

**GAAP SUMMARY**

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

Reporting Accounting Basics:		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	
<b>Revenues &amp; Other Financing Sources</b>								
Taxes Levied on Property	1	12,568,532	3,661,317		2,135,286		18,365,135	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3						0	3
Net Current Property Taxes	4	12,568,532	3,661,317		2,135,286		18,365,135	4
Delinquent Property Tax Revenue	5	246	177		39		462	5
Penalties, Interest & Costs on Taxes	6	90,024					90,024	6
Other County Taxes/TIF Tax Revenues	7	1,363,470	1,120,514		127,840		2,611,824	7
Intergovernmental	8	2,697,280	6,107,955		196,876		9,002,111	8
Licenses & Permits	9	15,865	30,778				46,643	9
Charges for Service	10	1,064,404	35,093				1,099,497	10
Use of Money & Property	11	411,037	469	2,721	11,303	196	425,726	11
Miscellaneous	12	242,187	360,142	13,493	40,434		656,256	12
Subtotal Revenues	13	18,453,045	11,316,445	16,214	2,511,778	196	32,297,678	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
<b>Total Revenues &amp; Other Sources</b>	17	18,486,545	13,324,644	2,889,131	2,511,778	196	37,212,294	17
<b>Expenditures &amp; Other Financial Sources</b>								
<b>Operating:</b>								
Public Safety and Legal Services	18	8,154,576	272,703				8,427,279	18
Physical Health Social Services	19	1,835,292					1,835,292	19
Mental Health, ID & DD	20		1,738,517				1,738,517	20
County Environment and Education	21	1,691,601	496,908				2,188,509	21
Roads & Transportation	22		8,382,579				8,382,579	22
Government Services to Residents	23	1,187,749	2,020				1,189,769	23
Administration	24	3,854,214					3,854,214	24
Nonprogram Current	25		7,659				7,659	25
Debt Service	26				2,906,357		2,906,357	26
Capital Projects	27	41,680	1,045,456	1,436,859			2,523,995	27
<b>Subtotal Expenditures</b>	28	16,765,112	11,945,842	1,436,859	2,906,357	0	33,054,170	28
<b>Other Financing Uses:</b>								
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	17,852,813	13,693,840	1,436,859	2,906,357	0	35,889,869	31
<b>Excess of Revenues &amp; Other Sources</b>								
<b>Over (Under) Expenditures &amp; Other Uses</b>	32	633,732	-369,196	1,452,272	-394,579	196	1,322,425	32
Beginning Fund Balance - July 1, 2019	33	9,600,864	3,955,854	401,545	5,501,856	13,797	19,473,916	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	10,234,596	3,586,658	1,853,817	5,107,277	13,993	20,796,341	39
Total Ending Fund Balance - June 30, 2020	40	10,234,596	3,586,658	1,853,817	5,107,277	13,993	20,796,341	40

Notes to the financial statement, if any:

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**REVENUES DETAIL**

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

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 2019/2020	
Taxes levied on Property	1	7,575,981	4,992,551	0	1,266,460	2,394,857	0		0		2,135,286		18,365,135	1
Less: Uncoll: Del. Taxes Levy Year	2												0	2
Less: Credits to Taxpayers	3												0	3
1000 Net Current Property Taxes	4	7,575,981	4,992,551		1,266,460	2,394,857					2,135,286		18,365,135	4
1010 Delinq. Property Tax Revenue	5	148	98		25	152					39		462	5
11XX Penalties, Int, & Costs on Taxes	6	90,024											90,024	6
Other County Taxes:														
12XX Other County Taxes	7	15,551	5,178		1,313	603					2,093		24,738	7
13XX Voter Approved Local Option Taxes	8	443,542						987,563					1,431,105	8
14XX Gambling Taxes	9	119,810											119,810	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	1,048,983	314,487	0	79,776	53,175	0	987,563	0	0	127,840	0	2,611,824	12
Intergovernmental Revenue:														
20XX State Shared Revenues	13							4,576,855					4,576,855	13
21XX 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	115,375						1,078,986	14,842				1,209,203	16
25XX Contributions from Other														
Intergovernmental Units	17	286,496	50,647	2,290	150,000								489,433	17
26XX, 27XX State Grants and Entitlements	18	932,515						870	19,359				952,744	18
28XX Federal Grants and Entitlements	19	77,427		40,000									117,427	19
29XX Payments in Lieu of Taxes	20	21,339						11,356	18,038				50,733	20
Subtotal (lines 13 - 20)	21	2,139,116	515,874	42,290	268,016	119,633	0	5,668,067	52,239	0	196,876	0	9,002,111	21
3XXX Licenses & Permits	22	15,865				3,900		26,878					46,643	22
4XXX, 5XXX Charges for Service	23	1,055,780		8,624	25,464	729			8,900				1,099,497	23
6XXX Use of Money & Property	24	388,567		22,470					469	2,721	11,303	196	425,726	24
8XXX Miscellaneous	25	215,203	11,269	15,715				197,750	162,392	13,493	40,434		656,256	25
Total Revenues	26	12,529,667	5,834,279	89,099	1,639,741	2,572,446	0	6,880,258	224,000	16,214	2,511,778	196	32,297,678	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 (lines 27- 29)	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/Gen Capital Asset Sales	32	6,000											6,000	32
Total Revenues and Other Sources	33	12,535,667	5,834,279	116,599	1,639,741	2,572,446	0	8,888,457	224,000	2,889,131	2,511,778	196	37,212,294	33
Beginning Fund Balance - July 1, 2019	34	5,707,888	3,475,618	417,358	509,209	900,422		2,358,167	188,056	401,545	5,501,856	13,797	19,473,916	34
<b>Total Resources</b>	35	18,243,555	9,309,897	533,957	2,148,950	3,472,868	0	11,246,624	412,056	3,290,676	8,013,634	13,993	56,686,210	35

**SERVICE AREA 1**

**PUBLIC SAFETY AND LEGAL SERVICES**

County Name: CLINTON COUNTY County Number: 23

FY 2019/2020 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 2019/2020	
<b>Law Enforcement Program</b>											
1000 - Uniformed Patrol Services	1	1,538,706	375,284		260,928					2,174,918	1
1010 - Investigations	2	11,385								11,385	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4	20,425	3,484							23,909	4
1040 - Law Enforcement Communications	5									0	5
1050 - Adult Correctional Services	6	1,757,947	370,088	28,690						2,156,725	6
1060 - Administration	7	637,382	151,270					10,600		799,252	7
Subtotal	8	3,965,845	900,126	28,690	0	260,928	0	10,600	0	5,166,189	8
<b>Legal Services Program</b>											
1100 - Criminal Prosecution	9	869,672	239,873					1,175		1,110,720	9
1110 - Medical Examiner	10	162,719	1,918							164,637	10
1120 - Child Support Recovery	11									0	11
Subtotal	12	1,032,391	241,791	0	0	0	0	1,175	0	1,275,357	12
<b>Emergency Services Program</b>											
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	1,864,865	17
<b>Assistance to District Court System Program</b>											
1400 - Physical Operations	18		670							670	18
1410 - Research & Other Assistance	19		3,981							3,981	19
1420 - Bailiff Services	20		9,000							9,000	20
Subtotal	21	0	13,651	0	0	0	0	0	0	13,651	21
<b>Court Proceedings Program</b>											
1500 - Juries & Witnesses	22		482							482	22
1510 - (Reserved)	23									0	23
1520 - Detention Services	24									0	24
1530 - Court Costs	25		5,851							5,851	25
1540 - Service of Civil Papers	26		1,084							1,084	26
Subtotal	27	0	7,417	0	0	0	0	0	0	7,417	27
<b>Juvenile Justice Administration Program</b>											
1600 - Juvenile Victim Restitution	28									0	28
1610 - Juvenile Representation Services	29									0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		99,800							99,800	30
Subtotal	31	0	99,800	0	0	0	0	0	0	99,800	31
Total - Public Safety & Legal Services	32	4,998,236	3,127,650	28,690	0	260,928	0	11,775	0	8,427,279	32

