

FY 2021/2022 ANNUAL FINANCIAL REPORT
 Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
 For the fiscal year ended June 30, 2022
 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 14,456,678	3,144,285		2,461,663		20,062,626	21,069,913
Less: Uncollected Delinquent Taxes - Levy Year	2 0	0		0		0	
Less: Credits to Taxpayers	3 0	0		0		0	609,075
Net Current Property Taxes	4 14,456,678	3,144,285		2,461,663		20,062,626	20,460,838
Delinquent Property Tax Revenue	5 14,101	1,228		2,433		17,762	5,400
Penalties, Interest & Costs on Taxes	6 147,043					147,043	136,400
Other County Taxes/TIF Tax Revenues	7 1,732,547	1,319,860	0	136,241	0	3,188,648	2,660,074
Intergovernmental	8 7,418,315	5,896,706	0	218,355	0	13,533,376	17,384,845
Licenses & Permits	9 19,314	33,945	0	0	0	53,259	46,600
Charges for Service	10 1,368,576	64,075	0	0	0	1,432,651	1,125,690
Use of Money & Property	11 442,621	140	1,917	3,636	21	448,335	271,061
Miscellaneous	12 322,541	73,437	0	0	0	395,978	412,760
Subtotal Revenues	13 25,921,736	10,533,676	1,917	2,822,328	21	39,279,678	42,503,668
Other Financing Sources:							
General Long-Term Debt Proceeds	14 0	0	0	0	0	0	
Operating Transfers In	15 287,087	2,046,135	0	0	0	2,333,222	2,353,191
Proceeds of Capital Asset Sales	16 3,702	0	0	0	0	3,702	
Total Revenues & Other Sources	17 26,212,525	12,579,811	1,917	2,822,328	21	41,616,602	44,856,859
Expenditures & other Financing Uses							
Operating:							
Public Safety and Legal Services	18 9,315,467	316,206			0	9,631,673	10,836,299
Physical Health Social Services	19 1,913,380	0			0	1,913,380	2,417,194
Mental Health, ID & DD	20 0	1,610,962			0	1,610,962	2,568,054
County Environment and Education	21 1,928,758	249,538			0	2,178,296	6,924,746
Roads & Transportation	22 0	7,560,882			0	7,560,882	7,854,870
Government Services to Residents	23 1,221,491	5,558			0	1,227,049	1,365,215
Administration	24 4,633,756	0			0	4,633,756	9,669,816
Nonprogram Current	25 0	160,412			0	160,412	394,000
Debt Service	26 0	0		2,508,431	0	2,508,431	2,750,185
Capital Projects	27 514,611	871,639	1,742,044		0	3,128,294	3,638,127
Subtotal Expenditures	28 19,527,463	10,775,197	1,742,044	2,508,431	0	34,553,135	48,418,506
Other Financing Uses:							
Operating Transfers Out	29 361,414	1,782,047	0	0	0	2,143,461	4,359,440
Refunded Debt/Payments to Escrow	30 0	0	0	0	0	0	30
Total Expenditures & Other Uses	31 19,888,877	12,557,244	1,742,044	2,508,431	0	36,696,596	52,777,946
Changes in fund balances	32 6,323,648	22,567	-1,740,127	313,897	21	4,920,006	-7,921,087
Beginning Fund Balance - July 1, 2021	33 17,587,444	4,809,606	2,033,119	-106,342	14,117	24,337,944	14,634,269
Increase (Decrease) in Reserves (GAAP Budget)	34 0	0	0	0	0	0	0
Fund Balance - Nonspendable	35 0	0	0	0	0	0	0
Fund Balance - Restricted	36 0	0	0	0	0	0	0
Fund Balance - Committed	37 0	0	0	0	0	0	0
Fund Balance - Assigned	38 0	0	0	0	0	0	0
Fund Balance - Unassigned	39 23,911,092	4,832,173	292,992	207,555	14,138	29,257,950	6,713,182
Total Ending Fund Balance - June 30, 2022	40 23,911,092	4,832,173	292,992	207,555	14,138	29,257,950	6,713,182

