

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: WORTH COUNTY County Number:98

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
<b>Revenues &amp; Other Financing Sources</b>							
Taxes Levied on Property	1 4,383,305	1,661,999		0	0	6,045,304	5,690,338
Less: Uncollected Delinquent Taxes - Levy Year	2 41,879	502		0	0	42,381	38,468
Less: Credits to Taxpayers	3 435,639	126,801		0	0	562,440	339,930
Net Current Property Taxes	4 3,905,787	1,534,696		0	0	5,440,483	5,311,940
Delinquent Property Tax Revenue	5 924	405		0	0	1,329	39,522
Penalties, Interest & Costs on Taxes	6 26,042					26,042	40,882
Other County Taxes/TIF Tax Revenues	7 1,293,153	3,238,518	0	0	0	4,531,671	4,253,417
Intergovernmental	8 2,038,023	3,287,242	0	0	0	5,325,265	4,680,871
Licenses & Permits	9 650	21,565	0	0	0	22,215	218,968
Charges for Service	10 416,145	8,013	0	0	0	424,158	415,356
Use of Money & Property	11 138,539	44,082	15,691	0	0	198,312	118,238
Miscellaneous	12 67,629	1,217,792	0	0	0	1,285,421	40,000
<b>Subtotal Revenues</b>	13 7,886,892	9,352,313	15,691	0	0	17,254,896	15,119,194
Other Financing Sources:							
General Long-Term Debt Proceeds	14 0	0	5,997,696	0	0	5,997,696	6,000,000
Operating Transfers In	15 281,228	2,808,921	0	0	0	3,090,149	1,373,294
Proceeds of Capital Asset Sales	16 0	25,662	0	0	0	25,662	17,002
<b>Total Revenues &amp; Other Sources</b>	17 8,168,120	12,186,896	6,013,387	0	0	26,368,403	22,509,490
<b>Expenditures &amp; other Financing Uses</b>							
Operating:							
Public Safety and Legal Services	18 2,200,809	430,327			0	2,631,136	2,779,706
Physical Health Social Services	19 1,047,823	44,924			0	1,092,747	1,332,087
Mental Health, ID & DD (Polk County only)	20 0	0			0	0	2,000
County Environment and Education	21 705,986	286,548			0	992,534	1,123,626
Roads & Transportation	22 0	4,244,909			0	4,244,909	4,815,743
Government Services to Residents	23 480,775	206			0	480,981	518,071
Administration	24 2,166,073	2,101			0	2,168,174	3,386,084
Nonprogram Current	25 0	0			0	0	0
Debt Service	26 0	3,326,726			0	3,326,726	3,448,275
Capital Projects	27 141,429	106,087	104,802		0	352,318	8,334,155
<b>Subtotal Expenditures</b>	28 6,742,895	8,441,828	104,802	0	0	15,289,525	25,739,747
Other Financing Uses:							
Operating Transfers Out	29 364,241	2,590,281	135,627		0	3,090,149	1,373,294
Refunded Debt/Payments to Escrow	30 0	0			0	0	0
<b>Total Expenditures &amp; Other Uses</b>	31 7,107,136	11,032,109	240,429	0	0	18,379,674	27,113,041
<b>Changes in fund balances</b>	32 1,060,984	1,154,787	5,772,958	0	0	7,988,729	-4,603,551
Beginning Fund Balance - July 1, 2022	33 2,630,354	6,435,777	0	0	0	9,066,131	9,062,748
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	36 540,195	7,590,564	5,772,958	0	0	13,903,717	6,423,471
Fund Balance - Committed	37 0	0	0	0	0	0	0
Fund Balance - Assigned	38 1,311,415	0	0	0	0	1,311,415	883,119
Fund Balance - Unassigned	39 1,839,728	0	0	0	0	1,839,728	-2,847,393
Total Ending Fund Balance - June 30, 2023	40 3,691,338	7,590,564	5,772,958	0	0	17,054,860	4,459,197

