

**FY 2023/2024 ANNUAL FINANCIAL REPORT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget**  
**For the fiscal year ended June 30, 2024**  
**County Name: CLINTON COUNTY County Number:23**

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals	
<b>Revenues &amp; Other Financing Sources</b>									
Taxes Levied on Property	1	16,915,100	2,427,693		2,303,918		21,646,711	22,745,320	1
Less: Uncollected Delinquent Taxes - Levy Year	2		0		0		0		2
Less: Credits to Taxpayers	3		0		0		0		3
Net Current Property Taxes	4	16,915,100	2,427,693		2,303,918		21,646,711	22,745,320	4
Delinquent Property Tax Revenue	5	14,550	355		1,911		16,816	5,100	5
Penalties, Interest & Costs on Taxes	6	149,575					149,575	136,400	6
Other County Taxes/TIF Tax Revenues	7	1,794,163	1,286,094	0	118,107	0	3,198,364	2,925,674	7
Intergovernmental	8	6,126,792	6,296,588	0	175,924	0	12,599,304	12,998,327	8
Licenses & Permits	9	15,321	60,498	0	0	0	75,819	46,600	9
Charges for Service	10	1,328,866	10,246	0	0	0	1,339,112	1,088,845	10
Use of Money & Property	11	2,094,453	15,007	4,576	53,667	622	2,168,325	335,481	11
Miscellaneous	12	300,123	384,569	0	0	0	684,692	256,014	12
<b>Subtotal Revenues</b>	13	28,738,943	10,481,050	4,576	2,653,527	622	41,878,718	40,537,761	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	14
Operating Transfers In	15	86,065	2,370,135	0	0	0	2,456,200	2,456,200	15
Proceeds of Capital Asset Sales	16	35,000	0	0	0	0	35,000	0	16
<b>Total Revenues &amp; Other Sources</b>	17	28,860,008	12,851,185	4,576	2,653,527	622	44,369,918	42,993,961	17
<b>Expenditures &amp; other Financing Uses</b>									
Operating:									
Public Safety and Legal Services	18	11,107,931	517,472			0	11,625,403	12,419,160	18
Physical Health Social Services	19	2,198,126	0			0	2,198,126	2,771,067	19
Mental Health, ID & DD (Polk County only)	20	0	0			0	0	0	20
County Environment and Education	21	2,451,875	359,982			0	2,811,857	3,127,897	21
Roads & Transportation	22	0	9,208,414			0	9,208,414	9,453,483	22
Government Services to Residents	23	1,314,486	5,062			0	1,319,548	1,431,061	23
Administration	24	5,814,966	0			0	5,814,966	6,635,138	24
Nonprogram Current	25	0	396,997			0	396,997	1,540,362	25
Debt Service	26	0	0	0	2,531,850	0	2,531,850	2,533,600	26
Capital Projects	27	2,962,234	817,932	0	0	0	3,780,166	4,690,034	27
<b>Subtotal Expenditures</b>	28	25,849,618	11,305,859	0	2,531,850	0	39,687,327	44,601,802	28
Other Financing Uses:									
Operating Transfers Out	29	437,633	2,018,567	0	0	0	2,456,200	2,456,200	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	30
<b>Total Expenditures &amp; Other Uses</b>	31	26,287,251	13,324,426	0	2,531,850	0	42,143,527	47,058,002	31
<b>Changes in fund balances</b>									
Beginning Fund Balance - July 1, 2023	33	24,593,358	4,851,514	208,668	468,787	14,297	30,136,624	22,315,549	33
Increase (Decrease) in Reserves (GAAP Budget)	34	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	35
Fund Balance - Restricted	36	13,663,423	4,378,273	213,244	590,464	14,919	18,860,323		36
Fund Balance - Committed	37	0	0	0	0	0	0		37
Fund Balance - Assigned	38	0	0	0	0	0	0		38
Fund Balance - Unassigned	39	13,502,692	0	0	0	0	13,502,692	18,251,508	39
<b>Total Ending Fund Balance - June 30, 2024</b>	40	27,166,115	4,378,273	213,244	590,464	14,919	32,363,015	18,251,508	40

**Additional details are available at:** Clinton County Auditor's Office, 1900 N. 3rd Street, Clinton, Iowa 52733  
**Notes to the financial statement, if any:** None.  
**Telephone :** (563) 244-0568

