

FY 2022/2023 ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
 For the fiscal year ended June 30, 2023
 County Name: POWESHIEK COUNTY County Number:79

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
Revenues & Other Financing Sources							
Taxes Levied on Property	4,067,499	3,696,763		627,075		8,391,337	8,343,226
Less: Uncollected Delinquent Taxes - Levy Year		0		0		0	2
Less: Credits to Taxpayers		0		0		0	3
Net Current Property Taxes	4,067,499	3,696,763		627,075		8,391,337	8,043,826
Delinquent Property Tax Revenue	50	0		7		57	5
Penalties, Interest & Costs on Taxes	59,662					59,662	6
Other County Taxes/TIF Tax Revenues	141,033	1,301,485	0	15,668	0	1,458,186	1,753,691
Intergovernmental	2,383,714	5,744,200	0	40,305	0	8,168,219	6,987,342
Licenses & Permits	600	113,591	0	0	0	114,191	24,250
Charges for Service	651,962	23,887	0	0	0	675,849	637,695
Use of Money & Property	503,524	12,307	0	231,475	0	747,306	51,679
Miscellaneous	160,397	168,557	414,056	0	0	743,010	148,800
Subtotal Revenues	7,968,441	11,060,790	414,056	914,530	0	20,357,817	17,647,283
Other Financing Sources:							
General Long-Term Debt Proceeds	0	0	0	0	0	0	14
Operating Transfers In	0	3,176,393	0	636,620	0	3,813,013	4,416,469
Proceeds of Capital Asset Sales	0	30,362	0	0	0	30,362	16
Total Revenues & Other Sources	7,968,441	14,267,545	414,056	1,551,150	0	24,201,192	22,063,752
Expenditures & other Financing Uses							
Operating:							
Public Safety and Legal Services	2,544,232	1,196,750			0	3,740,982	4,093,185
Physical Health Social Services	278,026	54,714			0	332,740	419,535
Mental Health, ID & DD (Polk County only)	0	0			0	0	0
County Environment and Education	453,978	128,315			0	582,293	725,592
Roads & Transportation	0	8,007,641			0	8,007,641	7,510,129
Government Services to Residents	708,327	14,218			0	722,545	796,331
Administration	2,874,078	73,315			0	2,947,393	3,392,211
Nonprogram Current	150,471	0			0	150,471	293,983
Debt Service	0	0		1,399,367	0	1,399,367	1,399,518
Capital Projects	158,716	74,467	1,959,436		0	2,192,619	5,900,657
Subtotal Expenditures	7,167,828	9,549,420	1,959,436	1,399,367	0	20,076,051	24,531,141
Other Financing Uses:							
Operating Transfers Out	216,123	3,596,890	0	0	0	3,813,013	4,416,469
Refunded Debt/Payments to Escrow	0	0	0	0	0	0	30
Total Expenditures & Other Uses	7,383,951	13,146,310	1,959,436	1,399,367	0	23,889,064	28,947,610
Changes in fund balances	584,490	1,121,235	-1,545,380	151,783	0	312,128	-6,883,838
Beginning Fund Balance - July 1, 2022	4,509,707	9,264,760	3,764,165	24,354	0	17,562,986	16,555,110
Increase (Decrease) in Reserves (GAAP Budget)	0	0	0	0	0	0	34
Fund Balance - Nonspendable	0	0	0	0	0	0	35
Fund Balance - Restricted	968,242	10,385,995	2,218,785	176,137	0	13,749,159	36
Fund Balance - Committed	0	0	0	0	0	0	37
Fund Balance - Assigned	0	0	0	0	0	0	38
Fund Balance - Unassigned	4,125,955	0	0	0	0	4,125,955	39
Total Ending Fund Balance - June 30, 2023	5,094,197	10,385,995	2,218,785	176,137	0	17,875,114	9,671,252

Additional details are available at: -
 Notes to the financial statement, if any: -
 Telephone : (641) 623-5723

