

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

CLINTON COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED
08/14/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Britt A. Ostler	01-01-22 to 12-31-23
County Treasurer	Gina Brettnacher	01-01-22 to 12-31-23
Clerk of the Circuit Court	Rhea A. Harris Stephanie Harshbarger	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Sheriff	Rich Kelly	01-01-22 to 12-31-23
County Recorder	Elizabeth J. Keeney	01-01-22 to 12-31-23
President of the Board of County Commissioners	Jordan Brewer	01-01-22 to 12-31-23
President of the County Council	Alan Dunn	01-01-22 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF CLINTON COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Clinton County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 2, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

August 2, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the County's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the County. It is presented as intended by the County.

CLINTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments		Cash and Investments	
	01-01-22	Receipts	Disbursements	12-31-22
VICTIM ASSISTANCE GRANT	\$ 2,400	\$ 31,786	\$ 28,285	\$ 5,901
General	3,928,820	11,706,736	11,515,246	4,120,310
Accident Report	10,309	6,294	9,680	6,923
Bid Deposits and Bonds Holding	48,960	500	-	49,460
Campaign Finance Enforcement - County	2,531	850	-	3,381
CEDIT County Share	1,621,114	1,113,528	1,721,073	1,013,569
City and Town Court Costs	23,345	7,878	-	31,223
Clerk's Records Perpetuation	157,432	22,983	1,855	178,560
Community Transition Program	60,659	55,525	-	116,184
County Option Dog Tax	813	-	-	813
Sales Disclosure - County Share	36,475	9,490	-	45,965
Cumulative Bridge	978,360	766,782	951,118	794,024
Cumulative Capital Development	454,170	221,193	326,542	348,821
Cumulative Courthouse	101,434	257,049	160,679	197,804
Drug Free Community	18,741	33,347	30,000	22,088
Electronic Map Generation	2,423	181	-	2,604
Emergency Medical Services	2,632,982	1,202,261	2,779,088	1,056,155
Emergency Planning/Right to Know	19,431	5,130	3,568	20,993
Firearms Training	15,661	22,940	215	38,386
General Drain Improvement	462,206	3,361	-	465,567
Health	288,737	696,534	421,107	564,164
Identification Security Protection	46,829	5,211	3,188	48,852
Local Health Maintenance	4,187	33,139	33,129	4,197
Local Road and Street	876,174	599,785	417,873	1,058,086
LOIT Public Safety - County Share	202,706	1,255,634	1,119,910	338,430
MVH Restricted	1,802,123	1,894,787	1,730,734	1,966,176
Medical Care for Inmates	2,219	-	-	2,219
Misdemeanant	99,970	22,034	37,620	84,384
Motor Vehicle Highway	1,820,119	1,913,806	1,830,708	1,903,217
Plat Book	64,920	24,900	25,184	64,636
Rainy Day	51,535	54,000	-	105,535
Recorder's Records Perpetuation	299,681	108,377	88,237	319,821
Sex and Violent Offender Administration	16,464	3,875	11,952	8,387
Sheriff's Pension Trust	18,622	23,809	-	42,431
Storm Water Management Capital Projects	93,031	1,173	-	94,204
Supplemental Public Defender Services	210,028	21,473	38,793	192,708
Surplus Tax	108,524	39,824	67,376	80,972
Surveyor's Corner Perpetuation	119,437	26,055	-	145,492
Tax Sale Redemption	8,706	84,635	85,111	8,230
Tax Sale Surplus	921,389	789,492	971,528	739,353
Local Health Department Trust Account	112,609	20,174	4,237	128,546
Unsafe Building	17,204	1,088	-	18,292
Victim Impact Program	3,214	16,256	16,862	2,608
Guardian Ad Litem	361	-	-	361
Auditors Ineligible Deductions	3,217	-	-	3,217
County Elected Officials Training	33,398	4,735	-	38,133
Park and Recreation	411	-	-	411
County Offender Transportation Fund	1,744	313	-	2,057
Statewide 911	766,865	510,221	634,419	642,667
Reassessment	111,918	400,613	337,203	175,328
Law Enforcement Recordings Copy Fee	4,500	2,250	-	6,750
LIT Correctional/Rehabilitation Facilities	571,190	1,498,945	1,326,424	743,711
Opioid Restricted Fund	-	103,137	-	103,137
Opioid Unrestricted Fund	-	44,201	-	44,201
Adult Probation Administrative	301,948	178,322	141,092	339,178
Juvenile Probation Administrative	6,649	6,583	-	13,232
County User Fee	248,981	18,762	8,099	259,644
Drain Construction/Reconstruction	3,916	-	-	3,916
Drain Maintenance	872,739	660,168	612,582	920,325
Sheriff Sale Administration	8,118	7,455	3,320	12,253
DUI Task Force	888	4,784	4,638	1,034
K-9	6,453	200	-	6,653
Health Clinic	1,367,774	-	-	1,367,774
Court Interpreters	2,890	-	-	2,890
Donations	43,109	19,516	8,157	54,468
Payroll Clearing	102,304	7,095,404	7,077,891	119,817

CLINTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Settlement	51,065	47,612,319	47,663,385	(1)
Wheel Tax / Surtax Combined	1,057,091	897,923	955,570	999,444
Wheel Tax	-	135,945	135,945	-
Sur Tax	-	963,467	963,467	-
CVET Agency	-	369,743	369,743	-
Weed Lien Collections	14,991	2,710	17,501	200
Sewage Collections	4,493	2,915	7,368	40
Financial Institution Tax	-	273,187	273,187	-
Local Income Tax-Property Tax Relief	412,843	3,764,599	3,849,769	327,673
State Fines and Forfeitures	18,082	21,943	33,638	6,387
Infraction Judgements	48,411	96,682	81,516	63,577
Special Death Benefit	295	3,450	3,095	650
Sales Disclosure - State Share	540	9,250	8,940	850
Coroners Training & Con't Education	333	3,822	3,770	385
Interstate Compact - State Share	-	313	188	125
Mortgage Recording Fees - State Share	-	3,415	3,200	215
Sex and Violent Offender Admin - State	-	751	720	31
Education Plate Fees Agency	-	600	600	-
Riverboat Revenue Sharing	-	186,871	186,871	-
Innkeepers Tax Collections	69,669	36,514	33,500	72,683
LIT Public Safety	-	3,747,363	3,747,363	-
LIT Economic Development	-	1,873,682	1,873,682	-
LIT Supplemental Distributions	-	7,494,726	7,494,726	-
93.563 Title IV-D Incentive	141,586	14,118	-	155,704
93.563 Prosecutor IV-D Incentive-Post Oct '99	242,510	21,239	11,744	252,005
93.563 Clerk IV-D Incentive-Prior To Oct '99	15,227	-	-	15,227
93.563 Clerk IV-D Incentive-Post Oct '99	139,845	14,118	-	153,963
Child Advocacy	125	-	-	125
Community Corrections	7,220	238,249	237,673	7,796
Sheriff's SWAT	2,037	-	600	1,437
I65/28 Road Lease Debt Service	234,833	445,000	221,500	458,333
I65 Sewer/Water Debt Service	60,000	337,000	395,000	2,000
I65/28 Interchange Construction	18,168	-	-	18,168
TMA	648,111	-	1,400	646,711
Travel Immunizations	12,031	16,039	15,730	12,340
Medicaid Immunizations	16,319	5,412	6,988	14,743
Project Income	421,733	1,732,647	1,686,648	467,732
Drug Prosecution Fund	8	-	-	8
93.788 Probation Opioid Grant	144,235	-	80,567	63,668
21.019 Cares Act Coronavirus	28,967	-	28,947	20
Covid Testing Grant II	20,882	100,000	103,332	17,550
COVID-VFC Supplemental	(2,036)	59,958	57,922	-
93.539 Supplemental Immunization	-	15,725	24,940	(9,215)
EMS COVID-19 Cares Act Distribution	10,596	-	-	10,596
Sheriff Fees for Inmate Med Co-pay	20,589	10,104	3,838	26,855
Federal Inmate Housing	1,126,004	1,242,497	1,392,335	976,166
ARP Coronavirus Local Recovery	3,146,563	3,146,563	423,246	5,869,880
I-65 Wastewater EDA Grant	2,268,813	214,809	2,268,813	214,809
Jail Treatment Services	41,885	48,628	66,214	24,299
Community Crossing Fund	(334,604)	1,371,951	1,037,346	1
Public Defender Board Operation	130,741	195,990	310,381	16,350
PR Grant	4	-	33	(29)
Incentives & Sanctions Grant	1,415	-	104	1,311
Lead Case Management Fund	-	3,597	3,301	296
Step Ahead Grant	(21)	-	-	(21)
County Resident's Trust	12,012	148,625	150,100	10,537
Treasurer	864,765	894,165	864,765	894,165
Jailer's Commissary	181,447	535,800	590,180	127,067
Work Release	45,997	17,744	13,699	50,042
Sheriff - Law Enforcement	726	-	-	726
Sheriff - Inmate Trust	16,182	559,401	556,847	18,736
Clerk - Trust Account	1,377,681	3,028,761	2,365,767	2,040,675
Clerk - Child Support Account	5,070	434,679	434,881	4,868
EMA Sale of Equipment	2,756	-	2,756	-
Medical Reserve Corp Grant	2,546	-	-	2,546
MCR REIMBURSABLE GRANT	1,431	-	-	1,431

CLINTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Dare Fund Grant	607	-	-	607
Central Dispatch	788,990	972,768	767,666	994,092
JAG Grant	60	-	-	60
Landfill Tipping Fee	1,177,236	978,958	1,155,854	1,000,340
Law Enforcement Education	47,085	7,358	3,437	51,006
Law Enforcement Seizure	1,748	-	-	1,748
Seized Assets	71	-	-	71
Solid Waste Payroll Clearing	21,578	106,436	106,437	21,577
traffic Enforcement RDP	(7,477)	-	1,244	(8,721)
Resource Center Transportation	-	358,123	358,123	-
Public Health Emergency Preparedness	6,392	20,873	28,134	(869)
PROBATION STATE GRANT	33,144	85,025	85,006	33,163
Thinking for a Change Grant	260	-	-	260
CASA Grant	56,310	12,960	1,381	67,889
IMMUNIZATION GRANT	(5,019)	21,999	18,657	(1,677)
CAPACITY GRANT	14,050	-	2,600	11,450
Traffic Safety Equipment Grant	167	-	-	167
County Training Fund	6,865	-	-	6,865
SHERIFF SAFETY EQUIPMENT	860	-	-	860
Totals	<u>\$ 37,121,206</u>	<u>\$ 118,578,993</u>	<u>\$ 118,178,603</u>	<u>\$ 37,521,596</u>

The notes to the financial statement are an integral part of this statement.

CLINTON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

CLINTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

CLINTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The County may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

CLINTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

CLINTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

CLINTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants or similar clearing funds. The reimbursements for expenditures made by the County were not received by December 31, 2022.

Note 8. Holding Corporation

The County has entered into a capital lease with the Clinton County, Indiana Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2022 totaled \$1,247,000.

Note 9. Subsequent Events

The County entered into a contract in the amount of \$4,807,725 for SR 28 and 800 W Intersection Improvements. This contract was signed on April 3, 2023, and will end on June 30, 2024.

The County issued General Obligations Bonds, Series 2023 on June 1, 2023, in the amount of \$1,590,000 for EMS equipment.

REQUIRED SUPPLEMENTARY INFORMATION

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	VICTIM ASSISTANCE GRANT	General	Accident Report	Bid Deposits and Bonds Holding	Campaign Finance Enforcement - County
Cash and investments - beginning	\$ 2,400	\$ 3,928,820	\$ 10,309	\$ 48,960	\$ 2,531
Receipts:					
Taxes	-	9,431,914	-	-	-
Licenses and permits	-	137,392	-	-	-
Intergovernmental receipts	31,786	264,358	-	-	-
Charges for services	-	1,193,372	-	-	-
Fines and forfeits	-	125,143	-	-	-
Other receipts	-	554,557	6,294	500	850
Total receipts	31,786	11,706,736	6,294	500	850
Disbursements:					
Personal services	28,285	6,958,498	-	-	-
Supplies	-	635,695	-	-	-
Other services and charges	-	3,037,377	-	-	-
Debt service - principal and interest	-	220,500	-	-	-
Capital outlay	-	512,408	9,680	-	-
Other disbursements	-	150,768	-	-	-
Total disbursements	28,285	11,515,246	9,680	-	-
Excess (deficiency) of receipts over disbursements	3,501	191,490	(3,386)	500	850
Cash and investments - ending	\$ 5,901	\$ 4,120,310	\$ 6,923	\$ 49,460	\$ 3,381