ANNUAL FINANCIAL REPORT

County Name:CLINTON COUNTY  
 County Number: 23  
 FY 2023/2024 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	16,915,100	2,427,693		2,303,918		21,646,711	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3						0	3
Net Current Property Taxes	4	16,915,100	2,427,693		2,303,918		21,646,711	4
Delinquent Property Tax Revenue	5	14,550	355		1,911		16,816	5
Penalties, Interest & Costs on Taxes	6	149,575					149,575	6
Other County Taxes/TIF Tax Revenues	7	1,794,163	1,286,094		118,107		3,198,364	7
Intergovernmental	8	6,126,792	6,296,588		175,924		12,599,304	8
Licenses & Permits	9	15,321	60,498				75,819	9
Charges for Service	10	1,328,866	10,246				1,339,112	10
Use of Money & Property	11	2,094,453	15,007	4,576	53,667	622	2,168,325	11
Miscellaneous	12	300,123	384,569				684,692	12
<b>Subtotal Revenues</b>	13	28,738,943	10,481,050	4,576	2,653,527	622	41,878,718	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	14
Operating Transfers In	15	86,065	2,370,135				2,456,200	15
Proceeds of Capital Asset Sales	16	35,000					35,000	16
<b>Total Revenues &amp; Other Sources</b>	17	28,860,008	12,851,185	4,576	2,653,527	622	44,369,918	17
<b>Expenditures &amp; other Financing Uses</b>								
Operating:								
Public Safety and Legal Services	18	11,107,931	517,472				11,625,403	18
Physical Health Social Services	19	2,198,126					2,198,126	19
Mental Health, ID & DD (Polk County only)	20						0	20
County Environment and Education	21	2,451,875	359,982				2,811,857	21
Roads & Transportation	22		9,208,414				9,208,414	22
Government Services to Residents	23	1,314,486	5,062				1,319,548	23
Administration	24	5,814,966					5,814,966	24
Nonprogram Current	25		396,997				396,997	25
Debt Service	26				2,531,850		2,531,850	26
Capital Projects	27	2,962,234	817,932				3,780,166	27
<b>Subtotal Expenditures</b>	28	25,849,618	11,305,859	0	2,531,850	0	39,687,327	28
Other Financing Uses:								
Operating Transfers Out	29	437,633	2,018,567				2,456,200	29
Refunded Debt/Payments to Escrow	30						0	30
<b>Total Expenditures &amp; Other Uses</b>	31	26,287,251	13,324,426	0	2,531,850	0	42,143,527	31
<b>Changes in fund balances</b>	32	2,572,757	-473,241	4,576	121,677	622	2,226,391	32
Beginning Fund Balance - July 1, 2023	33	24,593,358	4,851,514	208,668	468,787	14,297	30,136,624	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35						0	35
Fund Balance - Restricted	36	13,663,423	4,378,273	213,244	590,464	14,919	18,860,323	36
Fund Balance - Committed	37						0	37
Fund Balance - Assigned	38						0	38
Fund Balance - Unassigned	39	13,502,692					13,502,692	39
<b>Total Ending Fund Balance - June 30, 2024</b>	40	27,166,115	4,378,273	213,244	590,464	14,919	32,363,015	40

