

ANNUAL FINANCIAL REPORT

ANNUAL FINANCIAL REPORT

Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget

For the fiscal year ended June 30, 2020

County Name: CLINTON COUNTY

County Number:23

FY 2019/2020 ANNUAL FINANCIAL REPORT

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals	
Revenues & Other Financing Sources									
Taxes Levied on Property	1	12,451,035	3,630,164		2,117,813		18,199,012	19,179,741	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	12,451,035	3,630,164		2,117,813		18,199,012	19,179,741	4
Delinquent Property Tax Revenue	5	246	177		39		462	4,800	5
Penalties, Interest & Costs on Taxes	6	80,920					80,920	136,400	6
Other County Taxes/TIF Tax Revenues	7	1,400,022	1,192,313	0	127,791	0	2,720,126	2,712,685	7
Intergovernmental	8	2,572,289	6,472,042	0	196,876	0	9,241,207	7,791,299	8
Licenses & Permits	9	15,865	29,313	0	0	0	45,178	46,450	9
Charges for Service	10	1,024,132	36,308	0	0	0	1,060,440	992,710	10
Use of Money & Property	11	412,528	469	2,721	11,303	237	427,258	227,066	11
Miscellaneous	12	248,438	407,650	13,494	40,432	0	710,014	281,701	12
Subtotal Revenues	13	18,205,475	11,768,436	16,215	2,494,254	237	32,484,617	31,372,852	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	2,072,917	0	0	2,072,917	2,072,917	14
Operating Transfers In	15	27,500	2,008,199	800,000	0	0	2,835,699	2,939,635	15
Proceeds of Capital Asset Sales	16	6,000	0	0	0	0	6,000	6,000	16
Total Revenues & Other Sources	17	18,238,975	13,776,635	2,889,132	2,494,254	237	37,399,233	36,391,404	17
Expenditures & other Financing Uses									
Operating:									
Public Safety and Legal Services	18	8,181,713	272,581			0	8,454,294	9,402,892	18
Physical Health Social Services	19	1,743,533	0			0	1,743,533	2,265,942	19
Mental Health, ID & DD	20	0	1,814,595			0	1,814,595	1,852,243	20
County Environment and Education	21	1,707,998	491,092			0	2,199,090	2,142,266	21
Roads & Transportation	22	0	8,118,248			0	8,118,248	8,137,238	22
Government Services to Residents	23	1,177,856	1,735			0	1,179,591	1,300,105	23
Administration	24	3,867,307	0			0	3,867,307	4,354,592	24
Nonprogram Current	25	0	7,659			0	7,659	24,000	25
Debt Service	26	0	0		2,906,356	0	2,906,356	2,909,180	26
Capital Projects	27	41,680	1,074,356	2,100,419		0	3,216,455	5,939,408	27
Subtotal Expenditures	28	16,720,087	11,780,266	2,100,419	2,906,356	0	33,507,128	38,327,866	28
Other Financing Uses:									
Operating Transfers Out	29	1,087,701	1,747,998	0	0	0	2,835,699	2,939,635	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0		30
Total Expenditures & Other Uses	31	17,807,788	13,528,264	2,100,419	2,906,356	0	36,342,827	41,267,501	31
Changes in fund balances	32	431,187	248,371	788,713	-412,102	237	1,056,406	-4,876,097	32
Beginning Fund Balance - July 1, 2019	33	10,188,608	3,891,306	1,105,106	248,889	13,756	15,447,665	2,035,626	33
Increase (Decrease) in Reserves (GAAP Budget)	34	0	0	0	0	0	0		34
Fund Balance - Nonspendable	35	0	0	0	0	0	0		35
Fund Balance - Restricted	36	0	0	0	0	0	0		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	10,619,795	4,139,677	1,893,819	-163,213	13,993	16,504,071	-2,840,471	39
Total Ending Fund Balance - June 30, 2020	40	10,619,795	4,139,677	1,893,819	-163,213	13,993	16,504,071	-2,840,471	40