ANNUAL FINANCIAL REPORT

County Name: POWESHIEK COUNTY
County Number: 79

FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
Revenues & Other Financing Sources							
1	Taxes Levied on Property	4,067,499	3,696,763		627,075		8,391,337
2	Less: Uncollected Delinquent Taxes - Levy Year						0
3	Less: Credits to Taxpayers						0
4	Net Current Property Taxes	4,067,499	3,696,763		627,075		8,391,337
5	Delinquent Property Tax Revenue	50			7		57
6	Penalties, Interest & Costs on Taxes	59,662					59,662
7	Other County Taxes/TIF Tax Revenues	141,033	1,301,485		15,668		1,458,186
8	Intergovernmental	2,383,714	5,744,200		40,305		8,168,219
9	Licenses & Permits	600	113,591				114,191
10	Charges for Service	651,962	23,887				675,849
11	Use of Money & Property	503,524	12,307		231,475		747,306
12	Miscellaneous	160,397	168,557	414,056			743,010
13	Subtotal Revenues	7,968,441	11,060,790	414,056	914,530	0	20,357,817
Other Financing Sources:							
14	General Long-Term Debt Proceeds						0
15	Operating Transfers In		3,176,393		636,620		3,813,013
16	Proceeds of Capital Asset Sales		30,362				30,362
17	Total Revenues & Other Sources	7,968,441	14,267,545	414,056	1,551,150	0	24,201,192
Expenditures & other Financing Uses							
Operating:							
18	Public Safety and Legal Services	2,544,232	1,196,750				3,740,982
19	Physical Health Social Services	278,026	54,714				332,740
20	Mental Health, ID & DD (Polk County only)						0
21	County Environment and Education	453,978	128,315				582,293
22	Roads & Transportation		8,007,641				8,007,641
23	Government Services to Residents	708,327	14,218				722,545
24	Administration	2,874,078	73,315				2,947,393
25	Nonprogram Current	150,471					150,471
26	Debt Service				1,399,367		1,399,367
27	Capital Projects	158,716	74,467	1,959,436			2,192,619
28	Subtotal Expenditures	7,167,828	9,549,420	1,959,436	1,399,367	0	20,076,051
Other Financing Uses:							
29	Operating Transfers Out	216,123	3,596,890				3,813,013
30	Refunded Debt/Payments to Escrow						0
31	Total Expenditures & Other Uses	7,383,951	13,146,310	1,959,436	1,399,367	0	23,889,064
32	Changes in fund balances	584,490	1,121,235	-1,545,380	151,783	0	312,128
33	Beginning Fund Balance - July 1, 2022	4,509,707	9,264,760	3,764,165	24,354		17,562,986
34	Increase (Decrease) in Reserves						0
35	Fund Balance - Nonspendable						0
36	Fund Balance - Restricted	968,242	10,385,995	2,218,785	176,137		13,749,159
37	Fund Balance - Committed						0
38	Fund Balance - Assigned						0
39	Fund Balance - Unassigned	4,125,955					4,125,955
40	Total Ending Fund Balance - June 30, 2023	5,094,197	10,385,995	2,218,785	176,137	0	17,875,114