REVENUES DETAIL

County Name:CLINTON COUNTY  
 County Number: 23  
 FY 2023/2024 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 2023/2024	
Taxes levied on Property	1	9,921,333	6,993,767	0	2,427,693	0		0		2,303,918		21,646,711	1
Less: Uncoll. Del. Taxes Levy Year	2											0	2
Less: Credits to Taxpayers	3											0	3
1000 Net Current Property Taxes	4	9,921,333	6,993,767		2,427,693					2,303,918		21,646,711	4
Delinq. Property Tax Revenue	5	8,534	6,016		355					1,911		16,816	5
11XX Penalties, Int. & Costs on Taxes	6	149,575										149,575	6
Other County Taxes:													
12XX Other County Taxes	7	20,986	8,198		490					2,605		32,279	7
13XX Voter Approved Local Option Taxes	8	727,413					1,238,567					1,965,980	8
14XX Gambling Taxes	9	155,888										155,888	9
15XX TIF Tax Revenues	10											0	10
16XX Utility Tax Replacement Excise Taxes	11	515,704	363,531		47,037					115,502		1,041,774	11
17XX Taxes Collected for Other Governments	11B	2,443										2,443	11B
Subtotal	12	1,422,434	371,729	0	47,527	0	1,238,567	0	0	118,107	0	3,198,364	12
Intergovernmental Revenue:													
20XX State Shared Revenues	13						5,557,745					5,557,745	13
21X State Replacements Against Levied Taxes	14	616,551	434,620		111,300					140,607		1,303,078	14
22XX Other State Tax Replacements	15	167,958	118,397		9,913					35,317		331,585	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	105,687					51,281	356,524				513,492	16
25XX Contributions from Other													
Intergovernmental Units	17	414,890	42,269	283,989			163,908					905,056	17
26XX, 27XX State Grants and Entitlements	18	1,036,671	3,745				4,612	39,048				1,084,076	18
28XX Federal Grants and Entitlements	19	60,191	3,614	2,812,944								2,876,749	19
29XX Payments in Lieu of Taxes	20	25,266					2,257					27,523	20
Subtotal	21	2,427,214	602,645	3,096,933	121,213	0	5,779,803	395,572	0	175,924	0	12,599,304	21
3XXX Licenses & Permits	22	15,321			2,800		57,698					75,819	22
4XXX, 5XXX Charges for Service	23	1,280,331		48,535	3,609			6,637				1,339,112	23
6XXX Use of Money & Property	24	2,019,744		74,709				15,007	4,576	53,667	622	2,168,325	24
8XXX Miscellaneous	25	214,261	334	85,528	17,085		83,838	283,646				684,692	25
Total Revenues	26	17,458,747	7,974,491	3,305,705	2,620,282	0	7,159,906	700,862	4,576	2,653,527	622	41,878,718	26
Other Financing Sources:													
Operating Transfers In:													
9000 From General Basic	27			86,065			351,568					437,633	27
9020 From Rural Services Basic	28						2,018,567					2,018,567	28
90XX From Other Budgetary Funds	29											0	29
Subtotal	30	0	0	86,065	0	0	2,370,135	0	0	0	0	2,456,200	30
91XX Proceeds\Gen Long-term Debt	31											0	31
92xx Proceeds\Capital Asset Sales	32	35,000										35,000	32
Total Revenues and Other Sources	33	17,493,747	7,974,491	3,391,770	2,620,282	0	9,530,041	700,862	4,576	2,653,527	622	44,369,918	33
Beginning Fund Balance - July 1, 2023	34	11,055,894	5,485,238	8,052,226	1,491,163		2,935,453	424,898	208,668	468,787	14,297	30,136,624	34
<b>Total Resources</b>	35	28,549,641	13,459,729	11,443,996	4,111,445	0	12,465,494	1,125,760	213,244	3,122,314	14,919	74,506,542	35

SERVICE AREA 1

County Name:CLINTON COUNTY  
 County Number: 23  
 FY 2023/2024 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 2023/2024	
<b>Law Enforcement Program</b>											
1000 - Uniformed Patrol Services	1	2,638,906	624,427		517,472					3,780,805	1
1010 - Investigations	2	22,971								22,971	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4	14,362	2,295							16,657	4
1040 - Law Enforcement Communications	5									0	5
1050 - Adult Correctional Services	6	2,136,480	585,495	34,995						2,756,970	6
1060 - Administration	7	841,980	213,617							1,055,597	7
Subtotal	8	5,654,699	1,425,834	34,995	517,472	0	0	0	0	7,633,000	8
<b>Legal Services Program</b>											
1100 - Criminal Prosecution	9	950,705	309,892	7,977						1,268,574	9
1110 - Medical Examiner	10	190,732	4,733							195,465	10
1120 - Child Support Recovery	11									0	11
Subtotal	12	1,141,437	314,625	7,977	0	0	0	0	0	1,464,039	12
<b>Emergency Services</b>											
1200 - Ambulance Services	13									0	13
1210 - Emergency Management	14		2,401,292							2,401,292	14
1220 - Fire Protection & Rescue Svcs	15									0	15
1230 - E911 Service Board	16									0	16
Subtotal	17	0	2,401,292	0	0	0	0	0	0	2,401,292	17
<b>Assistance to Distret Court System Program</b>											
1400 - Physical Operations	18									0	18
1410 - Research & Other Assistance	19		3,303							3,303	19
1420 - Bailiff Services	20									0	20
Subtotal	21	0	3,303	0	0	0	0	0	0	3,303	21
<b>Court Proceedings program</b>											
1500 - Juries & Witnesses	22									0	22
1510 - (Reserved)	23										23
1520 - Detention Services	24									0	24
1530 - Court Costs	25		11,489							11,489	25
1540 - Service of Civil Papers	26		1,192							1,192	26
Subtotal	27	0	12,681	0	0	0	0	0	0	12,681	27
<b>Juvenile Justice Administration Program</b>											
1600 - Juvenile Victim Restitution	28									0	28
1610 - Juvenile Representation Services	29									0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		111,088							111,088	30
Subtotal	31	0	111,088	0	0	0	0	0	0	111,088	31
<b>Total - Public Safety &amp; Legal Services</b>	32	6,796,136	4,268,823	42,972	517,472	0	0	0	0	11,625,403	32

