

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: DES MOINES COUNTY County Number:29

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
Revenues & Other Financing Sources							
Taxes Levied on Property	1 8,373,149	2,438,192		3,423,022		14,234,363	14,230,224
Less: Uncollected Delinquent Taxes - Levy Year	2 3,207	964		1,213		5,384	5,220
Less: Credits to Taxpayers	3 539,523	116,546		217,005		873,074	820,731
Net Current Property Taxes	4 7,830,419	2,320,682		3,204,804		13,355,905	13,404,273
Delinquent Property Tax Revenue	5 -13,524	246		-5,136		-18,414	5,220
Penalties, Interest & Costs on Taxes	6 103,804					103,804	87,250
Other County Taxes/TIF Tax Revenues	7 1,249,871	1,752,088	0	121,394	0	3,123,353	2,732,480
Intergovernmental	8 2,226,345	3,259,043	0	282,532	0	5,767,920	5,975,450
Licenses & Permits	9 36,038	35,420	0	0	0	71,458	49,235
Charges for Service	10 954,501	5,874	0	0	0	960,375	926,860
Use of Money & Property	11 771,572	1,105	0	0	0	772,677	212,975
Miscellaneous	12 720,697	50,511	0	0	0	771,208	327,994
Subtotal Revenues	13 13,879,723	7,424,969	0	3,603,594	0	24,908,286	23,721,737
Other Financing Sources:							
General Long-Term Debt Proceeds	14 3,312,294	0	0	23,268	0	3,335,562	3,968,662
Operating Transfers In	15 586,162	2,444,511	0	0	0	3,030,673	3,036,967
Proceeds of Capital Asset Sales	16 415	77,760	0	0	0	78,175	15,000
Total Revenues & Other Sources	17 17,778,594	9,947,240	0	3,626,862	0	31,352,696	30,742,366
Expenditures & other Financing Uses							
Operating:							
Public Safety and Legal Services	18 9,132,401	194,072			0	9,326,473	9,726,766
Physical Health Social Services	19 1,480,637	0			0	1,480,637	1,783,674
Mental Health, ID & DD (Polk County only)	20 0	0			0	0	0
County Environment and Education	21 987,103	397,830			0	1,384,933	1,481,175
Roads & Transportation	22 0	5,370,360			0	5,370,360	6,911,659
Government Services to Residents	23 952,725	2,226			0	954,951	1,112,857
Administration	24 4,036,536	0			0	4,036,536	7,970,800
Nonprogram Current	25 0	0			0	0	0
Debt Service	26 0	0		3,350,537	0	3,350,537	3,981,662
Capital Projects	27 1,174,842	2,405,350	0		0	3,580,192	6,785,420
Subtotal Expenditures	28 17,764,244	8,369,838	0	3,350,537	0	29,484,619	39,754,013
Other Financing Uses:							
Operating Transfers Out	29 881,942	2,148,731	0	0	0	3,030,673	3,036,967
Refunded Debt/Payments to Escrow	30 0	0	0	0	0	0	0
Total Expenditures & Other Uses	31 18,646,186	10,518,569	0	3,350,537	0	32,515,292	42,790,980
Changes in fund balances	32 -867,592	-571,329	0	276,325	0	-1,162,596	-12,048,614
Beginning Fund Balance - July 1, 2022	33 12,553,241	5,954,109	0	1,953,749	0	20,461,099	18,637,865
Increase (Decrease) in Reserves (GAAP Budget)	34 0	0	0	0	0	0	0
Fund Balance - Nonspendable	35 0	0	0	0	0	0	0
Fund Balance - Restricted	36 7,198,196	5,382,780	0	2,230,074	0	14,811,050	5,363,280
Fund Balance - Committed	37 0	0	0	0	0	0	0
Fund Balance - Assigned	38 975,455	0	0	0	0	975,455	479,949
Fund Balance - Unassigned	39 3,511,998	0	0	0	0	3,511,998	746,022
Total Ending Fund Balance - June 30, 2023	40 11,685,649	5,382,780	0	2,230,074	0	19,298,503	6,589,251

Additional details are available at -
Notes to the financial statement, if any: -
Telephone : (319) 753-8274