Additional details are available at:

1900 North 3rd Street, Clinton, Iowa 52703

Notes to the financial statement, if any:

ANNUAL FINANCIAL REPORT
 County Name:CLINTON COUNTY
 County Number: 23
 FY 2019/2020 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	
Revenues & Other Financing Sources								
Taxes Levied on Property	1	12,451,035	3,630,164		2,117,813		18,199,012	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3						0	3
Net Current Property Taxes	4	12,451,035	3,630,164		2,117,813		18,199,012	4
Delinquent Property Tax Revenue	5	246	177		39		462	5
Penalties, Interest & Costs on Taxes	6	80,920					80,920	6
Other County Taxes/TIF Tax Revenues	7	1,400,022	1,192,313		127,791		2,720,126	7
Intergovernmental	8	2,572,289	6,472,042		196,876		9,241,207	8
Licenses & Permits	9	15,865	29,313				45,178	9
Charges for Service	10	1,024,132	36,308				1,060,440	10
Use of Money & Property	11	412,528	469	2,721	11,303	237	427,258	11
Miscellaneous	12	248,438	407,650	13,494	40,432		710,014	12
Subtotal Revenues	13	18,205,475	11,768,436	16,215	2,494,254	237	32,484,617	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14			2,072,917			2,072,917	14
Operating Transfers In	15	27,500	2,008,199	800,000			2,835,699	15
Proceeds of Capital Asset Sales	16	6,000					6,000	16
Total Revenues & Other Sources	17	18,238,975	13,776,635	2,889,132	2,494,254	237	37,399,233	17
Expenditures & other Financing Uses								
Operating:								
Public Safety and Legal Services	18	8,181,713	272,581				8,454,294	18
Physical Health Social Services	19	1,743,533					1,743,533	19
Mental Health, ID & DD	20		1,814,595				1,814,595	20
County Environment and Education	21	1,707,998	491,092				2,199,090	21
Roads & Transportation	22		8,118,248				8,118,248	22
Government Services to Residents	23	1,177,856	1,735				1,179,591	23
Administration	24	3,867,307					3,867,307	24
Nonprogram Current	25		7,659				7,659	25
Debt Service	26				2,906,356		2,906,356	26
Capital Projects	27	41,680	1,074,356	2,100,419			3,216,455	27
Subtotal Expenditures	28	16,720,087	11,780,266	2,100,419	2,906,356	0	33,507,128	28
Other Financing Uses:								
Operating Transfers Out	29	1,087,701	1,747,998				2,835,699	29
Refunded Debt/Payments to Escrow	30						0	30
Total Expenditures & Other Uses	31	17,807,788	13,528,264	2,100,419	2,906,356	0	36,342,827	31
Changes in fund balances								
Beginning Fund Balance - July 1, 2019	32	431,187	248,371	788,713	-412,102	237	1,056,406	32
Increase (Decrease) in Reserves	33	10,188,608	3,891,306	1,105,106	248,889	13,756	15,447,665	33
Fund Balance - Nonspendable	34						0	34
Fund Balance - Restricted	35						0	35
Fund Balance - Committed	36						0	36
Fund Balance - Assigned	37						0	37
Fund Balance - Unassigned	38						0	38
Fund Balance - Unassigned	39	10,619,795	4,139,677	1,893,819	-163,213	13,993	16,504,071	39
Total Ending Fund Balance - June 30, 2020	40	10,619,795	4,139,677	1,893,819	-163,213	13,993	16,504,071	40