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 2021/2022 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
Revenues & Other Financing Sources							
1	Taxes Levied on Property	14,456,678	3,144,285		2,461,663		20,062,626
2	Less: Uncollected Delinquent Taxes - Levy Year						0
3	Less: Credits to Taxpayers						0
4	Net Current Property Taxes	14,456,678	3,144,285		2,461,663		20,062,626
5	Delinquent Property Tax Revenue	14,101	1,228		2,433		17,762
6	Penalties, Interest & Costs on Taxes	147,043					147,043
7	Other County Taxes/TIF Tax Revenues	1,732,547	1,319,860		136,241		3,188,648
8	Intergovernmental	7,418,315	5,896,706		218,355		13,533,376
9	Licenses & Permits	19,314	33,945				53,259
10	Charges for Service	1,368,576	64,075				1,432,651
11	Use of Money & Property	442,621	140	1,917	3,636	21	448,355
12	Miscellaneous	322,541	73,437				395,978
13	Subtotal Revenues	25,921,736	10,533,676	1,917	2,822,328	21	39,279,678
Other Financing Sources:							
14	General Long-Term Debt Proceeds						0
15	Operating Transfers In	287,087	2,046,135				2,333,222
16	Proceeds of Capital Asset Sales	3,702					3,702
17	Total Revenues & Other Sources	26,212,525	12,579,811	1,917	2,822,328	21	41,616,602
Expenditures & other Financing Uses							
Operating:							
18	Public Safety and Legal Services	9,315,467	316,206				9,631,673
19	Physical Health Social Services	1,913,380					1,913,380
20	Mental Health, ID & DD		1,610,962				1,610,962
21	County Environment and Education	1,928,758	249,538				2,178,296
22	Roads & Transportation		7,560,882				7,560,882
23	Government Services to Residents	1,221,491	5,558				1,227,049
24	Administration	4,633,756					4,633,756
25	Nonprogram Current		160,412				160,412
26	Debt Service				2,508,431		2,508,431
27	Capital Projects	514,611	871,639	1,742,044			3,128,294
28	Subtotal Expenditures	19,527,463	10,775,197	1,742,044	2,508,431	0	34,553,135
Other Financing Uses:							
29	Operating Transfers Out	361,414	1,782,047				2,143,461
30	Refunded Debt/Payments to Escrow						0
31	Total Expenditures & Other Uses	19,888,877	12,557,244	1,742,044	2,508,431	0	36,696,596
32	Changes in fund balances	6,323,648	22,567	-1,740,127	313,897	21	4,920,006
33	Beginning Fund Balance - July 1, 2021	17,587,444	4,809,606	2,033,119	-106,342	14,117	24,337,944
34	Increase (Decrease) in Reserves						0
35	Fund Balance - Nonspendable						0
36	Fund Balance - Restricted						0
37	Fund Balance - Committed						0
38	Fund Balance - Assigned						0
39	Fund Balance - Unassigned	23,911,092	4,832,173	292,992	207,555	14,138	29,257,950
40	Total Ending Fund Balance - June 30, 2022	23,911,092	4,832,173	292,992	207,555	14,138	29,257,950