**SERVICE AREA 3**

PHYSICAL HEALTH AND SOCIAL SERVICES

County Name: CLINTON COUNTY County Number: 23

FY 2019/2020 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 2019/2020
<b>Physical Health Services Program</b>										
3000 - Personal & Family Health Services	1	850,053								850,053
3010 - Communicable Disease Prevention & Control Services	2	75,343								75,343
3020 - Environmental Health	3	125,608	37,492							163,100
3040 - Health Administration	4	22,720								22,720
3050 - Support of Hospitals	5									0
Subtotal	6	1,073,724	37,492	0	0	0	0	0	0	1,111,216
<b>Services to Poor Program</b>										
3100 - Administration	7	414,409	33,767							448,176
3110 - General Welfare Services	8	68,222								68,222
3120 - Care in County Care Facility	9									0
Subtotal	10	482,631	33,767	0	0	0	0	0	0	516,398
<b>Services to Military Veterans Program</b>										
3200 - Administration	11	57,820	26,444							84,264
3210 - General Services to Veterans	12	3,381								3,381
Subtotal	13	61,201	26,444	0	0	0	0	0	0	87,645
<b>Children's &amp; Family Services Program</b>										
3300 - Youth Guidance	14		24,563							24,563
3310 - Family Protective Services	15	25,000								25,000
3320 - Services for Disabled Children	16									0
Subtotal	17	25,000	24,563	0	0	0	0	0	0	49,563
<b>Services to Other Adults Program</b>										
3400 - Services to the Elderly	18	13,907								13,907
3410 - Other Social Services	19	5,250								5,250
3420 - Social Services Business Operations	20									0
Subtotal	21	19,157	0	0	0	0	0	0	0	19,157
<b>CHEMICAL DEPENDENCY PROGRAM</b>										
3500 - Treatment Services	22		24,807							24,807
3510 - Preventive Services	23		26,506							26,506
Subtotal	24	0	51,313	0	0	0	0	0	0	51,313
<b>Total-Physical Health &amp; Social Services</b>	<b>25</b>	<b>1,661,713</b>	<b>173,579</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,835,292</b>

**SERVICE AREA 4**

MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES

County Name: CLINTON COUNTY County Number: 23

FY 2019/2020 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 2019/2020	
<b>Services to Persons With:</b>											
<b>40XX - Mental health Problems/ Mental Illness</b>											
400X-Information & Educ. Svcs	1									0	1
402X-Coordination Svcs	2			70,551						70,551	2
403X- Personal & Environ. Sprt	3			196,026						196,026	3
404X-Treatment Services	4			219,759						219,759	4
405X-Vocational & Day Services	5			8,873						8,873	5
406X-Lic/Cert. Living Arrangements	6			340,160						340,160	6
407X-Inst/Hospital & Commit Svcs	7			243,653						243,653	7
Subtotal	8	0	0	1,079,022	0	0	0	0	0	1,079,022	8
<b>42XX - Intellectual Dissabilities</b>											
420X-Information & Educ. Svcs	9									0	9
422X-Coordination Svcs	10									0	10
423X- Personal & Environ. Sprt	11			16,548						16,548	11
424X-Treatment Services	12			15,000						15,000	12
425X-Vocational & Day Services	13			79,047						79,047	13
426X-Lic/Cert. Living Arrangements	14									0	14
427X-Inst/Hospital & Commit Svcs	15									0	15
Subtotal	16	0	0	110,595	0	0	0	0	0	110,595	16
<b>43XX - Other Developmental Disabilities</b>											
430X-Information & Educ. Svcs	17									0	17
432X-Coordination Svcs	18									0	18
433X- Personal & Environ. Sprt	19			33,268						33,268	19
434X-Treatment Services	20									0	20
435X-Vocational & Day Services	21			4,103						4,103	21
436X-Lic/Cert. Living Arrangements	22									0	22
437X-Inst/Hospital & Commit Svcs	23									0	23
Subtotal	24	0	0	37,371	0	0	0	0	0	37,371	24
<b>44xx-General Administration</b>											
4411-Direct Administration	25			163,671						163,671	25
4412-Purchased Administration	26									0	26
4413-Distrib to Regional Fiscal Agent	27			341,293						341,293	27
Subtotal	28	0	0	504,964	0	0	0	0	0	504,964	28
<b>45xx-County Provided Case Management</b>											
Subtotal	29									0	29
<b>46xx-County Provided Services</b>											
Subtotal	30									0	30
<b>47XX - Brain Injury</b>											
470X-Information & Educ. Svcs	31									0	31
472X-Coordination Svcs	32									0	32
473X- Personal & Environ. Sprt	33									0	33
474X-Treatment Services	34									0	34
475X-Vocational & Day Services	35			6,565						6,565	35
476X-Lic/Cert. Living Arrangements	36									0	36
477X-Inst/Hospital & Commit Svcs	37									0	37
Subtotal	38	0	0	6,565	0	0	0	0	0	6,565	38
<b>Total - Mental Health, ID &amp; DD</b>	39	0	0	1,738,517	0	0	0	0	0	1,738,517	39

