

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

Date: 2/8/24 Weekly Agenda Date: 2/20/24

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

WORDING FOR AGENDA ITEM:

Semi Annual Report for period ending 12/31/2023

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Give Direction

Other: Informational

Attachments

EXECUTIVE SUMMARY:

Submit the semi annual report for period ending 12/31/2023

BACKGROUND:

Semi annual 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 semi annual report for period ending 12/31/23

ACTION REQUIRED / PROPOSED MOTION:

Receive semi annual report for period ending 12/31/23



SEMI-ANNUAL REPORT OF TINA M. BERTRAND, TREASURER OF WOODBURY COUNTY, IOWA
FOR THE PERIOD JULY 1, 2023 THROUGH DECEMBER 31, 2023

	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	11,156,452.47	14,358,674.72	15,333,012.66	(62,781.89)	10,119,332.64	27,362.42	-	9,670,649.47
0002 - GENERAL SUPPLEMENTAL	1,047,441.75	7,480,962.80	3,919,207.62	(29,022.47)	4,580,174.46	(19,096.55)	-	4,865,099.40
0003 - GAMING REVENUES	544,995.83	261,662.84	75,937.01	-	730,721.66	-	-	730,721.66
0004 - STATE TAX CREDITS	28,451.80	-	-	-	28,451.80	-	-	28,451.80
0005 - America Rescue Plan Act	10,829,760.30	50,000.00	5,325,143.29	(259.67)	5,554,357.34	1,232.20	-	3,612,463.79
0006 - Mental Health	36,173.91	223,400.89	137,823.41	-	121,751.39	100.00	-	117,925.58
0007 - SHERIFF'S TRAINING CENTER - LEASE PU	-	-	-	-	-	-	-	-
0008 - SHERIFF'S COMMISSARY FUND	201,932.95	15,285.58	4,656.25	-	212,562.28	-	-	218,222.72
0009 - SHERIFF'S ROOM & BOARD	510,606.19	15,034.81	-	-	525,641.00	-	-	525,641.00
0010 - COUNTY HEALTH SERVICES MH	-	-	-	-	-	-	-	-
0011 - RURAL BASIC	812,768.98	2,154,050.08	2,095,065.32	282.82	872,036.56	4,029.44	-	847,070.84
0012 - RURAL SERVICES SUPPLEMENTAL	-	-	-	-	-	-	-	-
0020 - SECONDARY ROADS	1,711,823.83	5,239,483.75	6,050,377.16	(2,010.20)	898,920.22	16,817.02	-	1,000,477.49
0021 - S.R. SPECIAL BRIDGE PROJ.	-	-	-	-	-	-	-	-
0022 - FEMA 4421	686,937.09	-	-	-	686,937.09	-	-	686,937.09
0023 - RESOURCE ENHANCEMENT REAP	40,741.88	32,726.32	-	-	73,468.20	-	-	74,676.88
0024 - RECORDER RECORD MANAGE.	196,874.93	7,463.52	-	-	204,338.45	-	-	204,338.45
0025 - Secondary roads Gravel Project	8,481,500.83	-	2,445,544.01	-	6,035,956.82	-	-	6,035,956.82
0028 - RECORDERS ELECTRONIC FEES	409.10	75.75	441.48	-	43.37	-	-	43.37
0029 - EMERGENCY PARAMEDIC SERV.	(11,495.16)	393,935.00	183,120.78	-	199,319.06	-	-	193,474.87
0030 - EMS LOAN	0.39	(3,505.21)	-	-	(3,504.82)	-	-	0.39
0031 - INFRASTRUCTURE/ECON. DEV.	444,073.22	302,640.58	86,217.32	-	660,496.48	-	-	711,596.22
0032 - Local Government Opioid Abatement F	431,943.74	94,568.37	-	-	526,512.11	-	-	526,512.11
0040 - TAX INCREMENT ACCOUNT	413,840.10	283,699.89	35,436.00	-	662,103.99	-	-	662,103.99
0057 - NATURE CENTER DEVELOPMENT	114,922.38	38,275.55	57,851.95	-	95,345.98	-	-	90,187.22
0058 - ANDERSON TRUST	689.59	553.34	-	-	1,242.93	-	-	1,242.93
0059 - EMS TRAINING	71,507.19	7,119.98	-	(2,730.05)	75,897.12	-	-	75,897.12
0061 - COUNTY LIBRARY	264,803.56	197,595.46	152,018.26	89.04	310,469.80	1,122.86	-	306,544.39
0067 - CONSERVATION RESERVE	270,781.35	275,627.92	105,703.91	-	440,705.36	-	-	431,483.67
0074 - CO. ATTORNEY FORFEITURE	175,139.98	1,788.98	1,354.85	(26.09)	175,548.02	-	-	175,404.71
0078 - SHERIFFS FORFEITURE	66,239.36	1,601.95	374.56	-	67,466.75	-	-	67,466.75
0080 - DARE/DONATIONS	1,064.94	-	-	-	1,064.94	-	-	1,064.94
0081 - SHERIFF'S RESERVE	15,898.32	-	2,342.28	-	13,556.04	-	-	13,556.04
0082 - SHERIFF'S RESTRICTED DON.	32,923.61	27,654.00	40,888.00	(518.83)	19,170.78	-	-	26,293.94
0083 - 5% CO. FINE COLLECTIONS	167,388.28	5,516.87	1,549.67	(153.22)	171,202.26	-	-	170,892.51
0086 - SCAAP FY 13-14	(772.10)	-	-	-	(772.10)	-	-	(772.10)
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	29,971.32	-	25,705.07	(4,266.25)	-	-	-	-
0094 - 2017 JAG GRANT	(16,125.00)	-	-	-	(16,125.00)	-	-	(16,125.00)
0095 - COVID DOJ Grant	-	-	-	-	-	-	-	-



