

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: WARREN COUNTY County Number: 91
FY 2023/2024 ANNUAL FINANCIAL REPORT

Reporting Accounting Basics:		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
Revenues & Other Financing Sources							
Taxes Levied on Property	1	13,498,656	1,734,685		2,888,679		18,122,020
Less: Uncollected Delinquent Taxes - Levy Year	2						0
Less: Credits to Taxpayers	3						0
Net Current Property Taxes	4	13,498,656	1,734,685		2,888,679		18,122,020
Delinquent Property Tax Revenue	5	61			11		72
Penalties, Interest & Costs on Taxes	6	132,999					132,999
Other County Taxes/TIF Tax Revenues	7	265,904	3,421,922		48,266		3,736,092
Intergovernmental	8	2,966,515	6,579,927		137,801		9,684,243
Licenses & Permits	9	37,125	154,811				191,936
Charges for Service	10	1,530,658	27,270				1,557,928
Use of Money & Property	11	1,682,485	187,383	7,250	39,131		1,916,249
Miscellaneous	12	756,230	286,184	14,595			1,057,009
Subtotal Revenues	13	20,870,633	12,392,182	21,845	3,113,888	0	36,398,548
Other Financing Sources:							
General Long-Term Debt Proceeds	14						0
Operating Transfers In	15	1,503,475	3,203,230	100,000			4,806,705
Proceeds of Capital Asset Sales	16	6,265					6,265
Total Revenues & Other Sources	17	22,380,373	15,595,412	121,845	3,113,888	0	41,211,518
Expenditures & Other Financial Sources							
Operating:							
Public Safety and Legal Services	18	8,936,871	1,317,243				10,254,114
Physical Health Social Services	19	2,537,170	57,943				2,595,113
Mental Health, ID & DD (Polk County only)	20						0
County Environment and Education	21	1,776,232	1,000,372				2,776,604
Roads & Transportation	22		11,451,377				11,451,377
Government Services to Residents	23	1,591,664	98,656				1,690,320
Administration	24	4,721,650	193,386				4,915,036
Nonprogram Current	25						0
Debt Service	26	323,275			3,084,912		3,408,187
Capital Projects	27	52,496	518,423	519,565			1,090,484
Subtotal Expenditures	28	19,939,358	14,637,400	519,565	3,084,912	0	38,181,235
Other Financing Uses:							
Operating Transfers Out	29	1,603,475	3,203,230				4,806,705
Refunded Debt/Payments to Escrow	30						0
Total Expenditures & Other Uses	31	21,542,833	17,840,630	519,565	3,084,912	0	42,987,940
Excess of Revenues & Other Sources							
Over (Under) Expenditures & Other Uses							
Beginning Fund Balance - July 1, 2023	32	837,540	-2,245,218	-397,720	28,976	0	-1,776,422
Increase (Decrease) in Reserves	33	9,536,809	12,111,920	531,869	114,925		22,295,523
Fund Balance - Nonspendable	34						0
Fund Balance - Restricted	35	156,900	674,234				831,134
Fund Balance - Committed	36	3,521,412	8,758,747	134,149	143,901		12,558,209
Fund Balance - Assigned	37						0
Fund Balance - Unassigned	38	1,208,410					1,208,410
Total Ending Fund Balance - June 30, 2024	39	5,487,627	433,721				5,921,348
Total Ending Fund Balance - June 30, 2024	40	10,374,349	9,866,702	134,149	143,901	0	20,519,101

Notes to the Financial Statement (Favor)