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Community Transition Program	County Option Dog Tax
Cash and investments - beginning	\$ 1,621,114	\$ 23,345	\$ 157,432	\$ 60,659	\$ 813
Receipts:					
Taxes	485,078	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	262	55,525	-
Fines and forfeits	-	-	-	-	-
Other receipts	628,450	7,878	22,721	-	-
Total receipts	<u>1,113,528</u>	<u>7,878</u>	<u>22,983</u>	<u>55,525</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	1,855	-	-
Other services and charges	367,403	-	-	-	-
Debt service - principal and interest	1,353,670	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,721,073</u>	<u>-</u>	<u>1,855</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(607,545)</u>	<u>7,878</u>	<u>21,128</u>	<u>55,525</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,013,569</u>	<u>\$ 31,223</u>	<u>\$ 178,560</u>	<u>\$ 116,184</u>	<u>\$ 813</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Courthouse	Drug Free Community
Cash and investments - beginning	\$ 36,475	\$ 978,360	\$ 454,170	\$ 101,434	\$ 18,741
Receipts:					
Taxes	-	370,929	216,375	245,814	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	270,807	4,818	5,449	-
Charges for services	-	124,048	-	5,786	-
Fines and forfeits	-	-	-	-	-
Other receipts	9,490	998	-	-	33,347
Total receipts	9,490	766,782	221,193	257,049	33,347
Disbursements:					
Personal services	-	128,815	-	-	30,000
Supplies	-	52,039	-	-	-
Other services and charges	-	770,264	59,264	160,679	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	267,278	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	951,118	326,542	160,679	30,000
Excess (deficiency) of receipts over disbursements	9,490	(184,336)	(105,349)	96,370	3,347
Cash and investments - ending	\$ 45,965	\$ 794,024	\$ 348,821	\$ 197,804	\$ 22,088

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Electronic Map Generation	Emergency Medical Services	Emergency Planning/Right to Know	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 2,423	\$ 2,632,982	\$ 19,431	\$ 15,661	\$ 462,206
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	1,192,261	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	181	10,000	5,130	22,940	3,361
Total receipts	181	1,202,261	5,130	22,940	3,361
Disbursements:					
Personal services	-	2,079,301	-	-	-
Supplies	-	194,682	25	215	-
Other services and charges	-	207,331	2,859	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	296,769	684	-	-
Other disbursements	-	1,005	-	-	-
Total disbursements	-	2,779,088	3,568	215	-
Excess (deficiency) of receipts over disbursements	181	(1,576,827)	1,562	22,725	3,361
Cash and investments - ending	\$ 2,604	\$ 1,056,155	\$ 20,993	\$ 38,386	\$ 465,567

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share
Cash and investments - beginning	\$ 288,737	\$ 46,829	\$ 4,187	\$ 876,174	\$ 202,706
Receipts:					
Taxes	351,794	-	-	-	-
Licenses and permits	47,191	-	-	-	-
Intergovernmental receipts	7,403	-	-	549,785	-
Charges for services	32,290	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	257,856	5,211	33,139	50,000	1,255,634
Total receipts	696,534	5,211	33,139	599,785	1,255,634
Disbursements:					
Personal services	312,372	-	33,129	-	954,034
Supplies	24,099	-	-	-	-
Other services and charges	84,636	3,188	-	347,873	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	70,000	165,876
Other disbursements	-	-	-	-	-
Total disbursements	421,107	3,188	33,129	417,873	1,119,910
Excess (deficiency) of receipts over disbursements	275,427	2,023	10	181,912	135,724
Cash and investments - ending	\$ 564,164	\$ 48,852	\$ 4,197	\$ 1,058,086	\$ 338,430

