

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, 2019

County Name: CLINTON COUNTY

County Number:23

FY 2018/2019 ANNUAL FINANCIAL REPORT

Update Date: 10/8/2019

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals	
Revenues & Other Financing Sources									
Taxes Levied on Property	1	13,516,876	2,375,994		2,287,259		18,180,129	19,440,060	1
Less: Uncollected Delinquent Taxes - Levy Year	2		0		0		0	0	2
Less: Credits to Taxpayers	3		0		0		0	596,332	3
Net Current Property Taxes	4	13,516,876	2,375,994		2,287,259		18,180,129	18,843,728	4
Delinquent Property Tax Revenue	5	6,669	1,135		1,070		8,874	5,050	5
Penalties, Interest & Costs on Taxes	6	172,670					172,670	136,400	6
Other County Taxes/TIF Tax Revenues	7	1,542,935	963,771	0	125,121	0	2,631,827	2,662,373	7
Intergovernmental	8	2,714,994	7,320,392	80,000	218,056	0	10,333,442	7,218,760	8
Licenses & Permits	9	14,159	36,715	0	0	0	50,874	46,950	9
Charges for Service	10	1,070,541	43,656	0	0	0	1,114,197	991,045	10
Use of Money & Property	11	480,989	782	21,973	16,607	210	520,561	271,400	11
Miscellaneous	12	210,782	187,969	0	0	0	398,751	204,830	12
Subtotal Revenues	13	19,730,615	10,930,414	101,973	2,648,113	210	33,411,325	30,380,536	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	14
Operating Transfers In	15	55,579	2,046,135	1,876,495	0	0	3,978,209	3,978,209	15
Proceeds of Capital Asset Sales	16	564	0	0	0	0	564	0	16
Total Revenues & Other Sources	17	19,786,758	12,976,549	1,978,468	2,648,113	210	37,390,098	34,358,745	17
Expenditures & other Financing Uses									
Operating:									
Public Safety and Legal Services	18	8,267,159	290,883			0	8,558,042	8,665,689	18
Physical Health Social Services	19	1,963,949	685			0	1,964,634	2,143,610	19
Mental Health, ID & DD	20	0	1,633,176			0	1,633,176	1,795,148	20
County Environment and Education	21	1,591,410	273,371			0	1,864,781	1,871,362	21
Roads & Transportation	22	0	7,155,956			0	7,155,956	6,468,512	22
Government Services to Residents	23	1,225,024	895			0	1,225,919	1,262,265	23
Administration	24	4,910,457	0			0	4,910,457	4,402,055	24
Nonprogram Current	25	0	0			0	0	0	25
Debt Service	26	0	0		2,917,422	0	2,917,422	2,916,522	26
Capital Projects	27	79,925	2,014,593	12,486,371		0	14,580,889	20,076,144	27
Subtotal Expenditures	28	18,037,924	11,369,559	12,486,371	2,917,422	0	44,811,276	49,601,307	28
Other Financing Uses:									
Operating Transfers Out	29	2,196,162	1,782,047	0	0	0	3,978,209	3,978,209	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	20,234,086	13,151,606	12,486,371	2,917,422	0	48,789,485	53,579,516	31
Changes in fund balances	32	-447,328	-175,057	-10,507,903	-269,309	210	-11,399,387	-19,220,771	32
Beginning Fund Balance - July 1, 2018	33	10,635,936	4,066,363	11,613,009	518,198	13,546	26,847,052	21,256,397	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	0	0	0	0	0	0	0	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	0	0	0	0	0	0	0	38
Fund Balance - Unassigned	39	10,188,608	3,891,306	1,105,106	248,889	13,756	15,447,665	2,035,626	39
Total Ending Fund Balance - June 30, 2019	40	10,188,608	3,891,306	1,105,106	248,889	13,756	15,447,665	2,035,626	40

Additional details are available at:

Clinton County Administration Building 1900 North 3rd Street Clinton Iowa 52703

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

Reporting Accounting Basis: CASH		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	
Revenues & Other Financing Sources								
Taxes Levied on Property	1	13,516,876	2,375,994		2,287,259		18,180,129	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3						0	3
Net Current Property Taxes	4	13,516,876	2,375,994		2,287,259		18,180,129	4
Delinquent Property Tax Revenue	5	6,669	1,135		1,070		8,874	5
Penalties, Interest & Costs on Taxes	6	172,670					172,670	6
Other County Taxes/TIF Tax Revenues	7	1,542,935	963,771		125,121		2,631,827	7
Intergovernmental	8	2,714,994	7,320,392	80,000	218,056		10,333,442	8
Licenses & Permits	9	14,159	36,715				50,874	9
Charges for Service	10	1,070,541	43,656				1,114,197	10
Use of Money & Property	11	480,989	782	21,973	16,607	210	520,561	11
Miscellaneous	12	210,782	187,969				398,751	12
Subtotal Revenues	13	19,730,615	10,930,414	101,973	2,648,113	210	33,411,325	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	19,786,758	12,976,549	1,978,468	2,648,113	210	37,390,098	17
Expenditures & other Financing Uses								
Operating:								
Public Safety and Legal Services	18	8,267,159	290,883				8,558,042	18
Physical Health Social Services	19	1,963,949	685				1,964,634	19
Mental Health, ID & DD	20		1,633,176				1,633,176	20
County Environment and Education	21	1,591,410	273,371				1,864,781	21
Roads & Transportation	22		7,155,956				7,155,956	22
Government Services to Residents	23	1,225,024	895				1,225,919	23
Administration	24	4,910,457					4,910,457	24
Nonprogram Current	25						0	25
Debt Service	26				2,917,422		2,917,422	26
Capital Projects	27	79,925	2,014,593	12,486,371			14,580,889	27
Subtotal Expenditures	28	18,037,924	11,369,559	12,486,371	2,917,422	0	44,811,276	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	20,234,086	13,151,606	12,486,371	2,917,422	0	48,789,485	31
Changes in fund balances	32	-447,328	-175,057	-10,507,903	-269,309	210	-11,399,387	32
Beginning Fund Balance - July 1, 2018	33	10,635,936	4,066,363	11,613,009	518,198	13,546	26,847,052	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	10,188,608	3,891,306	1,105,106	248,889	13,756	15,447,665	39
Total Ending Fund Balance - June 30, 2019	40	10,188,608	3,891,306	1,105,106	248,889	13,756	15,447,665	40

REVENUES DETAIL

County Name:CLINTON COUNTY

County Number: 23

FY 2018/2019 ANNUAL FINANCIAL REPORT

Update Date:10/8/2019

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 2018/2019	
Taxes levied on Property	1	8,609,677	4,907,199	0	0	2,375,994	0		0		2,287,259		18,180,129	1
Less: Uncoll. Del. Taxes Levy Year	2												0	2
Less: Credits to Taxpayers	3												0	3
1000 Net Current Property Taxes	4	8,609,677	4,907,199		0	2,375,994					2,287,259		18,180,129	4
Delinq. Property Tax Revenue	5	4,248	2,421		0	1,135					1,070		8,874	5
11XX Penalties, Int, & Costs on Taxes	6	172,670											172,670	6
Other County Taxes:														
12XX Other County Taxes	7	17,023	5,352		0	639					2,367		25,381	7
13XX Voter Approved Local Option Taxes	8	609,849						914,774					1,524,623	8
14XX Gambling Taxes	9	145,857											145,857	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	343											343	11B
Subtotal	12	1,260,033	282,902	0	0	48,997	0	914,774	0	0	125,121	0	2,631,827	12
Intergovernmental Revenue:														
20XX State Shared Revenues	13							4,943,756					4,943,756	13
21X 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	153,405	1,732		0			52,811	0				207,948	16
25XX Contributions from Other														
Intergovernmental Units	17	250,592	6,721	590	1,785,148			387,825		80,000			2,510,876	17
26XX, 27XX State Grants and Entitlements	18	912,468			0			0	15,800				928,268	18
28XX Federal Grants and Entitlements	19	63,531	4,375	0				0					67,906	19
29XX Payments in Lieu of Taxes	20	20,889						11,092	0				31,981	20
Subtotal	21	2,229,370	485,034	590	1,785,148	123,960	0	5,395,484	15,800	80,000	218,056	0	10,333,442	21
3XXX Licenses & Permits	22	14,159				3,935		32,780					50,874	22
4XXX, 5XXX Charges for Service	23	1,061,805	0	8,736	34,778	800		0	8,078				1,114,197	23
6XXX Use of Money & Property	24	449,351		31,638					782	21,973	16,607	210	520,561	24
8XXX Miscellaneous	25	167,095	124	43,563		0		144,215	43,754	0			398,751	25
Total Revenues	26	13,968,408	5,677,680	84,527	1,819,926	2,554,821	0	6,487,253	68,414	101,973	2,648,113	210	33,411,325	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	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\Capital Asset Sales	32	564											564	32
Total Revenues and Other Sources	33	13,968,972	5,677,680	140,106	1,819,926	2,554,821	0	8,533,388	68,414	1,978,468	2,648,113	210	37,390,098	33
Beginning Fund Balance - July 1, 2018	34	5,768,275	4,393,145	474,516	503,034	713,758		2,600,713	248,858	11,613,009	518,198	13,546	26,847,052	34
Total Resources	35	19,737,247	10,070,825	614,622	2,322,960	3,268,579	0	11,134,101	317,272	13,591,477	3,166,311	13,756	64,237,150	35