REVENUES DETAIL
 County Name: CLINTON COUNTY
 County Number: 23
 FY 2021/2022 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 2021/2022
1 Taxes levied on Property	8,270,235	6,186,443	0	867,614	2,276,671	0		0		2,461,663		20,062,626
2 Less: Uncoll. Del. Taxes Levy Year												0
3 Less: Credits to Taxpayers												0
4 1000 Net Current Property Taxes	8,270,235	6,186,443		867,614	2,276,671					2,461,663		20,062,626
5 Delinq. Property Tax Revenue	8,067	6,034		846	382					2,433		17,762
6 11XX Penalties, Int. & Costs on Taxes	147,043											147,043
7 Other County Taxes:												
8 12XX Other County Taxes	19,861	8,608		1,207	551					3,258		33,485
9 13XX Voter Approved Local Option Taxes	713,474						1,214,833					1,928,307
10 14XX Gambling Taxes	168,075											168,075
11 15XX TIF Tax Revenues												0
12 16XX Utility Tax Replacement Excise Taxes	469,666	351,327		49,272	53,997					132,983		1,057,245
13 17XX Taxes Collected for Other Governments	1,536											1,536
14 Subtotal	1,372,612	359,935	0	50,479	54,548	0	1,214,833	0	0	136,241	0	3,188,648
15 Intergovernmental Revenue:												
16 20XX State Shared Revenues							5,453,520					5,453,520
17 21X State Replacements Against Levied Taxes	544,009	406,938		57,409	109,229					160,090		1,277,675
18 22XX Other State Tax Replacements	204,504	152,977		21,116	5,628					58,265		442,490
19 23XX, 24XXX State/Federal Pass-Thru Revenues	109,699						39,068	163,050				311,817
20 25XX Contributions from Other												
21 Intergovernmental Units	512,626	48,476					16,591					577,693
22 26XX, 27XX State Grants and Entitlements	869,730						2,838	17,326				889,894
23 28XX Federal Grants and Entitlements	33,445	4,594	4,509,145									4,547,184
24 29XX Payments in Lieu of Taxes	22,172						10,931					33,103
25 3XXX Licenses & Permits	2,296,185	612,985	4,509,145	78,525	114,857	0	5,522,948	180,376	0	218,355	0	13,533,376
26 4XXX, 5XXX Charges for Service	19,314				2,675		31,270					53,259
27 6XXX Use of Money & Property	1,354,428		14,148	52,939	1,492			9,644				1,432,651
28 8XXX Miscellaneous	333,985		108,636									448,335
29 Total Revenues	276,176	11,940	34,425				71,199	2,238		3,636	21	395,978
30 Other Financing Sources:	14,078,045	7,177,337	4,666,354	1,050,403	2,450,625	0	6,840,250	192,398	1,917	2,822,328	21	39,279,678
31 Operating Transfers In:												
32 9000 From General Basic			97,326				264,088					361,414
33 9020 From Rural Services Basic							1,782,047					1,782,047
34 90XX From Other Budgetary Funds			189,761									189,761
35 Subtotal	0	0	287,087	0	0	0	2,046,135	0	0	0	0	2,333,222
36 91XX Proceeds/Gen Long-term Debt												0
37 92xx Proceeds/Capital Asset Sales	3,702											3,702
38 Total Revenues and Other Sources	14,081,747	7,177,337	4,953,441	1,050,403	2,450,625	0	8,886,385	192,398	1,917	2,822,328	21	41,616,602
39 Beginning Fund Balance - July 1, 2021	8,560,868	4,026,426	5,000,150	629,082	1,292,447		2,776,919	111,158	2,033,119	-106,342	14,117	24,337,944
40 Total Resources	22,642,615	11,203,763	9,953,591	1,679,485	3,743,072	0	11,663,304	303,556	2,035,036	2,715,986	14,138	65,954,546

SERVICE AREA 1
 County Name: CLINTON COUNTY
 County Number: 23
 FY 2021/2022 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 2021/2022
Law Enforcement Program										
1000 - Uniformed Patrol Services	2,086,485	444,096			316,206					2,846,787
1010 - Investigations	5,375									5,375
1020 - Unified Law Enforcement										0
1030 - Contract Law Enforcement	10,113	1,668								11,781
1040 - Law Enforcement Communications										0
1050 - Adult Correctional Services	1,936,177	420,918	46,320							2,403,415
1060 - Administration	708,171	170,809								878,980
Subtotal	4,746,321	1,037,491	46,320	0	316,206	0	0	0	0	6,146,338
Legal Services Program										
1100 - Criminal Prosecution	816,950	230,269	48,777							1,095,996
1110 - Medical Examiner	230,485	3,692								234,177
1120 - Child Support Recovery										0
Subtotal	1,047,435	233,961	48,777	0	0	0	0	0	0	1,330,173
Emergency Services										
1200 - Ambulance Services										0
1210 - Emergency Management		2,026,217								2,026,217
1220 - Fire Protection & Rescue Svcs										0
1230 - E911 Service Board										0
Subtotal	0	2,026,217	0	0	0	0	0	0	0	2,026,217
Assistance to District Court System Program										
1400 - Physical Operations		369								369
1410 - Research & Other Assistance		3,127								3,127
1420 - Bailiff Services		9,000								9,000
Subtotal	0	12,496	0	0	0	0	0	0	0	12,496
Court Proceedings program										
1500 - Juries & Witnesses										0
1510 - (Reserved)										0
1520 - Detention Services										0
1530 - Court Costs		13,989								13,989
1540 - Service of Civil Papers		503								503
Subtotal	0	14,492	0	0	0	0	0	0	0	14,492
Juvenile Justice Administration Program										
1600 - Juvenile Victim Restitution										0
1610 - Juvenile Representation Services										0
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		101,957								101,957
Subtotal	0	101,957	0	0	0	0	0	0	0	101,957
Total - Public Safety & Legal Services	5,793,756	3,426,614	95,097	0	316,206	0	0	0	0	9,631,673