REVENUES DETAIL

County Name:CLINTON COUNTY

County Number: 23

FY 2019/2020 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 2019/2020	
Taxes levied on Property	1	7,505,157	4,945,878	0	1,254,635	2,375,529	0		0		2,117,813		18,199,012	1
Less: Uncoll. Del. Taxes Levy Year	2												0	2
Less: Credits to Taxpayers	3												0	3
1000 Net Current Property Taxes	4	7,505,157	4,945,878		1,254,635	2,375,529					2,117,813		18,199,012	4
Delinq. Property Tax Revenue	5	148	98		25	152					39		462	5
11XX Penalties, Int, & Costs on Taxes	6	80,920											80,920	6
Other County Taxes:														
12XX Other County Taxes	7	15,323	5,028		1,275	554					2,044		24,224	7
13XX Voter Approved Local Option Taxes	8	491,466						1,059,449					1,550,915	8
14XX Gambling Taxes	9	108,816											108,816	9
15XX TIF Tax Revenues	10												0	10
16XX Utility Tax Replacement Excise Taxes	11	469,363	309,309		78,463	52,572					125,747		1,035,454	11
17XX Taxes Collected for Other Governments	11B	717											717	11B
Subtotal	12	1,085,685	314,337	0	79,738	53,126	0	1,059,449	0	0	127,791	0	2,720,126	12
Intergovernmental Revenue:														
20XX State Shared Revenues	13							4,942,632					4,942,632	13
21X State Replacements Against Levied Taxes	14	515,524	339,728		86,180	114,939					143,218		1,199,589	14
22XX Other State Tax Replacements	15	190,440	125,499		31,836	4,694					53,658		406,127	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	113,268						1,078,986	8,651				1,200,905	16
25XX Contributions from Other														
Intergovernmental Units	17	289,768	50,647	2,290	150,000								492,705	17
26XX, 27XX State Grants and Entitlements	18	809,219						5,371	19,359				833,949	18
28XX Federal Grants and Entitlements	19	74,567		40,000									114,567	19
29XX Payments in Lieu of Taxes	20	21,339						11,356	18,038				50,733	20
Subtotal	21	2,014,125	515,874	42,290	268,016	119,633	0	6,038,345	46,048	0	196,876	0	9,241,207	21
3XXX Licenses & Permits	22	15,865				3,000		26,313					45,178	22
4XXX, 5XXX Charges for Service	23	1,015,797		8,335	27,752	625			7,931				1,060,440	23
6XXX Use of Money & Property	24	388,613		23,915					469	2,721	11,303	237	427,258	24
8XXX Miscellaneous	25	221,233	11,312	15,893				245,121	162,529	13,494	40,432		710,014	25
Total Revenues	26	12,327,543	5,787,499	90,433	1,630,166	2,552,065	0	7,369,228	216,977	16,215	2,494,254	237	32,484,617	26
Other Financing Sources:														
Operating Transfers In:														
9000 From General Basic	27			27,500				260,201		800,000			1,087,701	27
9020 From Rural Services Basic	28							1,747,998					1,747,998	28
90XX From Other Budgetary Funds	29												0	29
Subtotal	30	0	0	27,500	0	0	0	2,008,199	0	800,000	0	0	2,835,699	30
91XX Proceeds\Gen Long-term Debt	31									2,072,917			2,072,917	31
92xx Proceeds\Capital Asset Sales	32	6,000											6,000	32
Total Revenues and Other Sources	33	12,333,543	5,787,499	117,933	1,630,166	2,552,065	0	9,377,427	216,977	2,889,132	2,494,254	237	37,399,233	33
Beginning Fund Balance - July 1, 2019	34	6,115,838	3,636,911	435,859	689,784	969,522		1,963,552	268,448	1,105,106	248,889	13,756	15,447,665	34
Total Resources	35	18,449,381	9,424,410	553,792	2,319,950	3,521,587	0	11,340,979	485,425	3,994,238	2,743,143	13,993	52,846,898	35

