

GAAP SUMMARY
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
 FY 2021/2022 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	14,454,886	3,144,142		2,461,251		20,060,279
2	Less: Uncollected Delinquent Taxes - Levy Year						0
3	Less: Credits to Taxpayers						0
4	Net Current Property Taxes	14,454,886	3,144,142		2,461,251		20,060,279
5	Delinquent Property Tax Revenue	14,101	1,228		2,406		17,735
6	Penalties, Interest & Costs on Taxes	146,262					146,262
7	Other County Taxes/TIF Tax Revenues	1,676,371	1,319,851		136,242		3,132,464
8	Intergovernmental	3,564,008	5,868,913		218,356		9,651,277
9	Licenses & Permits	22,803	35,495				58,298
10	Charges for Service	1,357,834	81,283				1,439,117
11	Use of Money & Property	442,155	141	1,917	3,635	21	447,869
12	Miscellaneous	501,243	125,602				626,845
13	Subtotal Revenues	22,179,663	10,576,655	1,917	2,821,890	21	35,580,146
Other Financing Sources:							
14	General Long-Term Debt Proceeds						0
15	Operating Transfers In	97,326	2,046,135				2,143,461
16	Proceeds of Capital Asset Sales	3,702					3,702
17	Total Revenues & Other Sources	22,280,691	12,622,790	1,917	2,821,890	21	37,727,309
Expenditures & Other Financial Sources							
Operating:							
18	Public Safety and Legal Services	9,370,469	319,595				9,690,064
19	Physical Health Social Services	1,864,539					1,864,539
20	Mental Health, ID & DD		1,590,129				1,590,129
21	County Environment and Education	1,954,781	254,014				2,208,795
22	Roads & Transportation		7,502,538				7,502,538
23	Government Services to Residents	1,234,548	5,672				1,240,220
24	Administration	4,664,791					4,664,791
25	Nonprogram Current		163,051				163,051
26	Debt Service				2,508,431		2,508,431
27	Capital Projects	562,586	895,116	1,606,778			3,064,480
28	Subtotal Expenditures	19,651,714	10,730,115	1,606,778	2,508,431	0	34,497,038
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	20,013,128	12,512,162	1,606,778	2,508,431	0	36,640,499
Excess of Revenues & Other Sources							
32	Over (Under) Expenditures & Other Uses	2,267,563	110,628	-1,604,861	313,459	21	1,086,810
33	Beginning Fund Balance - July 1, 2021	12,443,069	4,157,635	1,897,853	5,114,801	14,117	23,627,475
34	Increase (Decrease) in Reserves						0
35	Fund Balance - Nonspendable	47,959	433,276			5,000	486,235
36	Fund Balance - Restricted	5,791,044	3,834,987	292,992	5,428,260	9,138	15,356,421
37	Fund Balance - Committed						0
38	Fund Balance - Assigned						0
39	Fund Balance - Unassigned	8,871,629					8,871,629
40	Total Ending Fund Balance - June 30, 2022	14,710,632	4,268,263	292,992	5,428,260	14,138	24,714,285

