

FY 2020/2021 ANNUAL FINANCIAL REPORT
 Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
 For the fiscal year ended June 30, 2021
 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	12,455,172	3,425,781		1,601,594		17,482,547	18,908,514	1
Less: Uncollected Delinquent Taxes - Levy Year	2		0		0		0		2
Less: Credits to Taxpayers	3		0		0		0	615,685	3
Net Current Property Taxes	4	12,455,172	3,425,781		1,601,594		17,482,547	18,292,829	4
Delinquent Property Tax Revenue	5	179,500	44,500		22,309		246,309	5,400	5
Penalties, Interest & Costs on Taxes	6	213,724					213,724	136,400	6
Other County Taxes/TIF Tax Revenues	7	1,686,799	1,362,420	0	95,903	0	3,145,122	2,689,470	7
Intergovernmental	8	3,572,443	6,252,686	0	146,374	0	9,971,503	8,786,548	8
Licenses & Permits	9	14,390	33,416	0	0	0	47,806	48,450	9
Charges for Service	10	1,232,711	64,665	0	0	0	1,297,376	975,875	10
Use of Money & Property	11	346,852	205	3,064	1,859	124	352,104	214,950	11
Miscellaneous	12	269,361	242,523	1,925	0	0	513,809	281,385	12
Subtotal Revenues	13	19,970,952	11,426,196	4,989	1,868,039	124	33,270,300	31,431,307	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	4,845,378	0	0	4,845,378		14
Operating Transfers In	15	82,130	2,046,135	0	0	0	2,128,265	2,100,765	15
Proceeds of Capital Asset Sales	16	11,944	0	0	0	0	11,944		16
Total Revenues & Other Sources	17	20,065,026	13,472,331	4,850,367	1,868,039	124	40,255,887	33,532,072	17
Expenditures & other Financing Uses									
Operating:									
Public Safety and Legal Services	18	8,718,020	437,903			0	9,155,923	9,671,012	18
Physical Health Social Services	19	1,920,173	0			0	1,920,173	2,166,356	19
Mental Health, ID & DD	20	0	1,405,106			0	1,405,106	1,520,383	20
County Environment and Education	21	1,598,086	300,927			0	1,899,013	2,087,323	21
Roads & Transportation	22	0	7,070,739			0	7,070,739	6,434,327	22
Government Services to Residents	23	1,332,822	6,829			0	1,339,651	1,326,196	23
Administration	24	3,810,811	0			0	3,810,811	4,290,981	24
Nonprogram Current	25	0	20,659			0	20,659	24,000	25
Debt Service	26	0	0		1,828,630	0	1,828,630	1,829,531	26
Capital Projects	27	8,818	1,504,727	4,711,066		0	6,224,611	3,951,000	27
Subtotal Expenditures	28	17,388,730	10,746,890	4,711,066	1,828,630	0	34,675,316	33,301,109	28
Other Financing Uses:									
Operating Transfers Out	29	346,218	1,782,047	0	0	0	2,128,265	2,100,765	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0		30
Total Expenditures & Other Uses	31	17,734,948	12,528,937	4,711,066	1,828,630	0	36,803,581	35,401,874	31
Changes in fund balances									
Beginning Fund Balance - July 1, 2020	33	0	0	0	0	0	0	17,867,553	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		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	2,330,078	943,394	139,301	39,409	124	3,452,306	15,997,751	39
Total Ending Fund Balance - June 30, 2021	40	2,330,078	943,394	139,301	39,409	124	3,452,306	15,997,751	40

Additional details are available at:
 Clinton County Administration Building, 1900 North 3rd Street, Clinton, IA 52733
 Notes to the financial statement, if any:

Telephone :
 (563) 244-0568

ANNUAL FINANCIAL REPORT
 County Name:CLINTON COUNTY
 County Number: 23
 FY 2020/2021 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	
Revenues & Other Financing Sources								
Taxes Levied on Property	1	12,455,172	3,425,781		1,601,594		17,482,547	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3						0	3
Net Current Property Taxes	4	12,455,172	3,425,781		1,601,594		17,482,547	4
Delinquent Property Tax Revenue	5	179,500	44,500		22,309		246,309	5
Penalties, Interest & Costs on Taxes	6	213,724					213,724	6
Other County Taxes/TIF Tax Revenues	7	1,686,799	1,362,420		95,903		3,145,122	7
Intergovernmental	8	3,572,443	6,252,686		146,374		9,971,503	8
Licenses & Permits	9	14,390	33,416				47,806	9
Charges for Service	10	1,232,711	64,665				1,297,376	10
Use of Money & Property	11	346,852	205	3,064	1,859	124	352,104	11
Miscellaneous	12	269,361	242,523	1,925			513,809	12
Subtotal Revenues	13	19,970,952	11,426,196	4,989	1,868,039	124	33,270,300	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14			4,845,378			4,845,378	14
Operating Transfers In	15	82,130	2,046,135				2,128,265	15
Proceeds of Capital Asset Sales	16	11,944					11,944	16
Total Revenues & Other Sources	17	20,065,026	13,472,331	4,850,367	1,868,039	124	40,255,887	17
Expenditures & other Financing Uses								
Operating:								
Public Safety and Legal Services	18	8,718,020	437,903				9,155,923	18
Physical Health Social Services	19	1,920,173					1,920,173	19
Mental Health, ID & DD	20		1,405,106				1,405,106	20
County Environment and Education	21	1,598,086	300,927				1,899,013	21
Roads & Transportation	22		7,070,739				7,070,739	22
Government Services to Residents	23	1,332,822	6,829				1,339,651	23
Administration	24	3,810,811					3,810,811	24
Nonprogram Current	25		20,659				20,659	25
Debt Service	26				1,828,630		1,828,630	26
Capital Projects	27	8,818	1,504,727	4,711,066			6,224,611	27
Subtotal Expenditures	28	17,388,730	10,746,890	4,711,066	1,828,630	0	34,675,316	28
Other Financing Uses:								
Operating Transfers Out	29	346,218	1,782,047				2,128,265	29
Refunded Debt/Payments to Escrow	30						0	30
Total Expenditures & Other Uses	31	17,734,948	12,528,937	4,711,066	1,828,630	0	36,803,581	31
Changes in fund balances	32	2,330,078	943,394	139,301	39,409	124	3,452,306	32
Beginning Fund Balance - July 1, 2020	33						0	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	2,330,078	943,394	139,301	39,409	124	3,452,306	39
Total Ending Fund Balance - June 30, 2021	40	2,330,078	943,394	139,301	39,409	124	3,452,306	40