REVENUES DETAIL

County Name:POWESHIEK COUNTY
County Number: 79

FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2022/2023
Taxes levied on Property	1 4,067,499	0	0	0	3,294,348	0		402,415		627,075		8,391,337
Less: Uncoll. Del. Taxes Levy Year	2											0
Less: Credits to Taxpayers	3											0
1000 Net Current Property Taxes	4 4,067,499				3,294,348			402,415		627,075		8,391,337
Delinq. Property Tax Revenue	5 50									7		57
11XX Penalties, Int, & Costs on Taxes	6 59,662											59,662
Other County Taxes:												
12XX Other County Taxes	7 3,576				97					505		4,178
13XX Voter Approved Local Option Taxes	8 30,157						4,114,056	1,192,306				1,222,463
14XX Gambling Taxes	9											0
15XX TIF Tax Revenues	10											0
16XX Utility Tax Replacement Excise Taxes	11 107,300				109,082					15,163		231,545
17XX Taxes Collected for Other Governments	11B											0
Subtotal	12 141,033	0	0	0	109,179	0	0	1,192,306	0	15,668	0	1,458,186
Intergovernmental Revenue:												
20XX State Shared Revenues	13 568				14,720							4,129,344
21X State Replacements Against Levied Taxes	14 136,799				106,748					20,363		263,910
22XX Other State Tax Replacements	15 112,731				68,508			6,551		19,942		207,732
23XX, 24XX State/Federal Pass-Thru Revenues	16 25,109		1,797,093		12,214		1,045,090					2,879,506
25XX Contributions from Other												
Intergovernmental Units	17 90,686		7,055		275,437		47,006	27,808				447,992
26XX, 27XX State Grants and Entitlements	18 123,614		90,059		14,742			11,320				239,735
28XX Federal Grants and Entitlements	19											0
29XX Payments in Lieu of Taxes	20											0
Subtotal	21 489,507	0	1,894,207	0	492,369	0	5,206,152	45,679	0	40,305	0	8,168,219
3XXX Licenses & Permits	22 600				24,744		88,847					114,191
4XXX, 5XXX Charges for Service	23 548,692		103,270		20,362			3,525				675,849
6XXX Use of Money & Property	24 476,949		26,575				371	11,936		231,475		747,306
8XXX Miscellaneous	25 22,911		137,486		14,998		140,060	13,499	414,056			743,010
Total Revenues	26 5,806,903	0	2,161,538	0	3,956,000	0	5,435,430	1,669,360	414,056	914,530	0	20,357,817
Other Financing Sources:												
Operating Transfers In:												
9000 From General Basic	27						216,123					216,123
9020 From Rural Services Basic	28						2,599,730					2,599,730
90XX From Other Budgetary Funds	29						360,540			636,620		997,160
Subtotal	30 0	0	0	0	0	0	3,176,393	0	0	636,620	0	3,813,013
91XX Proceeds/Gen Long-term Debt	31											0
92xx Proceeds/Capital Asset Sales	32						30,362					30,362
Total Revenues and Other Sources	33 5,806,903	0	2,161,538	0	3,956,000	0	8,642,185	1,669,360	414,056	1,551,150	0	24,201,192
Beginning Fund Balance - July 1, 2022	34 3,993,675	280,494	235,538		1,024,175		3,288,430	4,952,155	3,764,165	24,354		17,562,986
Total Resources	35 9,800,578	280,494	2,397,076	0	4,980,175	0	11,930,615	6,621,515	4,178,221	1,575,504	0	41,764,178

FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2022/2023
Law Enforcement Program										
1000 - Uniformed Patrol Services	1	279,693			1,196,750					1,476,443
1010 - Investigations	2	5,686								5,686
1020 - Unified Law Enforcement	3									0
1030 - Contract Law Enforcement	4									0
1040 - Law Enforcement Communications	5	13,307								13,307
1050 - Adult Correctional Services	6	1,207,918	38,023							1,245,941
1060 - Administration	7	296,990								296,990
Subtotal	8	1,803,594	38,023	0	1,196,750	0	0	0	0	3,038,367
Legal Services Program										
1100 - Criminal Prosecution	9	343,239								343,239
1110 - Medical Examiner	10	81,430								81,430
1120 - Child Support Recovery	11									0
Subtotal	12	424,669	0	0	0	0	0	0	0	424,669
Emergency Services										
1200 - Ambulance Services	13	150,000								150,000
1210 - Emergency Management	14	104,761								104,761
1220 - Fire Protection & Rescue Svcs	15									0
1230 - E911 Service Board	16									0
Subtotal	17	254,761	0	0	0	0	0	0	0	254,761
Assistance to District Court System Program										
1400 - Physical Operations	18	3,513								3,513
1410 - Research & Other Assistance	19									0
1420 - Bailiff Services	20									0
Subtotal	21	3,513	0	0	0	0	0	0	0	3,513
Court Proceedings program										
1500 - Juries & Witnesses	22									0
1510 - (Reserved)	23									0
1520 - Detention Services	24	61								61
1530 - Court Costs	25									0
1540 - Service of Civil Papers	26	2,299								2,299
Subtotal	27	2,360	0	0	0	0	0	0	0	2,360
Juvenile Justice Administration Program										
1600 - Juvenile Victim Restitution	28									0
1610 - Juvenile Representation Services	29									0
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	17,312								17,312
Subtotal	31	17,312	0	0	0	0	0	0	0	17,312
Total - Public Safety & Legal Services	32	2,506,209	38,023	0	1,196,750	0	0	0	0	3,740,982