**Additional details are available at:**  
**Notes to the financial statement, if any: -**  
Telephone : (641) 324-2316

**ANNUAL FINANCIAL REPORT**

County Name: WORTH COUNTY

County Number: 98

FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
<b>Revenues &amp; Other Financing Sources</b>							
Taxes Levied on Property	1	4,383,305	1,661,999		0		6,045,304
Less: Uncollected Delinquent Taxes - Levy Year	2	41,879	502				42,381
Less: Credits to Taxpayers	3	435,639	126,801				562,440
Net Current Property Taxes	4	3,905,787	1,534,696		0		5,440,483
Delinquent Property Tax Revenue	5	924	405				1,329
Penalties, Interest & Costs on Taxes	6	26,042					26,042
Other County Taxes/TIF Tax Revenues	7	1,293,153	3,238,518				4,531,671
Intergovernmental	8	2,038,023	3,287,242				5,325,265
Licenses & Permits	9	650	21,565				22,215
Charges for Service	10	416,145	8,013				424,158
Use of Money & Property	11	138,539	44,082	15,691			198,312
Miscellaneous	12	67,629	1,217,792				1,285,421
<b>Subtotal Revenues</b>	13	7,886,892	9,352,313	15,691	0	0	17,254,896
Other Financing Sources:							
General Long-Term Debt Proceeds	14			5,997,696			5,997,696
Operating Transfers In	15	281,228	2,808,921				3,090,149
Proceeds of Capital Asset Sales	16		25,662				25,662
<b>Total Revenues &amp; Other Sources</b>	17	8,168,120	12,186,896	6,013,387	0	0	26,368,403
<b>Expenditures &amp; other Financing Uses</b>							
Operating:							
Public Safety and Legal Services	18	2,200,809	430,327				2,631,136
Physical Health Social Services	19	1,047,823	44,924				1,092,747
Mental Health, ID & DD (Polk County only)	20						0
County Environment and Education	21	705,986	286,548				992,534
Roads & Transportation	22	4,244,909	4,244,909				4,244,909
Government Services to Residents	23	480,775	206				480,981
Administration	24	2,166,073	2,101				2,168,174
Nonprogram Current	25						0
Debt Service	26		3,326,726				3,326,726
Capital Projects	27	141,429	106,087	104,802			352,318
<b>Subtotal Expenditures</b>	28	6,742,895	8,441,828	104,802	0	0	15,289,525
Other Financing Uses:							
Operating Transfers Out	29	364,241	2,590,281	135,627			3,090,149
Refunded Debt/Payments to Escrow	30						0
<b>Total Expenditures &amp; Other Uses</b>	31	7,107,136	11,032,109	240,429	0	0	18,379,674
<b>Changes in fund balances</b>	32	1,060,984	1,154,787	5,772,958	0	0	7,988,729
Beginning Fund Balance - July 1, 2022	33	2,630,354	6,435,777				9,066,131
Increase (Decrease) in Reserves	34						0
Fund Balance - Nonspendable	35						0
Fund Balance - Restricted	36	540,195	7,590,564	5,772,958			13,903,717
Fund Balance - Committed	37						0
Fund Balance - Assigned	38	1,311,415					1,311,415
Fund Balance - Unassigned	39	1,839,728					1,839,728
<b>Total Ending Fund Balance - June 30, 2023</b>	40	3,691,338	7,590,564	5,772,958	0	0	17,054,860