SERVICE AREA 1

County Name:CLINTON COUNTY

County Number: 23

FY 2019/2020 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 2019/2020	
Law Enforcement Program											
1000 - Uniformed Patrol Services	1 1,534,700	371,291			260,806					2,166,797	1
1010 - Investigations	2 11,385									11,385	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4 20,855	3,560								24,415	4
1040 - Law Enforcement Communications	5									0	5
1050 - Adult Correctional Services	6 1,782,111	364,595	42,586							2,189,292	6
1060 - Administration	7 634,225	148,928						10,600		793,753	7
Subtotal	8 3,983,276	888,374	42,586	0	260,806	0	0	10,600	0	5,185,642	8
Legal Services Program											
1100 - Criminal Prosecution	9 859,664	237,979						1,175		1,098,818	9
1110 - Medical Examiner	10 181,700	1,849								183,549	10
1120 - Child Support Recovery	11									0	11
Subtotal	12 1,041,364	239,828	0	0	0	0	0	1,175	0	1,282,367	12
Emergency Services											
1200 - Ambulance Services	13									0	13
1210 - Emergency Management	14	1,864,865								1,864,865	14
1220 - Fire Protection & Rescue Svcs	15									0	15
1230 - E911 Service Board	16									0	16
Subtotal	17 0	1,864,865	0	0	0	0	0	0	0	1,864,865	17
Assistance to District Court System Program											
1400 - Physical Operations	18	928								928	18
1410 - Research & Other Assistance	19	3,650								3,650	19
1420 - Bailiff Services	20	9,000								9,000	20
Subtotal	21 0	13,578	0	0	0	0	0	0	0	13,578	21
Court Proceedings program											
1500 - Juries & Witnesses	22	482								482	22
1510 - (Reserved)	23										23
1520 - Detention Services	24									0	24
1530 - Court Costs	25	6,405								6,405	25
1540 - Service of Civil Papers	26	754								754	26
Subtotal	27 0	7,641	0	0	0	0	0	0	0	7,641	27
Juvenile Justice Administration Program											
1600 - Juvenile Victim Restitution	28									0	28
1610 - Juvenile Representation Services	29									0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	100,201								100,201	30
Subtotal	31 0	100,201	0	0	0	0	0	0	0	100,201	31
Total - Public Safety & Legal Services	32 5,024,640	3,114,487	42,586	0	260,806	0	0	11,775	0	8,454,294	32

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES

County Name: CLINTON COUNTY County Number: 23

FY 2019/2020 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 2019/2020	
Physical Health Services Program											
3000 - Personal & Family Health Services	1	759,185								759,185	1
3010 - Communicable Disease Prevention	2	80,000								80,000	2
3020 - Environmental Health	3	125,845	36,853							162,698	3
3040 - Health Administration	4	21,774								21,774	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	986,804	36,853	0	0	0	0	0	0	1,023,657	6
Services to Poor Program											
3100 - Administration	7	413,793	33,242							447,035	7
3110 - General Welfare Services	8	68,078								68,078	8
3120 - Care in County Care Facility	9									0	9
Subtotal	10	481,871	33,242	0	0	0	0	0	0	515,113	10
Services to Military Veterans Program											
3200 - Administration	11	57,249	26,143							83,392	11
3210 - General Services to Veterans	12	3,105								3,105	12
Subtotal	13	60,354	26,143	0	0	0	0	0	0	86,497	13
Children's & Family Services											
3300 - Youth Guidance	14		20,971							20,971	14
3310 - Family Protective Services	15	25,000								25,000	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17	25,000	20,971	0	0	0	0	0	0	45,971	17
Services to Other Adults Program											
3400 - Services to the Elderly	18	13,907								13,907	18
3410 - Other Social Services	19	5,250								5,250	19
3420 - Soc Serv Business Operations	20									0	20
Subtotal	21	19,157	0	0	0	0	0	0	0	19,157	21
Chemical Dependency Program											
3500 - Treatment Services	22		27,157							27,157	22
3510 - Preventive Services	23		25,981							25,981	23
Subtotal	24	0	53,138	0	0	0	0	0	0	53,138	24
Total - Physical Health & Social	25	1,573,186	170,347	0	0	0	0	0	0	1,743,533	25