REVENUES DETAIL

County Name:CLINTON COUNTY

County Number: 23

FY 2020/2021 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2020/2021	
Taxes levied on Property	1	7,507,595	4,947,577	0	1,250,276	2,175,505	0		0		1,601,594		17,482,547	1
Less: Uncoll. Del. Taxes Levy Year	2												0	2
Less: Credits to Taxpayers	3												0	3
1000 Net Current Property Taxes	4	7,507,595	4,947,577		1,250,276	2,175,505					1,601,594		17,482,547	4
Delinq. Property Tax Revenue	5	108,198	71,302		18,020	26,480					22,309		246,309	5
11XX Penalties, Int, & Costs on Taxes	6	213,724											213,724	6
Other County Taxes:														
12XX Other County Taxes	7	15,963	5,396		1,356	600					1,611		24,926	7
13XX Voter Approved Local Option Taxes	8	720,113						1,226,138					1,946,251	8
14XX Gambling Taxes	9	173,272											173,272	9
15XX TIF Tax Revenues	10												0	10
16XX Utility Tax Replacement Excise Taxes	11	464,758	306,274		77,402	56,924					94,292		999,650	11
17XX Taxes Collected for Other Governments	11B	1,023											1,023	11B
Subtotal	12	1,375,129	311,670	0	78,758	57,524	0	1,226,138	0	0	95,903	0	3,145,122	12
Intergovernmental Revenue:														
20XX State Shared Revenues	13							5,628,151					5,628,151	13
21X State Replacements Against Levied Taxes	14	513,017	338,076		85,439	107,549					107,980		1,152,061	14
22XX Other State Tax Replacements	15	189,150	124,649		31,502	4,849					38,394		388,544	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	843,432				46,983		261,090	19,667				1,171,172	16
25XX Contributions from Other														
Intergovernmental Units	17	476,132	14,938	2,610				32,555					526,235	17
26XX, 27XX State Grants and Entitlements	18	967,621						2,209	18,894				988,724	18
28XX Federal Grants and Entitlements	19	77,018	4,156										81,174	19
29XX Payments in Lieu of Taxes	20	21,644						11,393	2,405				35,442	20
Subtotal	21	3,088,014	481,819	2,610	116,941	159,381	0	5,935,398	40,966	0	146,374	0	9,971,503	21
3XXX Licenses & Permits	22	14,390				3,950		29,466					47,806	22
4XXX, 5XXX Charges for Service	23	1,226,122		6,589	52,860	1,509			10,296				1,297,376	23
6XXX Use of Money & Property	24	272,992		73,860					205	3,064	1,859	124	352,104	24
8XXX Miscellaneous	25	206,326	51,045	11,990				176,781	65,742	1,925			513,809	25
Total Revenues	26	14,012,490	5,863,413	95,049	1,516,855	2,424,349	0	7,367,783	117,209	4,989	1,868,039	124	33,270,300	26
Other Financing Sources:														
Operating Transfers In:														
9000 From General Basic	27			82,130				264,088					346,218	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	82,130	0	0	0	2,046,135	0	0	0	0	2,128,265	30
91XX Proceeds\Gen Long-term Debt	31									4,845,378			4,845,378	31
92xx Proceeds\Capital Asset Sales	32	11,944											11,944	32
Total Revenues and Other Sources	33	14,024,434	5,863,413	177,179	1,516,855	2,424,349	0	9,413,918	117,209	4,850,367	1,868,039	124	40,255,887	33
Beginning Fund Balance - July 1, 2020	34												0	34
Total Resources	35	14,024,434	5,863,413	177,179	1,516,855	2,424,349	0	9,413,918	117,209	4,850,367	1,868,039	124	40,255,887	35

SERVICE AREA 1

County Name:CLINTON COUNTY

County Number: 23

FY 2020/2021 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2020/2021	
Law Enforcement Program											
1000 - Uniformed Patrol Services	1 1,789,723	419,603			437,403					2,646,729	1
1010 - Investigations	2 6,895									6,895	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4 7,000	1,175								8,175	4
1040 - Law Enforcement Communications	5									0	5
1050 - Adult Correctional Services	6 1,811,352	434,155	34,592							2,280,099	6
1060 - Administration	7 670,214	167,217								837,431	7
Subtotal	8 4,285,184	1,022,150	34,592	0	437,403	0	0	0	0	5,779,329	8
Legal Services Program											
1100 - Criminal Prosecution	9 776,413	238,121	7,417					500		1,022,451	9
1110 - Medical Examiner	10 193,214	3,550								196,764	10
1120 - Child Support Recovery	11									0	11
Subtotal	12 969,627	241,671	7,417	0	0	0	0	500	0	1,219,215	12
Emergency Services											
1200 - Ambulance Services	13									0	13
1210 - Emergency Management	14	2,038,546								2,038,546	14
1220 - Fire Protection & Rescue Svcs	15									0	15
1230 - E911 Service Board	16									0	16
Subtotal	17 0	2,038,546	0	0	0	0	0	0	0	2,038,546	17
Assistance to District Court System Program											
1400 - Physical Operations	18	2,400								2,400	18
1410 - Research & Other Assistance	19	3,731								3,731	19
1420 - Bailiff Services	20	9,000								9,000	20
Subtotal	21 0	15,131	0	0	0	0	0	0	0	15,131	21
Court Proceedings program											
1500 - Juries & Witnesses	22	2,000								2,000	22
1510 - (Reserved)	23										23
1520 - Detention Services	24									0	24
1530 - Court Costs	25	4,557								4,557	25
1540 - Service of Civil Papers	26	1,173								1,173	26
Subtotal	27 0	7,730	0	0	0	0	0	0	0	7,730	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	95,972								95,972	30
Subtotal	31 0	95,972	0	0	0	0	0	0	0	95,972	31
Total - Public Safety & Legal Services	32 5,254,811	3,421,200	42,009	0	437,403	0	0	500	0	9,155,923	32