**REVENUES DETAIL**

County Name: WORTH COUNTY

County Number: 98

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
1	Taxes levied on Property	3,063,941	1,319,364	0	1,661,999	0	0	0	0	0	0	6,045,304
2	Less: Uncoll. Del. Taxes Levy Year	41,058	821	0	502	0	0	0	0	0	0	42,381
3	Less: Credits to Taxpayers	301,638	134,001	0	126,801	0	0	0	0	0	0	562,440
4	1000 Net Current Property Taxes	2,721,245	1,184,542	0	1,534,696	0	0	0	0	0	0	5,440,483
5	Delinq. Property Tax Revenue	644	280	0	405	0	0	0	0	0	0	1,329
6	11XX Penalties, Int. & Costs on Taxes	26,042										26,042
Other County Taxes:												
7	12XX Other County Taxes	2,453	1,068	0	991	0	0	0	0	0	0	4,512
8	13XX Voter Approved Local Option Taxes	298,975	0	0	594,251	0	0	0	0	0	0	893,226
9	14XX Gambling Taxes	850,347	0	0	0	0	0	0	0	0	0	850,347
10	15XX TIF Tax Revenues	0	0	0	0	0	0	2,581,422	0	0	0	2,581,422
11	16XX Utility Tax Replacement Excise Taxes	97,757	42,553	0	61,854	0	0	0	0	0	0	202,164
11B	17XX Taxes Collected for Other Governments	0	0	0	0	0	0	0	0	0	0	0
12	Subtotal	1,249,532	43,621	0	657,096	0	0	2,581,422	0	0	0	4,531,671
Intergovernmental Revenue:												
13	20XX State Shared Revenues	3,645	0	0	0	0	3,004,503	0	0	0	0	3,008,148
14	21X State Replacements Against Levied Taxes	160,744	72,677	0	79,117	0	10,334	0	0	0	0	322,872
15	22XX Other State Tax Replacements	138,849	60,434	0	46,267	0	36,175	0	0	0	0	281,725
16	23XX, 24XX State/Federal Pass-Thru Revenues	189,906	0	766,836	0	0	797	0	0	0	0	957,539
25XX Contributions from Other												
17	Intergovernmental Units	299,239	86,535	0	31,290	0	558	0	0	0	0	417,622
18	26XX, 27XX State Grants and Entitlements	229,820	0	0	12,539	0	56,838	8,824	0	0	0	308,021
19	28XX Federal Grants and Entitlements	29,338	0	0	0	0	0	0	0	0	0	29,338
20	29XX Payments in Lieu of Taxes	0	0	0	0	0	0	0	0	0	0	0
21	Subtotal	1,051,541	219,646	766,836	169,213	0	3,062,696	55,333	0	0	0	5,325,265
22	3XXX Licenses & Permits	650	0	0	4,670	0	16,895	0	0	0	0	22,215
23	4XXX, 5XXX Charges for Service	399,899	34	16,212	6,389	0	0	1,624	0	0	0	424,158
24	6XXX Use of Money & Property	133,539	0	5,000	0	0	0	44,082	15,691	0	0	198,312
25	8XXX Miscellaneous	66,109	1,520	0	671	0	277,639	939,482	0	0	0	1,285,421
26	Total Revenues	5,649,201	1,449,643	788,048	2,373,140	0	3,357,230	3,621,943	15,691	0	0	17,254,896
Other Financing Sources:												
Operating Transfers In:												
27	9000 From General Basic	0	0	0	0	0	0	0	0	0	0	0
28	9020 From Rural Services Basic	0	0	0	0	0	1,370,689	0	0	0	0	1,370,689
29	90XX From Other Budgetary Funds	281,228	0	0	0	0	0	1,438,232	0	0	0	1,719,460
30	Subtotal	281,228	0	0	0	0	1,370,689	1,438,232	0	0	0	3,090,149
31	91XX Proceeds/Gen Long-term Debt	0	0	0	0	0	0	0	5,997,696	0	0	5,997,696
32	92xx Proceeds/Capital Asset Sales	0	0	0	0	0	25,662	0	0	0	0	25,662
33	Total Revenues and Other Sources	5,930,429	1,449,643	788,048	2,373,140	0	4,753,581	5,060,175	6,013,387	0	0	26,368,403
34	Beginning Fund Balance - July 1, 2022	1,070,831	660,531	898,992	727,393	0	3,335,256	2,373,128	0	0	0	9,066,131
35	Total Resources	7,001,260	2,110,174	1,687,040	3,100,533	0	8,088,837	7,433,303	6,013,387	0	0	35,434,534