**SERVICE AREA 6**  
 COUNTY ENVIRONMENT AND EDUCATION  
 County Name: CLINTON COUNTY County Number: 23  
 FY 2019/2020 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 2019/2020	
<b>Environmental Quality Program</b>											
6000 - Natural Resources Conservation	1	1,500						175,110		176,610	1
6010 - Weed Eradication	2				87,168					87,168	2
6020 - Solid Waste Disposal	3	225,000								225,000	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	226,500	0	0	87,168	0	0	175,110	0	488,778	5
<b>Conservation and Recreation Services Program</b>											
6100 - Administration	6	198,638	39,040							237,678	6
6110 - Maintenance & Operations	7	659,200	190,630					94,037		943,867	7
6120 - Recreation & Environmental Educ.	8	14,632								14,632	8
Subtotal	9	872,470	229,670	0	0	0	0	94,037	0	1,196,177	9
<b>Animal Control Program</b>											
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
<b>County Development Program</b>											
6300 - Land Use & Building Controls	13					70,593				70,593	13
6310 - Housing Rehabilitation & Develop.	14									0	14
6320 - Community Economic Development	15	244,534								244,534	15
Subtotal	16	244,534	0	0	0	70,593	0	0	0	315,127	16
<b>Educational Services Program</b>											
6400 - Libraries	17					70,000				70,000	17
6410 - Historic Preservation	18	33,190		50,237						83,427	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	50,237	0	70,000	0	0	0	188,427	23
<b>President or GovernorL Declared Disasters Program</b>											
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
<b>Total - County Environment and Education</b>	<b>29</b>	<b>1,411,694</b>	<b>229,670</b>	<b>50,237</b>	<b>0</b>	<b>227,761</b>	<b>0</b>	<b>269,147</b>	<b>0</b>	<b>2,188,509</b>	<b>29</b>

**SERVICE AREA 7**

**ROADS & TRANSPORTATION**

County Name: CLINTON COUNTY County Number: 23

FY 2019/2020 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 2019/2020	
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>											
7000 - Administration	1						193,163			193,163	1
7010 - Engineering	2						271,885			271,885	2
Subtotal	3	0	0	0	0	0	465,048	0	0	465,048	3
<b>Roadway Maintenance Program</b>											
7100 - Bridges & Culverts	4						348,819			348,819	4
7110 - Roads	5						4,201,277			4,201,277	5
7120 - Snow & Ice Control	6						450,826			450,826	6
7130 - Traffic Controls	7						244,185			244,185	7
7140 - Road Clearing	8						178,925			178,925	8
Subtotal	9	0	0	0	0	0	5,424,032	0	0	5,424,032	9
<b>General Roadway Expenditures Program</b>											
7200 - New Equipment	10						1,013,384			1,013,384	10
7210 - Equipment Operations	11						1,261,097			1,261,097	11
7220 - Tools, Materials & Supplies	12						30,352			30,352	12
7230 - Real Estate & Buildings	13						188,666			188,666	13
Subtotal	14	0	0	0	0	0	2,493,499	0	0	2,493,499	14
<b>Mass Transit Program</b>											
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	8,382,579	0	0	8,382,579	18

