

GAAP SUMMARY
ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended June 30, 2025
County Name: CLINTON COUNTY County Number: 23
FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basics:		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
Revenues & Other Financing Sources							
1	Taxes Levied on Property	16,915,100	2,427,693		2,361,894		21,704,687
2	Less: Uncollected Delinquent Taxes - Levy Year						0
3	Less: Credits to Taxpayers	345,397	45,576				390,973
4	Net Current Property Taxes	16,569,703	2,382,117		2,361,894		21,313,714
5	Delinquent Property Tax Revenue	7,113	839		978		8,930
6	Penalties, Interest & Costs on Taxes	148,213					148,213
7	Other County Taxes/TIF Tax Revenues	1,800,277	1,353,876		121,246		3,275,399
8	Intergovernmental	7,293,562	6,007,811		175,757		13,477,130
9	Licenses & Permits	14,995	258,368				273,363
10	Charges for Service	1,528,717	8,498				1,537,215
11	Use of Money & Property	1,874,903	23,858	48,552	54,153	635	2,002,101
12	Miscellaneous	431,361	294,857				726,218
13	Subtotal Revenues	29,668,844	10,330,224	48,552	2,714,028	635	42,762,283
Other Financing Sources:							
14	General Long-Term Debt Proceeds						0
15	Operating Transfers In		2,133,121	5,212,158			7,345,279
16	Proceeds of Capital Asset Sales	25,860					25,860
17	Total Revenues & Other Sources	29,694,704	12,463,345	5,260,710	2,714,028	635	50,133,422
Expenditures & Other Financial Sources							
Operating:							
18	Public Safety and Legal Services	11,192,242	471,868				11,664,110
19	Physical Health Social Services	2,334,172	205,001				2,539,173
20	Mental Health, ID & DD (Polk County only)						0
21	County Environment and Education	2,383,884	346,061				2,729,945
22	Roads & Transportation		8,063,460				8,063,460
23	Government Services to Residents	1,423,792	2,102				1,425,894
24	Administration	5,694,052					5,694,052
25	Nonprogram Current		44,799				44,799
26	Debt Service				2,533,600		2,533,600
27	Capital Projects	3,801,459	897,629	1,831,329			6,530,417
28	Subtotal Expenditures	26,829,601	10,030,920	1,831,329	2,533,600	0	41,225,450
Other Financing Uses:							
29	Operating Transfers Out	316,411	1,816,710		5,212,158		7,345,279
30	Refunded Debt/Payments to Escrow						0
31	Total Expenditures & Other Uses	27,146,012	11,847,630	1,831,329	7,745,758	0	48,570,729
Excess of Revenues & Other Sources							
32	Over (Under) Expenditures & Other Uses	2,548,692	615,715	3,429,381	-5,031,730	635	1,562,693
33	Beginning Fund Balance - July 1, 2024	19,984,024	4,666,965	213,244	5,802,622	14,919	30,681,774
34	Increase (Decrease) in Reserves						0
35	Fund Balance - Nonspendable	268,944	472,693			5,000	746,637
36	Fund Balance - Restricted	6,520,593	4,871,701	3,642,625	770,892	10,554	15,816,365
37	Fund Balance - Committed	113,375					113,375
38	Fund Balance - Assigned						0
39	Fund Balance - Unassigned	15,629,804	-61,714				15,568,090
40	Total Ending Fund Balance - June 30, 2025	22,532,716	5,282,680	3,642,625	770,892	15,554	32,244,467

Note to the Financial Statements: If any...

County Name: CLINTON COUNTY County Number: 23
 FY 2024/2025 ANNUAL FINANCIAL REPORT

