

GAAP SUMMARY

ANNUAL FINANCIAL REPORT

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

For the fiscal year ended June 30, 2019

County Name: CLINTON COUNTY County Number: 23

FY 2018/2019 ANNUAL FINANCIAL REPORT

Update Date: 10/8/2019

Reporting Accounting Basics:		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	
Revenues & Other Financing Sources								
Taxes Levied on Property	1	13,515,609	2,376,223		2,287,432		18,179,264	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3						0	3
Net Current Property Taxes	4	13,515,609	2,376,223		2,287,432		18,179,264	4
Delinquent Property Tax Revenue	5	6,669	1,135		1,070		8,874	5
Penalties, Interest & Costs on Taxes	6	172,134					172,134	6
Other County Taxes/TIF Tax Revenues	7	1,490,901	881,859		125,111		2,497,871	7
Intergovernmental	8	2,418,973	6,480,431	80,000	218,056		9,197,460	8
Licenses & Permits	9	13,344	35,745				49,089	9
Charges for Service	10	970,030	45,908				1,015,938	10
Use of Money & Property	11	481,174	782	21,973	16,607	211	520,747	11
Miscellaneous	12	215,018	200,662				415,680	12
Subtotal Revenues	13	19,283,852	10,022,745	101,973	2,648,276	211	32,057,057	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	14
Operating Transfers In	15	55,579	2,046,135	1,876,495			3,978,209	15
Proceeds of Capital Asset Sales	16	564					564	16
Total Revenues & Other Sources	17	19,339,995	12,068,880	1,978,468	2,648,276	211	36,035,830	17
Expenditures & Other Financial Sources								
Operating:								
Public Safety and Legal Services	18	8,063,696	291,473				8,355,169	18
Physical Health Social Services	19	1,709,633	685				1,710,318	19
Mental Health, ID & DD	20	-24,190	1,643,475				1,619,285	20
County Environment and Education	21	1,570,987	260,623				1,831,610	21
Roads & Transportation	22		6,465,139				6,465,139	22
Government Services to Residents	23	1,194,933	895				1,195,828	23
Administration	24	4,849,723					4,849,723	24
Nonprogram Current	25						0	25
Debt Service	26				2,917,422		2,917,422	26
Capital Projects	27	79,925	1,730,397	12,593,066			14,403,388	27
Subtotal Expenditures	28	17,444,707	10,392,687	12,593,066	2,917,422	0	43,347,882	28
Other Financing Uses:								
Operating Transfers Out	29	2,196,162	1,782,047				3,978,209	29
Refunded Debt/Payments to Escrow	30						0	30
Total Expenditures & Other Uses	31	19,640,869	12,174,734	12,593,066	2,917,422	0	47,326,091	31
Excess of Revenues & Other Sources								
Over (Under) Expenditures & Other Uses	32	-300,874	-105,854	-10,614,598	-269,146	211	-11,290,261	32
Beginning Fund Balance - July 1, 2018	33	9,963,582	3,761,179	11,016,142	5,771,002	13,586	30,525,491	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35						0	35
Fund Balance - Restricted	36						0	36
Fund Balance - Committed	37						0	37
Fund Balance - Assigned	38						0	38
Fund Balance - Unassigned	39	9,662,708	3,655,325	401,544	5,501,856	13,797	19,235,230	39
Total Ending Fund Balance - June 30, 2019	40	9,662,708	3,655,325	401,544	5,501,856	13,797	19,235,230	40

Notes to the financial statement, if any:

REVENUES DETAIL

County Name: CLINTON COUNTY County Number: 23
 FY 2018/2019 ANNUAL FINANCIAL REPORT
 Update Date: 10/8/2019