**SERVICE AREA 8**

GOVERNMENT SERVICES TO RESIDENTS

County Name: CLINTON COUNTY County Number: 23

FY 2019/2020 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 2019/2020
<b>Representation Services Program</b>										
8000 - Elections Administration	1	359,130								359,130
8010 - Local Elections	2	40,544								40,544
8020 - Township Officials	3	3,600	275							3,875
Subtotal	4	3,600	399,949	0	0	0	0	0	0	403,549
<b>State Administrative Services</b>										
8100 - Motor Vehicle Registrations& Licensing	5	343,603	116,566							460,169
8101 - Driver Licenses Services	6									0
8110 - Recording of Public Documents	7	242,643	81,388					2,020		326,051
Subtotal	8	586,246	197,954	0	0	0	0	2,020	0	786,220
<b>Total - Government Services to Residents</b>	9	589,846	597,903	0	0	0	0	2,020	0	1,189,769



**SERVICE AREA 9  
ADMINISTRATION**

County Name: CLINTON COUNTY County Number: 23  
FY 2019/2020 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 2019/2020	
<b>Policy &amp; Administration Program</b>												
9000 - General County Management	1	263,229	75,483								338,712	1
9010 - Administrative Management Services	2	287,584	79,383								366,967	2
9020 - Treasury Management Services	3	262,367	74,007								336,374	3
9030 - Other Policy & Administration	4	104,974									104,974	4
Subtotal	5	918,154	228,873	0	0	0	0	0	0	0	1,147,027	5
<b>Central Services Program</b>												
9100 - General Services	6	1,051,438	447,293								1,498,731	6
9110 - Information Tech Services	7	539,253	83,723								622,976	7
9120 - GIS Systems	8	35,051	9,372								44,423	8
Subtotal	9	1,625,742	540,388	0	0	0	0	0	0	0	2,166,130	9
<b>Risk Management Services Program</b>												
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		11,318								11,318	13
Subtotal	14	0	541,057	0	0	0	0	0	0	0	541,057	14
<b>Total - Administration</b>	15	2,543,896	1,310,318	0	0	0	0	0	0	0	3,854,214	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: 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 2019/2020		
<b>Nonprogram Current Expenditures</b>														
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	
<b>Long-Term Debt Service</b>														
0100 - Principal	6									2,285,000		2,285,000	6	
0110 - Interest and Fiscal Charges	7									621,357		621,357	7	
Total Long-term Debt Service	8	0	0	0	0	0	0	0		2,906,357	0	2,906,357	8	
<b>Capital Projects</b>														
0200 - Roadway Construction	9						1,045,456					1,045,456	9	
0210 - Conservation Land Acquisition & Dev.	10		41,680									41,680	10	
0220 - Other Capital Projects	11								1,436,859			1,436,859	11	
Total Capital Projects	12	0	0	41,680	0	0	1,045,456	0	1,436,859		0	2,523,995	12	
<b>Expenditures Summary</b>														
Total Public Safety and Legal Services	13	4,998,236	3,127,650	28,690	0	260,928	0	0	11,775		0	8,427,279	13	
Total Physical Health and Social Services	14	1,661,713	173,579	0	0	0	0	0	0		0	1,835,292	14	
Total Mental Health, ID & DD	15	0	0	0	1,738,517	0	0	0	0		0	1,738,517	15	
Total County Environment and Education	16	1,411,694	229,670	50,237	0	227,761	0	0	269,147		0	2,188,509	16	
Total Roads & Transportation	17	0	0	0	0	0	0	8,382,579	0		0	8,382,579	17	
Total Government Services to Residents	18	589,846	597,903	0	0	0	0	0	2,020		0	1,189,769	18	
Total Administration	19	2,543,896	1,310,318	0	0	0	0	0	0		0	3,854,214	19	
Total Nonprogram Current	20	0	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		2,906,357	0	2,906,357	21	
Total Capital Projects	22	0	0	41,680	0	0	0	1,045,456	1,436,859		0	2,523,995	22	
Total - All Expenditures	23	11,205,385	5,439,120	120,607	1,738,517	488,689	0	9,428,035	290,601	1,436,859	2,906,357	0	33,054,170	23
<b>Other Budgetary Financing Uses</b>														
<b>Operating Transfers Out</b>														
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	
<b>Refunded Debt / Payments to Escrow</b>	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	5,950,469	3,870,777	413,350	410,433	1,236,181	0	1,818,589	121,455	1,853,817	5,107,277	13,993	20,796,341	35
Total Ending Fund Balance - June 30, 2020	36	5,950,469	3,870,777	413,350	410,433	1,236,181	0	1,818,589	121,455	1,853,817	5,107,277	13,993	20,796,341	36
<b>Total Requirements</b>	37	18,243,555	9,309,897	533,957	2,148,950	3,472,868	0	11,246,624	412,056	3,290,676	8,013,634	13,993	56,686,210	37