REVENUES DETAIL

Reporting Accounting Basis:	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	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 2024/2025
1 Taxes levied on Property	9,921,333	6,993,767	0	2,427,693	0				2,361,894		21,704,687
2 Less: Uncoll: Del. Taxes Levy Year											0
3 Less: Credits to Taxpayers	-85,933	431,330		45,576							390,973
4 1000 Net Current Property Taxes	10,007,266	6,562,437		2,382,117					2,361,894		21,313,714
5 1010 Delinq. Property Tax Revenue	4,296	2,817		839					978		8,930
6 11XX Penalties, Int, & Costs on Taxes	148,213										148,213
Other County Taxes:											
7 12XX Other County Taxes	19,862	7,702		463					2,672		30,699
8 13XX Voter Approved Local Option Taxes	768,036					1,307,733					2,075,769
9 14XX Gambling Taxes	139,796										139,796
10 15XX TIF Tax Revenues											0
11 16XX Utility Tax Replacement Excise Taxes	521,194	341,782		45,680					118,574		1,027,230
11B 17XX Taxes Collected for Other Governments	1,905										1,905
Subtotal	1,450,793	349,484	0	46,143	0	1,307,733	0	0	121,246	0	3,275,399
Intergovernmental Revenue:											
13 20XX State Shared Revenues						5,664,183					5,664,183
14 21XX State Replacements Against Levied Taxes	629,997	413,130		112,539					149,545		1,305,211
15 22XX Other State Tax Replacements	140,534	92,158		8,088					26,212		266,992
16 23XX, 24XX State/Federal Pass-Thru Revenues	104,861										104,861
25XX Contributions from Other											
Intergovernmental Units	557,548	12,961	221,090			196,193					987,792
18 26XX, 27XX State Grants and Entitlements	1,195,970	3,865				4,361	20,389				1,224,585
19 28XX Federal Grants and Entitlements	106,199	3,719	3,785,433								3,895,351
20 29XX Payments in Lieu of Taxes	26,097					2,058					28,155
Subtotal (lines 13 - 20)	2,761,206	525,833	4,006,523	120,627	0	5,866,795	20,389	0	175,757	0	13,477,130
30 3XXX Licenses & Permits	14,995			175,292		83,076					273,363
31 4XXX, 5XXX Charges for Service	1,519,608		9,109	1,085			7,413				1,537,215
32 6XXX Use of Money & Property	1,801,586		73,317				23,858	48,552	54,153	635	2,002,101
33 8XXX Miscellaneous	213,244	92,088	126,029	3,765		119,417	171,675				726,218
Total Revenues	17,921,207	7,532,659	4,214,978	2,729,868	0	7,377,021	223,335	48,552	2,714,028	635	42,762,283
Other Financing Sources:											
Operating Transfers In											
9000 From General Basic						316,411					316,411
9020 From Rural Services Basic						1,816,710					1,816,710
90xx From Other Budgetary Funds								5,212,158			5,212,158
Subtotal (lines 27- 29)	0	0	0	0	0	2,133,121	0	5,212,158	0	0	7,345,279
91XX Proceeds(Gen Long-Term Debt											0
92XX Proceeds(Gen Capital Asset Sales	25,860										25,860
Total Revenues and Other Sources	17,947,067	7,532,659	4,214,978	2,729,868	0	9,510,142	223,335	5,260,710	2,714,028	635	50,133,422
Beginning Fund Balance - July 1, 2024	13,453,688	5,598,543	931,793	1,150,916		2,678,099	837,950	213,244	5,802,622	14,919	30,681,774
Total Resources	31,400,755	13,131,202	5,146,771	3,880,784	0	12,188,241	1,061,285	5,473,954	8,516,650	15,554	80,815,196

