

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: CLINTON COUNTY County Number:23

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals	
Revenues & Other Financing Sources									
Taxes Levied on Property	1	16,955,859	2,385,578		2,567,157		21,908,594	21,908,594	1
Less: Uncollected Delinquent Taxes - Levy Year	2	337,518	908		-1,190		337,236		2
Less: Credits to Taxpayers	3	1,027,289	111,158		156,666		1,295,113		3
Net Current Property Taxes	4	15,591,052	2,273,512		2,411,681		20,276,245	21,908,594	4
Delinquent Property Tax Revenue	5	39,987	164		13,449		53,600	5,100	5
Penalties, Interest & Costs on Taxes	6	133,003					133,003	136,400	6
Other County Taxes/TIF Tax Revenues	7	1,762,636	1,225,367	0	132,287	0	3,120,290	2,909,930	7
Intergovernmental	8	3,393,039	6,434,419	0	201,987	0	10,029,445	17,107,334	8
Licenses & Permits	9	16,588	46,433	0	0	0	63,021	41,550	9
Charges for Service	10	1,326,995	26,426	0	0	0	1,353,421	1,155,370	10
Use of Money & Property	11	1,028,989	640	2,279	30,977	159	1,063,044	312,331	11
Miscellaneous	12	216,355	425,750	0	0	0	642,105	257,000	12
Subtotal Revenues	13	23,508,644	10,432,711	2,279	2,790,381	159	36,734,174	43,833,609	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0		14
Operating Transfers In	15	98,565	2,046,135	0	0	0	2,144,700	2,144,700	15
Proceeds of Capital Asset Sales	16	31,208	0	0	0	0	31,208	0	16
Total Revenues & Other Sources	17	23,638,417	12,478,846	2,279	2,790,381	159	38,910,082	45,978,309	17
Expenditures & other Financing Uses									
Operating:									
Public Safety and Legal Services	18	10,474,350	361,559			0	10,835,909	11,737,030	18
Physical Health Social Services	19	2,099,536	0			0	2,099,536	2,769,390	19
Mental Health, ID & DD (Polk County only)	20	0	0			0	0		20
County Environment and Education	21	2,330,742	229,956			0	2,560,698	2,769,080	21
Roads & Transportation	22	0	7,526,509			0	7,526,509	8,391,943	22
Government Services to Residents	23	1,375,532	5,454			0	1,380,986	1,527,542	23
Administration	24	4,939,089	0			0	4,939,089	5,428,204	24
Nonprogram Current	25	0	588,949			0	588,949	1,644,357	25
Debt Service	26	0	0		2,529,150	0	2,529,150	2,680,900	26
Capital Projects	27	1,528,369	1,896,511	86,603		0	3,511,483	10,093,115	27
Subtotal Expenditures	28	22,747,618	10,608,938	86,603	2,529,150	0	35,972,309	47,041,561	28
Other Financing Uses:									
Operating Transfers Out	29	362,653	1,782,047	0	0	0	2,144,700	2,144,700	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0		30
Total Expenditures & Other Uses	31	23,110,271	12,390,985	86,603	2,529,150	0	38,117,009	49,186,261	31
Changes in fund balances									
Beginning Fund Balance - July 1, 2022	33	24,065,212	4,763,653	292,992	207,556	14,138	29,343,551	21,347,731	33
Increase (Decrease) in Reserves (GAAP Budget)	34	0	0	0	0	0	0		34
Fund Balance - Nonspendable	35	13,537,464	4,851,514	208,668	468,787	14,297	19,080,730		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	11,055,894	0	0	0	0	11,055,894	18,139,779	39
Total Ending Fund Balance - June 30, 2023	40	24,593,358	4,851,514	208,668	468,787	14,297	30,136,624	18,139,779	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 2022/2023 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	16,955,859	2,385,578		2,567,157		21,908,594	1
Less: Uncollected Delinquent Taxes - Levy Year	2	337,518	908		-1,190		337,236	2
Less: Credits to Taxpayers	3	1,027,289	111,158		156,666		1,295,113	3
Net Current Property Taxes	4	15,591,052	2,273,512		2,411,681		20,276,245	4
Delinquent Property Tax Revenue	5	39,987	164		13,449		53,600	5
Penalties, Interest & Costs on Taxes	6	133,003					133,003	6
Other County Taxes/TIF Tax Revenues	7	1,762,636	1,225,367		132,287		3,120,290	7
Intergovernmental	8	3,393,039	6,434,419		201,987		10,029,445	8
Licenses & Permits	9	16,588	46,433				63,021	9
Charges for Service	10	1,326,995	26,426				1,353,421	10
Use of Money & Property	11	1,028,989	640	2,279	30,977	159	1,063,044	11
Miscellaneous	12	216,355	425,750				642,105	12
Subtotal Revenues	13	23,508,644	10,432,711	2,279	2,790,381	159	36,734,174	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	14
Operating Transfers In	15	98,565	2,046,135				2,144,700	15
Proceeds of Capital Asset Sales	16	31,208					31,208	16
Total Revenues & Other Sources	17	23,638,417	12,478,846	2,279	2,790,381	159	38,910,082	17
Expenditures & other Financing Uses								
Operating:								
Public Safety and Legal Services	18	10,474,350	361,559				10,835,909	18
Physical Health Social Services	19	2,099,536					2,099,536	19
Mental Health, ID & DD (Polk County only)	20						0	20
County Environment and Education	21	2,330,742	229,956				2,560,698	21
Roads & Transportation	22		7,526,509				7,526,509	22
Government Services to Residents	23	1,375,532	5,454				1,380,986	23
Administration	24	4,939,089					4,939,089	24
Nonprogram Current	25		588,949				588,949	25
Debt Service	26				2,529,150		2,529,150	26
Capital Projects	27	1,528,369	1,896,511	86,603			3,511,483	27
Subtotal Expenditures	28	22,747,618	10,608,938	86,603	2,529,150	0	35,972,309	28
Other Financing Uses:								
Operating Transfers Out	29	362,653	1,782,047				2,144,700	29
Refunded Debt/Payments to Escrow	30						0	30
Total Expenditures & Other Uses	31	23,110,271	12,390,985	86,603	2,529,150	0	38,117,009	31
Changes in fund balances	32	528,146	87,861	-84,324	261,231	159	793,073	32
Beginning Fund Balance - July 1, 2022	33	24,065,212	4,763,653	292,992	207,556	14,138	29,343,551	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35	13,537,464	4,851,514	208,668	468,787	14,297	19,080,730	35
Fund Balance - Restricted	36						0	36
Fund Balance - Committed	37						0	37
Fund Balance - Assigned	38						0	38
Fund Balance - Unassigned	39	11,055,894					11,055,894	39
Total Ending Fund Balance - June 30, 2023	40	24,593,358	4,851,514	208,668	468,787	14,297	30,136,624	40