PHYSICAL HEALTH AND SOCIAL SERVICES
 County Name: POWESHIEK COUNTY County Number: 79
 FY 2022/2023 ANNUAL FINANCIAL REPORT
 10/8/2019

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County/MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2022/2023
Physical Health Services Program										
3000 - Personal & Family Health Services	1									0
3010 - Communicable Disease Prevention	2									0
3020 - Environmental Health	3				54,714					54,714
3040 - Health Administration	4	163,973								163,973
3050 - Support of Hospitals	5									0
Subtotal	6	163,973	0	0	54,714	0	0	0	0	218,687
Services to Poor Program										
3100 - Administration	7	1,399								1,399
3110 - General Welfare Services	8	47,707								47,707
3120 - Care in County Care Facility	9									0
Subtotal	10	49,106	0	0	0	0	0	0	0	49,106
Services to Military Veterans Program										
3200 - Administration	11	41,809								41,809
3210 - General Services to Veterans	12	4,498								4,498
Subtotal	13	46,307	0	0	0	0	0	0	0	46,307
Children's & Family Services										
3300 - Youth Guidance	14	14,749								14,749
3310 - Family Protective Services	15	500								500
3320 - Services for Disabled Children	16									0
Subtotal	17	15,249	0	0	0	0	0	0	0	15,249
Services to Other Adults Program										
3400 - Services to the Elderly	18	1,000								1,000
3410 - Other Social Services	19	2,000								2,000
3420 - Soc Serv Business Operations	20									0
Subtotal	21	3,000	0	0	0	0	0	0	0	3,000
Chemical Dependency Program										
3500 - Treatment Services	22	391								391
3510 - Preventive Services	23									0
3520 - Opioid Litigation Settlement	24									0
Subtotal	25	391	0	0	0	0	0	0	0	391
Total - Physical Health & Social	26	278,026	0	0	54,714	0	0	0	0	332,740

GOVERNMENT SERVICES TO RESIDENTS
 County Name: POWESHIEK COUNTY County Number: 79
 FY 2022/2023 ANNUAL FINANCIAL REPORT
 10/8/2019

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2022/2023
Representation Services Program										
8000 - Elections Administration	146,935									146,935
8010 - Local Elections	8,543									8,543
8020 - Township Officials					5,169					5,169
Subtotal	155,478	0	0	0	5,169	0	0	0	0	160,647
State Administrative Services										
8100 - Motor Vehicle Registrations & Licensing	265,835									265,835
8101 - Driver Licenses Services	106,336									106,336
8110 - Recording of Public Documents	180,678							9,049		189,727
Subtotal	552,849	0	0	0	0	0	0	9,049	0	561,898
Total - Government Services to Residents	708,327	0	0	0	5,169	0	0	9,049	0	722,545

ADMINISTRATION
 County Name: POWESHIEK COUNTY County Number: 79
 FY 2022/2023 ANNUAL FINANCIAL REPORT
 10/8/2019