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES  
 County Name: CLINTON COUNTY County Number: 23  
 FY 2023/2024 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 2023/2024	
<b>Physical Health Services Program</b>											
3000 - Personal & Family Health Services	1	959,769								959,769	1
3010 - Communicable Disease Prevention	2	64,155								64,155	2
3020 - Environmental Health	3	147,410	61,340							208,750	3
3040 - Health Administration	4	10,186								10,186	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	1,181,520	61,340	0	0	0	0	0	0	1,242,860	6
<b>Services to Poor Program</b>											
3100 - Administration	7	430,102	53,500							483,602	7
3110 - General Welfare Services	8	91,329								91,329	8
3120 - Care in County Care Facility	9									0	9
Subtotal	10	521,431	53,500	0	0	0	0	0	0	574,931	10
<b>Services to Military Veterans Program</b>											
3200 - Administration	11	85,921	24,720							110,641	11
3210 - General Services to Veterans	12	4,893								4,893	12
Subtotal	13	90,814	24,720	0	0	0	0	0	0	115,534	13
<b>Children's &amp; Family Services</b>											
3300 - Youth Guidance	14		153,677							153,677	14
3310 - Family Protective Services	15	39,096								39,096	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17	39,096	153,677	0	0	0	0	0	0	192,773	17
<b>Services to Other Adults Program</b>											
3400 - Services to the Elderly	18	17,657								17,657	18
3410 - Other Social Services	19	13,518								13,518	19
3420 - Soc Serv Business Operations	20									0	20
Subtotal	21	31,175	0	0	0	0	0	0	0	31,175	21
<b>Chemical Dependency Program</b>											
3500 - Treatment Services	22		23,173							23,173	22
3510 - Preventive Services	23		17,680							17,680	23
3520 - Opioid Litigation Settlement	24									0	24
Subtotal	25	0	40,853	0	0	0	0	0	0	40,853	25
<b>Total - Physical Health &amp; Social</b>	26	1,864,036	334,090	0	0	0	0	0	0	2,198,126	26

SERVICE AREA 6

**COUNTY ENVIRONMENT AND EDUCATION**  
 County Name: CLINTON COUNTY County Number: 23  
 FY 2023/2024 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 2023/2024	
<b>Environmental Quality Program</b>										
6000 - Natural Resources Conservation	1	3,000					2,945		5,945	1
6010 - Weed Eradication	2			110,000					110,000	2
6020 - Solid Waste Disposal	3	225,000							225,000	3
6030 - Environmental Restoration	4								0	4
Subtotal	5	228,000	0	110,000	0	0	2,945	0	340,945	5
<b>Conservation &amp; Recreation Service Program</b>										
6100 - Administration	6	222,235	52,264						274,499	6
6110 - Maintenance & Operations	7	1,160,248	288,220						1,448,468	7
6120 - Recreation & Environmental Educ.	8	31,093					19,763		50,856	8
Subtotal	9	1,413,576	340,484	0	0	0	19,763	0	1,773,823	9
<b>Animal Control Program</b>										
6200 - Animal Shelter	10			2,910					2,910	10
<b>6210 - Animal Bounties &amp; State</b>										
Apiarist Expenses	11								0	11
Subtotal	12	0	0	2,910	0	0	0	0	2,910	12
<b>County Development Program</b>										
6300 - Land Use & Building Controls	13			120,364					120,364	13
6310 - Housing Rehabilitation & Develop.	14								0	14
6320 - Community Economic Development	15	332,531							332,531	15
Subtotal	16	332,531	0	120,364	0	0	0	0	452,895	16
<b>Educational Services Program</b>										
6400 - Libraries	17			104,000					104,000	17
6410 - Historic Preservation	18	11,884		87,900					99,784	18
6420 - Fair & 4-H Clubs	19	37,500							37,500	19
6430 - Fairgrounds	20								0	20
6440 - Memorial Halls	21								0	21
6450 - Other Educational Services	22								0	22
Subtotal	23	49,384	0	87,900	0	0	0	0	241,284	23
<b>President or Governor Declared Disasters Program</b>										
6500 - Property	24								0	24
6510 - Buildings	25								0	25
6520 -Equipment	26								0	26
6530 -Public Facilities	27								0	27
Subtotal	28	0	0	0	0	0	0	0	0	28
<b>Total - County Environment and Education</b>	29	2,023,491	340,484	87,900	337,274	0	22,708	0	2,811,857	29