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES
 County Name: CLINTON COUNTY County Number: 23
 FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	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 2024/2025
Law Enforcement Program									
1000 - Uniformed Patrol Services	2,526,178	658,287		464,503					3,648,968
1010 - Investigations	36,120			4,699					40,819
1020 - Unified Law Enforcement									0
1030 - Contract Law Enforcement	29,494	4,695							34,189
1040 - Law Enforcement Communications									0
1050 - Adult Correctional Services	2,059,356	505,720	58,871						2,623,947
1060 - Administration	769,242	225,532		2,666					997,440
Subtotal	5,420,390	1,394,234	58,871	471,868	0	0	0	0	7,345,363
Legal Services Program									
1100 - Criminal Prosecution	1,093,832	351,037	767						1,445,636
1110 - Medical Examiner	318,880	16,623							335,503
1120 - Child Support Recovery									0
Subtotal	1,412,712	367,660	767	0	0	0	0	0	1,781,139
Emergency Services Program									
1200 - Ambulance Services									0
1210 - Emergency Management		2,410,093							2,410,093
1220 - Fire Protection & Rescue Svcs									0
1230 - E911 Service Board									0
Subtotal	0	2,410,093	0	0	0	0	0	0	2,410,093
Assistance to District Court System Program									
1400 - Physical Operations	473								473
1410 - Research & Other Assistance	3,663								3,663
1420 - Bailiff Services	1,500								1,500
Subtotal	5,636	0	0	0	0	0	0	0	5,636
Court Proceedings Program									
1500 - Juries & Witnesses									0
1510 - (Reserved)									0
1520 - Detention Services									0
1530 - Court Costs	8,173								8,173
1540 - Service of Civil Papers	539								539
Subtotal	8,712	0	0	0	0	0	0	0	8,712
Juvenile Justice Administration Program									
1600 - Juvenile Victim Restitution									0
1610 - Juvenile Representation Services									0
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	113,199	-32							113,167
Subtotal	113,199	-32	0	0	0	0	0	0	113,167
Total - Public Safety & Legal Services	6,960,649	4,171,955	59,638	471,868	0	0	0	0	11,664,110

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES
 County Name: CLINTON COUNTY County Number: 23
 FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	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 2024/2025
Physical Health Services Program									
3000 - Personal & Family Health Services	1,125,632								1,125,632
3010 - Communicable Disease Prevention & Control Services	60,257								60,257
3020 - Environmental Health	156,164	63,551							219,715
3040 - Health Administration	8,731								8,731
3050 - Support of Hospitals									0
Subtotal	1,350,784	63,551	0	0	0	0	0	0	1,414,335
Services to Poor Program									
3100 - Administration	373,023	55,399							428,422
3110 - General Welfare Services	81,361								81,361
3120 - Care in County Care Facility									0
Subtotal	454,384	55,399	0	0	0	0	0	0	509,783
Services to Military Veterans Program									
3200 - Administration	109,755	37,582							147,337
3210 - General Services to Veterans	2,972								2,972
Subtotal	112,727	37,582	0	0	0	0	0	0	150,309
Children's & Family Services Program									
3300 - Youth Guidance	161,161								161,161
3310 - Family Protective Services	25,000								25,000
3320 - Services for Disabled Children	186,161	0	0	0	0	0	0	0	186,161
Subtotal	372,322	0	0	0	0	0	0	0	372,322
Services to Other Adults Program									
3400 - Services to the Elderly	17,657								17,657
3410 - Other Social Services	19,149								19,149
3420 - Social Services Business Operations									0
Subtotal	36,806	0	0	0	0	0	0	0	36,806
CHEMICAL DEPENDENCY PROGRAM									
3500 - Treatment Services	19,278								19,278
3510 - Preventive Services	17,500								17,500
3520 - Opioid Litigation Settlement							205,001		205,001
Subtotal	36,778	0	0	0	0	0	205,001	0	241,779
Total-Physical Health & Social Services	2,177,640	156,532	0	0	0	0	205,001	0	2,539,173

COUNTY ENVIRONMENT AND EDUCATION
 County Name: CLINTON COUNTY County Number: 23
 FY 2024/2025 ANNUAL FINANCIAL REPORT

SERVICE AREA 6

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	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 2024/2025
Environmental Quality Program									
6000 - Natural Resources Conservation	3,000						37,619		40,619
6010 - Weed Eradication				109,115					109,115
6020 - Solid Waste Disposal	225,000								225,000
6030 - Environmental Restoration									
Subtotal	228,000	0	0	109,115	0	0	37,619	0	374,734
Conservation and Recreation Services Program									
6100 - Administration	220,471	54,323							274,794
6110 - Maintenance & Operations	1,123,011	310,570							1,433,581
6120 - Recreation & Environmental Educ.	23,098								23,098
Subtotal	1,366,580	364,893	0	0	0	0	0	0	1,731,473
Animal Control Program									
6200 - Animal Shelter				5,000					5,000
6210 - Animal Bounties & State									
Apiarist Expenses				5,000	0	0	0	0	5,000
Subtotal	0	0	0	5,000	0	0	0	0	5,000
County Development Program									
6300 - Land Use & Building Controls				90,327					90,327
6310 - Housing Rehabilitation & Develop.									0
6320 - Community Economic Development	270,980								270,980
Subtotal	270,980	0	0	90,327	0	0	0	0	361,307
Educational Services Program									
6400 - Libraries				104,000					104,000
6410 - Historic Preservation	17,329		101,073						118,402
6420 - Fair & 4-H Clubs	35,000								35,000
6430 - Fairgrounds									0
6440 - Memorial Halls									0
6450 - Other Educational Services	29								29
Subtotal	52,358	0	101,073	104,000	0	0	0	0	257,431
President or Governor Declared Disasters Program									
6500 - Property									0
6510 - Buildings									0
6520 - Equipment									0
6530 - Public Facilities									0
Subtotal	0	0	0	0	0	0	0	0	0
Total - County Environment and Education	1,917,918	364,893	101,073	308,442	0	0	37,619	0	2,729,945