**BALANCE SHEET**

ANNUAL FINANCIAL REPORT

Combined Balance Sheet -- All Governmental Funds

For the fiscal year ended June 30, 2020

County Name: CLINTON COUNTY County Number: 23

FY 2019/2020 ANNUAL FINANCIAL REPORT

ASSETS		General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals	
<b>Cash &amp; Pooled Investments:</b>								
County Treasurer	1	10,681,631	4,111,007	1,893,818	-163,212	13,993	16,537,237	1
Other	2		-35,458				-35,458	2
<b>Receivables (net where applicable):</b>								
Accounts	3	216,869	234,262				451,131	3
Property Taxes (including interest & penalties)	4	201,793	31,622		17,899		251,314	4
Property Taxes - Succeeding Year	5	12,783,000	3,329,000		1,645,000		17,757,000	5
Accrued Interest	6	12					12	6
Drainage Assessments	7						0	7
Other	8	5,000					5,000	8
Due from Other Funds	9	10,838					10,838	9
Due from Other Governments	10	283,163	6,191		5,252,590		5,541,944	10
Inventories (at cost)	11		-198,820				-198,820	11
Other Assets	12						0	12
<b>Total Assets</b>	13	24,182,306	7,477,804	1,893,818	6,752,277	13,993	40,320,198	13
<b>Liabilities (L)</b>								
Accounts Payable	14	675,383	368,439	40,001			1,083,823	14
Salaries & Benefits Payable	15	417,642	173,808				591,450	15
Contracts Payable	16						0	16
Due to Other Funds	17	653					653	17
Due to Other Governments	18	405	19,899				20,304	18
Trusts Payable	19						0	19
Other Liabilities	20						0	20
<b>Total Liabilities</b>	21	1,094,083	562,146	40,001	0	0	1,696,230	21
<b>Deferred Inflows Of Resources (DIOR)</b>								
Succeeding Year Property Tax	22	12,783,000	3,329,000		1,645,000		17,757,000	22
Other Unavailable Revenue	23	70,627					70,627	23
<b>Total Deferred Inflows of Resources</b>	24	12,853,627	3,329,000	0	1,645,000	0	17,827,627	24
<b>Fund Equity (FE)</b>								
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	10,234,596	3,586,658	1,853,817	5,107,277	13,993	20,796,341	29
<b>Total Fund Equity</b>	30	10,234,596	3,586,658	1,853,817	5,107,277	13,993	20,796,341	30
<b>Total L+DIOR+FE</b>	31	24,182,306	7,477,804	1,893,818	6,752,277	13,993	40,320,198	31