

GAAP SUMMARY

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

FY 2020/2021 ANNUAL FINANCIAL REPORT

Reporting Accounting Basics:		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	
Revenues & Other Financing Sources								
Taxes Levied on Property	1	12,335,621	3,425,781		1,601,594		17,362,996	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3						0	3
Net Current Property Taxes	4	12,335,621	3,425,781		1,601,594		17,362,996	4
Delinquent Property Tax Revenue	5	179,500	44,500		22,309		246,309	5
Penalties, Interest & Costs on Taxes	6	202,767					202,767	6
Other County Taxes/TIF Tax Revenues	7	1,631,012	1,283,746		95,903		3,010,661	7
Intergovernmental	8	3,410,622	6,285,562		146,374		9,842,558	8
Licenses & Permits	9	14,390	32,152				46,542	9
Charges for Service	10	1,227,972	63,742				1,291,714	10
Use of Money & Property	11	350,622	205	3,064	1,859	124	355,874	11
Miscellaneous	12	270,009	241,306	1,925			513,240	12
Subtotal Revenues	13	19,622,515	11,376,994	4,989	1,868,039	124	32,872,661	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14			4,845,378			4,845,378	14
Operating Transfers In	15	82,065	2,046,135				2,128,200	15
Proceeds of Capital Asset Sales	16	11,944					11,944	16
Total Revenues & Other Sources	17	19,716,524	13,423,129	4,850,367	1,868,039	124	39,858,183	17
Expenditures & Other Financial Sources								
Operating:								
Public Safety and Legal Services	18	8,703,517	439,761				9,143,278	18
Physical Health Social Services	19	1,851,610					1,851,610	19
Mental Health, ID & DD	20		1,389,645				1,389,645	20
County Environment and Education	21	1,637,210	295,889				1,933,099	21
Roads & Transportation	22		6,828,082				6,828,082	22
Government Services to Residents	23	1,336,202	6,964				1,343,166	23
Administration	24	3,877,331					3,877,331	24
Nonprogram Current	25		20,659				20,659	25
Debt Service	26				1,828,630		1,828,630	26
Capital Projects	27	9,318	1,553,595	4,774,005			6,336,918	27
Subtotal Expenditures	28	17,415,188	10,534,595	4,774,005	1,828,630	0	34,552,418	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	17,761,406	12,316,642	4,774,005	1,828,630	0	36,680,683	31
Excess of Revenues & Other Sources								
Over (Under) Expenditures & Other Uses	32	1,955,118	1,106,487	76,362	39,409	124	3,177,500	32
Beginning Fund Balance - July 1, 2020	33	10,442,513	3,379,152	1,821,491	5,066,845	13,993	20,723,994	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	12,397,631	4,485,639	1,897,853	5,106,254	14,117	23,901,494	39
Total Ending Fund Balance - June 30, 2021	40	12,397,631	4,485,639	1,897,853	5,106,254	14,117	23,901,494	40

Notes to the financial statement, if any:

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REVENUES DETAIL

County Name: CLINTON COUNTY County Number: 23
 FY 2020/2021 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 2020/2021	
Taxes levied on Property	1	7,435,533	4,900,088	0	1,250,276	2,175,505	0		0		1,601,594		17,362,996	1
Less: Uncoll: Del. Taxes Levy Year	2												0	2
Less: Credits to Taxpayers	3												0	3
1000 Net Current Property Taxes	4	7,435,533	4,900,088		1,250,276	2,175,505					1,601,594		17,362,996	4
1010 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	202,767											202,767	6
Other County Taxes:														
12XX Other County Taxes	7	15,566	5,134		1,356	601					1,611		24,268	7
13XX Voter Approved Local Option Taxes	8	673,907						1,147,463					1,821,370	8
14XX Gambling Taxes	9	164,350											164,350	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	1,319,604	311,408	0	78,758	57,525	0	1,147,463	0	0	95,903	0	3,010,661	12
Intergovernmental Revenue:														
20XX State Shared Revenues	13							5,628,151					5,628,151	13
21XX 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	809,289				46,983		297,605	15,272				1,169,149	16
25XX Contributions from Other														
Intergovernmental Units	17	493,929	14,938	2,610				32,555					544,032	17
26XX, 27XX State Grants and Entitlements	18	840,258						2,965	18,894				862,117	18
28XX Federal Grants and Entitlements	19	58,687	4,375										63,062	19
29XX Payments in Lieu of Taxes	20	21,644						11,393	2,405				35,442	20
Subtotal (lines 13 - 20)	21	2,925,974	482,038	2,610	116,941	159,381	0	5,972,669	36,571	0	146,374	0	9,842,558	21
3XXX Licenses & Permits	22	14,390				3,050		29,102					46,542	22
4XXX, 5XXX Charges for Service	23	1,219,007		8,965	52,130	1,405			10,207				1,291,714	23
6XXX Use of Money & Property	24	272,994		77,628					205	3,064	1,859	124	355,874	24
8XXX Miscellaneous	25	207,993	51,045	10,971				175,564	65,742	1,925			513,240	25
Total Revenues	26	13,706,460	5,815,881	100,174	1,516,125	2,423,346	0	7,324,798	112,725	4,989	1,868,039	124	32,872,661	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	-65											-65	29
Subtotal (lines 27- 29)	30	-65	0	82,130	0	0	0	2,046,135	0	0	0	0	2,128,200	30
91XX Proceeds/Gen Long-Term Debt	31									4,845,378			4,845,378	31
92XX Proceeds/Gen Capital Asset Sales	32	11,944											11,944	32
Total Revenues and Other Sources	33	13,718,339	5,815,881	182,304	1,516,125	2,423,346	0	9,370,933	112,725	4,850,367	1,868,039	124	39,858,183	33
Beginning Fund Balance - July 1, 2020	34	6,158,381	3,870,780	413,352	410,435	1,236,180		1,629,534	103,003	1,821,491	5,066,845	13,993	20,723,994	34
Total Resources	35	19,876,720	9,686,661	595,656	1,926,560	3,659,526	0	11,000,467	215,728	6,671,858	6,934,884	14,117	60,582,177	35

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES

County Name: CLINTON COUNTY County Number: 23

FY 2020/2021 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 2020/2021	
Law Enforcement Program											
1000 - Uniformed Patrol Services	1	1,740,339	423,726		439,261					2,603,326	1
1010 - Investigations	2	6,895								6,895	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4	6,353	1,066							7,419	4
1040 - Law Enforcement Communications	5									0	5
1050 - Adult Correctional Services	6	1,827,713	437,698	29,840						2,295,251	6
1060 - Administration	7	681,545	168,986							850,531	7
Subtotal	8	4,262,845	1,031,476	29,840	0	439,261	0	0	0	5,763,422	8
Legal Services Program											
1100 - Criminal Prosecution	9	765,708	237,540	9,756				500		1,013,504	9
1110 - Medical Examiner	10	203,516	3,510							207,026	10
1120 - Child Support Recovery	11									0	11
Subtotal	12	969,224	241,050	9,756	0	0	0	500	0	1,220,530	12
Emergency Services Program											
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	2,038,546	17
Assistance to District Court System Program											
1400 - Physical Operations	18		2,400							2,400	18
1410 - Research & Other Assistance	19		3,666							3,666	19
1420 - Bailiff Services	20		9,000							9,000	20
Subtotal	21	0	15,066	0	0	0	0	0	0	15,066	21
Court Proceedings Program											
1500 - Juries & Witnesses	22		2,000							2,000	22
1510 - (Reserved)	23									0	23
1520 - Detention Services	24									0	24
1530 - Court Costs	25		6,974							6,974	25
1540 - Service of Civil Papers	26		838							838	26
Subtotal	27	0	9,812	0	0	0	0	0	0	9,812	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		95,902							95,902	30
Subtotal	31	0	95,902	0	0	0	0	0	0	95,902	31
Total - Public Safety & Legal Services	32	5,232,069	3,431,852	39,596	0	439,261	0	500	0	9,143,278	32