SERVICE AREA 7

ROADS & TRANSPORTATION
 County Name: CLINTON COUNTY County Number: 23
 FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	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 2024/2025
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM									
7000 - Administration						257,595			257,595
7010 - Engineering						349,094			349,094
Subtotal	0	0	0	0	0	606,689	0	0	606,689
Roadway Maintenance Program									
7100 - Bridges & Culverts						223,521			223,521
7110 - Roads						3,118,244			3,118,244
7120 - Snow & Ice Control						494,555			494,555
7130 - Traffic Controls						251,870			251,870
7140 - Road Clearing						411,056			411,056
Subtotal	0	0	0	0	0	4,499,246	0	0	4,499,246
General Roadway Expenditures Program									
7200 - New Equipment						1,248,892			1,248,892
7210 - Equipment Operations						1,390,011			1,390,011
7220 - Tools, Materials & Supplies						82,123			82,123
7230 - Real Estate & Buildings						236,499			236,499
Subtotal	0	0	0	0	0	2,957,525	0	0	2,957,525
Mass Transit Program									
7300 - Air Transportation									0
7310 - Ground Transportation									0
Subtotal	0	0	0	0	0	0	0	0	0
Total - Roads & Transportation	0	0	0	0	0	8,063,460	0	0	8,063,460

GOVERNMENT SERVICES TO RESIDENTS
 County Name: CLINTON COUNTY County Number: 23
 FY 2024/2025 ANNUAL FINANCIAL REPORT

SERVICE AREA 8

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	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 2024/2025
Representation Services Program									
8000 - Elections Administration	138,745	287,784							426,529
8010 - Local Elections	6,957	6,112							13,069
8020 - Township Officials	3,350	257							3,607
Subtotal	149,052	294,153	0	0	0	0	0	0	443,205
State Administrative Services									
8100 - Motor Vehicle Registrations & Licensing	409,619	192,649							602,268
8101 - Driver Licenses Services									0
8110 - Recording of Public Documents	261,360	116,959					2,102		380,421
Subtotal	670,979	309,608	0	0	0	0	2,102	0	982,689
Total - Government Services to Residents	820,031	603,761	0	0	0	0	2,102	0	1,425,894

SERVICE AREA 9

ADMINISTRATION
 County Name: CLINTON COUNTY County Number: 23
 FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	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 2024/2025
Policy & Administration Program									
9000 - General County Management	408,247	159,116							567,363
9010 - Administrative Management Services	277,435	79,296							356,731
9020 - Treasury Management Services	275,527	94,111							369,638
9030 - Other Policy & Administration	101,240								101,240
9040 - Reimbursable MHDS Direct Expenses			222,358						222,358
Subtotal	1,062,449	332,523	222,358	0	0	0	0	0	1,617,330
Central Services Program									
9100 - General Services	1,486,152	591,737							2,077,889
9110 - Information Tech Services	725,364	139,261							864,625
9120 - GIS Systems	69,043	21,365							90,408
Subtotal	2,280,559	752,363	0	0	0	0	0	0	3,032,922
Risk Management Services Program									
9200 - Tort Liability		352,000							352,000
9210 - Safety of Workplace		690,558							690,558
9220 - Fidelity of Public Officers		1,242							1,242
9230 - Unemployment Compensation									0
Subtotal	0	1,043,800	0	0	0	0	0	0	1,043,800
Total - Administration	3,343,008	2,128,686	222,358	0	0	0	0	0	5,694,052