SERVICE AREA 4

MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES

County Name: CLINTON COUNTY County Number: 23

FY 2019/2020 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 2019/2020	
Services to Persons With:											
40XX - Mental Health Problems/Mental Illness											
400X-Information & Educ. Srvc	1									0	1
402X-Coordination Srvc	2			70,123						70,123	2
403X- Personal & Environ. Sprt	3			173,548						173,548	3
404X-Treatment Services	4			225,835						225,835	4
405X-Vocational & Day Services	5			9,949						9,949	5
406X-Lic/Cert. Living Arrangements	6			348,496						348,496	6
407X-Inst/Hospital & Commit Srvc	7			312,958						312,958	7
Subtotal	8	0	0	0	1,140,909	0	0	0	0	1,140,909	8
42XX - Intellectual Dissabilities											
420X-Information & Educ. Srvc	9									0	9
422X-Coordination Srvc	10									0	10
423X- Personal & Environ. Sprt	11			16,748						16,748	11
424X-Treatment Services	12			15,000						15,000	12
425X-Vocational & Day Services	13			92,384						92,384	13
426X-Lic/Cert. Living Arrangements	14									0	14
427X-Inst/Hospital & Commit Srvc	15									0	15
Subtotal	16	0	0	0	124,132	0	0	0	0	124,132	16
43XX - Other Developmental Disabilities											
430X-Information & Educ. Srvc	17									0	17
432X-Coordination Srvc	18									0	18
433X- Personal & Environ. Sprt	19			33,591						33,591	19
434X-Treatment Services	20									0	20
435X-Vocational & Day Services	21			4,652						4,652	21
436X-Lic/Cert. Living Arrangements	22									0	22
437X-Inst/Hospital & Commit Srvc	23									0	23
Subtotal	24	0	0	0	38,243	0	0	0	0	38,243	24
44XX - General Administration											
4411-Direct Administration	25			162,610						162,610	25
4412-Purchased Administration	26									0	26
4413-Distrib to Regional Fiscal Agent	27			341,293						341,293	27
Subtotal	28	0	0	0	503,903	0	0	0	0	503,903	28
45XX - County Prvd Case Mgmt											
Subtotal	29									0	29
46XX - County Prvd Services											
Subtotal	30									0	30
47XX - Brain Injury											
470X-Information & Educ. Srvc	31									0	31
472X-Coordination Srvc	32									0	32
473X- Personal & Environ. Sprt	33									0	33
474X-Treatment Services	34									0	34
475X-Vocational & Day Services	35			7,408						7,408	35
476X-Lic/Cert. Living Arrangements	36									0	36
477X-Inst/Hospital & Commit Srvc	37									0	37
Subtotal	38	0	0	0	7,408	0	0	0	0	7,408	38
Total - Mental Health, ID & DD	39	0	0	0	1,814,595	0	0	0	0	1,814,595	39

SERVICE AREA 6
 COUNTY ENVIRONMENT AND EDUCATION
 County Name: CLINTON COUNTY County Number: 23
 FY 2019/2020 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 2019/2020	
Environmental Quality Program											
6000 - Natural Resources Conservation	1	1,500						175,110		176,610	1
6010 - Weed Eradication	2				82,351					82,351	2
6020 - Solid Waste Disposal	3	225,000								225,000	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	226,500	0	0	82,351	0	0	175,110	0	483,961	5
Conservation & Recreation Service Program											
6100 - Administration	6	199,129	39,689							238,818	6
6110 - Maintenance & Operations	7	688,961	188,404					94,037		971,402	7
6120 - Recreation & Environmental Educ.	8	14,913								14,913	8
Subtotal	9	903,003	228,093	0	0	0	0	94,037	0	1,225,133	9
Animal Control Program											
6200 - Animal Shelter	10									0	10
6210 - Animal Bounties & State											
Apiarist Expenses	11									0	11
Subtotal	12	0	0	0	0	0	0	0	0	0	12
County Development Program											
6300 - Land Use & Building Controls	13				69,594					69,594	13
6310 - Housing Rehabilitation & Develop.	14									0	14
6320 - Community Economic Development	15	232,951								232,951	15
Subtotal	16	232,951	0	0	69,594	0	0	0	0	302,545	16
Educational Services Program											
6400 - Libraries	17				70,000					70,000	17
6410 - Historic Preservation	18	33,190		49,261						82,451	18
6420 - Fair & 4-H Clubs	19	35,000								35,000	19
6430 - Fairgrounds	20									0	20
6440 - Memorial Halls	21									0	21
6450 - Other Educational Services	22									0	22
Subtotal	23	68,190	0	49,261	0	70,000	0	0	0	187,451	23
President or Governor Declared Disasters Program											
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	0	28
Total - County Environment and Education	29	1,430,644	228,093	49,261	0	221,945	0	269,147	0	2,199,090	29