SERVICE AREA 3
 PHYSICAL HEALTH AND SOCIAL SERVICES
 County Name: CLINTON COUNTY County Number: 23
 FY 2021/2022 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 2021/2022
Physical Health Services Program										
3000 - Personal & Family Health Services	1 728,791									728,791
3010 - Communicable Disease Prevention	2 59,107									59,107
3020 - Environmental Health	3 300,607	47,279								347,886
3040 - Health Administration	4 14,062									14,062
3050 - Support of Hospitals	5									0
Subtotal	6 1,102,567	47,279	0	0	0	0	0	0	0	1,149,846
Services to Poor Program										
3100 - Administration	7 418,107	39,813								457,920
3110 - General Welfare Services	8 64,249									64,249
3120 - Care in County Care Facility	9									0
Subtotal	10 482,356	39,813	0	0	0	0	0	0	0	522,169
Services to Military Veterans Program										
3200 - Administration	11 74,066	21,945								96,011
3210 - General Services to Veterans	12 5,636									5,636
Subtotal	13 79,702	21,945	0	0	0	0	0	0	0	101,647
Children's & Family Services										
3300 - Youth Guidance	14	44,535								44,535
3310 - Family Protective Services	15 40,000									40,000
3320 - Services for Disabled Children	16									0
Subtotal	17 40,000	44,535	0	0	0	0	0	0	0	84,535
Services to Other Adults Program										
3400 - Services to the Elderly	18 10,704									10,704
3410 - Other Social Services	19 4,555									4,555
3420 - Soc Serv Business Operations	20									0
Subtotal	21 15,259	0	0	0	0	0	0	0	0	15,259
Chemical Dependency Program										
3500 - Treatment Services	22	18,738								18,738
3510 - Preventive Services	23	21,186								21,186
Subtotal	24 0	39,924	0	0	0	0	0	0	0	39,924
Total - Physical Health & Social	25 1,719,884	193,496	0	0	0	0	0	0	0	1,913,380

SERVICE AREA 4
 MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES
 County Name: CLINTON COUNTY County Number: 23
 FY 2021/2022 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 2021/2022
Services to Persons With:										
40XX - Mental Health Problems/Mental Illness										
400X-Information & Educ. Svcs	1									0
402X-Coordination Svcs	2			72,924						72,924
403X- Personal & Environ. Sprt	3			237,291						237,291
404X-Treatment Services	4			181,452						181,452
405X-Vocational & Day Services	5			1,224						1,224
406X-Lic/Cert. Living Arrangements	6			66,448						66,448
407X-Inst/Hospital & Commit Svcs	7			51,248						51,248
Subtotal	8	0	0	610,587	0	0	0	0	0	610,587
42XX - Intellectual Dissabilities										
420X-Information & Educ. Svcs	9									0
422X-Coordination Svcs	10									0
423X- Personal & Environ. Sprt	11			60,436						60,436
424X-Treatment Services	12									0
425X-Vocational & Day Services	13			3,616						3,616
426X-Lic/Cert. Living Arrangements	14									0
427X-Inst/Hospital & Commit Svcs	15									0
Subtotal	16	0	0	64,052	0	0	0	0	0	64,052
43XX - Other Developmental Disabilities										
430X-Information & Educ. Svcs	17									0
432X-Coordination Svcs	18									0
433X- Personal & Environ. Sprt	19			12,487						12,487
434X-Treatment Services	20									0
435X-Vocational & Day Services	21									0
436X-Lic/Cert. Living Arrangements	22									0
437X-Inst/Hospital & Commit Svcs	23									0
Subtotal	24	0	0	12,487	0	0	0	0	0	12,487
44XX - General Administration										
4411-Direct Administration	25			178,836						178,836
4412-Purchased Administration	26									0
4413-Distrib to Regional Fiscal Agent	27			745,000						745,000
Subtotal	28	0	0	923,836	0	0	0	0	0	923,836
45XX - County Prvd Case Mgmt										
Subtotal	29									0
46XX - County Prvd 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									0
476X-Lic/Cert. Living Arrangements	36									0
477X-Inst/Hospital & Commit Svcs	37									0
Subtotal	38	0	0	0	0	0	0	0	0	0