Reporting Accounting Basis:		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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 Capital Projects	All Debt Service	All Permanent Funds	Totals Actual 2018/2019	
Taxes levied on Property	1	8,608,893	4,906,716	0	207	2,376,016	0		0		2,287,432		18,179,264	1
Less: Uncoll: Del. Taxes Levy Year	2												0	2
Less: Credits to Taxpayers	3												0	3
1000 Net Current Property Taxes	4	8,608,893	4,906,716		207	2,376,016					2,287,432		18,179,264	4
1010 Delinq. Property Tax Revenue	5	4,248	2,421			1,135					1,070		8,874	5
11XX Penalties, Int, & Costs on Taxes	6	172,134											172,134	6
Other County Taxes:														
12XX Other County Taxes	7	16,839	5,248		28	638					2,357		25,110	7
13XX Voter Approved Local Option Taxes	8	561,513						832,835					1,394,348	8
14XX Gambling Taxes	9	142,480											142,480	9
15XX TIF Tax Revenues	10												0	10
16XX Utility Tax Replacement Excise Taxes	11	486,961	277,550		0	48,358					122,754		935,623	11
17XX Taxes Collected for Other Governments	11B	310											310	11B
Subtotal	12	1,208,103	282,798	0	28	48,996	0	832,835	0	0	125,111	0	2,497,871	12
Intergovernmental Revenue:														
20XX State Shared Revenues	13							4,152,105					4,152,105	13
21XX State Replacements Against Levied Taxes	14	596,470	339,966		0	119,169					156,598		1,212,203	14
22XX Other State Tax Replacements	15	232,015	132,240		0	4,791					61,458		430,504	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	65,976	-25,100										40,876	16
25XX Contributions from Other														
Intergovernmental Units	17	237,918	6,721	590	1,785,148	387,825				80,000			2,498,202	17
26XX, 27XX State Grants and Entitlements	18	763,270			0			4,501	15,800				783,571	18
28XX Federal Grants and Entitlements	19	43,643	4,375	0				0					48,018	19
29XX Payments in Lieu of Taxes	20	20,889						11,092	0				31,981	20
Subtotal (lines 13 - 20)	21	1,960,181	458,202	590	1,785,148	511,785	0	4,167,698	15,800	80,000	218,056	0	9,197,460	21
3XXX Licenses & Permits	22	13,344				3,935		31,810					49,089	22
4XXX, 5XXX Charges for Service	23	961,402	0	8,628	37,680	800		0	7,428				1,015,938	23
6XXX Use of Money & Property	24	449,380		31,794					782	21,973	16,607	211	520,747	24
8XXX Miscellaneous	25	170,091	167	44,760		0		156,771	43,891	0			415,680	25
Total Revenues	26	13,547,776	5,650,304	85,772	1,823,063	2,942,667	0	5,189,114	67,901	101,973	2,648,276	211	32,057,057	26
Other Financing Sources:														
Operating Transfers In														
9000 From General Basic	27			55,579				264,088		1,876,495			2,196,162	27
9020 From Rural Services Basic	28							1,782,047					1,782,047	28
90xx From Other Budgetary Funds	29	0											0	29
Subtotal (lines 27- 29)	30	0	0	55,579	0	0	0	2,046,135	0	1,876,495	0	0	3,978,209	30
91XX Proceeds\Gen Long-Term Debt	31									0			0	31
92XX Proceeds\Gen Capital Asset Sales	32	564											564	32
Total Revenues and Other Sources	33	13,548,340	5,650,304	141,351	1,823,063	2,942,667	0	7,235,249	67,901	1,978,468	2,648,276	211	36,035,830	33
Beginning Fund Balance - July 1, 2018	34	5,222,097	4,268,892	472,593	329,622	633,578		2,630,099	167,880	11,016,142	5,771,002	13,586	30,525,491	34
Total Resources	35	18,770,437	9,919,196	613,944	2,152,685	3,576,245	0	9,865,348	235,781	12,994,610	8,419,278	13,797	66,561,321	35