SERVICE AREA 1
 County Name:CLINTON COUNTY
 County Number: 23
 FY 2018/2019 ANNUAL FINANCIAL REPORT
 Update Date: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 2018/2019	
Law Enforcement Program											
1000 - Uniformed Patrol Services	1	1,649,244	465,442		290,481					2,405,167	1
1010 - Investigations	2	6,752								6,752	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4	28,004	4,848							32,852	4
1040 - Law Enforcement Communications	5	0								0	5
1050 - Adult Correctional Services	6	1,563,662	435,166	49,487						2,048,315	6
1060 - Administration	7	607,406	187,445							794,851	7
Subtotal	8	3,855,068	1,092,901	49,487	0	290,481	0	0	0	5,287,937	8
Legal Services Program											
1100 - Criminal Prosecution	9	894,555	304,170	0				402		1,199,127	9
1110 - Medical Examiner	10	155,303	1,542							156,845	10
1120 - Child Support Recovery	11									0	11
Subtotal	12	1,049,858	305,712	0	0	0	0	402	0	1,355,972	12
Emergency Services											
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	1,783,741	17
Assistance to District Court System Program											
1400 - Physical Operations	18		150							150	18
1410 - Research & Other Assistance	19		4,326							4,326	19
1420 - Bailiff Services	20		9,000							9,000	20
Subtotal	21	0	13,476	0	0	0	0	0	0	13,476	21
Court Proceedings program											
1500 - Juries & Witnesses	22		521							521	22
1510 - (Reserved)	23									0	23
1520 - Detention Services	24									0	24
1530 - Court Costs	25		9,906							9,906	25
1540 - Service of Civil Papers	26		845							845	26
Subtotal	27	0	11,272	0	0	0	0	0	0	11,272	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		105,644							105,644	30
Subtotal	31	0	105,644	0	0	0	0	0	0	105,644	31
Total - Public Safety & Legal Services	32	4,904,926	3,312,746	49,487	0	290,481	0	402	0	8,558,042	32

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES

County Name: CLINTON COUNTY County Number: 23

FY 2018/2019 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 2018/2019	
Physical Health Services Program												
3000 - Personal & Family Health Services	1	940,032									940,032	1
3010 - Communicable Disease Prevention	2	82,301									82,301	2
3020 - Environmental Health	3	123,968	49,744								173,712	3
3040 - Health Administration	4	29,447									29,447	4
3050 - Support of Hospitals	5										0	5
Subtotal	6	1,175,748	49,744	0	0	0	0	0	0	0	1,225,492	6
Services to Poor Program												
3100 - Administration	7	419,061	42,679								461,740	7
3110 - General Welfare Services	8	75,624									75,624	8
3120 - Care in County Care Facility	9										0	9
Subtotal	10	494,685	42,679	0	0	0	0	0	0	0	537,364	10
Services to Military Veterans Program												
3200 - Administration	11	58,346	24,539						685		83,570	11
3210 - General Services to Veterans	12	4,228									4,228	12
Subtotal	13	62,574	24,539	0	0	0	0	0	685	0	87,798	13
Children's & Family Services												
3300 - Youth Guidance	14		12,864								12,864	14
3310 - Family Protective Services	15	25,000									25,000	15
3320 - Services for Disabled Children	16										0	16
Subtotal	17	25,000	12,864	0	0	0	0	0	0	0	37,864	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	0	19,157	21
Chemical Dependency Program												
3500 - Treatment Services	22		24,636								24,636	22
3510 - Preventive Services	23		32,323								32,323	23
Subtotal	24	0	56,959	0	0	0	0	0	0	0	56,959	24
Total - Physical Health & Social	25	1,777,164	186,785	0	0	0	0	0	685	0	1,964,634	25