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES

County Name: CLINTON COUNTY County Number: 23

FY 2020/2021 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 2020/2021	
Physical Health Services Program											
3000 - Personal & Family Health Services	1	829,133								829,133	1
3010 - Communicable Disease Prevention & Control Services	2	89,127								89,127	2
3020 - Environmental Health	3	124,017	44,284							168,301	3
3040 - Health Administration	4	17,250								17,250	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	1,059,527	44,284	0	0	0	0	0	0	1,103,811	6
Services to Poor Program											
3100 - Administration	7	414,402	38,928							453,330	7
3110 - General Welfare Services	8	50,365								50,365	8
3120 - Care in County Care Facility	9									0	9
Subtotal	10	464,767	38,928	0	0	0	0	0	0	503,695	10
Services to Military Veterans Program											
3200 - Administration	11	58,618	22,674							81,292	11
3210 - General Services to Veterans	12	1,982								1,982	12
Subtotal	13	60,600	22,674	0	0	0	0	0	0	83,274	13
Children's & Family Services Program											
3300 - Youth Guidance	14		62,074							62,074	14
3310 - Family Protective Services	15	40,000								40,000	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17	40,000	62,074	0	0	0	0	0	0	102,074	17
Services to Other Adults Program											
3400 - Services to the Elderly	18	10,157								10,157	18
3410 - Other Social Services	19	2,625								2,625	19
3420 - Social Services Business Operations	20									0	20
Subtotal	21	12,782	0	0	0	0	0	0	0	12,782	21
CHEMICAL DEPENDENCY PROGRAM											
3500 - Treatment Services	22		20,459							20,459	22
3510 - Preventive Services	23		25,515							25,515	23
Subtotal	24	0	45,974	0	0	0	0	0	0	45,974	24
Total-Physical Health & Social Services	25	1,637,676	213,934	0	0	0	0	0	0	1,851,610	25

SERVICE AREA 4

MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES

County Name: CLINTON COUNTY County Number: 23

FY 2020/2021 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 2020/2021	
Services to Persons With:											
40XX - Mental health Problems/ Mental Illness											
400X-Information & Educ. Svcs	1									0	1
402X-Coordination Svcs	2			66,498						66,498	2
403X- Personal & Environ. Sprt	3			132,607						132,607	3
404X-Treatment Services	4			198,509						198,509	4
405X-Vocational & Day Services	5									0	5
406X-Lic/Cert. Living Arrangements	6			54,651						54,651	6
407X-Inst/Hospital & Commit Svcs	7			116,922						116,922	7
Subtotal	8	0	0	0	569,187	0	0	0	0	569,187	8
42XX - Intellectual Dissabilities											
420X-Information & Educ. Svcs	9									0	9
422X-Coordination Svcs	10									0	10
423X- Personal & Environ. Sprt	11			44,460						44,460	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 Svcs	15									0	15
Subtotal	16	0	0	0	44,460	0	0	0	0	44,460	16
43XX - Other Developmental Disabilities											
430X-Information & Educ. Svcs	17									0	17
432X-Coordination Svcs	18									0	18
433X- Personal & Environ. Sprt	19			28,762						28,762	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 Svcs	23									0	23
Subtotal	24	0	0	0	28,762	0	0	0	0	28,762	24
44xx-General Administration											
4411-Direct Administration	25			171,920						171,920	25
4412-Purchased Administration	26									0	26
4413-Distrib to Regional Fiscal Agent	27			575,316						575,316	27
Subtotal	28	0	0	0	747,236	0	0	0	0	747,236	28
45xx-County Provided Case Management											
Subtotal	29									0	29
46xx-County Provided Services											
Subtotal	30									0	30
47XX - Brain Injury											
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									0	35
476X-Lic/Cert. Living Arrangements	36									0	36
477X-Inst/Hospital & Commit Svcs	37									0	37
Subtotal	38	0	0	0	0	0	0	0	0	0	38
Total - Mental Health, ID & DD	39	0	0	0	1,389,645	0	0	0	0	1,389,645	39