Notes to the financial statement, if any: -

REVENUES DETAIL
County Name: CLINTON COUNTY County Number: 23
FY 2021/2022 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 2021/2022
Taxes levied on Property	1 8,269,210	6,185,676	0	867,507	2,276,635	0		0		2,461,251		20,060,279
Less: Uncoll: Del. Taxes Levy Year	2											0
Less: Credits to Taxpayers	3											0
1000 Net Current Property Taxes	4 8,269,210	6,185,676	0	867,507	2,276,635					2,461,251		20,060,279
1010 Delinq. Property Tax Revenue	5 8,067	6,034		846	382					2,406		17,735
11XX Penalties, Int, & Costs on Taxes	6 146,262											146,262
Other County Taxes:												
12XX Other County Taxes	7 19,771	8,541		1,198	551					3,259		33,320
13XX Voter Approved Local Option Taxes	8 660,709						1,214,833					1,875,542
14XX Gambling Taxes	9 164,821											164,821
15XX TIF Tax Revenues	10											0
16XX Utility Tax Replacement Excise Taxes	11 471,202	351,327		49,272	53,997					132,983		1,058,781
17XX Taxes Collected for Other Governments	11B											0
Subtotal	12 1,316,503	359,868	0	50,470	54,548	0	1,214,833	0	0	136,242	0	3,132,464
Intergovernmental Revenue:												
20XX State Shared Revenues	13											5,453,520
21XX State Replacements Against Levied Taxes	14 544,009	406,938		57,071	109,229					160,091		1,277,338
22XX Other State Tax Replacements	15 204,504	152,977		21,454	5,628					58,265		442,828
23XX, 24XX State/Federal Pass-Thru Revenues	16 143,950											335,442
25XX Contributions from Other Intergovernmental Units	17 512,641	48,476										561,297
26XX, 27XX State Grants and Entitlements	18 939,019											958,427
28XX Federal Grants and Entitlements	19 37,164	4,375	547,783									589,322
29XX Payments in Lieu of Taxes	20 22,172											33,103
Subtotal (lines 13 - 20)	21 2,403,459	612,766	547,783	78,525	114,857	0			0	218,356	0	9,651,277
3XXX Licenses & Permits	22 22,803				3,600							58,298
4XXX, 5XXX Charges for Service	23 1,346,709		11,125	55,866	15,879			9,538				1,439,117
6XXX Use of Money & Property	24 334,913		107,242					141	1,917	3,635	21	447,869
8XXX Miscellaneous	25 265,116	11,940	224,187				123,364	2,238				626,845
Total Revenues	26 14,113,042	7,176,284	890,337	1,053,214	2,465,901	0	6,865,608	191,932	1,917	2,821,890	21	35,580,146
Other Financing Sources:												
Operating Transfers In												
9000 From General Basic	27		97,326									361,414
9020 From Rural Services Basic	28						264,088					1,782,047
90xx From Other Budgetary Funds	29						1,782,047					0
Subtotal (lines 27 - 29)	30 0	0	97,326	0	0	0	2,046,135	0	0	0	0	2,143,461
91XX Proceeds/Gen Long-Term Debt	31											0
92XX Proceeds/Gen Capital Asset Sales	32 3,702											3,702
Total Revenues and Other Sources	33 14,116,744	7,176,284	987,663	1,053,214	2,465,901	0	8,911,743	191,932	1,917	2,821,890	21	37,727,309
Beginning Fund Balance - July 1, 2021	34 8,122,705	3,859,416	460,948	536,915	1,220,481		2,286,826	113,413	1,897,853	5,114,801	14,117	23,627,475
Total Resources	35 22,239,449	11,035,700	1,448,611	1,590,129	3,686,382	0	11,198,569	305,345	1,899,770	7,936,691	14,138	61,354,784

SERVICE AREA I
PUBLIC SAFETY AND LEGAL SERVICES
 County Name: CLINTON COUNTY County Number: 23
 FY 2021/2022 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 2021/2022
Law Enforcement Program										
1000 - Uniformed Patrol Services	1 2,118,175	443,322			319,595					2,881,092
1010 - Investigations	2 10,062									10,062
1020 - Unified Law Enforcement	3									0
1030 - Contract Law Enforcement	4 10,619	1,749								12,368
1040 - Law Enforcement Communications	5									0
1050 - Adult Correctional Services	6 1,940,856	421,807	46,802							2,409,465
1060 - Administration	7 705,258	169,378								874,636
Subtotal	8 4,784,970	1,036,256	46,802	0	319,595	0	0	0	0	6,187,623
Legal Services Program										
1100 - Criminal Prosecution	9 826,373	231,782	48,778							1,106,933
1110 - Medical Examiner	10 234,881	4,020								238,901
1120 - Child Support Recovery	11									0
Subtotal	12 1,061,254	235,802	48,778	0	0	0	0	0	0	1,345,834
Emergency Services Program										
1200 - Ambulance Services	13									0
1210 - Emergency Management	14	2,026,217								2,026,217
1220 - Fire Protection & Rescue Svcs	15									0
1230 - E911 Service Board	16									0
Subtotal	17 0	2,026,217	0	0	0	0	0	0	0	2,026,217
Assistance to District Court System Program										
1400 - Physical Operations	18	3,965								3,965
1410 - Research & Other Assistance	19	3,110								3,110
1420 - Bailiff Services	20	9,000								9,000
Subtotal	21 0	16,075	0	0	0	0	0	0	0	16,075
Court Proceedings Program										
1500 - Juries & Witnesses	22									0
1510 - (Reserved)	23									0
1520 - Detention Services	24									0
1530 - Court Costs	25	11,533								11,533
1540 - Service of Civil Papers	26	503								503
Subtotal	27 0	12,036	0	0	0	0	0	0	0	12,036
Juvenile Justice Administration Program										
1600 - Juvenile Victim Restitution	28									0
1610 - Juvenile Representation Services	29									0
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	102,279								102,279
Subtotal	31 0	102,279	0	0	0	0	0	0	0	102,279
Total - Public Safety & Legal Services	32 5,846,224	3,428,665	95,580	0	319,595	0	0	0	0	9,690,064