SEMI-ANNUAL REPORT OF TINA M. BERTRAND, TREASURER OF WOODBURY COUNTY, IOWA
FOR THE PERIOD JULY 1, 2023 THROUGH DECEMBER 31, 2023

	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
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.	29,247.65	15,953.82	-	-	45,201.47	-	140,571.59	44,985.10
1500 - COUNTY BLDGS. & PROP. CIP	1,415,423.13	116,405.31	485,496.87	255,745.20	1,302,076.77	255,745.20	-	1,279,117.77
1501 - LEC - CIP	(6,935.79)	647.50	6,662.50	-	(12,950.79)	-	-	(11,727.97)
2000 - DEBT SERVICE	270,316.45	2,695,445.03	1,207,688.36	-	1,758,073.12	-	-	1,760,311.83
4000 - EMERGENCY MANAGEMENT	144,071.46	65,032.99	87,936.11	-	121,168.34	-	-	125,367.53
4010 - E-911 SURCHARGE	944,726.77	180,682.93	48,376.09	-	1,077,033.61	336.29	-	1,250,885.97
4100 - COUNTY ASSESSOR	401,051.74	463,035.70	371,908.53	(368.14)	491,810.77	-	-	491,355.19
4101 - 4101	-	-	-	-	-	-	-	-
4102 - COUNTY ASSESSOR-UNEMP. CO	-	-	-	-	-	-	-	-
4110 - CITY ASSESSOR	737,785.60	557,774.04	497,160.42	37,044.19	835,443.41	37,582.17	-	784,082.65
4111 - CITY ASSESS.-FICA & IPERS	-	-	-	-	-	-	-	-
4112 - CITY ASSESSOR-UNEMP. CO	-	-	-	-	-	-	-	-
4113 - CITY ASSESSOR-TORT LIAB	-	-	-	-	-	-	-	-
4140 - AGRICULTURAL EXTENSION	5,715.08	358,422.48	364,196.33	-	(58.77)	-	-	4,682.26
4150 - 4150	-	-	-	-	-	-	-	-
4200 - SCHOOL DISTRICTS	585,827.52	34,635,617.35	35,249,396.89	-	(27,952.02)	-	-	462,321.45
4273 - DISTRICT HEALTH	1,438,299.01	2,848,082.37	3,098,934.25	12,324.45	1,199,771.58	22,668.92	-	1,407,168.14
4300 - COMMUNITY COLLEGE AREA 12	43,823.88	2,838,476.87	2,881,887.60	-	413.15	-	-	36,768.38
4400 - CORPORATIONS	638,591.99	41,868,032.15	42,771,368.02	-	(264,743.88)	-	-	430,564.47
4450 - SPECIAL ASSESSMENTS	15,892.93	(2,997,373.33)	79,527.91	-	(3,061,008.31)	-	-	38,618.44
4700 - TOWNSHIPS	30,152.58	515,910.93	484,952.51	-	61,111.00	-	-	61,274.09
4750 - Justice Center Taxable Bonds	7,081,496.91	-	2,672,462.00	-	4,409,034.91	-	-	4,379,385.91
4751 - Justice Center Exempt Bonds	-	-	-	-	-	-	-	-
4752 - Justice Center COVID Funds	-	-	-	-	-	-	-	-
4753 - Justice Center Miscellaneous Revenue	164,251.49	113,871.90	40,020.77	-	238,102.62	-	-	242,652.86
4754 - Justice Center Debt Service	-	777,894.13	777,894.13	-	-	-	-	-
4755 - Justice Center Maintenance -County Ad	-	-	-	-	-	-	-	-
4756 - Justice Center Maintenance-20% Prison	800,000.00	200,759.51	-	-	1,000,759.51	-	-	1,000,759.51
4763 - STARCOMM PROGRAM	303,179.41	313,700.31	242,044.59	(3,554.19)	371,280.94	64.77	-	240,907.69
4787 - COURTHOUSE FOUNDATION	12,107.58	-	-	-	12,107.58	-	-	12,107.58
4800 - BRUCELLOSIS & TUBERCULOSIS ERADIC	748.12	5,385.79	5,525.20	-	608.71	-	-	703.64
5010 - MOTOR VEHICLE	3,385,441.58	9,814,098.68	9,724,457.19	(199.04)	3,474,884.03	259.40	-	3,352,776.07
5020 - USE TAX	(455,249.68)	7,443,123.79	7,741,331.71	-	(753,457.60)	-	-	(753,457.60)
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	996,670.46	438,627.91	1,333,373.48	-	101,924.89	-	-	101,924.89
5100 - UNAPPORTIONED TAX - HOLDING FUND	-	-	-	-	-	-	-	100,284.44