SERVICE AREA 7

**ROADS & TRANSPORTATION**  
 County Name: CLINTON COUNTY County Number: 23  
 FY 2023/2024 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 2023/2024	
<b>Secondary Roads Administration &amp; Engineering Program</b>											
7000 - Administration	1						322,476			322,476	1
7010 - Engineering	2						496,505			496,505	2
Subtotal	3	0	0	0	0	0	818,981	0	0	818,981	3
<b>Roadway Maintenance Program</b>											
7100 - Bridges & Culverts	4						220,962			220,962	4
7110 - Roads	5						4,523,081			4,523,081	5
7120 - Snow & Ice Control	6						521,175			521,175	6
7130 - Traffic Controls	7						189,244			189,244	7
7140 - Road Clearing	8						317,130			317,130	8
Subtotal	9	0	0	0	0	0	5,771,592	0	0	5,771,592	9
<b>General Roadway Expenditures Program</b>											
7200 - Equipment	10						722,840			722,840	10
7210 - Equipment Operations	11						1,446,330			1,446,330	11
7220 - Tools, Materials & Supplies	12						45,064			45,064	12
7230 - Real Estate & Buildings	13						403,607			403,607	13
Subtotal	14	0	0	0	0	0	2,617,841	0	0	2,617,841	14
<b>Mass Transit Program</b>											
7300 - Air Transportation	15									0	15
7310 - Ground Transportation	16									0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	17
<b>Total - Roads &amp; Transportation</b>	18	0	0	0	0	0	9,208,414	0	0	9,208,414	18

SERVICE AREA 8

**GOVERNMENT SERVICES TO RESIDENTS**  
 County Name: CLINTON COUNTY County Number: 23  
 FY 2023/2024 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 2023/2024	
<b>Representation Services Program</b>										
8000 - Elections Administration	1	353,183							353,183	1
8010 - Local Elections	2	42,469							42,469	2
8020 - Township Officials	3	3,130	239						3,369	3
Subtotal	4	3,130	395,891	0	0	0	0	0	399,021	4
<b>State Administrative Services</b>										
8100 - Motor Vehicle Registrations & Licensing	5	369,931	181,682						551,613	5
8101 - Driver Licenses Services	6								0	6
8110 - Recording of Public Documents	7	250,752	113,100				5,062		368,914	7
Subtotal	8	620,683	294,782	0	0	0	5,062	0	920,527	8
<b>Total - Government Services to Residents</b>	9	623,813	690,673	0	0	0	5,062	0	1,319,548	9



SERVICE AREA 9

**ADMINISTRATION**  
 County Name: CLINTON COUNTY County Number: 23  
 FY 2023/2024 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 2023/2024	
<b>Policy &amp; Administrative Program</b>											
9000 - General County Management	1	355,413	134,200							489,613	1
9010 - Administrative Management Services	2	296,242	89,971							386,213	2
9020 - Treasury Management Services	3	283,760	95,119							378,879	3
9030 - Other Policy & Administration	4	109,767								109,767	4
9040 - Reimbursable MHDS Direct Expenses	5			322,142						322,142	5
Subtotal	6	1,045,182	319,290	322,142	0	0	0	0	0	1,686,614	6
<b>Central Services Program</b>											
9100 - General Services	7	1,553,237	774,017							2,327,254	7
9110 - Information Tech Services	8	636,262	134,063							770,325	8
9120 - GIS Systems	9	67,159	23,882							91,041	9
Subtotal	10	2,256,658	931,962	0	0	0	0	0	0	3,188,620	10
<b>Risk Management Services Program</b>											
9200 - Tort Liability	11		316,246							316,246	11
9210 - Safety of Workplace	12		609,786							609,786	12
9220 - Fidelity of Public Officers	13		1,242							1,242	13
9230 - Unemployment Compensation	14		12,458							12,458	14
Subtotal	15	0	939,732	0	0	0	0	0	0	939,732	15
<b>Total - Administration</b>	16	3,301,840	2,190,984	322,142	0	0	0	0	0	5,814,966	16