FY 2022/2023 ANNUAL FINANCIAL REPORT

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REVENUES DETAIL
County Name:DES MOINES COUNTY
County Number: 29
FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General Basic	General Supplemental	General Other	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	5,952,831	2,420,318	0	2,438,192	0	0	0	0	3,423,022		14,234,363
Less: Uncoll. Del. Taxes Levy Year	2	2,280	927		964					1,213		5,384
Less: Credits to Taxpayers	3	383,570	155,953		116,546					217,005		873,074
1000 Net Current Property Taxes	4	5,566,981	2,263,438		2,320,682					3,204,804		13,355,905
Delinq. Property Tax Revenue	5	-9,615	-3,909		246					-5,136		-18,414
11XX Penalties, Int. & Costs on Taxes	6	103,804										103,804
Other County Taxes:												
12XX Other County Taxes	7	14,701	5,470		8,611					7,159		35,941
13XX Voter Approved Local Option Taxes	8	684,909			456,606		1,141,514					2,283,029
14XX Gambling Taxes	9	242,837										242,837
15XX TIF Tax Revenues	10											0
16XX Utility Tax Replacement Excise Taxes	11	214,672	87,282		145,357					114,235		561,546
17XX Taxes Collected for Other Governments	11B											0
Subtotal	12	1,157,119	92,752	0	610,574	0	1,141,514	0	0	121,394	0	3,123,353
Intergovernmental Revenue:												
20XX State Shared Revenues	13	2,418					3,569,199					3,571,617
21X State Replacements Against Levied Taxes	14	380,609	154,749		115,367					215,429		866,154
22XX Other State Tax Replacements	15	117,208	47,655		49,038					67,103		281,004
23XX, 24XX State/Federal Pass-Thru Revenues	16	428,990		5,437			9,102					443,529
25XX Contributions from Other												
Intergovernmental Units	17	442,867		346,798			-490,454					299,211
26XX, 27XX State Grants and Entitlements	18	296,026					1,279					297,305
28XX Federal Grants and Entitlements	19	3,588										3,588
29XX Payments in Lieu of Taxes	20						5,512					5,512
Subtotal	21	1,671,706	202,404	352,235	164,405	0	3,094,638	0	0	282,532	0	5,767,920
3XXX Licenses & Permits	22	36,038					35,420					71,458
4XXX, 5XXX Charges for Service	23	810,397		144,104			9	5,865				960,375
6XXX Use of Money & Property	24	607,050		164,522				1,105				772,677
8XXX Miscellaneous	25	280,939	56,635	383,123			34,685	15,826				771,208
Total Revenues	26	10,224,419	2,611,320	1,043,984	3,095,907	0	4,306,266	22,796	0	3,603,594	0	24,908,286
Other Financing Sources:												
Operating Transfers In:												
9000 From General Basic	27			586,162			295,780					881,942
9020 From Rural Services Basic	28						2,148,731					2,148,731
90XX From Other Budgetary Funds	29											0
Subtotal	30	0	0	586,162	0	0	2,444,511	0	0	0	0	3,030,673
91XX Proceeds/Gen Long-term Debt	31		2,199,200	1,113,094			77,760			23,268		3,335,562
92xx Proceeds/Capital Asset Sales	32	415										78,175
Total Revenues and Other Sources	33	10,224,834	4,810,520	2,743,240	3,095,907	0	6,828,537	22,796	0	3,626,862	0	31,352,696
Beginning Fund Balance - July 1, 2022	34	11,318,413	300,764	934,064	1,164,788		4,715,517	73,804		1,953,749		20,461,099
Total Resources	35	21,543,247	5,111,284	3,677,304	4,260,695	0	11,544,054	96,600	0	5,580,611	0	51,813,795

SERVICE AREA 1
County Name: DES MOINES COUNTY
County Number: 29
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 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	1,359,636	372,287	6,590	194,072					1,932,585
1010 - Investigations	2	254,530	97,016	1,800						353,346
1020 - Unified Law Enforcement	3									0
1030 - Contract Law Enforcement	4	675	73							748
1040 - Law Enforcement Communications	5	11,867								11,867
1050 - Adult Correctional Services	6	2,216,459	672,893	30,714						2,920,066
1060 - Administration	7	664,205	205,825							870,030
Subtotal	8	4,507,372	1,348,094	39,104	194,072	0	0	0	0	6,088,642
Legal Services Program										
1100 - Criminal Prosecution	9	960,629	344,894	8,752						1,314,275
1110 - Medical Examiner	10	265,137								265,137
1120 - Child Support Recovery	11									0
Subtotal	12	1,225,766	344,894	8,752	0	0	0	0	0	1,579,412
Emergency Services										
1200 - Ambulance Services	13									0
1210 - Emergency Management	14		1,290,859							1,290,859
1220 - Fire Protection & Rescue Svcs	15									0
1230 - E911 Service Board	16									0
Subtotal	17	0	1,290,859	0	0	0	0	0	0	1,290,859
Assistance to District Court System Program										
1400 - Physical Operations	18	8,489								8,489
1410 - Research & Other Assistance	19									0
1420 - Bailiff Services	20									0
Subtotal	21	8,489	0	0	0	0	0	0	0	8,489
Court Proceedings program										
1500 - Juries & Witnesses	22									0
1510 - (Reserved)	23									0
1520 - Detention Services	24	312,385								312,385
1530 - Court Costs	25	20,880								20,880
1540 - Service of Civil Papers	26									0
Subtotal	27	333,265	0	0	0	0	0	0	0	333,265
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	25,806								25,806
Subtotal	31	25,806	0	0	0	0	0	0	0	25,806
Total - Public Safety & Legal Services		6,100,698	2,983,847	47,856	194,072	0	0	0	0	9,326,473