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County/MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2022/2023
Policy & Administrative Program										
9000 - General County Management	211,618									211,618
9010 - Administrative Management Services	232,921									232,921
9020 - Treasury Management Services	243,671									243,671
9030 - Other Policy & Administration	54,000		1,510,166							1,564,166
9040 - Reimbursable MHDS Direct Expenses			2,423							2,423
Subtotal	742,210	0	1,512,589	0	0	0	0	0	0	2,254,799
Central Services Program										
9100 - General Services	217,904									217,904
9110 - Information Tech Services	285,816									285,816
9120 - GIS Systems										0
Subtotal	503,720	0	0	0	0	0	0	0	0	503,720
Risk Management Services Program										
9200 - Tort Liability	100,557				54,462					155,019
9210 - Safety of Workplace	13,327				18,853					32,180
9220 - Fidelity of Public Officers	1,675									1,675
9230 - Unemployment Compensation										0
Subtotal	115,559	0	0	0	73,315	0	0	0	0	188,874
Total - Administration	1,361,489	0	1,512,589	0	73,315	0	0	0	0	2,947,393

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: POWESHIEK COUNTY County Number: 79
 FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2022/2023
Nonprogram Current Expenditures												
0010 - County Farm Operations	3,624											3,624
0020 - Interest on Short-Term Debt												0
0030 - Other Nonprogram Current	136,392											136,392
0040 - Other County Enterprises	10,455											10,455
Total - Nonprogram Current	150,471	0	0	0	0	0	0	0	0	0	0	150,471
Long-Term Debt Service												
0100 - Principal										1,240,000		1,240,000
0110 - Interest and Fiscal Charges										159,367		159,367
Total - Long-Term Debt Service	0	0	0	0	0	0	0	0	0	1,399,367	0	1,399,367
Capital Projects												
0200 - Roadway Construction							51,665					51,665
0210 - Conservation Land Acquisition & Dev.			158,716					22,802				181,518
0220 - Other Capital Projects									1,959,436			1,959,436
Total - Capital Projects	0	0	158,716	0	0	0	51,665	22,802	1,959,436	0	0	2,192,619
Expenditures Summary												
Total Public Safety and Legal Services	2,506,209	0	38,023	0	1,196,750	0	0	0	0	0	0	3,740,982
Total Physical Health and Social Services	278,026	0	0	0	54,714	0	0	0	0	0	0	332,740
Total Mental Health, ID & DD (Polk County only)	0	0	0	0	0	0	0	0	0	0	0	0
Total County Environment and Education	453,978	0	0	0	121,375	0	0	6,940	0	0	0	582,293
Total Roads & Transportation	0	0	0	0	0	0	8,007,641	0	0	0	0	8,007,641
Total Government Services to Residents	708,327	0	0	0	5,169	0	0	9,049	0	0	0	722,545
Total Administration	1,361,489	0	1,512,589	0	73,315	0	0	0	0	0	0	2,947,393
Total Nonprogram Current	150,471	0	0	0	0	0	0	0	0	0	0	150,471
Total Long-Term Debt Service	0	0	0	0	0	0	0	0	0	1,399,367	0	1,399,367
Total Capital Projects	0	0	158,716	0	0	0	51,665	22,802	1,959,436	0	0	2,192,619
Total - All Expenditures	5,458,500	0	1,709,328	0	1,451,323	0	8,059,306	38,791	1,959,436	1,399,367	0	20,076,051
Other Budgetary Financing Uses Operating Transfers Out												
To General Supplemental												0
To Rural Services Supplemental												0
To Secondary Roads	216,123				2,599,730							2,815,853
To Other Budgetary Funds								997,160				997,160
Total Operating Transfers Out	216,123	0	0	0	2,599,730	0	0	997,160	0	0	0	3,813,013
Refunded Debt/ Payments to Escrow												0
Increase (Decrease) in Reserves												0
Fund Balance - Nonspendable												0
Fund Balance - Restricted		280,494	687,748		929,122		3,871,309	5,585,564	2,218,785	176,137		13,749,159
Fund Balance - Committed												0
Fund Balance - Assigned												0
Fund Balance - Unassigned	4,125,955	0	0	0	0	0	0	0	0	0	0	4,125,955
Total Ending Fund Balance - June 30,	4,125,955	280,494	687,748	0	929,122	0	3,871,309	5,585,564	2,218,785	176,137	0	17,875,114
Total Requirements	9,800,578	280,494	2,397,076	0	4,980,175	0	11,930,615	6,621,515	4,178,221	1,575,504	0	41,764,178