SERVICE AREA 7
ROADS & TRANSPORTATION
 County Name: CLINTON COUNTY County Number: 23
 FY 2019/2020 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 2019/2020	
Secondary Roads Administration & Engineering Program											
7000 - Administration	1						190,593			190,593	1
7010 - Engineering	2						265,110			265,110	2
Subtotal	3	0	0	0	0	0	455,703	0	0	455,703	3
Roadway Maintenance Program											
7100 - Bridges & Culverts	4						277,921			277,921	4
7110 - Roads	5						4,173,916			4,173,916	5
7120 - Snow & Ice Control	6						450,035			450,035	6
7130 - Traffic Controls	7						200,309			200,309	7
7140 - Road Clearing	8						174,202			174,202	8
Subtotal	9	0	0	0	0	0	5,276,383	0	0	5,276,383	9
General Roadway Expenditures Program											
7200 - Equipment	10						866,498			866,498	10
7210 - Equipment Operations	11						1,306,481			1,306,481	11
7220 - Tools, Materials & Supplies	12						30,285			30,285	12
7230 - Real Estate & Buildings	13						182,898			182,898	13
Subtotal	14	0	0	0	0	0	2,386,162	0	0	2,386,162	14
Mass Transit Program											
7300 - Air Transportation	15									0	15
7310 - Ground Transportation	16									0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	0	0	0	0	0	8,118,248	0	0	8,118,248	18

SERVICE AREA 8
 GOVERNMENT SERVICES TO RESIDENTS
 County Name: CLINTON COUNTY County Number: 23
 FY 2019/2020 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 2019/2020
Representation Services Program										
8000 - Elections Administration	1	355,786								355,786
8010 - Local Elections	2	40,544								40,544
8020 - Township Officials	3	3,900	298							4,198
Subtotal	4	3,900	396,628	0	0	0	0	0	0	400,528
State Administrative Services										
8100 - Motor Vehicle Registrations & Licensing	5	343,585	115,153							458,738
8101 - Driver Licenses Services	6									0
8110 - Recording of Public Documents	7	238,535	80,055					1,735		320,325
Subtotal	8	582,120	195,208	0	0	0	0	1,735	0	779,063
Total - Government Services to Residents	9	586,020	591,836	0	0	0	0	1,735	0	1,179,591

**SERVICE AREA 9
ADMINISTRATION**

County Name: CLINTON COUNTY County Number: 23
FY 2019/2020 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 2019/2020	
Policy & Administrative Program												
9000 - General County Management	1	266,054	74,203								340,257	1
9010 - Administrative Management Services	2	285,398	78,677								364,075	2
9020 - Treasury Management Services	3	259,832	72,176								332,008	3
9030 - Other Policy & Administration	4	104,124									104,124	4
Subtotal	5	915,408	225,056	0	0	0	0	0	0	0	1,140,464	5
Central Services Program												
9100 - General Services	6	1,041,601	479,225								1,520,826	6
9110 - Information Tech Services	7	540,761	82,152								622,913	7
9120 - GIS Systems	8	34,831	9,208								44,039	8
Subtotal	9	1,617,193	570,585	0	0	0	0	0	0	0	2,187,778	9
Risk Management Services Program												
9200 - Tort Liability	10		205,894								205,894	10
9210 - Safety of Workplace	11		321,472								321,472	11
9220 - Fidelity of Public Officers	12		2,373								2,373	12
9230 - Unemployment Compensation	13		9,326								9,326	13
Subtotal	14	0	539,065	0	0	0	0	0	0	0	539,065	14
Total - Administration	15	2,532,601	1,334,706	0	0	0	0	0	0	0	3,867,307	15