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	MVH Restricted	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book
Cash and investments - beginning	\$ 1,802,123	\$ 2,219	\$ 99,970	\$ 1,820,119	\$ 64,920
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,894,787	-	-	1,894,787	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	22,034	19,019	24,900
Total receipts	<u>1,894,787</u>	<u>-</u>	<u>22,034</u>	<u>1,913,806</u>	<u>24,900</u>
Disbursements:					
Personal services	406,202	-	-	1,108,644	4,641
Supplies	989,928	-	-	489,843	85
Other services and charges	-	-	3,000	213,250	20,458
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	34,620	18,971	-
Other disbursements	334,604	-	-	-	-
Total disbursements	<u>1,730,734</u>	<u>-</u>	<u>37,620</u>	<u>1,830,708</u>	<u>25,184</u>
Excess (deficiency) of receipts over disbursements	<u>164,053</u>	<u>-</u>	<u>(15,586)</u>	<u>83,098</u>	<u>(284)</u>
Cash and investments - ending	<u>\$ 1,966,176</u>	<u>\$ 2,219</u>	<u>\$ 84,384</u>	<u>\$ 1,903,217</u>	<u>\$ 64,636</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Rainy Day	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Sheriff's Pension Trust	Storm Water Management Capital Projects
Cash and investments - beginning	\$ 51,535	\$ 299,681	\$ 16,464	\$ 18,622	\$ 93,031
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	3,875	23,809	-
Fines and forfeits	-	-	-	-	-
Other receipts	54,000	108,377	-	-	1,173
Total receipts	54,000	108,377	3,875	23,809	1,173
Disbursements:					
Personal services	-	59,626	-	-	-
Supplies	-	368	-	-	-
Other services and charges	-	19,944	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	8,299	11,952	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	88,237	11,952	-	-
Excess (deficiency) of receipts over disbursements	54,000	20,140	(8,077)	23,809	1,173
Cash and investments - ending	\$ 105,535	\$ 319,821	\$ 8,387	\$ 42,431	\$ 94,204

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 210,028	\$ 108,524	\$ 119,437	\$ 8,706	\$ 921,389
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	21,473	39,824	26,055	84,635	789,492
Total receipts	21,473	39,824	26,055	84,635	789,492
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	38,793	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	67,376	-	85,111	971,528
Total disbursements	38,793	67,376	-	85,111	971,528
Excess (deficiency) of receipts over disbursements	(17,320)	(27,552)	26,055	(476)	(182,036)
Cash and investments - ending	\$ 192,708	\$ 80,972	\$ 145,492	\$ 8,230	\$ 739,353

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Local Health Department Trust Account	Unsafe Building	Victim Impact Program	Guardian Ad Litem	Auditors Ineligible Deductions
Cash and investments - beginning	\$ 112,609	\$ 17,204	\$ 3,214	\$ 361	\$ 3,217
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	16,256	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	20,174	1,088	-	-	-
Total receipts	20,174	1,088	16,256	-	-
Disbursements:					
Personal services	2,008	-	16,862	-	-
Supplies	1,324	-	-	-	-
Other services and charges	905	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	4,237	-	16,862	-	-
Excess (deficiency) of receipts over disbursements	15,937	1,088	(606)	-	-
Cash and investments - ending	\$ 128,546	\$ 18,292	\$ 2,608	\$ 361	\$ 3,217

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	County Elected Officials Training	Park and Recreation	County Offender Transportation Fund	Statewide 911	Reassessment
Cash and investments - beginning	\$ 33,398	\$ 411	\$ 1,744	\$ 766,865	\$ 111,918
Receipts:					
Taxes	-	-	-	-	399,370
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,243
Charges for services	-	-	-	510,221	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,735	-	313	-	-
Total receipts	4,735	-	313	510,221	400,613
Disbursements:					
Personal services	-	-	-	377,711	53,031
Supplies	-	-	-	-	-
Other services and charges	-	-	-	132,347	284,172
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	124,361	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	634,419	337,203
Excess (deficiency) of receipts over disbursements	4,735	-	313	(124,198)	63,410
Cash and investments - ending	\$ 38,133	\$ 411	\$ 2,057	\$ 642,667	\$ 175,328