**SERVICE AREA 1**

County Name: WORTH COUNTY

County Number: 98

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
<b>Law Enforcement Program</b>										
1	1000 - Uniformed Patrol Services	567,064	130,452	31	229,954	0	0	727	0	928,228
2	1010 - Investigations	5,439	0	0	3,000	0	0	0	0	8,439
3	1020 - Unified Law Enforcement	0	0	0	0	0	0	0	0	0
4	1030 - Contract Law Enforcement	285,107	83,532	0	0	0	0	0	0	368,639
5	1040 - Law Enforcement Communications	96,402	33,737	0	194,032	0	0	0	0	324,171
6	1050 - Adult Correctional Services	301,453	121,906	25,799	0	0	0	0	0	449,158
7	1060 - Administration	160,404	44,627	0	0	0	0	0	0	205,031
8	Subtotal	1,415,869	414,254	25,830	426,986	0	0	727	0	2,283,666
<b>Legal Services Program</b>										
9	1100 - Criminal Prosecution	174,561	26,737	0	0	0	0	0	0	201,298
10	1110 - Medical Examiner	29,949	0	0	0	0	0	0	0	29,949
11	1120 - Child Support Recovery	0	0	0	0	0	0	0	0	0
12	Subtotal	204,510	26,737	0	0	0	0	0	0	231,247
<b>Emergency Services</b>										
13	1200 - Ambulance Services	0	0	0	0	0	0	0	0	0
14	1210 - Emergency Management	0	81,650	0	0	0	0	2,614	0	84,264
15	1220 - Fire Protection & Rescue Svcs	0	0	0	0	0	0	0	0	0
16	1230 - E911 Service Board	0	0	0	0	0	0	0	0	0
17	Subtotal	0	81,650	0	0	0	0	2,614	0	84,264
<b>Assistance to District Court System Program</b>										
18	1400 - Physical Operations	0	718	0	0	0	0	0	0	718
19	1410 - Research & Other Assistance	0	312	0	0	0	0	0	0	312
20	1420 - Bailiff Services	0	0	0	0	0	0	0	0	0
21	Subtotal	0	1,030	0	0	0	0	0	0	1,030
<b>Court Proceedings program</b>										
22	1500 - Juries & Witnesses	0	0	0	0	0	0	0	0	0
23	1510 - (Reserved)	0	0	0	0	0	0	0	0	0
24	1520 - Detention Services	0	0	0	0	0	0	0	0	0
25	1530 - Court Costs	0	0	0	0	0	0	0	0	0
26	1540 - Service of Civil Papers	0	0	0	0	0	0	0	0	0
27	Subtotal	0	0	0	0	0	0	0	0	0
<b>Juvenile Justice Administration Program</b>										
28	1600 - Juvenile Victim Restitution	0	0	0	0	0	0	0	0	0
29	1610 - Juvenile Representation Services	0	27,281	0	0	0	0	0	0	27,281
30	1620 - Court-Appointed Attorneys & Court Costs for Juveniles	0	3,648	0	0	0	0	0	0	3,648
31	Subtotal	0	30,929	0	0	0	0	0	0	30,929
32	<b>Total - Public Safety &amp; Legal Services</b>	1,620,379	554,600	25,830	426,986	0	0	3,341	0	2,631,136

**SERVICE AREA 3**  
**PHYSICAL HEALTH AND SOCIAL SERVICES**  
 County Name: WORTH COUNTY County Number: 98  
 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
<b>Physical Health Services Program</b>										
1	3000 - Personal & Family Health Services	290,080	79,076	0	0	0	0	0	0	369,156
2	3010 - Communicable Disease Prevention	0	0	0	0	0	0	0	0	0
3	3020 - Environmental Health	0	0	0	44,924	0	0	0	0	44,924
4	3040 - Health Administration	187,149	46,798	0	0	0	0	0	0	233,947
5	3050 - Support of Hospitals	0	0	0	0	0	0	0	0	0
6	Subtotal	477,229	125,874	0	44,924	0	0	0	0	648,027
<b>Services to Poor Program</b>										
7	3100 - Administration	0	0	0	0	0	0	0	0	0
8	3110 - General Welfare Services	4,400	0	0	0	0	0	0	0	4,400
9	3120 - Care in County Care Facility	0	0	0	0	0	0	0	0	0
10	Subtotal	4,400	0	0	0	0	0	0	0	4,400
<b>Services to Military Veterans Program</b>										
11	3200 - Administration	22,007	3,120	0	0	0	0	0	0	25,127
12	3210 - General Services to Veterans	18,981	0	0	0	0	0	0	0	18,981
13	Subtotal	40,988	3,120	0	0	0	0	0	0	44,108
<b>Children's &amp; Family Services</b>										
14	3300 - Youth Guidance	0	0	0	0	0	0	0	0	0
15	3310 - Family Protective Services	0	0	0	0	0	0	0	0	0
16	3320 - Services for Disabled Children	0	0	0	0	0	0	0	0	0
17	Subtotal	0	0	0	0	0	0	0	0	0
<b>Services to Other Adults Program</b>										
18	3400 - Services to the Elderly	302,902	93,310	0	0	0	0	0	0	396,212
19	3410 - Other Social Services	0	0	0	0	0	0	0	0	0
20	3420 - Soc Serv Business Operations	0	0	0	0	0	0	0	0	0
21	Subtotal	302,902	93,310	0	0	0	0	0	0	396,212
<b>Chemical Dependency Program</b>										
22	3500 - Treatment Services	0	0	0	0	0	0	0	0	0
23	3510 - Preventive Services	0	0	0	0	0	0	0	0	0
24	3520 - Opioid Litigation Settlement	0	0	0	0	0	0	0	0	0
25	Subtotal	0	0	0	0	0	0	0	0	0
26	<b>Total - Physical Health &amp; Social</b>	825,519	222,304	0	44,924	0	0	0	0	1,092,747