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES

County Name: CLINTON COUNTY County Number: 23

FY 2020/2021 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 2020/2021	
Physical Health Services Program											
3000 - Personal & Family Health Services	1	929,727								929,727	1
3010 - Communicable Disease Prevention	2	83,065								83,065	2
3020 - Environmental Health	3	122,409	44,053							166,462	3
3040 - Health Administration	4	15,557								15,557	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	1,150,758	44,053	0	0	0	0	0	0	1,194,811	6
Services to Poor Program											
3100 - Administration	7	408,948	38,719							447,667	7
3110 - General Welfare Services	8	50,957								50,957	8
3120 - Care in County Care Facility	9									0	9
Subtotal	10	459,905	38,719	0	0	0	0	0	0	498,624	10
Services to Military Veterans Program											
3200 - Administration	11	58,479	22,545							81,024	11
3210 - General Services to Veterans	12	2,400								2,400	12
Subtotal	13	60,879	22,545	0	0	0	0	0	0	83,424	13
Children's & Family Services											
3300 - Youth Guidance	14		47,914							47,914	14
3310 - Family Protective Services	15	40,000								40,000	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17	40,000	47,914	0	0	0	0	0	0	87,914	17
Services to Other Adults Program											
3400 - Services to the Elderly	18	6,954								6,954	18
3410 - Other Social Services	19	2,625								2,625	19
3420 - Soc Serv Business Operations	20									0	20
Subtotal	21	9,579	0	0	0	0	0	0	0	9,579	21
Chemical Dependency Program											
3500 - Treatment Services	22		19,961							19,961	22
3510 - Preventive Services	23		25,860							25,860	23
Subtotal	24	0	45,821	0	0	0	0	0	0	45,821	24
Total - Physical Health & Social	25	1,721,121	199,052	0	0	0	0	0	0	1,920,173	25

SERVICE AREA 4

MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES

County Name: CLINTON COUNTY County Number: 23

FY 2020/2021 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 2020/2021	
Services to Persons With:											
40XX - Mental Health Problems/Mental Illness											
400X-Information & Educ. Srvc	1									0	1
402X-Coordination Srvc	2			65,744						65,744	2
403X- Personal & Environ. Sprt	3			149,800						149,800	3
404X-Treatment Services	4			196,517						196,517	4
405X-Vocational & Day Services	5			230						230	5
406X-Lic/Cert. Living Arrangements	6			63,175						63,175	6
407X-Inst/Hospital & Commit Srvc	7			118,146						118,146	7
Subtotal	8	0	0	0	593,612	0	0	0	0	593,612	8
42XX - Intellectual Dissabilities											
420X-Information & Educ. Srvc	9									0	9
422X-Coordination Srvc	10									0	10
423X- Personal & Environ. Sprt	11			38,616						38,616	11
424X-Treatment Services	12									0	12
425X-Vocational & Day Services	13									0	13
426X-Lic/Cert. Living Arrangements	14									0	14
427X-Inst/Hospital & Commit Srvc	15									0	15
Subtotal	16	0	0	0	38,616	0	0	0	0	38,616	16
43XX - Other Developmental Disabilities											
430X-Information & Educ. Srvc	17									0	17
432X-Coordination Srvc	18									0	18
433X- Personal & Environ. Sprt	19			28,688						28,688	19
434X-Treatment Services	20									0	20
435X-Vocational & Day Services	21									0	21
436X-Lic/Cert. Living Arrangements	22									0	22
437X-Inst/Hospital & Commit Srvc	23									0	23
Subtotal	24	0	0	0	28,688	0	0	0	0	28,688	24
44XX - General Administration											
4411-Direct Administration	25			168,874						168,874	25
4412-Purchased Administration	26									0	26
4413-Distrib to Regional Fiscal Agent	27			575,316						575,316	27
Subtotal	28	0	0	0	744,190	0	0	0	0	744,190	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									0	35
476X-Lic/Cert. Living Arrangements	36									0	36
477X-Inst/Hospital & Commit Srvc	37									0	37
Subtotal	38	0	0	0	0	0	0	0	0	0	38
Total - Mental Health, ID & DD	39	0	0	0	1,405,106	0	0	0	0	1,405,106	39