REVENUES DETAIL

County Name:CLINTON COUNTY

County Number: 23

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	10,059,309	6,896,550	0	2,385,578	0		0		2,567,157		21,908,594	1
Less: Uncoll. Del. Taxes Levy Year	2	235,029	102,489		908					-1,190		337,236	2
Less: Credits to Taxpayers	3	609,454	417,835		111,158					156,666		1,295,113	3
1000 Net Current Property Taxes	4	9,214,826	6,376,226		2,273,512					2,411,681		20,276,245	4
Delinq. Property Tax Revenue	5	23,723	16,264		164					13,449		53,600	5
11XX Penalties, Int, & Costs on Taxes	6	133,003										133,003	6
Other County Taxes:													
12XX Other County Taxes	7	20,685	8,524		472					3,058		32,739	7
13XX Voter Approved Local Option Taxes	8	689,030					1,173,213					1,862,243	8
14XX Gambling Taxes	9	156,007										156,007	9
15XX TIF Tax Revenues	10											0	10
16XX Utility Tax Replacement Excise Taxes	11	525,469	360,256		51,682					129,229		1,066,636	11
17XX Taxes Collected for Other Governments	11B	2,665										2,665	11B
Subtotal	12	1,393,856	368,780	0	52,154	0	1,173,213	0	0	132,287	0	3,120,290	12
Intergovernmental Revenue:													
20XX State Shared Revenues	13						5,485,532					5,485,532	13
21X State Replacements Against Levied Taxes	14	609,454	417,835		111,158					156,666		1,295,113	14
22XX Other State Tax Replacements	15	195,480	134,019		11,466					45,321		386,286	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	162,279						610,228				772,507	16
25XX Contributions from Other													
Intergovernmental Units	17	635,707	14,703	261,816			180,492					1,092,718	17
26XX, 27XX State Grants and Entitlements	18	871,109					15,983	17,506				904,598	18
28XX Federal Grants and Entitlements	19	63,448	3,432									66,880	19
29XX Payments in Lieu of Taxes	20	23,757					2,054					25,811	20
Subtotal	21	2,561,234	569,989	261,816	122,624	0	5,684,061	627,734	0	201,987	0	10,029,445	21
3XXX Licenses & Permits	22	16,588			2,390		44,043					63,021	22
4XXX, 5XXX Charges for Service	23	1,314,758		12,237	18,598			7,828				1,353,421	23
6XXX Use of Money & Property	24	749,736		279,253				640	2,279	30,977	159	1,063,044	24
8XXX Miscellaneous	25	186,070		30,285			180,237	245,513				642,105	25
Total Revenues	26	15,593,794	7,331,259	583,591	2,469,442	0	7,081,554	881,715	2,279	2,790,381	159	36,734,174	26
Other Financing Sources:													
Operating Transfers In:													
9000 From General Basic	27			98,565			264,088					362,653	27
9020 From Rural Services Basic	28						1,782,047					1,782,047	28
90XX From Other Budgetary Funds	29											0	29
Subtotal	30	0	0	98,565	0	0	2,046,135	0	0	0	0	2,144,700	30
91XX Proceeds\Gen Long-term Debt	31											0	31
92xx Proceeds\Capital Asset Sales	32	31,208										31,208	32
Total Revenues and Other Sources	33	15,625,002	7,331,259	682,156	2,469,442	0	9,127,689	881,715	2,279	2,790,381	159	38,910,082	33
Beginning Fund Balance - July 1, 2022	34	9,499,623	5,213,695	9,351,894	1,395,283		3,230,784	137,586	292,992	207,556	14,138	29,343,551	34
Total Resources	35	25,124,625	12,544,954	10,034,050	3,864,725	0	12,358,473	1,019,301	295,271	2,997,937	14,297	68,253,633	35