SERVICE AREA 3
 PHYSICAL HEALTH AND SOCIAL SERVICES
 County Name: CLINTON COUNTY County Number: 23
 FY 2021/2022 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 2021/2022
Physical Health Services Program										
3000 - Personal & Family Health Services	1 847,528									847,528
3010 - Communicable Disease Prevention & Control Services	2 56,495									56,495
3020 - Environmental Health	3 144,669	47,202								191,871
3040 - Health Administration	4 11,196									11,196
3050 - Support of Hospitals	5									0
Subtotal	6 1,059,888	47,202	0	0	0	0	0	0	0	1,107,090
Services to Poor Program										
3100 - Administration	7 418,763	39,691								458,454
3110 - General Welfare Services	8 67,431									67,431
3120 - Care in County Care Facility	9									0
Subtotal	10 486,194	39,691	0	0	0	0	0	0	0	525,885
Services to Military Veterans Program										
3200 - Administration	11 74,363	21,888								96,251
3210 - General Services to Veterans	12 5,529									5,529
Subtotal	13 79,892	21,888	0	0	0	0	0	0	0	101,780
Children's & Family Services Program										
3300 - Youth Guidance	14	35,433								35,433
3310 - Family Protective Services	15 40,000									40,000
3320 - Services for Disabled Children	16									0
Subtotal	17 40,000	35,433	0	0	0	0	0	0	0	75,433
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 - Social Services 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	18,086								18,086
3510 - Preventive Services	23	21,006								21,006
Subtotal	24 0	39,092	0	0	0	0	0	0	0	39,092
Total-Physical Health & Social Services	25 1,681,233	183,306	0	0	0	0	0	0	0	1,864,539

SERVICE AREA 4
 MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES
 County Name: CLINTON COUNTY County Number: 23
 FY 2021/2022 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 2021/2022
Services to Persons With:										
40XX - Mental health Problems/										
Mental Illness										
400X-Information & Educ. Svcs	1									0
402X-Coordination Svcs	2			72,448						72,448
403X- Personal & Environ. Sprt	3			220,941						220,941
404X-Treatment Services	4			163,949						163,949
405X-Vocational & Day Services	5			1,224						1,224
406X-Lic/Cert. Living Arrangements	6			58,039						58,039
407X-Inst/Hospital & Commit Svcs	7			25,466						25,466
Subtotal	8 0	0	0	542,067	0	0	0	0	0	542,067
42XX - Intellectual Disabilities										
420X-Information & Educ. Svcs	9									0
422X-Coordination Svcs	10									0
423X- Personal & Environ. Sprt	11			53,222						53,222
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	0	56,838	0	0	0	0	0	56,838
43XX - Other Developmental Disabilities										
430X-Information & Educ. Svcs	17									0
432X-Coordination Svcs	18									0
433X- Personal & Environ. Sprt	19			10,004						10,004
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	0	10,004	0	0	0	0	0	10,004
44xx-General Administration										
4411-Direct Administration	25			178,179						178,179
4412-Purchased Administration	26									0
4413-Distrib to Regional Fiscal Agent	27			803,041						803,041
Subtotal	28 0	0	0	981,220	0	0	0	0	0	981,220
45xx-County Provided Case Management										
Subtotal	29									0
46xx-County Provided 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	0
Total - Mental Health, ID & DD	39 0	0	0	1,590,129	0	0	0	0	0	1,590,129

SERVICE AREA 6
 COUNTY ENVIRONMENT AND EDUCATION
 County Name: CLINTON COUNTY County Number: 23
 FY 2021/2022 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 2021/2022
Environmental Quality Program										
6000 - Natural Resources Conservation	1 1,500									1,500
6010 - Weed Eradication	2				91,000					91,000
6020 - Solid Waste Disposal	3 225,000									225,000
6030 - Environmental Restoration	4									0
Subtotal	5 226,500	0	0	0	91,000	0	0	0	0	317,500
Conservation and Recreation Services Program										
6100 - Administration	6 208,636	34,822								243,458
6110 - Maintenance & Operations	7 942,037	248,615								1,190,652
6120 - Recreation & Environmental Educ.	8 22,349									22,349
Subtotal	9 1,173,022	283,437	0	0	0	0	0	0	0	1,456,459
Animal Control Program										
6200 - Animal Shelter	10									0
6210 - Animal Bounties & State										
Apiarist Expenses	11									0
Subtotal	12 0	0	0	0	0	0	0	0	0	0
County Development Program										
6300 - Land Use & Building Controls	13				93,014					93,014
6310 - Housing Rehabilitation & Develop.	14									0
6320 - Community Economic Development	15 190,268									190,268
Subtotal	16 190,268	0	0	0	93,014	0	0	0	0	283,282
Educational Services Program										
6400 - Libraries	17				70,000					70,000
6410 - Historic Preservation	18 15,466		31,088							46,554
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 50,466	0	31,088	0	70,000	0	0	0	0	151,554
President or GovernorL 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 1,640,256	283,437	31,088	0	254,014	0	0	0	0	2,208,795