SERVICE AREA 6
 COUNTY ENVIRONMENT AND EDUCATION
 County Name: CLINTON COUNTY County Number: 23
 FY 2021/2022 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 2021/2022
Environmental Quality Program											
6000 - Natural Resources Conservation	1	1,500									1,500
6010 - Weed Eradication	2					90,000					90,000
6020 - Solid Waste Disposal	3	225,000									225,000
6030 - Environmental Restoration	4										0
Subtotal	5	226,500	0	0	0	90,000	0	0	0	0	316,500
Conservation & Recreation Service Program											
6100 - Administration	6	200,175	34,640								234,815
6110 - Maintenance & Operations	7	897,138	248,372								1,145,510
6120 - Recreation & Environmental Educ.	8	22,545									22,545
Subtotal	9	1,119,858	283,012	0	0	0	0	0	0	0	1,402,870
Animal Control Program											
6200 - Animal Shelter	10										0
6210 - Animal Bounties & State Apiarist Expenses											
Subtotal	11										0
Subtotal	12	0	0	0	0	0	0	0	0	0	0
County Development Program											
6300 - Land Use & Building Controls	13					89,538					89,538
6310 - Housing Rehabilitation & Develop.	14										0
6320 - Community Economic Development	15	188,317									188,317
Subtotal	16	188,317	0	0	0	89,538	0	0	0	0	277,855
Educational Services Program											
6400 - Libraries	17					70,000					70,000
6410 - Historic Preservation	18	15,557		60,514							76,071
6420 - Fair & 4-H Clubs	19	35,000									35,000
6430 - Fairgrounds	20										0
6440 - Memorial Halls	21										0
6450 - Other Educational Services	22										0
Subtotal	23	50,557	0	60,514	0	70,000	0	0	0	0	181,071
President or Governor Declared Disasters Program											
6500 - Property	24										0
6510 - Buildings	25										0
6520 - Equipment	26										0
6530 - Public Facilities	27										0
Subtotal	28	0	0	0	0	0	0	0	0	0	0
Total - County Environment and Education	29	1,585,232	283,012	60,514	0	249,538	0	0	0	0	2,178,296

SERVICE AREA 7
ROADS & TRANSPORTATION
 County Name: CLINTON COUNTY County Number: 23
 FY 2021/2022 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 2021/2022
Secondary Roads Administration & Engineering Program											
1	7000 - Administration							235,312			235,312
2	7010 - Engineering							265,992			265,992
3	Subtotal	0	0	0	0	0	0	501,304	0	0	501,304
Roadway Maintenance Program											
4	7100 - Bridges & Culverts							192,951			192,951
5	7110 - Roads							3,778,193			3,778,193
6	7120 - Snow & Ice Control							426,555			426,555
7	7130 - Traffic Controls							170,221			170,221
8	7140 - Road Clearing							321,279			321,279
9	Subtotal	0	0	0	0	0	0	4,889,199	0	0	4,889,199
General Roadway Expenditures Program											
10	7200 - Equipment							607,580			607,580
11	7210 - Equipment Operations							1,261,010			1,261,010
12	7220 - Tools, Materials & Supplies							93,814			93,814
13	7230 - Real Estate & Buildings							207,975			207,975
14	Subtotal	0	0	0	0	0	0	2,170,379	0	0	2,170,379
Mass Transit Program											
15	7300 - Air Transportation										0
16	7310 - Ground Transportation										0
17	Subtotal	0	0	0	0	0	0	0	0	0	0
18	Total - Roads & Transportation	0	0	0	0	0	0	7,560,882	0	0	7,560,882

SERVICE AREA 8
 GOVERNMENT SERVICES TO RESIDENTS
 County Name: CLINTON COUNTY County Number: 23
 FY 2021/2022 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 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 2021/2022
Representation Services Program											
1	8000 - Elections Administration		302,828								302,828
2	8010 - Local Elections		67,401								67,401
3	8020 - Township Officials	34,060	313								4,373
4	Subtotal	44,060	370,542	0	0	0	0	0	0	0	374,602
State Administrative Services											
5	8100 - Motor Vehicle Registrations & Licensing	365,135	141,449								506,584
6	8101 - Driver Licenses Services										0
7	8110 - Recording of Public Documents	253,075	87,230						5,558		345,863
8	Subtotal	618,210	228,679	0	0	0	0	0	5,558	0	852,447
9	Total - Government Services to Residents	622,270	599,221	0	0	0	0	0	5,558	0	1,227,049