SERVICE AREA 1

County Name:CLINTON COUNTY

County Number: 23

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	2,403,976	534,237		361,559					3,299,772	1
1010 - Investigations	2	18,154								18,154	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4	28,030	4,549							32,579	4
1040 - Law Enforcement Communications	5									0	5
1050 - Adult Correctional Services	6	2,070,672	535,689	30,995						2,637,356	6
1060 - Administration	7	770,846	193,019							963,865	7
Subtotal	8	5,291,678	1,267,494	30,995	361,559	0	0	0	0	6,951,726	8
Legal Services Program											
1100 - Criminal Prosecution	9	909,631	284,672	15,839						1,210,142	9
1110 - Medical Examiner	10	279,859	5,370							285,229	10
1120 - Child Support Recovery	11									0	11
Subtotal	12	1,189,490	290,042	15,839	0	0	0	0	0	1,495,371	12
Emergency Services											
1200 - Ambulance Services	13									0	13
1210 - Emergency Management	14		2,214,919							2,214,919	14
1220 - Fire Protection & Rescue Svcs	15									0	15
1230 - E911 Service Board	16									0	16
Subtotal	17	0	2,214,919	0	0	0	0	0	0	2,214,919	17
Assistance to District Court System Program											
1400 - Physical Operations	18		4,676							4,676	18
1410 - Research & Other Assistance	19		2,739							2,739	19
1420 - Bailiff Services	20		9,000							9,000	20
Subtotal	21	0	16,415	0	0	0	0	0	0	16,415	21
Court Proceedings program											
1500 - Juries & Witnesses	22									0	22
1510 - (Reserved)	23										23
1520 - Detention Services	24									0	24
1530 - Court Costs	25		43,336							43,336	25
1540 - Service of Civil Papers	26		596							596	26
Subtotal	27	0	43,932	0	0	0	0	0	0	43,932	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		113,546							113,546	30
Subtotal	31	0	113,546	0	0	0	0	0	0	113,546	31
Total - Public Safety & Legal Services	32	6,481,168	3,946,348	46,834	361,559	0	0	0	0	10,835,909	32