SERVICE AREA 7
ROADS & TRANSPORTATION
 County Name: CLINTON COUNTY County Number: 23
 FY 2021/2022 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 2021/2022
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM										
7000 - Administration	1						239,005			239,005
7010 - Engineering	2						265,955			265,955
Subtotal	3	0	0	0	0	0	504,960	0	0	504,960
Roadway Maintenance Program										
7100 - Bridges & Culverts	4						195,696			195,696
7110 - Roads	5						3,453,335			3,453,335
7120 - Snow & Ice Control	6						427,406			427,406
7130 - Traffic Controls	7						227,717			227,717
7140 - Road Clearing	8						327,834			327,834
Subtotal	9	0	0	0	0	0	4,631,988	0	0	4,631,988
General Roadway Expenditures Program										
7200 - New Equipment	10						750,920			750,920
7210 - Equipment Operations	11						1,296,983			1,296,983
7220 - Tools, Materials & Supplies	12						94,022			94,022
7230 - Real Estate & Buildings	13						223,665			223,665
Subtotal	14	0	0	0	0	0	2,365,590	0	0	2,365,590
Mass Transit Program										
7300 - Air Transportation	15									0
7310 - Ground Transportation	16									0
Subtotal	17	0	0	0	0	0	0	0	0	0
Total - Roads & Transportation	18	0	0	0	0	0	7,502,538	0	0	7,502,538

SERVICE AREA 8
 GOVERNMENT SERVICES TO RESIDENTS
 County Name: CLINTON COUNTY County Number: 23
 FY 2021/2022 ANNUAL FINANCIAL REPORT

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Representation Services Program										
8000 - Elections Administration		308,432								308,432
8010 - Local Elections		65,058								65,058
8020 - Township Officials	3,840	296								4,136
Subtotal	3,840	373,786	0	0	0	0	0	0	0	377,626
State Administrative Services										
8100 - Motor Vehicle Registrations & Licensing	372,271	143,341								515,612
8101 - Driver Licenses Services										0
8110 - Recording of Public Documents	253,692	87,618						5,672		346,982
Subtotal	625,963	230,959	0	0	0	0	0	5,672	0	862,594
Total - Government Services to Residents	629,803	604,745	0	0	0	0	0	5,672	0	1,240,220

SERVICE AREA 9
ADMINISTRATION
 County Name: CLINTON COUNTY County Number: 23
 FY 2021/2022 ANNUAL FINANCIAL REPORT

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Policy & Administration Program										
9000 - General County Management	1 360,893	105,700								466,593
9010 - Administrative Management Services	2 307,816	86,624								394,440
9020 - Treasury Management Services	3 240,154	71,211								311,365
9030 - Other Policy & Administration	4 81,864	87								81,951
Subtotal	5 990,727	263,622	0	0	0	0	0	0	0	1,254,349
Central Services Program										
9100 - General Services	6 1,606,386	533,652								2,140,038
9110 - Information Tech Services	7 522,824	100,201								623,025
9120 - GIS Systems	8 40,994	11,376								52,370
Subtotal	9 2,170,204	645,229	0	0	0	0	0	0	0	2,815,433
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	4,327								4,327
Subtotal	14 0	595,009	0	0	0	0	0	0	0	595,009
Total - Administration	15 3,160,931	1,503,860	0	0	0	0	0	0	0	4,664,791