SERVICE AREA 6
 COUNTY ENVIRONMENT AND EDUCATION
 County Name: CLINTON COUNTY County Number: 23
 FY 2020/2021 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 2020/2021	
Environmental Quality Program											
6000 - Natural Resources Conservation	1	1,500						72,187		73,687	1
6010 - Weed Eradication	2				78,519					78,519	2
6020 - Solid Waste Disposal	3	225,000								225,000	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	226,500	0	0	78,519	0	0	72,187	0	377,206	5
Conservation & Recreation Service Program											
6100 - Administration	6	174,216	35,815							210,031	6
6110 - Maintenance & Operations	7	630,850	192,659					5,965		829,474	7
6120 - Recreation & Environmental Educ.	8	14,419								14,419	8
Subtotal	9	819,485	228,474	0	0	0	0	5,965	0	1,053,924	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				74,256					74,256	13
6310 - Housing Rehabilitation & Develop.	14									0	14
6320 - Community Economic Development	15	182,014								182,014	15
Subtotal	16	182,014	0	0	74,256	0	0	0	0	256,270	16
Educational Services Program											
6400 - Libraries	17				70,000					70,000	17
6410 - Historic Preservation	18	49,690		55,611						105,301	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	1,312								1,312	22
Subtotal	23	86,002	0	55,611	0	70,000	0	0	0	211,613	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	1,314,001	228,474	55,611	0	222,775	0	78,152	0	1,899,013	29

SERVICE AREA 7
ROADS & TRANSPORTATION
 County Name: CLINTON COUNTY County Number: 23
 FY 2020/2021 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 2020/2021	
Secondary Roads Administration & Engineering Program											
7000 - Administration	1						231,768			231,768	1
7010 - Engineering	2						254,432			254,432	2
Subtotal	3	0	0	0	0	0	486,200	0	0	486,200	3
Roadway Maintenance Program											
7100 - Bridges & Culverts	4						291,999			291,999	4
7110 - Roads	5						3,111,712			3,111,712	5
7120 - Snow & Ice Control	6						623,956			623,956	6
7130 - Traffic Controls	7						167,411			167,411	7
7140 - Road Clearing	8						194,423			194,423	8
Subtotal	9	0	0	0	0	0	4,389,501	0	0	4,389,501	9
General Roadway Expenditures Program											
7200 - Equipment	10						627,253			627,253	10
7210 - Equipment Operations	11						1,206,565			1,206,565	11
7220 - Tools, Materials & Supplies	12						54,720			54,720	12
7230 - Real Estate & Buildings	13						306,500			306,500	13
Subtotal	14	0	0	0	0	0	2,195,038	0	0	2,195,038	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	7,070,739	0	0	7,070,739	18

SERVICE AREA 8
 GOVERNMENT SERVICES TO RESIDENTS
 County Name: CLINTON COUNTY County Number: 23
 FY 2020/2021 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 2020/2021
Representation Services Program										
8000 - Elections Administration	1	450,888								450,888
8010 - Local Elections	2	15,352								15,352
8020 - Township Officials	3	4,160	318							4,478
Subtotal	4	4,160	466,558	0	0	0	0	0	0	470,718
State Administrative Services										
8100 - Motor Vehicle Registrations & Licensing	5	351,508	133,065							484,573
8101 - Driver Licenses Services	6									0
8110 - Recording of Public Documents	7	278,477	99,054					6,829		384,360
Subtotal	8	629,985	232,119	0	0	0	0	6,829	0	868,933
Total - Government Services to Residents	9	634,145	698,677	0	0	0	0	6,829	0	1,339,651