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES

County Name: CLINTON COUNTY County Number: 23

FY 2018/2019 ANNUAL FINANCIAL REPORT

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Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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 2018/2019	
Law Enforcement Program												
1000 - Uniformed Patrol Services	1	1,592,295	462,340			291,371					2,346,006	1
1010 - Investigations	2	6,513									6,513	2
1020 - Unified Law Enforcement	3										0	3
1030 - Contract Law Enforcement	4	28,218	4,883								33,101	4
1040 - Law Enforcement Communications	5	0	0	0							0	5
1050 - Adult Correctional Services	6	1,497,720	438,710	67,776							2,004,206	6
1060 - Administration	7	576,472	185,698						0		762,170	7
Subtotal	8	3,701,218	1,091,631	67,776	0	291,371	0	0	0	0	5,151,996	8
Legal Services Program												
1100 - Criminal Prosecution	9	853,122	302,866	0					102		1,156,090	9
1110 - Medical Examiner	10	144,142	1,582								145,724	10
1120 - Child Support Recovery	11										0	11
Subtotal	12	997,264	304,448	0	0	0	0	0	102	0	1,301,814	12
Emergency Services Program												
1200 - Ambulance Services	13										0	13
1210 - Emergency Management	14	0	1,783,741								1,783,741	14
1220 - Fire Protection & Rescue Svcs	15										0	15
1230 - E911 Service Board	16										0	16
Subtotal	17	0	1,783,741	0	0	0	0	0	0	0	1,783,741	17
Assistance to District Court System Program												
1400 - Physical Operations	18		408								408	18
1410 - Research & Other Assistance	19		3,700								3,700	19
1420 - Bailiff Services	20		0								0	20
Subtotal	21	0	4,108	0	0	0	0	0	0	0	4,108	21
Court Proceedings Program												
1500 - Juries & Witnesses	22		521								521	22
1510 - (Reserved)	23											23
1520 - Detention Services	24		7,446								7,446	24
1530 - Court Costs	25		694								694	25
1540 - Service of Civil Papers	26		104,849								104,849	26
Subtotal	27	0	113,510	0	0	0	0	0	0	0	113,510	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										0	30
Subtotal	31	0	0	0	0	0	0	0	0	0	0	31
Total - Public Safety & Legal Services	32	4,698,482	3,297,438	67,776	0	291,371	0	0	102	0	8,355,169	32

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES

County Name: CLINTON COUNTY County Number: 23

FY 2018/2019 ANNUAL FINANCIAL REPORT

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Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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 2018/2019	
Physical Health Services Program												
3000 - Personal & Family Health Services	1	743,689									743,689	1
3010 - Communicable Disease Prevention & Control Services	2	72,752									72,752	2
3020 - Environmental Health	3	117,450	49,676								167,126	3
3040 - Health Administration	4	29,117									29,117	4
3050 - Support of Hospitals	5										0	5
Subtotal	6	963,008	49,676	0	0	0	0	0	0	0	1,012,684	6
Services to Poor Program												
3100 - Administration	7	399,627	42,696								442,323	7
3110 - General Welfare Services	8	67,139									67,139	8
3120 - Care in County Care Facility	9										0	9
Subtotal	10	466,766	42,696	0	0	0	0	0	0	0	509,462	10
Services to Military Veterans Program												
3200 - Administration	11	53,300	24,770						685		78,755	11
3210 - General Services to Veterans	12	3,652									3,652	12
Subtotal	13	56,952	24,770	0	0	0	0	0	685	0	82,407	13
Children's & Family Services Program												
3300 - Youth Guidance	14		10,686								10,686	14
3310 - Family Protective Services	15	25,000									25,000	15
3320 - Services for Disabled Children	16										0	16
Subtotal	17	25,000	10,686	0	0	0	0	0	0	0	35,686	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 - Social Services Business Operations	20										0	20
Subtotal	21	19,157	0	0	0	0	0	0	0	0	19,157	21
CHEMICAL DEPENDENCY PROGRAM												
3500 - Treatment Services	22		25,175								25,175	22
3510 - Preventive Services	23		25,747								25,747	23
Subtotal	24	0	50,922	0	0	0	0	0	0	0	50,922	24
Total-Physical Health & Social Services	25	1,530,883	178,750	0	0	0	0	0	685	0	1,710,318	25