SERVICE AREA 4

MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES

County Name: CLINTON COUNTY County Number: 23

FY 2018/2019 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 2018/2019	
Services to Persons With:											
40XX - Mental Health Problems/Mental Illness											
400X-Information & Educ. Srvc	1									0	1
402X-Coordination Srvc	2			75,475						75,475	2
403X- Personal & Environ. Sprt	3			326,200						326,200	3
404X-Treatment Services	4			202,285						202,285	4
405X-Vocational & Day Services	5			25,273						25,273	5
406X-Lic/Cert. Living Arrangements	6			285,534						285,534	6
407X-Inst/Hospital & Commit Srvc	7			322,088						322,088	7
Subtotal	8	0	0	0	1,236,855	0	0	0	0	1,236,855	8
42XX - Intellectual Dissabilities											
420X-Information & Educ. Srvc	9									0	9
422X-Coordination Srvc	10			0						0	10
423X- Personal & Environ. Sprt	11			16,615						16,615	11
424X-Treatment Services	12			0						0	12
425X-Vocational & Day Services	13			168,455						168,455	13
426X-Lic/Cert. Living Arrangements	14			0						0	14
427X-Inst/Hospital & Commit Srvc	15			0						0	15
Subtotal	16	0	0	0	185,070	0	0	0	0	185,070	16
43XX - Other Developmental Disabilities											
430X-Information & Educ. Srvc	17									0	17
432X-Coordination Srvc	18			0						0	18
433X- Personal & Environ. Sprt	19			29,222						29,222	19
434X-Treatment Services	20									0	20
435X-Vocational & Day Services	21			6,058						6,058	21
436X-Lic/Cert. Living Arrangements	22			0						0	22
437X-Inst/Hospital & Commit Srvc	23									0	23
Subtotal	24	0	0	0	35,280	0	0	0	0	35,280	24
44XX - General Administration											
4411-Direct Administration	25			166,127						166,127	25
4412-Purchased Administration	26									0	26
4413-Distrib to Regional Fiscal Agent	27			0						0	27
Subtotal	28	0	0	0	166,127	0	0	0	0	166,127	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			9,844						9,844	35
476X-Lic/Cert. Living Arrangements	36									0	36
477X-Inst/Hospital & Commit Srvc	37									0	37
Subtotal	38	0	0	0	9,844	0	0	0	0	9,844	38
Total - Mental Health, ID & DD	39	0	0	0	1,633,176	0	0	0	0	1,633,176	39

SERVICE AREA 6
 COUNTY ENVIRONMENT AND EDUCATION
 County Name: CLINTON COUNTY County Number: 23
 FY 2018/2019 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 2018/2019	
Environmental Quality Program											
6000 - Natural Resources Conservation	1	1,500						34,827		36,327	1
6010 - Weed Eradication	2				79,806					79,806	2
6020 - Solid Waste Disposal	3									0	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	1,500	0	0	79,806	0	0	34,827	0	116,133	5
Conservation & Recreation Service Program											
6100 - Administration	6	192,446	55,434							247,880	6
6110 - Maintenance & Operations	7	714,212	254,716					12,015		980,943	7
6120 - Recreation & Environmental Educ.	8	15,333								15,333	8
Subtotal	9	921,991	310,150	0	0	0	0	12,015	0	1,244,156	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				76,723					76,723	13
6310 - Housing Rehabilitation & Develop.	14									0	14
6320 - Community Economic Development	15	236,728								236,728	15
Subtotal	16	236,728	0	0	76,723	0	0	0	0	313,451	16
Educational Services Program											
6400 - Libraries	17				70,000					70,000	17
6410 - Historic Preservation	18	33,190		49,351						82,541	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	71,690	0	49,351	0	70,000	0	0	0	191,041	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	1,231,909	310,150	49,351	0	226,529	0	46,842	0	1,864,781	29