SERVICE AREA 3
 PHYSICAL HEALTH AND SOCIAL SERVICES
 County Name: DES MOINES COUNTY County Number: 29
 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 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	398,159	183,713	843						582,715
3010 - Communicable Disease Prevention	2	23,180								23,180
3020 - Environmental Health	3	102,018								102,018
3040 - Health Administration	4	313,691	86,925							400,616
3050 - Support of Hospitals	5									0
Subtotal	6	837,048	270,638	843	0	0	0	0	0	1,108,529
Services to Poor Program										
3100 - Administration	7	262,852								262,852
3110 - General Welfare Services	8	7,019								7,019
3120 - Care in County Care Facility	9									0
Subtotal	10	269,871	0	0	0	0	0	0	0	269,871
Services to Military Veterans Program										
3200 - Administration	11	54,541	25,429							79,970
3210 - General Services to Veterans	12	6,275								6,275
Subtotal	13	60,816	25,429	0	0	0	0	0	0	86,245
Children's & Family Services										
3300 - Youth Guidance	14									0
3310 - Family Protective Services	15									0
3320 - Services for Disabled Children	16									0
Subtotal	17	0	0	0	0	0	0	0	0	0
Services to Other Adults Program										
3400 - Services to the Elderly	18									0
3410 - Other Social Services	19	15,580	412							15,992
3420 - Soc Serv Business Operations	20									0
Subtotal	21	15,580	412	0	0	0	0	0	0	15,992
Chemical Dependency Program										
3500 - Treatment Services	22									0
3510 - Preventive Services	23									0
3520 - Opioid Litigation Settlement	24									0
Subtotal	25	0	0	0	0	0	0	0	0	0
Total - Physical Health & Social		1,183,315	296,479	843	0	0	0	0	0	1,480,637
	26									26

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
County Name: DES MOINES COUNTY County Number: 29
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 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
Environmental Quality Program										
	1									0
6000 - Natural Resources Conservation										
6010 - Weed Eradication	2				30,710					30,710
6020 - Solid Waste Disposal	3				149,328					149,328
6030 - Environmental Restoration	4									0
Subtotal	5	0	0	0	180,038	0	0	0	0	180,038
Conservation & Recreation Service Program										
6100 - Administration	6		47,782	149,894						
6110 - Maintenance & Operations	7		94,346	412,345						197,676
6120 - Recreation & Environmental Educ.	8		32,764	95,309						506,691
Subtotal	9	0	174,892	657,548	0	0	0	0	0	128,073
Animal Control Program										
6200 - Animal Shelter	10									832,440
6210 - Animal Bounties & State										
Apiarist Expenses	11									0
Subtotal	12	0	0	0	0	0	0	0	0	0
County Development Program										
6300 - Land Use & Building Controls	13	4,663			59,667					64,330
6310 - Housing Rehabilitation & Develop.	14									13
6320 - Community Economic Development	15	75,000								0
Subtotal	16	79,663	0	0	59,667	0	0	0	0	75,000
Educational Services Program										
6400 - Libraries	17				158,125					139,330
6410 - Historic Preservation	18									16
6420 - Fair & 4-H Clubs	19									158,125
6430 - Fairgrounds	20	75,000								17
6440 - Memorial Halls	21									0
6450 - Other Educational Services	22									0
Subtotal	23	75,000	0	0	158,125	0	0	0	0	233,125
President or Governor Declared Disasters Program										
6500 - Property	24									0
6510 - Buildings	25									0
6520 - Equipment	26									25
6530 - Public Facilities	27									0
Subtotal	28	0	0	0	0	0	0	0	0	0
Total - County Environment and Education	29	154,663	174,892	657,548	397,830	0	0	0	0	1,384,933