SERVICE AREA 9
ADMINISTRATION
 County Name: CLINTON COUNTY County Number: 23
 FY 2021/2022 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 2021/2022
Policy & Administrative Program											
9000 - General County Management	1	351,790	104,674								456,464
9010 - Administrative Management Services	2	306,816	86,117								392,933
9020 - Treasury Management Services	3	243,552	72,364								315,916
9030 - Other Policy & Administration	4	75,877									75,877
Subtotal	5	978,035	263,155	0	0	0	0	0	0	0	1,241,190
Central Services Program											
9100 - General Services	6	1,547,274	520,016								2,067,290
9110 - Information Tech Services	7	579,861	99,403								679,264
9120 - GIS Systems	8	40,860	11,296								52,156
Subtotal	9	2,167,995	630,715	0	0	0	0	0	0	0	2,798,710
Risk Management Services Program											
9200 - Tort Liability	10		220,479								220,479
9210 - Safety of Workplace	11		368,961								368,961
9220 - Fidelity of Public Officers	12		1,242								1,242
9230 - Unemployment Compensation	13		3,174								3,174
Subtotal	14	0	593,856	0	0	0	0	0	0	0	593,856
Total - Administration	15	3,146,030	1,487,726	0	0	0	0	0	0	0	4,633,756

SERVICE AREA 0
 NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: CLINTON COUNTY County Number: 23
 FY 2021/2022 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 2021/2022
Nonprogram Current Expenditures												
0010 - County Farm Operations	1											0
0020 - Interest on Short-Term Debt	2											0
0030 - Other Nonprogram Current	3							160,412				160,412
0040 - Other County Enterprises	4											0
Total - Nonprogram Current	5	0	0	0	0	0	0	160,412			0	160,412
Long-Term Debt Service												
0100 - Principal	6									1,875,000		1,875,000
0110 - Interest and Fiscal Charges	7									633,431		633,431
Total - Long-Term Debt Service	8	0	0	0	0	0	0	0		2,508,431	0	2,508,431
Capital Projects												
0200 - Roadway Construction	9						871,639					871,639
0210 - Conservation Land Acquisition & Dev.	10		15,303									15,303
0220 - Other Capital Projects	11		499,308						1,742,044			2,241,352
Total - Capital Projects	12	0	514,611	0	0	0	871,639	0	1,742,044		0	3,128,294
Expenditures Summary												
Total Public Safety and Legal Services	13	5,793,756	3,426,614	95,097	0	316,206	0	0	0	0	0	9,631,673
Total Physical Health and Social Services	14	1,719,884	193,496	0	0	0	0	0	0	0	0	1,913,380
Total Mental Health, ID & DD	15	0	0	1,610,962	0	0	0	0	0	0	0	1,610,962
Total County Environment and Education	16	1,585,232	283,012	60,514	0	249,538	0	0	0	0	0	2,178,296
Total Roads & Transportation	17	0	0	0	0	0	7,560,882	0	0	0	0	7,560,882
Total Government Services to Residents	18	622,270	599,221	0	0	0	0	5,558	0	0	0	1,227,049
Total Administration	19	3,146,030	1,487,726	0	0	0	0	0	0	0	0	4,633,756
Total Nonprogram Current	20	0	0	0	0	0	0	160,412				160,412
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		2,508,431	0	2,508,431
Total Capital Projects	22	0	0	514,611	0	0	871,639	0	1,742,044		0	3,128,294
Total - All Expenditures	23	12,867,172	5,990,069	670,222	1,610,962	565,744	8,432,521	165,970	1,742,044	2,508,431	0	34,553,135
Other Budgetary Financing Uses Operating Transfers Out												
To General Supplemental	24											0
To Rural Services Supplemental	25											0
To Secondary Roads	26	264,088			1,782,047							2,046,135
To Other Budgetary Funds	27	97,326										97,326
Total Operating Transfers Out	28	361,414	0	0	1,782,047	0	0	0	0	0	0	2,143,461
Refunded Debt/ Payments to Escrow	29											0
Increase (Decrease) In Reserves	30											0
Fund Balance - Nonspendable	31											0
Fund Balance - Restricted	32											0
Fund Balance - Committed	33											0
Fund Balance - Assigned	34											0
Fund Balance - Unassigned	35	9,414,029	5,213,694	9,283,369	1,395,281	0	3,230,783	137,586	292,992	207,555	14,138	29,257,950
Total Ending Fund Balance - June 30,	36	9,414,029	5,213,694	9,283,369	1,395,281	0	3,230,783	137,586	292,992	207,555	14,138	29,257,950
Total Requirements	37	22,642,615	11,203,763	9,953,591	1,679,485	3,743,072	11,663,304	303,556	2,035,036	2,715,986	14,138	65,954,546