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES
 County Name: CLINTON COUNTY County Number: 23
 FY 2018/2019 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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 2018/2019
Services to Persons With:										
40XX - Mental health Problems/ Mental Illness										
400X-Information & Educ. Svcs	1									0
402X-Coordination Svcs	2			72,361						72,361
403X- Personal & Environ. Sprt	3			277,524						277,524
404X-Treatment Services	4			203,399						203,399
405X-Vocational & Day Services	5			23,372						23,372
406X-Lic/Cert. Living Arrangements	6			285,076						285,076
407X-Inst/Hospital & Commit Svcs	7			387,807						387,807
Subtotal	8	0	0	1,249,539	0	0	0	0	0	1,249,539
42XX - Intellectual Dissabilities										
420X-Information & Educ. Svcs	9									0
422X-Coordination Svcs	10			0						0
423X- Personal & Environ. Sprt	11			16,952						16,952
424X-Treatment Services	12			0						0
425X-Vocational & Day Services	13			167,235						167,235
426X-Lic/Cert. Living Arrangements	14			0						0
427X-Inst/Hospital & Commit Svcs	15			0						0
Subtotal	16	0	0	184,187	0	0	0	0	0	184,187
43XX - Other Developmental Disabilities										
430X-Information & Educ. Svcs	17									0
432X-Coordination Svcs	18			0						0
433X- Personal & Environ. Sprt	19			28,904						28,904
434X-Treatment Services	20									0
435X-Vocational & Day Services	21			6,046						6,046
436X-Lic/Cert. Living Arrangements	22			0						0
437X-Inst/Hospital & Commit Svcs	23									0
Subtotal	24	0	0	34,950	0	0	0	0	0	34,950
44xx-General Administration										
4411-Direct Administration	25			164,989						164,989
4412-Purchased Administration	26									0
4413-Distrib to Regional Fiscal Agent	27			0						0
Subtotal	28	0	0	164,989	0	0	0	0	0	164,989
45xx-County Provided Case Management										
Subtotal	29	-20,841	-3,349							-24,190
46xx-County Provided Services										
Subtotal	30									0
47XX - Brain Injury										
470X-Information & Educ. Svcs	31									0
472X-Coordination Svcs	32									0
473X- Personal & Environ. Sprt	33									0
474X-Treatment Services	34									0
475X-Vocational & Day Services	35			9,810						9,810
476X-Lic/Cert. Living Arrangements	36									0
477X-Inst/Hospital & Commit Svcs	37									0
Subtotal	38	0	0	9,810	0	0	0	0	0	9,810
Total - Mental Health, ID & DD	39	-20,841	-3,349	0	1,643,475	0	0	0	0	1,619,285

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION

County Name: CLINTON COUNTY County Number: 23

FY 2018/2019 ANNUAL FINANCIAL REPORT

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Environmental Quality Program												
6000 - Natural Resources Conservation	1	1,500							34,827		36,327	1
6010 - Weed Eradication	2					67,533					67,533	2
6020 - Solid Waste Disposal	3										0	3
6030 - Environmental Restoration	4										0	4
Subtotal	5	1,500	0	0	0	67,533	0	0	34,827	0	103,860	5
Conservation and Recreation Services Program												
6100 - Administration	6	176,207	54,745								230,952	6
6110 - Maintenance & Operations	7	710,973	255,752						11,217		977,942	7
6120 - Recreation & Environmental Educ.	8	14,133							0		14,133	8
Subtotal	9	901,313	310,497	0	0	0	0	0	11,217	0	1,223,027	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	0	12
County Development Program												
6300 - Land Use & Building Controls	13					77,046					77,046	13
6310 - Housing Rehabilitation & Develop.	14										0	14
6320 - Community Economic Development	15	239,175									239,175	15
Subtotal	16	239,175	0	0	0	77,046	0	0	0	0	316,221	16
Educational Services Program												
6400 - Libraries	17					70,000					70,000	17
6410 - Historic Preservation	18	31,119		48,883							80,002	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	3,500									3,500	22
Subtotal	23	69,619	0	48,883	0	70,000	0	0	0	0	188,502	23
President or GovernorL 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	0	28
Total - County Environment and Education	29	1,211,607	310,497	48,883	0	214,579	0	0	46,044	0	1,831,610	29