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES

County Name: CLINTON COUNTY County Number: 23

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	840,317							840,317	1
3010 - Communicable Disease Prevention	2	58,493							58,493	2
3020 - Environmental Health	3	161,354	53,598						214,952	3
3040 - Health Administration	4	11,101							11,101	4
3050 - Support of Hospitals	5								0	5
Subtotal	6	1,071,265	53,598	0	0	0	0	0	1,124,863	6
Services to Poor Program										
3100 - Administration	7	442,313	46,034						488,347	7
3110 - General Welfare Services	8	82,524							82,524	8
3120 - Care in County Care Facility	9								0	9
Subtotal	10	524,837	46,034	0	0	0	0	0	570,871	10
Services to Military Veterans Program										
3200 - Administration	11	70,174	27,191						97,365	11
3210 - General Services to Veterans	12	7,578							7,578	12
Subtotal	13	77,752	27,191	0	0	0	0	0	104,943	13
Children's & Family Services										
3300 - Youth Guidance	14		191,779						191,779	14
3310 - Family Protective Services	15	40,000							40,000	15
3320 - Services for Disabled Children	16								0	16
Subtotal	17	40,000	191,779	0	0	0	0	0	231,779	17
Services to Other Adults Program										
3400 - Services to the Elderly	18	20,861							20,861	18
3410 - Other Social Services	19	6,665							6,665	19
3420 - Soc Serv Business Operations	20								0	20
Subtotal	21	27,526	0	0	0	0	0	0	27,526	21
Chemical Dependency Program										
3500 - Treatment Services	22		19,678						19,678	22
3510 - Preventive Services	23		19,876						19,876	23
3520 - Opioid Litigation Settlement	24								0	24
Subtotal	25	0	39,554	0	0	0	0	0	39,554	25
Total - Physical Health & Social	26	1,741,380	358,156	0	0	0	0	0	2,099,536	26

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION

County Name: CLINTON COUNTY County Number: 23

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										
6000 - Natural Resources Conservation	1	3,000							3,000	1
6010 - Weed Eradication	2			67,000					67,000	2
6020 - Solid Waste Disposal	3	225,000							225,000	3
6030 - Environmental Restoration	4								0	4
Subtotal	5	228,000	0	0	67,000	0	0	0	295,000	5
Conservation & Recreation Service Program										
6100 - Administration	6	214,547	45,403						259,950	6
6110 - Maintenance & Operations	7	1,168,774	271,969						1,440,743	7
6120 - Recreation & Environmental Educ.	8	15,636							15,636	8
Subtotal	9	1,398,957	317,372	0	0	0	0	0	1,716,329	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	12
County Development Program										
6300 - Land Use & Building Controls	13			92,956					92,956	13
6310 - Housing Rehabilitation & Develop.	14								0	14
6320 - Community Economic Development	15	254,141							254,141	15
Subtotal	16	254,141	0	0	92,956	0	0	0	347,097	16
Educational Services Program										
6400 - Libraries	17			70,000					70,000	17
6410 - Historic Preservation	18	10,444		86,828					97,272	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	45,444	0	86,828	70,000	0	0	0	202,272	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	28
Total - County Environment and Education	29	1,926,542	317,372	86,828	229,956	0	0	0	2,560,698	29

SERVICE AREA 7

ROADS & TRANSPORTATION

County Name: CLINTON COUNTY County Number: 23

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										
7000 - Administration	1					346,129			346,129	1
7010 - Engineering	2					311,783			311,783	2
Subtotal	3	0	0	0	0	657,912	0	0	657,912	3
Roadway Maintenance Program										
7100 - Bridges & Culverts	4					187,251			187,251	4
7110 - Roads	5					3,240,622			3,240,622	5
7120 - Snow & Ice Control	6					504,601			504,601	6
7130 - Traffic Controls	7					309,080			309,080	7
7140 - Road Clearing	8					188,089			188,089	8
Subtotal	9	0	0	0	0	4,429,643	0	0	4,429,643	9
General Roadway Expenditures Program										
7200 - Equipment	10					528,096			528,096	10
7210 - Equipment Operations	11					1,744,732			1,744,732	11
7220 - Tools, Materials & Supplies	12					74,550			74,550	12
7230 - Real Estate & Buildings	13					91,576			91,576	13
Subtotal	14	0	0	0	0	2,438,954	0	0	2,438,954	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	17
Total - Roads & Transportation	18	0	0	0	0	7,526,509	0	0	7,526,509	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS

County Name: CLINTON COUNTY County Number: 23

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	
Representation Services Program										
8000 - Elections Administration	1	366,097							366,097	1
8010 - Local Elections	2	15,387							15,387	2
8020 - Township Officials	3	4,280	312						4,592	3
Subtotal	4	4,280	381,796	0	0	0	0	0	386,076	4
State Administrative Services										
8100 - Motor Vehicle Registrations & Licensing	5	413,454	183,231						596,685	5
8101 - Driver Licenses Services	6								0	6
8110 - Recording of Public Documents	7	283,523	109,248				5,454		398,225	7
Subtotal	8	696,977	292,479	0	0	0	5,454	0	994,910	8
Total - Government Services to Residents	9	701,257	674,275	0	0	0	5,454	0	1,380,986	9