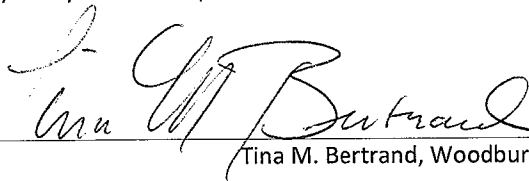
SEMI-ANNUAL REPORT OF TINA M. BERTRAND, TREASURER OF WOODBURY COUNTY, IOWA
FOR THE PERIOD JULY 1, 2023 THROUGH DECEMBER 31, 2023

	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
5110 - MONEYS AND CREDITS	12,168.00	-	-	-	12,168.00	-	-	12,168.00
5130 - TREASURERS TAX REDEMPTION	170,383.49	751,798.76	752,206.83	(79,697.93)	90,277.49	88,654.05	-	90,277.49
6000 - TRUSTEE DRAINAGE FUND	-	-	-	-	-	-	-	-
6776 - TRUSTEE DRAINAGE CONTROL FUND 67	124,197.29	356,830.85	350,923.73	339,633.54	469,737.95	312.50	461,592.98	469,746.51
6777 - TRUSTEE DRAINAGE CONTROL FUND 67	216,010.61	126,879.37	18,072.29	4,804.30	329,621.99	312.50	103,739.74	325,624.69
6778 - TRUSTEE DRAINAGE CONTROL FUND 67	4,657.78	74,845.02	63,576.41	(31.81)	15,894.58	-	377.65	16,539.20
7500 - RECORDER'S FEES FUND	69,760.93	360,772.62	377,057.62	-	53,475.93	-	-	53,475.93
7501 - RECORDERS ELECTRONIC FEE	2,199.00	6,302.00	6,604.00	-	1,897.00	-	-	1,897.00
7550 - DNR LICENSING	90,384.15	175,053.25	234,521.16	-	30,916.24	5,586.04	-	30,916.24
7600 - 7600	-	-	-	-	-	-	-	-
8792 - FLEX BENEFIT FUND	(22,763.25)	76,744.20	47,700.00	-	6,280.95	-	-	6,343.45
8926 - SELF INSURANCE LIAB./PROP	(164,855.73)	1,000,192.00	358,155.46	(255.07)	476,925.74	255.07	-	476,908.89
8927 - OTHER EMPLOYEE SELF INSUR	259,610.60	131,623.82	97,768.27	-	293,466.15	-	-	293,466.15
8928 - SELF HEALTH COUNTY INSUR	2,095,894.72	3,442,623.34	3,283,816.04	-	2,254,702.02	-	-	2,206,657.99
8930 - OFFICE SUPPLIES - I.S.	(10,216.98)	4,979.02	11,172.00	-	(16,409.96)	-	-	(13,267.86)
Report Totals:	60,624,544.68	141,244,146.15	151,853,946.13	464,048.69	50,478,793.39	443,344.30	706,281.96	52,904,886.32

Iowa County Treasurer's Semi-Annual Report for Period July 1, 2023 to December 31, 2023

Beginning Treasurer' s Balance		60,624,544.68
Expenses:		151,853,946.13
Total Expenses:		<u>151,853,946.13</u>
Change in Outstanding:		464,048.69
Revenues		141,244,146.15
Total Revenues		<u>141,244,146.15</u>
Calculated Ending Treasurer' s Balance	\$	50,478,793.39
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	\$	2,426,092.93
Total Calculated Ending Treasurer's Balance	\$	<u>52,904,886.32</u>
Actual Ending Treasurer' s Balance	\$	52,904,886.32

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