**SERVICE AREA 6**  
 COUNTY ENVIRONMENT AND EDUCATION  
 County Name: WORTH COUNTY County Number: 98  
 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
<b>Environmental Quality Program</b>										
1	6000 - Natural Resources Conservation	0	0	0	6,715	0	0	0	0	6,715
2	6010 - Weed Eradication	0	0	0	0	0	0	0	0	0
3	6020 - Solid Waste Disposal	0	0	0	113,639	0	0	0	0	113,639
4	6030 - Environmental Restoration	0	0	0	0	0	0	0	0	0
5	Subtotal	0	0	0	120,354	0	0	0	0	120,354
<b>Conservation &amp; Recreation Service Program</b>										
6	6100 - Administration	266,314	96,639	0	0	0	0	0	0	362,953
7	6110 - Maintenance & Operations	80,397	0	0	0	0	0	0	0	80,397
8	6120 - Recreation & Environmental Educ.	10,601	0	0	0	0	0	0	0	10,601
9	Subtotal	357,312	96,639	0	0	0	0	0	0	453,951
<b>Animal Control Program</b>										
10	6200 - Animal Shelter	0	0	0	0	0	0	0	0	0
<b>6210 - Animal Bounties &amp; State</b>										
11	Apiarist Expenses	0	0	0	0	0	0	0	0	0
12	Subtotal	0	0	0	0	0	0	0	0	0
<b>County Development Program</b>										
13	6300 - Land Use & Building Controls	0	0	0	9,194	0	0	0	0	9,194
14	6310 - Housing Rehabilitation & Develop.	0	0	0	0	0	0	0	0	0
15	6320 - Community Economic Development	244,035	0	0	0	0	0	0	0	244,035
16	Subtotal	244,035	0	0	9,194	0	0	0	0	253,229
<b>Educational Services Program</b>										
17	6400 - Libraries	0	0	0	133,000	0	0	0	0	133,000
18	6410 - Historic Preservation	0	0	0	0	0	0	0	0	0
19	6420 - Fair & 4-H Clubs	0	0	0	0	0	0	0	0	0
20	6430 - Fairgrounds	8,000	0	0	24,000	0	0	0	0	32,000
21	6440 - Memorial Halls	0	0	0	0	0	0	0	0	0
22	6450 - Other Educational Services	0	0	0	0	0	0	0	0	0
23	Subtotal	8,000	0	0	157,000	0	0	0	0	165,000
<b>President or Governor Declared Disasters Program</b>										
24	6500 - Property	0	0	0	0	0	0	0	0	0
25	6510 - Buildings	0	0	0	0	0	0	0	0	0
26	6520 - Equipment	0	0	0	0	0	0	0	0	0
27	6530 - Public Facilities	0	0	0	0	0	0	0	0	0
28	Subtotal	0	0	0	0	0	0	0	0	0
29	<b>Total - County Environment and Education</b>	609,347	96,639	0	286,548	0	0	0	0	992,534

