ-BX-0680	(24,188.00)	-	-	-	(24,188.00)	-	-	(24,188.00)
0092 - 2018 SCAAP	-	-	-	-	-	-	-	-
0093 - 2019 SCAPP	-	-	-	-	-	-	-	-
0094 - 2017 JAG GRANT	(16,125.00)	-	-	-	(16,125.00)	-	-	(16,125.00)
0095 - COVID DOJ Grant	-	-	-	-	-	-	-	-
0096 - 2018 JAG GRANT	-	-	-	-	-	-	-	-
0097 - SCAAP - 2016-AP-BX-0523	-	-	-	-	-	-	-	-
0098 - JAG PROGRAM 2012-2016	40,313.00	-	-	-	40,313.00	-	-	40,313.00
0100 - DRAINAGE DIST. - SUPERV.	28,049.34	1,638.07	10,358.80	9,416.30	28,744.91	-	135,689.11	28,744.91
1500 - COUNTY BLDGS. & PROP. CIP	1,303,049.09	8,648.90	325,564.36	(383,078.61)	603,055.02	16,921.39	-	586,105.02
1501 - LEC - CIP	(6,979.05)	-	17,477.50	1,252.50	(23,204.05)	1,252.50	-	(23,204.05)
2000 - DEBT SERVICE	224,112.17	2,630,310.06	1,164,987.27	-	1,689,434.96	-	-	1,704,894.04
4000 - EMERGENCY MANAGEMENT	121,053.65	122,809.21	199,028.38	59,744.24	104,578.72	59,744.24	-	92,738.96
4010 - E-911 SURCHARGE	1,541,123.85	208,335.38	465,606.75	31,682.26	1,315,534.74	32,018.55	-	1,445,488.88
4100 - COUNTY ASSESSOR	426,890.52	464,780.21	340,452.14	704.37	551,922.96	707.37	-	539,997.20
4101 - 4101	-	-	-	-	-	-	-	-
4102 - COUNTY ASSESSOR-UNEMP. CO	-	-	-	-	-	-	-	-
4110 - CITY ASSESSOR	556,538.14	645,124.69	539,082.57	35,748.01	698,328.27	37,727.98	-	629,128.64
4111 - CITY ASSESS.-FICA & IPERS	-	-	-	-	-	-	-	-
4112 - CITY ASSESSOR-UNEMP. CO	-	-	-	-	-	-	-	-
4113 - CITY ASSESSOR-TORT LIAB	-	-	-	-	-	-	-	-
4140 - AGRICULTURAL EXTENSION	6,646.90	364,901.66	376,476.39	-	(4,927.83)	-	-	-
4150 - 4150	-	-	-	-	-	-	-	-
4200 - SCHOOL DISTRICTS	682,195.94	35,735,365.38	36,924,656.06	-	(507,094.74)	-	-	-
4273 - DISTRICT HEALTH	1,493,666.09	3,073,449.96	3,135,840.78	(79,832.02)	1,351,443.25	6,420.29	-	1,682,929.55
4300 - COMMUNITY COLLEGE AREA 12	52,195.88	3,087,966.65	3,178,858.33	-	(38,695.80)	-	-	-
4400 - CORPORATIONS	1,114,328.69	45,658,227.88	47,518,709.04	-	(746,152.47)	-	-	3,558.04
4450 - SPECIAL ASSESSMENTS	18,171.35	85,229.91	103,401.26	-	0.00	-	-	-
4700 - TOWNSHIPS	5,803.61	522,517.67	528,479.89	-	(158.61)	-	-	(0.35)
4750 - Justice Center Taxable Bonds	4,308,728.45	-	17,504.70	-	4,291,223.75	-	-	4,237,366.59
4751 - Justice Center Exempt Bonds	-	-	-	-	-	-	-	-
4752 - Justice Center COVID Funds	-	-	-	-	-	-	-	-
4753 - Justice Center Miscellaneous Revenue	495,150.65	19,100.41	258,938.39	-	255,312.67	-	-	232,506.07
4754 - Justice Center Debt Service	-	753,126.47	753,126.47	-	-	-	-	-
4755 - Justice Center Maintenance -County Ad	-	-	-	-	-	-	-	-
4756 - Justice Center Maintenance-20% Prison	1,205,912.64	205,712.27	-	-	1,411,624.91	-	-	1,411,624.91