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: CLINTON COUNTY County Number: 23

FY 2019/2020 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 2019/2020		
Nonprogram Current Expenditures														
0010 - County Farm Operations	1											0	1	
0020 - Interest on Short-Term Debt	2											0	2	
0030 - Other Nonprogram Current	3							7,659				7,659	3	
0040 - Other County Enterprises	4											0	4	
Total - Nonprogram Current	5	0	0	0	0	0	0	7,659			0	7,659	5	
Long-Term Debt Service														
0100 - Principal	6									2,285,000		2,285,000	6	
0110 - Interest and Fiscal Charges	7									621,356		621,356	7	
Total - Long-Term Debt Service	8	0	0	0	0	0	0	0		2,906,356	0	2,906,356	8	
Capital Projects														
0200 - Roadway Construction	9						1,074,356					1,074,356	9	
0210 - Conservation Land Acquisition & Dev.	10			41,680								41,680	10	
0220 - Other Capital Projects	11								2,100,419			2,100,419	11	
Total - Capital Projects	12	0	0	41,680	0	0	1,074,356	0	2,100,419		0	3,216,455	12	
Expenditures Summary														
Total Public Safety and Legal Services	13	5,024,640	3,114,487	42,586	0	260,806	0	0	11,775		0	8,454,294	13	
Total Physical Health and Social Services	14	1,573,186	170,347	0	0	0	0	0	0		0	1,743,533	14	
Total Mental Health, ID & DD	15	0	0	0	1,814,595	0	0	0	0		0	1,814,595	15	
Total County Environment and Education	16	1,430,644	228,093	49,261	0	221,945	0	0	269,147		0	2,199,090	16	
Total Roads & Transportation	17	0	0	0	0	0	8,118,248	0			0	8,118,248	17	
Total Government Services to Residents	18	586,020	591,836	0	0	0	0	1,735			0	1,179,591	18	
Total Administration	19	2,532,601	1,334,706	0	0	0	0	0			0	3,867,307	19	
Total Nonprogram Current	20	0	0	0	0	0	0	7,659			0	7,659	20	
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		2,906,356		2,906,356	21	
Total Capital Projects	22	0	0	41,680	0	0	1,074,356	0	2,100,419		0	3,216,455	22	
Total - All Expenditures	23	11,147,091	5,439,469	133,527	1,814,595	482,751	9,192,604	290,316	2,100,419	2,906,356	0	33,507,128	23	
Other Budgetary Financing Uses Operating Transfers Out														
To General Supplemental	24											0	24	
To Rural Services Supplemental	25											0	25	
To Secondary Roads	26	260,201				1,747,998						2,008,199	26	
To Other Budgetary Funds	27	827,500										827,500	27	
Total Operating Transfers Out	28	1,087,701	0	0	0	1,747,998	0	0	0	0	0	2,835,699	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											0	32	
Fund Balance - Committed	33											0	33	
Fund Balance - Assigned	34											0	34	
Fund Balance - Unassigned	35	6,214,589	3,984,941	420,265	505,355	1,290,838	0	2,148,375	195,109	1,893,819	-163,213	13,993	16,504,071	35
Total Ending Fund Balance - June 30,	36	6,214,589	3,984,941	420,265	505,355	1,290,838	0	2,148,375	195,109	1,893,819	-163,213	13,993	16,504,071	36
Total Requirements	37	18,449,381	9,424,410	553,792	2,319,950	3,521,587	0	11,340,979	485,425	3,994,238	2,743,143	13,993	52,846,898	37