SERVICE AREA 9
ADMINISTRATION

County Name: CLINTON COUNTY County Number: 23
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	
Policy & Administrative Program											
9000 - General County Management	1	299,320	90,536							389,856	1
9010 - Administrative Management Services	2	292,571	82,377							374,948	2
9020 - Treasury Management Services	3	219,353	61,057							280,410	3
9030 - Other Policy & Administration	4	78,153								78,153	4
9040 - Reimbursable MHDS Direct Expenses	5			319,793						319,793	5
Subtotal	6	889,397	233,970	319,793	0	0	0	0	0	1,443,160	6
Central Services Program											
9100 - General Services	7	1,250,214	533,748							1,783,962	7
9110 - Information Tech Services	8	673,704	115,304							789,008	8
9120 - GIS Systems	9	42,416	13,207							55,623	9
Subtotal	10	1,966,334	662,259	0	0	0	0	0	0	2,628,593	10
Risk Management Services Program											
9200 - Tort Liability	11		292,827							292,827	11
9210 - Safety of Workplace	12		572,114							572,114	12
9220 - Fidelity of Public Officers	13		1,242							1,242	13
9230 - Unemployment Compensation	14		1,153							1,153	14
Subtotal	15	0	867,336	0	0	0	0	0	0	867,336	15
Total - Administration	16	2,855,731	1,763,565	319,793	0	0	0	0	0	4,939,089	16

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: CLINTON COUNTY County Number: 23

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	
Nonprogram Current Expenditures													
0010 - County Farm Operations	1											0	1
0020 - Interest on Short-Term Debt	2											0	2
0030 - Other Nonprogram Current	3							588,949				588,949	3
0040 - Other County Enterprises	4											0	4
Total - Nonprogram Current	5	0	0	0	0	0	0	588,949			0	588,949	5
Long-Term Debt Service													
0100 - Principal	6									1,940,000		1,940,000	6
0110 - Interest and Fiscal Charges	7									589,150		589,150	7
Total - Long-Term Debt Service	8	0	0	0	0	0	0	0		2,529,150	0	2,529,150	8
Capital Projects													
0200 - Roadway Construction	9						1,896,511					1,896,511	9
0210 - Conservation Land Acquisition & Dev.	10			26,880								26,880	10
0220 - Other Capital Projects	11			1,501,489					86,603			1,588,092	11
Total - Capital Projects	12	0	0	1,528,369	0	0	1,896,511	0	86,603		0	3,511,483	12
Expenditures Summary													
Total Public Safety and Legal Services	13	6,481,168	3,946,348	46,834	361,559	0	0	0			0	10,835,909	13
Total Physical Health and Social Services	14	1,741,380	358,156	0	0	0	0	0			0	2,099,536	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	1,926,542	317,372	86,828	229,956	0	0	0			0	2,560,698	16
Total Roads & Transportation	17	0	0	0	0	0	7,526,509	0			0	7,526,509	17
Total Government Services to Residents	18	701,257	674,275	0	0	0	0	5,454			0	1,380,986	18
Total Administration	19	2,855,731	1,763,565	319,793	0	0	0	0			0	4,939,089	19
Total Nonprogram Current	20	0	0	0	0	0	0	588,949			0	588,949	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		2,529,150	0	2,529,150	21
Total Capital Projects	22	0	0	1,528,369	0	0	1,896,511	0	86,603		0	3,511,483	22
Total - All Expenditures	23	13,706,078	7,059,716	1,981,824	591,515	0	9,423,020	594,403	86,603	2,529,150	0	35,972,309	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	264,088			1,782,047							2,046,135	26
To Other Budgetary Funds	27	98,565										98,565	27
Total Operating Transfers Out	28	362,653	0	0	1,782,047	0	0	0	0	0	0	2,144,700	28
Refunded Debt/ Payments to Escrow	29											0	29
Increase (Decrease) In Reserves	30											0	30
Fund Balance - Nonspendable	31		5,485,238	8,052,226	1,491,163	0	2,935,453	424,898	208,668	468,787	14,297	19,080,730	31
Fund Balance - Restricted	32											0	32
Fund Balance - Committed	33											0	33
Fund Balance - Assigned	34											0	34
Fund Balance - Unassigned	35	11,055,894	0	0	0	0	0	0	0	0	0	11,055,894	35
Total Ending Fund Balance - June 30,	36	11,055,894	5,485,238	8,052,226	1,491,163	0	2,935,453	424,898	208,668	468,787	14,297	30,136,624	36
Total Requirements	37	25,124,625	12,544,954	10,034,050	3,864,725	0	12,358,473	1,019,301	295,271	2,997,937	14,297	68,253,633	37