SEMI-ANNUAL REPORT OF TINA M. BERTRAND, TREASURER OF WOODBURY COUNTY, IOWA


FOR THE PERIOD JULY 1, 2024 THROUGH DECEMBER 31, 2024

	Beginning Treasurer's Balance	Total Revenues	Total Expenses	Change in Outstanding	CALCULATED ENDING FUND BALANCE	Outstanding Bank Items	Outstanding Stamped Warrants	Ending Treasurer's Balance
4763 - STARCOMM PROGRAM	212,839.39	365,128.85	169,698.20	(2,159.05)	406,110.99	2,146.42	-	405,939.37
4787 - COURTHOUSE FOUNDATION	12,107.58	-	-	-	12,107.58	-	-	12,107.58
4800 - BRUCELLOSIS & TUBERCULOSIS ERADIC	733.06	5,588.09	5,761.22	-	559.93	-	-	633.55
5010 - MOTOR VEHICLE	3,212,567.44	10,075,219.08	9,916,507.75	-	3,371,278.77	539.00	-	3,371,598.02
5020 - USE TAX	(505,306.29)	7,498,105.05	7,707,760.34	-	(714,961.58)	-	-	(714,961.58)
5040 - 5040	-	-	-	-	-	-	-	-
5060 - BANKRUPTCY MONIES	6,017.90	-	-	-	6,017.90	-	-	6,017.90
5070 - SHERIFF'S CONDEMNATION	8,921.70	-	-	-	8,921.70	-	-	8,921.70
5080 - UNCLAIMED PROPERTY	3,747.19	-	-	-	3,747.19	-	-	3,747.19
5090 - TAX IN ADVANCE - ACH	1,101,351.79	541,713.30	1,451,471.90	-	191,593.19	-	-	191,593.19
5100 - UNAPPORTIONED TAX - HOLDING FUND	-	-	-	-	-	-	-	1,276,083.60
5110 - MONEYS AND CREDITS	12,168.00	-	-	-	12,168.00	-	-	12,168.00
5130 - TREASURERS TAX REDEMPTION	311,094.66	1,102,152.53	1,144,114.16	(150,130.44)	119,002.59	131,618.10	-	119,002.59
6000 - TRUSTEE DRAINAGE FUND	-	-	-	-	-	-	-	-
6776 - TRUSTEE DRAINAGE CONTROL FUND 67	811,030.67	223,998.45	590,381.61	59,042.46	503,689.97	312.50	79,724.10	500,283.59
6777 - TRUSTEE DRAINAGE CONTROL FUND 67	584,234.21	139,034.83	42,447.88	33,191.25	714,012.41	312.50	140,091.84	709,821.41
6778 - TRUSTEE DRAINAGE CONTROL FUND 67	5,711.60	73,771.19	62,396.19	-	17,086.60	-	76.68	18,064.76
7500 - RECORDER'S FEES FUND	68,105.26	366,447.93	391,578.33	6,800.00	49,774.86	6,800.00	-	49,774.86
7501 - RECORDERS ELECTRONIC FEE	2,156.00	6,677.00	6,801.00	-	2,032.00	-	-	2,032.00
7550 - DNR LICENSING	52,291.72	142,277.64	146,128.65	-	48,440.71	27,721.25	-	48,440.71
7600 - 7600	-	-	-	-	-	-	-	-
8792 - FLEX BENEFIT FUND	(18,511.79)	77,410.42	59,058.55	(2,385.62)	(2,545.54)	1,545.55	-	(7,999.29)
8926 - SELF INSURANCE LIAB./PROP	64,938.19	5,883.61	620,486.53	46,589.57	(503,075.16)	46,844.64	-	(504,941.24)
8927 - OTHER EMPLOYEE SELF INSUR	299,631.44	128,140.27	110,347.94	-	317,423.77	-	-	317,423.77
8928 - SELF HEALTH COUNTY INSUR	1,227,446.72	3,475,192.34	3,910,469.08	445,122.45	1,237,292.43	453,599.60	-	1,237,292.43
8930 - OFFICE SUPPLIES - I.S.	(5,913.24)	6,623.40	7,980.00	-	(7,269.84)	-	-	(6,990.54)
Report Totals:	\$47,227,252.46	\$149,724,471.45	\$152,901,029.64	\$413,966.06	\$44,464,660.33	\$1,275,716.10	\$355,581.73	\$47,082,643.82

Iowa County Treasurer's Semi-Annual Report for Period July 1, 2024 to December 31, 2024

Beginning Treasurer' s Balance		47,227,252.46
Expenses:		152,901,029.64
Total Expenses:		<u>152,901,029.64</u>
Change in Outstanding:		413,966.06
Revenues		149,724,471.45
Total Revenues		<u>149,724,471.45</u>
Calculated Ending Treasurer' s Balance	\$	44,464,660.33
Plus Outstanding American Rescue Plan Act Funds		
Plus Deferred / accrued revenue, less Outstanding Liabilities (taxes to be apportioned, nsf mv pymts, Qtrly payroll taxes, etc), Outstanding bank items, Stamped warrants	\$	2,617,983.49
Total Calculated Ending Treasurer's Balance	\$	<u>47,082,643.82</u>
Actual Ending Treasurer' s Balance	\$	47,082,643.82

I hereby certify the above report to be a true and Accurate account of transactions during the Period(s) specified.



Tina M. Bertrand, Woodbury County Treasurer