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Law Enforcement Recordings Copy Fee	LIT Correctional/Rehabilitation Facilities	Opioid Restricted Fund	Opioid Unrestricted Fund
Cash and investments - beginning	\$ 4,500	\$ 571,190	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	1,498,945	103,137	44,201
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	2,250	-	-	-
Total receipts	2,250	1,498,945	103,137	44,201
Disbursements:				
Personal services	-	1,282,616	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	43,808	-	-
Other disbursements	-	-	-	-
Total disbursements	-	1,326,424	-	-
Excess (deficiency) of receipts over disbursements	2,250	172,521	103,137	44,201
Cash and investments - ending	\$ 6,750	\$ 743,711	\$ 103,137	\$ 44,201

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Adult Probation Administrative	Juvenile Probation Administrative	County User Fee	Drain Construction/Reconstruction
Cash and investments - beginning	\$ 301,948	\$ 6,649	\$ 248,981	\$ 3,916
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	130,514	6,583	2,890	-
Fines and forfeits	-	-	-	-
Other receipts	47,808	-	15,872	-
Total receipts	<u>178,322</u>	<u>6,583</u>	<u>18,762</u>	<u>-</u>
Disbursements:				
Personal services	101,367	-	-	-
Supplies	2,438	-	-	-
Other services and charges	37,287	-	8,099	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>141,092</u>	<u>-</u>	<u>8,099</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>37,230</u>	<u>6,583</u>	<u>10,663</u>	<u>-</u>
Cash and investments - ending	<u>\$ 339,178</u>	<u>\$ 13,232</u>	<u>\$ 259,644</u>	<u>\$ 3,916</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Drain Maintenance	Sheriff Sale Administration	DUI Task Force	K-9	Health Clinic
Cash and investments - beginning	\$ 872,739	\$ 8,118	\$ 888	\$ 6,453	\$ 1,367,774
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	4,784	-	-
Charges for services	-	155	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	660,168	7,300	-	200	-
Total receipts	<u>660,168</u>	<u>7,455</u>	<u>4,784</u>	<u>200</u>	<u>-</u>
Disbursements:					
Personal services	-	-	4,638	-	-
Supplies	-	-	-	-	-
Other services and charges	612,582	3,320	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>612,582</u>	<u>3,320</u>	<u>4,638</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>47,586</u>	<u>4,135</u>	<u>146</u>	<u>200</u>	<u>-</u>
Cash and investments - ending	<u>\$ 920,325</u>	<u>\$ 12,253</u>	<u>\$ 1,034</u>	<u>\$ 6,653</u>	<u>\$ 1,367,774</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Court Interpreters	Donations	Payroll Clearing	Settlement	Wheel Tax / Surtax Combined
Cash and investments - beginning	\$ 2,890	\$ 43,109	\$ 102,304	\$ 51,065	\$ 1,057,091
Receipts:					
Taxes	-	-	7,095,404	43,913,814	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,698,505	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	19,516	-	-	897,923
Total receipts	-	19,516	7,095,404	47,612,319	897,923
Disbursements:					
Personal services	-	-	7,077,891	-	-
Supplies	-	6,217	-	-	955,570
Other services and charges	-	1,940	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	47,663,385	-
Total disbursements	-	8,157	7,077,891	47,663,385	955,570
Excess (deficiency) of receipts over disbursements	-	11,359	17,513	(51,066)	(57,647)
Cash and investments - ending	\$ 2,890	\$ 54,468	\$ 119,817	\$ (1)	\$ 999,444