SERVICE AREA 7
ROADS & TRANSPORTATION
 County Name: CLINTON COUNTY County Number: 23
 FY 2018/2019 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 2018/2019	
Secondary Roads Administration & Engineering Program											
7000 - Administration	1						202,613			202,613	1
7010 - Engineering	2						297,446			297,446	2
Subtotal	3	0	0	0	0	0	500,059	0	0	500,059	3
Roadway Maintenance Program											
7100 - Bridges & Culverts	4						310,357			310,357	4
7110 - Roads	5						3,340,439			3,340,439	5
7120 - Snow & Ice Control	6						702,691			702,691	6
7130 - Traffic Controls	7						169,987			169,987	7
7140 - Road Clearing	8						153,857			153,857	8
Subtotal	9	0	0	0	0	0	4,677,331	0	0	4,677,331	9
General Roadway Expenditures Program											
7200 - Equipment	10						667,168			667,168	10
7210 - Equipment Operations	11						1,249,846			1,249,846	11
7220 - Tools, Materials & Supplies	12						47,427			47,427	12
7230 - Real Estate & Buildings	13						14,125			14,125	13
Subtotal	14	0	0	0	0	0	1,978,566	0	0	1,978,566	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	7,155,956	0	0	7,155,956	18

SERVICE AREA 8
 GOVERNMENT SERVICES TO RESIDENTS
 County Name: CLINTON COUNTY County Number: 23
 FY 2018/2019 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 2018/2019
Representation Services Program										
8000 - Elections Administration	1	305,464								305,464
8010 - Local Elections	2	5,969								5,969
8020 - Township Officials	3	3,960	303							4,263
Subtotal	4	3,960	311,736	0	0	0	0	0	0	315,696
State Administrative Services										
8100 - Motor Vehicle Registrations & Licensing	5	386,036	184,497							570,533
8101 - Driver Licenses Services	6									0
8110 - Recording of Public Documents	7	233,239	105,556					895		339,690
Subtotal	8	619,275	290,053	0	0	0	0	895	0	910,223
Total - Government Services to Residents	9	623,235	601,789	0	0	0	0	895	0	1,225,919

**SERVICE AREA 9
ADMINISTRATION**

County Name: CLINTON COUNTY County Number: 23
 FY 2018/2019 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 2018/2019	
Policy & Administrative Program												
9000 - General County Management	1	260,028	100,264								360,292	1
9010 - Administrative Management Services	2	324,395	117,774								442,169	2
9020 - Treasury Management Services	3	268,362	99,969								368,331	3
9030 - Other Policy & Administration	4	93,882									93,882	4
Subtotal	5	946,667	318,007	0	0	0	0	0	0	0	1,264,674	5
Central Services Program												
9100 - General Services	6	1,388,697	1,139,922								2,528,619	6
9110 - Information Tech Services	7	516,896	93,021								609,917	7
9120 - GIS Systems	8	35,753	12,342								48,095	8
Subtotal	9	1,941,346	1,245,285	0	0	0	0	0	0	0	3,186,631	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		1,242								1,242	12
9230 - Unemployment Compensation	13		44,201								44,201	13
Subtotal	14	0	459,152	0	0	0	0	0	0	0	459,152	14
Total - Administration	15	2,888,013	2,022,444	0	0	0	0	0	0	0	4,910,457	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: 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 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	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						2,014,593					2,014,593	9
0210 - Conservation Land Acquisition & Dev.	10		79,925									79,925	10
0220 - Other Capital Projects	11								12,486,371			12,486,371	11
Total - Capital Projects	12	0	0	79,925	0	0	2,014,593	0	12,486,371		0	14,580,889	12
Expenditures Summary													
Total Public Safety and Legal Services	13	4,904,926	3,312,746	49,487	0	290,481	0	0	402		0	8,558,042	13
Total Physical Health and Social Services	14	1,777,164	186,785	0	0	0	0	0	685		0	1,964,634	14
Total Mental Health, ID & DD	15	0	0	0	1,633,176	0	0	0	0		0	1,633,176	15
Total County Environment and Education	16	1,231,909	310,150	49,351	0	226,529	0	0	46,842		0	1,864,781	16
Total Roads & Transportation	17	0	0	0	0	0	7,155,956	0			0	7,155,956	17
Total Government Services to Residents	18	623,235	601,789	0	0	0	0	895			0	1,225,919	18
Total Administration	19	2,888,013	2,022,444	0	0	0	0	0			0	4,910,457	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	2,014,593	0	12,486,371		0	14,580,889	22
Total - All Expenditures	23	11,425,247	6,433,914	178,763	1,633,176	517,010	9,170,549	48,824	12,486,371	2,917,422	0	44,811,276	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	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	35
Total Ending Fund Balance - June 30,	36	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	36
Total Requirements	37	19,737,247	10,070,825	614,622	2,322,960	3,268,579	11,134,101	317,272	13,591,477	3,166,311	13,756	64,237,150	37