**SERVICE AREA 7**

**ROADS & TRANSPORTATION**

County Name: WORTH COUNTY County Number: 98  
 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
<b>Secondary Roads Administration &amp; Engineering Program</b>										
1	7000 - Administration	0	0	0	0	0	198,873	0	0	198,873
2	7010 - Engineering	0	0	0	0	0	206,424	0	0	206,424
3	Subtotal	0	0	0	0	0	405,297	0	0	405,297
<b>Roadway Maintenance Program</b>										
4	7100 - Bridges & Culverts	0	0	0	0	0	99,162	0	0	99,162
5	7110 - Roads	0	0	0	0	0	1,563,582	0	0	1,563,582
6	7120 - Snow & Ice Control	0	0	0	0	0	286,563	0	0	286,563
7	7130 - Traffic Controls	0	0	0	0	0	40,184	0	0	40,184
8	7140 - Road Clearing	0	0	0	0	0	174,831	0	0	174,831
9	Subtotal	0	0	0	0	0	2,164,322	0	0	2,164,322
<b>General Roadway Expenditures Program</b>										
10	7200 - Equipment	0	0	0	0	0	351,720	0	0	351,720
11	7210 - Equipment Operations	0	0	0	0	0	1,241,431	0	0	1,241,431
12	7220 - Tools, Materials & Supplies	0	0	0	0	0	44,904	0	0	44,904
13	7230 - Real Estate & Buildings	0	0	0	0	0	37,235	0	0	37,235
14	Subtotal	0	0	0	0	0	1,675,290	0	0	1,675,290
<b>Mass Transit Program</b>										
15	7300 - Air Transportation	0	0	0	0	0	0	0	0	0
16	7310 - Ground Transportation	0	0	0	0	0	0	0	0	0
17	Subtotal	0	0	0	0	0	0	0	0	0
18	<b>Total - Roads &amp; Transportation</b>	0	0	0	0	0	4,244,909	0	0	4,244,909

**SERVICE AREA 8**  
 GOVERNMENT SERVICES TO RESIDENTS  
 County Name: WORTH COUNTY County Number: 98  
 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
<b>Representation Services Program</b>									
1	0	38,052	0	0	0	0	0	0	38,052
2	0	1,732	0	0	0	0	0	0	1,732
3	0	0	0	206	0	0	0	0	206
4	0	39,784	0	206	0	0	0	0	39,990
<b>State Administrative Services</b>									
5	158,249	59,667	0	0	0	0	0	0	217,916
6	0	0	0	0	0	0	0	0	0
7	162,566	60,509	0	0	0	0	0	0	223,075
8	320,815	120,176	0	0	0	0	0	0	440,991
9	320,815	159,960	0	206	0	0	0	0	480,981
<b>Total - Government Services to Residents</b>									



**SERVICE AREA 9**  
ADMINISTRATION

County Name: WORTH COUNTY County Number: 98  
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
<b>Policy &amp; Administrative Program</b>										
1	9000 - General County Management	129,259	50,748	0	0	0	0	0	0	180,007
2	9010 - Administrative Management Services	192,467	66,256	0	0	0	0	0	0	258,723
3	9020 - Treasury Management Services	76,378	22,178	0	0	0	0	0	0	98,556
4	9030 - Other Policy & Administration	129,081	978	0	0	0	0	0	0	130,059
5	9040 - Reimbursable MHDS Direct Expenses	1,922	0	0	0	0	0	0	0	1,922
6	Subtotal	529,107	140,160	0	0	0	0	0	0	669,267
<b>Central Services Program</b>										
7	9100 - General Services	202,200	18,110	77,256	0	0	0	0	0	297,566
8	9110 - Information Tech Services	821,034	23,799	0	0	0	0	0	0	844,833
9	9120 - GIS Systems	0	0	0	0	0	0	0	0	0
10	Subtotal	1,023,234	41,909	77,256	0	0	0	0	0	1,142,399
<b>Risk Management Services Program</b>										
11	9200 - Tort Liability	0	151,732	0	0	0	0	0	0	151,732
12	9210 - Safety of Workplace	0	186,342	0	0	0	0	0	0	186,342
13	9220 - Fidelity of Public Officers	0	1,389	0	0	0	0	0	0	1,389
14	9230 - Unemployment Compensation	0	14,944	0	2,101	0	0	0	0	17,045
15	Subtotal	0	354,407	0	2,101	0	0	0	0	356,508
16	<b>Total - Administration</b>	<b>1,552,341</b>	<b>536,476</b>	<b>77,256</b>	<b>2,101</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,168,174</b>