SERVICE AREA 7

ROADS & TRANSPORTATION

County Name: CLINTON COUNTY County Number: 23

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SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM											
7000 - Administration	1						193,346			193,346	1
7010 - Engineering	2						265,162			265,162	2
Subtotal	3	0	0	0	0	0	458,508	0	0	458,508	3
Roadway Maintenance Program											
7100 - Bridges & Culverts	4						328,215			328,215	4
7110 - Roads	5						2,753,365			2,753,365	5
7120 - Snow & Ice Control	6						701,289			701,289	6
7130 - Traffic Controls	7						167,723			167,723	7
7140 - Road Clearing	8						140,918			140,918	8
Subtotal	9	0	0	0	0	0	4,091,510	0	0	4,091,510	9
General Roadway Expenditures Program											
7200 - New Equipment	10						661,022			661,022	10
7210 - Equipment Operations	11						1,215,178			1,215,178	11
7220 - Tools, Materials & Supplies	12						27,526			27,526	12
7230 - Real Estate & Buildings	13						11,395			11,395	13
Subtotal	14	0	0	0	0	0	1,915,121	0	0	1,915,121	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	6,465,139	0	0	6,465,139	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS

County Name: CLINTON COUNTY County Number: 23

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Representation Services Program										
8000 - Elections Administration	1	301,982								301,982
8010 - Local Elections	2	5,963								5,963
8020 - Township Officials	3	4,270	327							4,597
Subtotal	4	4,270	308,272	0	0	0	0	0	0	312,542
State Administrative Services										
8100 - Motor Vehicle Registrations& Licensing	5	369,277	184,916							554,193
8101 - Driver Licenses Services	6									0
8110 - Recording of Public Documents	7	222,140	106,058					895		329,093
Subtotal	8	591,417	290,974	0	0	0	0	895	0	883,286
Total - Government Services to Residents	9	595,687	599,246	0	0	0	0	895	0	1,195,828

SERVICE AREA 9
ADMINISTRATION

County Name: CLINTON COUNTY County Number: 23

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Policy & Administration Program												
9000 - General County Management	1	255,487	101,282								356,769	1
9010 - Administrative Management Services	2	310,882	117,156								428,038	2
9020 - Treasury Management Services	3	254,044	99,755								353,799	3
9030 - Other Policy & Administration	4	93,882									93,882	4
Subtotal	5	914,295	318,193	0	0	0	0	0	0	0	1,232,488	5
Central Services Program												
9100 - General Services	6	1,342,866	1,207,604								2,550,470	6
9110 - Information Tech Services	7	497,903	93,442								591,345	7
9120 - GIS Systems	8	33,664	12,302								45,966	8
Subtotal	9	1,874,433	1,313,348	0	0	0	0	0	0	0	3,187,781	9
Risk Management Services Program												
9200 - Tort Liability	10		149,315								149,315	10
9210 - Safety of Workplace	11		264,394								264,394	11
9220 - Fidelity of Public Officers	12		582								582	12
9230 - Unemployment Compensation	13		15,163								15,163	13
Subtotal	14	0	429,454	0	0	0	0	0	0	0	429,454	14
Total - Administration	15	2,788,728	2,060,995	0	0	0	0	0	0	0	4,849,723	15

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: CLINTON COUNTY County Number: 23