SERVICE AREA 6
 COUNTY ENVIRONMENT AND EDUCATION
 County Name: CLINTON COUNTY County Number: 23
 FY 2020/2021 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 2020/2021	
Environmental Quality Program											
6000 - Natural Resources Conservation	1	1,500						72,187		73,687	1
6010 - Weed Eradication	2				73,452					73,452	2
6020 - Solid Waste Disposal	3	225,000								225,000	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	226,500	0	0	73,452	0	0	72,187	0	372,139	5
Conservation and Recreation Services Program											
6100 - Administration	6	177,181	36,854							214,035	6
6110 - Maintenance & Operations	7	625,981	195,422					5,965		827,368	7
6120 - Recreation & Environmental Educ.	8	15,657								15,657	8
Subtotal	9	818,819	232,276	0	0	0	0	5,965	0	1,057,060	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					74,285				74,285	13
6310 - Housing Rehabilitation & Develop.	14									0	14
6320 - Community Economic Development	15	187,728								187,728	15
Subtotal	16	187,728	0	0	0	74,285	0	0	0	262,013	16
Educational Services Program											
6400 - Libraries	17					70,000				70,000	17
6410 - Historic Preservation	18	49,780		85,795						135,575	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	86,092	0	85,795	0	70,000	0	0	0	241,887	23
President or GovernorL 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	1,319,139	232,276	85,795	0	217,737	0	78,152	0	1,933,099	29

SERVICE AREA 7
ROADS & TRANSPORTATION
 County Name: CLINTON COUNTY County Number: 23
 FY 2020/2021 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 2020/2021	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM											
7000 - Administration	1						235,279			235,279	1
7010 - Engineering	2						254,083			254,083	2
Subtotal	3	0	0	0	0	0	489,362	0	0	489,362	3
Roadway Maintenance Program											
7100 - Bridges & Culverts	4						202,286			202,286	4
7110 - Roads	5						3,334,578			3,334,578	5
7120 - Snow & Ice Control	6						623,831			623,831	6
7130 - Traffic Controls	7						126,783			126,783	7
7140 - Road Clearing	8						191,606			191,606	8
Subtotal	9	0	0	0	0	0	4,479,084	0	0	4,479,084	9
General Roadway Expenditures Program											
7200 - New Equipment	10						333,483			333,483	10
7210 - Equipment Operations	11						1,172,821			1,172,821	11
7220 - Tools, Materials & Supplies	12						54,520			54,520	12
7230 - Real Estate & Buildings	13						298,812			298,812	13
Subtotal	14	0	0	0	0	0	1,859,636	0	0	1,859,636	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	6,828,082	0	0	6,828,082	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS

County Name: CLINTON COUNTY County Number: 23

FY 2020/2021 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 2020/2021
Representation Services Program										
8000 - Elections Administration	1	451,150								451,150
8010 - Local Elections	2	17,694								17,694
8020 - Township Officials	3	4,280	327							4,607
Subtotal	4	4,280	469,171	0	0	0	0	0	0	473,451
State Administrative Services										
8100 - Motor Vehicle Registrations& Licensing	5	352,790	132,629							485,419
8101 - Driver Licenses Services	6									0
8110 - Recording of Public Documents	7	279,027	98,305					6,964		384,296
Subtotal	8	631,817	230,934	0	0	0	0	6,964	0	869,715
Total - Government Services to Residents	9	636,097	700,105	0	0	0	0	6,964	0	1,343,166