**SERVICE AREA 0**

**NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**

County Name: WORTH COUNTY County Number: 98

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
<b>Nonprogram Current Expenditures</b>											
0010 - County Farm Operations	1	0	0	0	0	0	0	0	0	0	0
0020 - Interest on Short-Term Debt	2	0	0	0	0	0	0	0	0	0	0
0030 - Other Nonprogram Current	3	0	0	0	0	0	0	0	0	0	0
0040 - Other County Enterprises	4	0	0	0	0	0	0	0	0	0	0
Total - Nonprogram Current	5	0	0	0	0	0	0	0	0	0	0
<b>Long-Term Debt Service</b>											
0100 - Principal	6	0	0	0	0	0	3,255,000	0	0	0	3,255,000
0110 - Interest and Fiscal Charges	7	0	0	0	0	0	71,726	0	0	0	71,726
Total - Long-Term Debt Service	8	0	0	0	0	0	3,326,726	0	0	0	3,326,726
<b>Capital Projects</b>											
0200 - Roadway Construction	9	0	0	0	0	106,087	0	0	0	0	106,087
0210 - Conservation Land Acquisition & Dev.	10	113,975	0	0	0	0	0	0	0	0	113,975
0220 - Other Capital Projects	11	27,454	0	0	0	0	0	104,802	0	0	132,256
Total - Capital Projects	12	141,429	0	0	0	106,087	0	104,802	0	0	352,318
<b>Expenditures Summary</b>											
Total Public Safety and Legal Services	13	1,620,379	554,600	25,830	426,986	0	3,341	0	0	0	2,631,136
Total Physical Health and Social Services	14	825,519	222,304	0	44,924	0	0	0	0	0	1,092,747
Total Mental Health, ID & DD (Polk County only)	15	0	0	0	0	0	0	0	0	0	0
Total County Environment and Education	16	609,347	96,639	0	286,548	0	0	0	0	0	992,534
Total Roads & Transportation	17	0	0	0	0	4,244,909	0	0	0	0	4,244,909
Total Government Services to Residents	18	320,815	159,960	0	206	0	0	0	0	0	480,981
Total Administration	19	1,552,341	536,476	77,256	2,101	0	0	0	0	0	2,168,174
Total Nonprogram Current	20	0	0	0	0	0	0	0	0	0	0
Total Long-Term Debt Service	21	0	0	0	0	0	3,326,726	0	0	0	3,326,726
Total Capital Projects	22	141,429	0	0	0	106,087	0	104,802	0	0	352,318
Total - All Expenditures	23	5,069,830	1,569,979	103,086	760,765	4,350,996	3,330,067	104,802	0	0	15,289,525
<b>Other Budgetary Financing Uses Operating Transfers Out</b>											
To General Supplemental	24	0	0	0	0	0	0	0	0	0	0
To Rural Services Supplemental	25	0	0	0	0	0	0	0	0	0	0
To Secondary Roads	26	89,097	0	0	1,281,592	0	0	0	0	0	1,370,689
To Other Budgetary Funds	27	2,605	0	272,539	0	0	1,308,689	135,627	0	0	1,719,460
Total Operating Transfers Out	28	91,702	0	272,539	0	0	1,308,689	135,627	0	0	3,090,149
Refunded Debt/ Payments to Escrow	29										0
Increase (Decrease) In Reserves	30										0
Fund Balance - Nonspendable	31										0
Fund Balance - Restricted	32		540,195		1,058,176	3,737,841	2,794,547	5,772,958			13,903,717
Fund Balance - Committed	33										0
Fund Balance - Assigned	34			1,311,415							1,311,415
Fund Balance - Unassigned	35	1,839,728	0	0	0	0	0	0	0	0	1,839,728
Total Ending Fund Balance - June 30,	36	1,839,728	540,195	1,311,415	1,058,176	3,737,841	2,794,547	5,772,958	0	0	17,054,860
<b>Total Requirements</b>	37	7,001,260	2,110,174	1,687,040	3,100,533	8,088,837	7,433,303	6,013,387	0	0	35,434,534