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES  
 County Name: CLINTON COUNTY County Number: 23  
 FY 2023/2024 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 2023/2024	
<b>Nonprogram Current Expenditures</b>													
0010 - County Farm Operations	1											0	1
0020 - Interest on Short-Term Debt	2											0	2
0030 - Other Nonprogram Current	3							396,997				396,997	3
0040 - Other County Enterprises	4											0	4
Total - Nonprogram Current	5	0	0	0	0	0	0	396,997			0	396,997	5
<b>Long-Term Debt Service</b>													
0100 - Principal	6									1,985,000		1,985,000	6
0110 - Interest and Fiscal Charges	7									546,850		546,850	7
Total - Long-Term Debt Service	8	0	0	0	0	0	0	0	0	2,531,850	0	2,531,850	8
<b>Capital Projects</b>													
0200 - Roadway Construction	9						817,932					817,932	9
0210 - Conservation Land Acquisition & Dev.	10			109,542								109,542	10
0220 - Other Capital Projects	11			2,852,692								2,852,692	11
Total - Capital Projects	12	0	0	2,962,234	0	0	817,932	0	0		0	3,780,166	12
<b>Expenditures Summary</b>													
Total Public Safety and Legal Services	13	6,796,136	4,268,823	42,972	517,472	0	0	0			0	11,625,403	13
Total Physical Health and Social Services	14	1,864,036	334,090	0	0	0	0	0			0	2,198,126	14
Total Mental Health, ID & DD (Polk County only)	15	0	0	0	0	0	0	0			0	0	15
Total County Environment and Education	16	2,023,491	340,484	87,900	337,274	0	0	22,708			0	2,811,857	16
Total Roads & Transportation	17	0	0	0	0	0	9,208,414	0			0	9,208,414	17
Total Government Services to Residents	18	623,813	690,673	0	0	0	0	5,062			0	1,319,548	18
Total Administration	19	3,301,840	2,190,984	322,142	0	0	0	0			0	5,814,966	19
Total Nonprogram Current	20	0	0	0	0	0	0	396,997			0	396,997	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0	2,531,850	0	2,531,850	21
Total Capital Projects	22	0	0	2,962,234	0	0	817,932	0	0		0	3,780,166	22
Total - All Expenditures	23	14,609,316	7,825,054	3,415,248	854,746	0	10,026,346	424,767	0	2,531,850	0	39,687,327	23
<b>Other Budgetary Financing Uses Operating Transfers Out</b>													
To General Supplemental	24											0	24
To Rural Services Supplemental	25											0	25
To Secondary Roads	26	351,568			2,018,567							2,370,135	26
To Other Budgetary Funds	27	86,065										86,065	27
Total Operating Transfers Out	28	437,633	0	0	2,018,567	0	0	0	0	0	0	2,456,200	28
Refunded Debt/ Payments to Escrow	29											0	29
Increase (Decrease) In Reserves	30											0	30
Fund Balance - Nonspendable	31											0	31
Fund Balance - Restricted	32		5,634,675	8,028,748	1,238,132		2,439,148	700,993	213,244	590,464	14,919	18,860,323	32
Fund Balance - Committed	33											0	33
Fund Balance - Assigned	34											0	34
Fund Balance - Unassigned	35	13,502,692	0	0	0	0	0	0	0	0	0	13,502,692	35
Total Ending Fund Balance - June 30,	36	13,502,692	5,634,675	8,028,748	1,238,132	0	2,439,148	700,993	213,244	590,464	14,919	32,363,015	36
<b>Total Requirements</b>	37	28,549,641	13,459,729	11,443,996	4,111,445	0	12,465,494	1,125,760	213,244	3,122,314	14,919	74,506,542	37