**SERVICE AREA 9
ADMINISTRATION**

County Name: CLINTON COUNTY County Number: 23
 FY 2020/2021 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 2020/2021	
Policy & Administrative Program												
9000 - General County Management	1	284,065	94,495								378,560	1
9010 - Administrative Management Services	2	319,007	83,789								402,796	2
9020 - Treasury Management Services	3	277,318	81,492								358,810	3
9030 - Other Policy & Administration	4	32,225									32,225	4
Subtotal	5	912,615	259,776	0	0	0	0	0	0	0	1,172,391	5
Central Services Program												
9100 - General Services	6	960,184	519,032								1,479,216	6
9110 - Information Tech Services	7	577,848	96,716								674,564	7
9120 - GIS Systems	8	38,728	11,002								49,730	8
Subtotal	9	1,576,760	626,750	0	0	0	0	0	0	0	2,203,510	9
Risk Management Services Program												
9200 - Tort Liability	10		189,353								189,353	10
9210 - Safety of Workplace	11		237,844								237,844	11
9220 - Fidelity of Public Officers	12		1,242								1,242	12
9230 - Unemployment Compensation	13		6,471								6,471	13
Subtotal	14	0	434,910	0	0	0	0	0	0	0	434,910	14
Total - Administration	15	2,489,375	1,321,436	0	0	0	0	0	0	0	3,810,811	15

SERVICE AREA 0
 NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: CLINTON COUNTY County Number: 23
 FY 2020/2021 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2020/2021	
Nonprogram Current Expenditures													
0010 - County Farm Operations	1											0	1
0020 - Interest on Short-Term Debt	2											0	2
0030 - Other Nonprogram Current	3							20,659				20,659	3
0040 - Other County Enterprises	4											0	4
Total - Nonprogram Current	5	0	0	0	0	0	0	20,659			0	20,659	5
Long-Term Debt Service													
0100 - Principal	6									1,220,000		1,220,000	6
0110 - Interest and Fiscal Charges	7									608,630		608,630	7
Total - Long-Term Debt Service	8	0	0	0	0	0	0	0		1,828,630	0	1,828,630	8
Capital Projects													
0200 - Roadway Construction	9						1,504,727					1,504,727	9
0210 - Conservation Land Acquisition & Dev.	10			8,818								8,818	10
0220 - Other Capital Projects	11								4,711,066			4,711,066	11
Total - Capital Projects	12	0	0	8,818	0	0	1,504,727	0	4,711,066		0	6,224,611	12
Expenditures Summary													
Total Public Safety and Legal Services	13	5,254,811	3,421,200	42,009	0	437,403	0	0	500		0	9,155,923	13
Total Physical Health and Social Services	14	1,721,121	199,052	0	0	0	0	0	0		0	1,920,173	14
Total Mental Health, ID & DD	15	0	0	0	1,405,106	0	0	0	0		0	1,405,106	15
Total County Environment and Education	16	1,314,001	228,474	55,611	0	222,775	0	0	78,152		0	1,899,013	16
Total Roads & Transportation	17	0	0	0	0	0	7,070,739	0			0	7,070,739	17
Total Government Services to Residents	18	634,145	698,677	0	0	0	0	6,829			0	1,339,651	18
Total Administration	19	2,489,375	1,321,436	0	0	0	0	0			0	3,810,811	19
Total Nonprogram Current	20	0	0	0	0	0	0	20,659			0	20,659	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		1,828,630		1,828,630	21
Total Capital Projects	22	0	0	8,818	0	0	1,504,727	0	4,711,066		0	6,224,611	22
Total - All Expenditures	23	11,413,453	5,868,839	106,438	1,405,106	660,178	8,575,466	106,140	4,711,066	1,828,630	0	34,675,316	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	82,130										82,130	27
Total Operating Transfers Out	28	346,218	0	0	0	1,782,047	0	0	0	0	0	2,128,265	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	2,264,763	-5,426	70,741	111,749	-17,876	838,452	11,069	139,301	39,409	124	3,452,306	35
Total Ending Fund Balance - June 30,	36	2,264,763	-5,426	70,741	111,749	-17,876	838,452	11,069	139,301	39,409	124	3,452,306	36
Total Requirements	37	14,024,434	5,863,413	177,179	1,516,855	2,424,349	9,413,918	117,209	4,850,367	1,868,039	124	40,255,887	37