**SERVICE AREA 9
ADMINISTRATION**

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

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Policy & Administration Program												
9000 - General County Management	1	287,852	94,563								382,415	1
9010 - Administrative Management Services	2	319,458	83,487								402,945	2
9020 - Treasury Management Services	3	276,762	80,078								356,840	3
9030 - Other Policy & Administration	4	25,799									25,799	4
Subtotal	5	909,871	258,128	0	0	0	0	0	0	0	1,167,999	5
Central Services Program												
9100 - General Services	6	930,667	499,946								1,430,613	6
9110 - Information Tech Services	7	701,118	96,260								797,378	7
9120 - GIS Systems	8	38,852	10,946								49,798	8
Subtotal	9	1,670,637	607,152	0	0	0	0	0	0	0	2,277,789	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		3,104								3,104	13
Subtotal	14	0	431,543	0	0	0	0	0	0	0	431,543	14
Total - Administration	15	2,580,508	1,296,823	0	0	0	0	0	0	0	3,877,331	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: 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 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						1,553,595					1,553,595	9	
0210 - Conservation Land Acquisition & Dev.	10		9,318									9,318	10	
0220 - Other Capital Projects	11								4,774,005			4,774,005	11	
Total Capital Projects	12	0	0	9,318	0	0	1,553,595	0	4,774,005		0	6,336,918	12	
Expenditures Summary														
Total Public Safety and Legal Services	13	5,232,069	3,431,852	39,596	0	439,261	0	0	500		0	9,143,278	13	
Total Physical Health and Social Services	14	1,637,676	213,934	0	0	0	0	0	0		0	1,851,610	14	
Total Mental Health, ID & DD	15	0	0	0	1,389,645	0	0	0	0		0	1,389,645	15	
Total County Environment and Education	16	1,319,139	232,276	85,795	0	217,737	0	0	78,152		0	1,933,099	16	
Total Roads & Transportation	17	0	0	0	0	0	6,828,082	0	0		0	6,828,082	17	
Total Government Services to Residents	18	636,097	700,105	0	0	0	0	6,964			0	1,343,166	18	
Total Administration	19	2,580,508	1,296,823	0	0	0	0	0			0	3,877,331	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	0	1,828,630	21	
Total Capital Projects	22	0	0	9,318	0	0	1,553,595	0	4,774,005		0	6,336,918	22	
Total - All Expenditures	23	11,405,489	5,874,990	134,709	1,389,645	656,998	8,381,677	106,275	4,774,005	1,828,630	0	34,552,418	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	8,125,013	3,811,671	460,947	536,915	1,220,481	0	2,618,790	109,453	1,897,853	5,106,254	14,117	23,901,494	35
Total Ending Fund Balance - June 30, 2021	36	8,125,013	3,811,671	460,947	536,915	1,220,481	0	2,618,790	109,453	1,897,853	5,106,254	14,117	23,901,494	36
Total Requirements	37	19,876,720	9,686,661	595,656	1,926,560	3,659,526	0	11,000,467	215,728	6,671,858	6,934,884	14,117	60,582,177	37

BALANCE SHEET

ANNUAL FINANCIAL REPORT

Combined Balance Sheet -- All Governmental Funds

For the fiscal year ended June 30, 2021

County Name: CLINTON COUNTY County Number: 23

FY 2020/2021 ANNUAL FINANCIAL REPORT

ASSETS		General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals	
Cash & Pooled Investments:								
County Treasurer	1	17,587,444	4,852,061	2,033,118	-106,342	14,117	24,380,398	1
Other	2		-27,965				-27,965	2
Receivables (net where applicable):								
Accounts	3	50,549	2,910				53,459	3
Property Taxes (including interest & penalties)	4	383,726	23,110		21,433		428,269	4
Property Taxes - Succeeding Year	5	15,103,000	3,301,000		2,602,000		21,006,000	5
Accrued Interest	6						0	6
Drainage Assessments	7						0	7
Other	8	5,014					5,014	8
Due from Other Funds	9	8,257					8,257	9
Due from Other Governments	10	280,933	224,353		5,212,158		5,717,444	10
Inventories (at cost)	11		619,241				619,241	11
Other Assets	12						0	12
Total Assets	13	33,418,923	8,994,710	2,033,118	7,729,249	14,117	52,190,117	13
Liabilities (L)								
Accounts Payable	14	440,249	943,915	135,265			1,519,429	14
Salaries & Benefits Payable	15	470,077	198,670				668,747	15
Contracts Payable	16						0	16
Due to Other Funds	17						0	17
Due to Other Governments	18	117,825	42,530				160,355	18
Trusts Payable	19						0	19
Other Liabilities	20						0	20
Total Liabilities	21	1,028,151	1,185,115	135,265	0	0	2,348,531	21
Deferred Inflows Of Resources (DIOR)								
Succeeding Year Property Tax	22	15,103,000	3,301,000		2,602,000		21,006,000	22
Other Unavailable Revenue	23	4,890,141	22,956		20,995		4,934,092	23
Total Deferred Inflows of Resources	24	19,993,141	3,323,956	0	2,622,995	0	25,940,092	24
Fund Equity (FE)								
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	12,397,631	4,485,639	1,897,853	5,106,254	14,117	23,901,494	29
Total Fund Equity	30	12,397,631	4,485,639	1,897,853	5,106,254	14,117	23,901,494	30
Total L+DIOR+FE	31	33,418,923	8,994,710	2,033,118	7,729,249	14,117	52,190,117	31