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Wheel Tax	Sur Tax	CVET Agency	Weed Lien Collections	Sewage Collections
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 14,991	\$ 4,493
Receipts:					
Taxes	135,945	963,467	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	369,743	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	2,710	2,915
Total receipts	<u>135,945</u>	<u>963,467</u>	<u>369,743</u>	<u>2,710</u>	<u>2,915</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	135,945	963,467	369,743	17,501	7,368
Total disbursements	<u>135,945</u>	<u>963,467</u>	<u>369,743</u>	<u>17,501</u>	<u>7,368</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(14,791)</u>	<u>(4,453)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ 40</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Financial Institution Tax	Local Income Tax-Property Tax Relief	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit
Cash and investments - beginning	\$ -	\$ 412,843	\$ 18,082	\$ 48,411	\$ 295
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	273,187	-	-	-	-
Charges for services	-	-	-	31,790	-
Fines and forfeits	-	-	21,943	64,892	3,450
Other receipts	-	3,764,599	-	-	-
Total receipts	273,187	3,764,599	21,943	96,682	3,450
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	3,232	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	16,960	-
Other disbursements	273,187	3,849,769	33,638	61,324	3,095
Total disbursements	273,187	3,849,769	33,638	81,516	3,095
Excess (deficiency) of receipts over disbursements	-	(85,170)	(11,695)	15,166	355
Cash and investments - ending	\$ -	\$ 327,673	\$ 6,387	\$ 63,577	\$ 650

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State
Cash and investments - beginning	\$ 540	\$ 333	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	751
Fines and forfeits	9,250	-	313	-	-
Other receipts	-	3,822	-	3,415	-
Total receipts	9,250	3,822	313	3,415	751
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	8,940	3,770	188	3,200	720
Total disbursements	8,940	3,770	188	3,200	720
Excess (deficiency) of receipts over disbursements	310	52	125	215	31
Cash and investments - ending	\$ 850	\$ 385	\$ 125	\$ 215	\$ 31

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT Public Safety	LIT Economic Development
Cash and investments - beginning	\$ -	\$ -	\$ 69,669	\$ -	\$ -
Receipts:					
Taxes	-	-	36,514	3,747,363	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	186,871	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	600	-	-	-	1,873,682
Total receipts	600	186,871	36,514	3,747,363	1,873,682
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	600	186,871	33,500	3,747,363	1,873,682
Total disbursements	600	186,871	33,500	3,747,363	1,873,682
Excess (deficiency) of receipts over disbursements	-	-	3,014	-	-
Cash and investments - ending	\$ -	\$ -	\$ 72,683	\$ -	\$ -

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LIT Supplemental Distributions	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Prior To Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ 141,586	\$ 242,510	\$ 15,227	\$ 139,845
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	14,118	21,239	-	14,118
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,494,726	-	-	-	-
Total receipts	7,494,726	14,118	21,239	-	14,118
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	2,085	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	9,659	-	-
Other disbursements	7,494,726	-	-	-	-
Total disbursements	7,494,726	-	11,744	-	-
Excess (deficiency) of receipts over disbursements	-	14,118	9,495	-	14,118
Cash and investments - ending	\$ -	\$ 155,704	\$ 252,005	\$ 15,227	\$ 153,963

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Child Advocacy	Community Corrections	Sheriff's SWAT	I65/28 Road Lease Debt Service	I65 Sewer/Water Debt Service
Cash and investments - beginning	\$ 125	\$ 7,220	\$ 2,037	\$ 234,833	\$ 60,000
Receipts:					
Taxes	-	-	-	445,000	337,000
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	238,249	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	238,249	-	445,000	337,000
Disbursements:					
Personal services	-	218,075	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	19,598	-	-	-
Debt service - principal and interest	-	-	-	221,500	395,000
Capital outlay	-	-	-	-	-
Other disbursements	-	-	600	-	-
Total disbursements	-	237,673	600	221,500	395,000
Excess (deficiency) of receipts over disbursements	-	576	(600)	223,500	(58,000)
Cash and investments - ending	\$ 125	\$ 7,796	\$ 1,437	\$ 458,333	\$ 2,000