FY 2018/2019 ANNUAL FINANCIAL REPORT

Update Date: 10/8/2019

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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 Capital Projects	All Debt Service	All Permanent Funds	TOTALS Actual 2018/2019	
Nonprogram Current Expenditures													
0010 - County Farm Operations	1											0	1
0020 - Interest on Short-Term Debt	2											0	2
0030 - Other Nonprogram Current	3											0	3
0040 - Other County Enterprises	4											0	4
Total - Nonprogram Current	5	0	0	0	0	0	0	0	0		0	0	5
Long-Term Debt Service													
0100 - Principal	6									2,230,000		2,230,000	6
0110 - Interest and Fiscal Charges	7									687,422		687,422	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0		2,917,422	0	2,917,422	8
Capital Projects													
0200 - Roadway Construction	9						1,730,397					1,730,397	9
0210 - Conservation Land Acquisition & Dev.	10		79,925									79,925	10
0220 - Other Capital Projects	11								12,593,066			12,593,066	11
Total Capital Projects	12	0	0	79,925	0	0	1,730,397	0	12,593,066		0	14,403,388	12
Expenditures Summary													
Total Public Safety and Legal Services	13	4,698,482	3,297,438	67,776	0	291,371	0	102			0	8,355,169	13
Total Physical Health and Social Services	14	1,530,883	178,750	0	0	0	0	685			0	1,710,318	14
Total Mental Health, ID & DD	15	-20,841	-3,349	0	1,643,475	0	0	0			0	1,619,285	15
Total County Environment and Education	16	1,211,607	310,497	48,883	0	214,579	0	46,044			0	1,831,610	16
Total Roads & Transportation	17	0	0	0	0	0	6,465,139	0			0	6,465,139	17
Total Government Services to Residents	18	595,687	599,246	0	0	0	0	895			0	1,195,828	18
Total Administration	19	2,788,728	2,060,995	0	0	0	0	0			0	4,849,723	19
Total Nonprogram Current	20	0	0	0	0	0	0	0			0	0	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		2,917,422	0	2,917,422	21
Total Capital Projects	22	0	0	79,925	0	0	1,730,397	0	12,593,066		0	14,403,388	22
Total - All Expenditures	23	10,804,546	6,443,577	196,584	1,643,475	505,950	8,195,536	47,726	12,593,066	2,917,422	0	43,347,882	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	1,932,074										1,932,074	27
Total Operating Transfers Out	28	2,196,162	0	0	0	1,782,047	0	0	0	0	0	3,978,209	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	5,769,729	3,475,619	417,360	509,210	1,288,248	0	1,669,812	188,055	401,544	5,501,856	13,797	19,235,230
Total Ending Fund Balance - June 30, 2019	36	5,769,729	3,475,619	417,360	509,210	1,288,248	0	1,669,812	188,055	401,544	5,501,856	13,797	19,235,230
Total Requirements	37	18,770,437	9,919,196	613,944	2,152,685	3,576,245	0	9,865,348	235,781	12,994,610	8,419,278	13,797	66,561,321

BALANCE SHEET

ANNUAL FINANCIAL REPORT

Combined Balance Sheet -- All Governmental Funds

For the fiscal year ended June 30, 2019

County Name: CLINTON COUNTY County Number: 23

FY 2018/2019 ANNUAL FINANCIAL REPORT

Update Date: 10/8/2019

ASSETS		General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals	
Cash & Pooled Investments:								
County Treasurer	1	10,188,606	3,841,499	1,105,105	248,889	13,756	15,397,855	1
Other	2		-25,570				-25,570	2
Receivables (net where applicable):								
Accounts	3	17,735	13,358				31,093	3
Property Taxes (including interest & penalties)	4	550,239	5,012		19,533		574,784	4
Property Taxes - Succeeding Year	5	12,963,000	3,571,000		2,239,000		18,773,000	5
Accrued Interest	6	29				41	70	6
Drainage Assessments	7						0	7
Other	8	5,000	246,152				251,152	8
Due from Other Funds	9	2,904	137				3,041	9
Due from Other Governments	10	369,628	114,671		5,252,590		5,736,889	10
Inventories (at cost)	11		390,482				390,482	11
Other Assets	12						0	12
Total Assets	13	24,097,141	8,156,741	1,105,105	7,760,012	13,797	41,132,796	13
Liabilities (L)								
Accounts Payable	14	536,243	708,349	703,561			1,948,153	14
Salaries & Benefits Payable	15	341,516	131,654				473,170	15
Contracts Payable	16						0	16
Due to Other Funds	17	686	527				1,213	17
Due to Other Governments	18	46,935	85,256				132,191	18
Trusts Payable	19						0	19
Other Liabilities	20						0	20
Total Liabilities	21	925,380	925,786	703,561	0	0	2,554,727	21
Deferred Inflows Of Resources (DIOR)								
Succeeding Year Property Tax	22	12,963,000	3,571,000		2,239,000		18,773,000	22
Other Unavailable Revenue	23	546,053	4,630		19,156		569,839	23
Total Deferred Inflows of Resources	24	13,509,053	3,575,630	0	2,258,156	0	19,342,839	24
Fund Equity (FE)								
Fund Balance - Nonspendable	25						0	25
Fund Balance - Restricted	26						0	26
Fund Balance - Committed	27						0	27
Fund Balance - Assigned	28						0	28
Fund Balance - Unassigned	29	9,662,708	3,655,325	401,544	5,501,856	13,797	19,235,230	29
Total Fund Equity	30	9,662,708	3,655,325	401,544	5,501,856	13,797	19,235,230	30
Total L+DIOR+FE	31	24,097,141	8,156,741	1,105,105	7,760,012	13,797	41,132,796	31