SERVICE AREA 0
 NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: CLINTON COUNTY County Number: 23
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Nonprogram Current Expenditures												
0010 - County Farm Operations	1											0
0020 - Interest on Short-Term Debt	2											0
0030 - Other Nonprogram Current	3							163,051				163,051
0040 - Other County Enterprises	4											0
Total - Nonprogram Current	5	0	0	0	0	0	0	163,051			0	163,051
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						895,116					895,116
0210 - Conservation Land Acquisition & Dev.	10		14,803									14,803
0220 - Other Capital Projects	11		547,783						1,606,778			2,154,561
Total Capital Projects	12	0	562,586	0	0	0	895,116	0	1,606,778	0	0	3,064,480
Expenditures Summary												
Total Public Safety and Legal Services	13	5,846,224	3,428,665	95,580	319,595	0	0	0	0	0	0	9,690,064
Total Physical Health and Social Services	14	1,681,233	183,306	0	0	0	0	0	0	0	0	1,864,539
Total Mental Health, ID & DD	15	0	0	1,590,129	0	0	0	0	0	0	0	1,590,129
Total County Environment and Education	16	1,640,256	283,437	31,088	254,014	0	0	0	0	0	0	2,208,795
Total Roads & Transportation	17	0	0	0	0	0	7,502,538	0	0	0	0	7,502,538
Total Government Services to Residents	18	629,803	604,745	0	0	0	0	5,672				1,240,220
Total Administration	19	3,160,931	1,503,860	0	0	0	0	0	0	0	0	4,664,791
Total Nonprogram Current	20	0	0	0	0	0	0	163,051				163,051
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	562,586	0	0	895,116	0	1,606,778	0	0	3,064,480
Total - All Expenditures	23	12,958,447	6,004,013	689,254	573,609	0	8,397,654	168,723	1,606,778	2,508,431	0	34,497,038
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	47,959					433,276				5,000	486,235
Fund Balance - Restricted	32		5,031,687	759,357	1,330,726		2,367,639	136,622	292,992	5,428,260	9,138	15,356,421
Fund Balance - Committed	33											0
Fund Balance - Assigned	34											0
Fund Balance - Unassigned	35	8,871,629	0	0	0	0	0	0	0	0	0	8,871,629
Total Ending Fund Balance - June 30, 2022	36	8,919,588	5,031,687	759,357	1,330,726	0	2,800,915	136,622	292,992	5,428,260	14,138	24,714,285
Total Requirements	37	22,239,449	11,035,700	1,448,611	3,686,382	0	11,198,569	305,345	1,899,770	7,936,691	14,138	61,354,784

BALANCE SHEET
 ANNUAL FINANCIAL REPORT
 Combined Balance Sheet -- All Governmental Funds
 For the fiscal year ended June 30, 2022
 County Name: CLINTON COUNTY County Number: 23
 FY 2021/2022 ANNUAL FINANCIAL REPORT

ASSETS		General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals
Cash & Pooled Investments:							
County Treasurer	1	23,911,147	4,832,178	292,992	216,102	14,138	29,266,557
Other	2						0
Receivables (net where applicable):							
Accounts	3	51,902	19,872				71,774
Property Taxes (including interest & penalties)	4	363,314	16,759		30,814		410,887
Property Taxes - Succeeding Year	5	16,443,000	2,390,000		2,529,000		21,362,000
Accrued Interest	6	10					10
Drainage Assessments	7						0
Other	8	1,328,653	196,922				1,525,575
Due from Other Funds	9	263					263
Due from Other Governments	10	376,721	53,598		5,212,158		5,642,477
Inventories (at cost)	11		433,276				433,276
Other Assets	12						0
Total Assets	13	42,475,010	7,942,605	292,992	7,988,074	14,138	58,712,819
Liabilities (L)							
Accounts Payable	14	725,135	1,032,867				1,758,002
Salaries & Benefits Payable	15	499,250	225,637				724,887
Contracts Payable	16						0
Due to Other Funds	17	203	60				263
Due to Other Governments	18	138,676	9,019				147,695
Trusts Payable	19						0
Other Liabilities	20	8,470,506					8,470,506
Total Liabilities	21	9,833,770	1,267,583	0	0	0	11,101,353
Deferred Inflows Of Resources (DIOR)							
Succeeding Year Property Tax	22	16,443,000	2,390,000		2,529,000		21,362,000
Other Unavailable Revenue	23	1,487,608	16,759		30,814		1,535,181
Total Deferred Inflows of Resources	24	17,930,608	2,406,759	0	2,559,814	0	22,897,181
Fund Equity (FE)							
Fund Balance - Nonspendable	25	47,959	433,276			5,000	486,235
Fund Balance - Restricted	26	5,791,044	3,834,987	292,992	5,428,260	9,138	15,356,421
Fund Balance - Committed	27						0
Fund Balance - Assigned	28						0
Fund Balance - Unassigned	29	8,871,629					8,871,629
Total Fund Equity	30	14,710,632	4,268,263	292,992	5,428,260	14,138	24,714,285
Total L+DIOR+FE	31	42,475,010	7,942,605	292,992	7,988,074	14,138	58,712,819