SERVICE AREA 7
ROADS & TRANSPORTATION
County Name: DES MOINES COUNTY County Number: 29
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 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
Secondary Roads Administration & Engineering Program										
	1						307,089			307,089
	2						501,051			501,051
	3	0	0	0	0	0	808,140	0	0	808,140
Roadway Maintenance Program										
	4						315,981			315,981
	5				98,766		2,279,511			2,378,277
	6						290,676			290,676
	7						115,303			115,303
	8						139,091			139,091
	9	0	0	0	98,766	0	3,140,562	0	0	3,239,328
General Roadway Expenditures Program										
	10						413,240			413,240
	11						722,341			722,341
	12						26,494			26,494
	13						137,047			137,047
	14	0	0	0	0	0	1,299,122	0	0	1,299,122
Mass Transit Program										
	15				23,770					23,770
	16									0
	17	0	0	0	23,770	0	0	0	0	23,770
Total - Roads & Transportation		0	0	0	122,536	0	5,247,824	0	0	5,370,360

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 County Name: DES MOINES COUNTY County Number: 29
 FY 2022/2023 ANNUAL FINANCIAL REPORT
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Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	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	1 169,945	35,225							205,170 1
8010 - Local Elections	2								0 2
8020 - Township Officials	3	138		573					711 3
Subtotal	4 169,945	35,363	0	573	0	0	0	0	205,881 4
State Administrative Services									
8100 - Motor Vehicle Registrations & Licensing	5 300,208	130,957							431,165 5
8101 - Driver Licenses Services	6								0 6
8110 - Recording of Public Documents	7 221,492	94,760					1,653		317,905 7
Subtotal	8 521,700	225,717	0	0	0	0	1,653	0	749,070 8
Total - Government Services to Residents	9 691,645	261,080	0	573	0	0	1,653	0	954,951 9

SERVICE AREA 9
ADMINISTRATION

County Name: DES MOINES COUNTY County Number: 29

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Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	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										
	1	680,402	39,343							719,745
	2	290,000	114,241							404,241
	3	268,377	105,029							373,406
	4									0
	5			360,706						360,706
	6	1,238,779	258,613	360,706	0	0	0	0	0	1,858,098
Central Services Program										
	7	639,909	106,845	51,053						797,807
	8	470,024	116,138							586,162
	9			217,128						217,128
	10	1,109,933	222,983	268,181	0	0	0	0	0	1,601,097
Risk Management Services Program										
	11		564,592							564,592
	12									0
	13									0
	14		12,749							12,749
	15	0	577,341	0	0	0	0	0	0	577,341
	16	2,348,712	1,058,937	628,887	0	0	0	0	0	4,036,536
Total - Administration										

SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
County Name: DES MOINES COUNTY County Number: 29
FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH										Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2022/2023
Nonprogram Current Expenditures														
0010 - County Farm Operations														0 1
0020 - Interest on Short-Term Debt														0 2
0030 - Other Nonprogram Current														0 3
0040 - Other County Enterprises														0 4
Total - Nonprogram Current													0	0 5
Long-Term Debt Service														
0100 - Principal														
0110 - Interest and Fiscal Charges												3,335,562		3,335,562 6
Total - Long-Term Debt Service												14,975		14,975 7
Capital Projects												3,350,537	0	3,350,537 8
0200 - Roadway Construction														
0210 - Conservation Land Acquisition & Dev.														
0220 - Other Capital Projects														
Total - Capital Projects											0			
Expenditures Summary														
Total Public Safety and Legal Services														
Total Physical Health and Social Services														
Total Mental Health, ID & DD (Polk County only)														
Total County Environment and Education														
Total Roads & Transportation														
Total Government Services to Residents														
Total Administration														
Total Nonprogram Current														
Total Long-Term Debt Service														
Total Capital Projects														
Total - All Expenditures														
Other Budgetary Financing Uses Operating Transfers Out														
To General Supplemental														
To Rural Services Supplemental														
To Secondary Roads														
To Other Budgetary Funds														
Total Operating Transfers Out														
Refunded Debt/ Payments to Escrow														
Increase (Decrease) In Reserves														
Fund Balance - Nonspendable														
Fund Balance - Restricted														
Fund Balance - Committed														
Fund Balance - Assigned														
Fund Balance - Unassigned														
Total Ending Fund Balance - June 30,														
Total Requirements														