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: CLINTON COUNTY County Number: 23
 FY 2024/2025 ANNUAL FINANCIAL REPORT

SERVICE AREA 0

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Basic	SPECIAL REVENUE FUNDS Rural Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Capital Projects	All Debt Service	All Permanent Funds	TOTALS Actual 2024/2025
Nonprogram Current Expenditures											
0010 - County Farm Operations	1										0 1
0020 - Interest on Short-Term Debt	2										0 2
0030 - Other Nonprogram Current	3						44,799				44,799 3
0040 - Other County Enterprises	4										0 4
Total - Nonprogram Current	5	0	0	0	0	0	44,799			0	44,799 5
Long-Term Debt Service											
0100 - Principal	6								2,030,000		2,030,000 6
0110 - Interest and Fiscal Charges	7								503,600		503,600 7
Total Long-term Debt Service	8	0	0	0	0	0	0	0	2,533,600	0	2,533,600 8
Capital Projects											
0200 - Roadway Construction	9					897,629					897,629 9
0210 - Conservation Land Acquisition & Dev.	10			163,050							163,050 10
0220 - Other Capital Projects	11			3,638,409				1,831,329			5,469,738 11
Total Capital Projects	12	0	0	3,801,459	0	897,629	0	1,831,329		0	6,530,417 12
Expenditures Summary											
Total Public Safety and Legal Services	13	6,960,649	4,171,955	59,638	471,868	0	0	0			11,664,110 13
Total Physical Health and Social Services	14	2,177,640	156,532	0	0	0	205,001				2,539,173 14
Total Mental Health, ID & DD (Polk County only)	15	0	0	0	0	0	0				0 15
Total County Environment and Education	16	1,917,918	364,893	101,073	308,442	0	37,619				2,729,945 16
Total Roads & Transportation	17	0	0	0	0	8,063,460	0				8,063,460 17
Total Government Services to Residents	18	820,031	603,761	0	0	0	2,102				1,425,894 18
Total Administration	19	3,343,008	2,128,686	222,358	0	0	0				5,694,052 19
Total Nonprogram Current	20	0	0	0	0	0	44,799				44,799 20
Total Long-Term Debt Service	21	0	0	0	0	0	0				0 21
Total Capital Projects	22	0	0	3,801,459	0	897,629	0	1,831,329			6,530,417 22
Total - All Expenditures	23	15,219,246	7,425,827	4,184,528	780,310	8,961,089	289,521	1,831,329	2,533,600	0	41,225,450 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	316,411			1,816,710						2,133,121 26
To Other Budgetary Funds	27								5,212,158		5,212,158 27
Total Operating Transfers Out	28	316,411	0	0	1,816,710	0	0	0	5,212,158	0	7,345,279 28
Refunded Debt / Payments to Escrow	29										0 29
Increase (Decrease) in Reserves	30										0 30
Fund Balance - Nonspendable	31	121,919		147,025		472,693				5,000	746,637 31
Fund Balance - Restricted	32		5,705,375	815,218	1,283,764	2,754,459	833,478	3,642,625	770,892	10,554	15,816,365 32
Fund Balance - Committed	33	113,375									113,375 33
Fund Balance - Assigned	34										0 34
Fund Balance - Unassigned	35	15,629,804	0	0	0	0	-61,714	0	0	0	15,568,090 35
Total Ending Fund Balance - June 30, 2025	36	15,865,098	5,705,375	962,243	1,283,764	3,227,152	771,764	3,642,625	770,892	15,554	32,244,467 36
Total Requirements	37	31,400,755	13,131,202	5,146,771	3,880,784	12,188,241	1,061,285	5,473,954	8,516,650	15,554	80,815,196 37

BALANCE SHEET

ANNUAL FINANCIAL REPORT
 Combined Balance Sheet – All Governmental Funds
 For the fiscal year ended June 30, 2025
 County Name: CLINTON COUNTY County Number: 23
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ASSETS	General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals
Cash & Pooled Investments:						
County Treasurer	1	22,490,880	581,857	770,892	15,554	29,308,570
Other	2					0
Receivables (net where applicable):						
Accounts	3	98,787	6,380			105,167
Property Taxes (including interest & penalties)	4	269,848	6,964	15,802		292,614
Property Taxes - Succeeding Year	5	17,983,489	2,628,244	2,540,756		23,152,489
Accrued Interest	6	111,003				111,003
Drainage Assessments	7	13,683				13,683
Other	8	114,903	1,459,351			1,574,254
Due from Other Funds	9	17,652				17,652
Due from Other Governments	10	668,607	3,073,060			4,349,379
Inventories (at cost)	11		472,693			472,693
Other Assets	12	268,944	147,692			416,636
Total Assets	13	42,024,113	10,792,106	3,327,450	15,554	59,814,140
Liabilities (L)						
Accounts Payable	14	859,936	1,392,793			2,265,021
Salaries & Benefits Payable	15	221,242	79,010			300,252
Contracts Payable	16					0
Due to Other Funds	17	740	16,912			17,652
Due to Other Governments	18	0	19,731			19,731
Trusts Payable	19					0
Other Liabilities	20					0
Total Liabilities	21	1,081,918	1,508,446	0	0	2,602,656
Deferred Inflows Of Resources (DIOR)						
Succeeding Year Property Tax	22	17,983,489	2,628,244	2,540,756		23,152,489
Other Unavailable Revenue	23	425,990	1,372,736	15,802		1,814,528
Total Deferred Inflows of Resources	24	18,409,479	4,000,980	2,556,558	0	24,967,017
Fund Equity (FE)						
Fund Balance - Nonspendable	25	268,944	472,693		5,000	746,637
Fund Balance - Restricted	26	6,520,595	4,871,699	770,892	10,554	15,816,365
Fund Balance - Committed	27	113,375				113,375
Fund Balance - Assigned	28					0
Fund Balance - Unassigned	29	15,629,802	-61,712			15,568,090
Total Fund Equity	30	22,532,716	5,282,680	770,892	15,554	32,244,467
Total L+DIOR+FE	31	42,024,113	10,792,106	3,327,450	15,554	59,814,140

County Name: CLINTON COUNTY

COUNTY DEBT DETAIL - LT DEBT 1

Debt Series Name	Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Purpose of Debt	Tied to Other Debt	Projects Funded by Debt
CLINTON COUNTY GO BOND 2016 - JAIL./LEC	1 GO	12-01-2016	2016-262	2-3	No Vote - Essential GO	22,000,000	County Enterprise		DESIGN, CONSTRUCTION, AND FURNISHING OF NEW JAIL AND LAW CENTER, AS WELL AS DEMOLITION OF EXISTING STRUCTURE.
CLINTON COUNTY GO BOND 2020 - ADMIN BLDG	2 GO	02-18-2020	2020-20	2	No Vote - Essential GO	2,015,000	County Enterprise		REMODELING AT ADMINISTRATION BUILDING INCLUDING NEW ELEVATORS AND ADA COMPLIANT RESTROOMS.
CLINTON COUNTY GO BOND 2021 - COMM EQUIPMENT	3 GO	02-23-2021	2021-30	1	No Vote - Essential GO	4,750,000	County Enterprise		PURCHASE OF NEW RADIOS AND NECESSARY EQUIPMENT FOR EMERGENCY 911 SERVICES AS A RESULT OF DERECHO AND MOVE TO ISICS SYSTEM
	4 -				-		-		
	5 -				-		-		
	6 -				-		-		
	7 -				-		-		
	8 -				-		-		
	9 -				-		-		
	10 -				-		-		
	11 -				-		-		
	12 -				-		-		
	13 -				-		-		
	14 -				-		-		
	15 -				-		-		

COUNTY DEBT DETAIL - LT DEBT 2

County Name: CLINTON COUNTY

Debt Series Name	Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Purpose of Debt	Tied to Other Debt	Projects Funded by Debt
	16 -				-		-		-
	17 -				-		-		-
	18 -				-		-		-
	19 -				-		-		-
	20 -				-		-		-
	21 -				-		-		-
	22 -				-		-		-
	23 -				-		-		-
	24 -				-		-		-
	25 -				-		-		-
	26 -				-		-		-
	27 -				-		-		-
	28 -				-		-		-
	29 -				-		-		-
	30 -				-		-		-