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	I65/28 Interchange Construction	TMA	Travel Immunizations	Medicaid Immunizations	Project Income
Cash and investments - beginning	\$ 18,168	\$ 648,111	\$ 12,031	\$ 16,319	\$ 421,733
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	16,039	5,412	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	1,732,647
Total receipts	-	-	16,039	5,412	1,732,647
Disbursements:					
Personal services	-	-	-	-	171,196
Supplies	-	-	12,598	1,928	12,934
Other services and charges	-	1,400	2,403	969	600,747
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	729	4,091	901,771
Other disbursements	-	-	-	-	-
Total disbursements	-	1,400	15,730	6,988	1,686,648
Excess (deficiency) of receipts over disbursements	-	(1,400)	309	(1,576)	45,999
Cash and investments - ending	\$ 18,168	\$ 646,711	\$ 12,340	\$ 14,743	\$ 467,732

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Drug Prosecution Fund	93.788 Probation Opioid Grant	21.019 Cares Act Coronavirus	Covid Testing Grant II	COVID-VFC Supplemental
Cash and investments - beginning	\$ 8	\$ 144,235	\$ 28,967	\$ 20,882	\$ (2,036)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	100,000	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	59,958
Total receipts	-	-	-	100,000	59,958
Disbursements:					
Personal services	-	-	10,642	90,380	14,177
Supplies	-	1,212	18,305	12,952	38,829
Other services and charges	-	79,355	-	-	916
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	4,000
Other disbursements	-	-	-	-	-
Total disbursements	-	80,567	28,947	103,332	57,922
Excess (deficiency) of receipts over disbursements	-	(80,567)	(28,947)	(3,332)	2,036
Cash and investments - ending	\$ 8	\$ 63,668	\$ 20	\$ 17,550	\$ -

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	93.539 Supplemental Immunization	EMS COVID-19 Cares Act Distribution	Sheriff Fees for Inmate Med Co-pay	Federal Inmate Housing	ARP Coronavirus Local Recovery
Cash and investments - beginning	\$ -	\$ 10,596	\$ 20,589	\$ 1,126,004	\$ 3,146,563
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	1,242,497	-
Fines and forfeits	-	-	10,104	-	-
Other receipts	15,725	-	-	-	3,146,563
Total receipts	15,725	-	10,104	1,242,497	3,146,563
Disbursements:					
Personal services	10,129	-	-	345,050	-
Supplies	593	-	-	36,148	-
Other services and charges	5,234	-	-	398,138	423,246
Debt service - principal and interest	-	-	-	-	-
Capital outlay	8,984	-	-	612,999	-
Other disbursements	-	-	3,838	-	-
Total disbursements	24,940	-	3,838	1,392,335	423,246
Excess (deficiency) of receipts over disbursements	(9,215)	-	6,266	(149,838)	2,723,317
Cash and investments - ending	\$ (9,215)	\$ 10,596	\$ 26,855	\$ 976,166	\$ 5,869,880

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	I-65 Wastewater EDA Grant	Jail Treatment Services	Community Crossing Fund	Public Defender Board Operation	PR Grant
Cash and investments - beginning	\$ 2,268,813	\$ 41,885	\$ (334,604)	\$ 130,741	\$ 4
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	214,809	-	1,371,951	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	48,628	-	195,990	-
Total receipts	<u>214,809</u>	<u>48,628</u>	<u>1,371,951</u>	<u>195,990</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	310,381	33
Debt service - principal and interest	-	-	-	-	-
Capital outlay	2,268,813	-	-	-	-
Other disbursements	-	66,214	1,037,346	-	-
Total disbursements	<u>2,268,813</u>	<u>66,214</u>	<u>1,037,346</u>	<u>310,381</u>	<u>33</u>
Excess (deficiency) of receipts over disbursements	<u>(2,054,004)</u>	<u>(17,586)</u>	<u>334,605</u>	<u>(114,391)</u>	<u>(33)</u>
Cash and investments - ending	<u>\$ 214,809</u>	<u>\$ 24,299</u>	<u>\$ 1</u>	<u>\$ 16,350</u>	<u>\$ (29)</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Incentives & Sanctions Grant	Lead Case Management Fund	Step Ahead Grant	County Resident's Trust	Treasurer
Cash and investments - beginning	\$ 1,415	\$ -	\$ (21)	\$ 12,012	\$ 864,765
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	3,597	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	148,625	894,165
Total receipts	-	3,597	-	148,625	894,165
Disbursements:					
Personal services	-	3,301	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	104	-	-	150,100	864,765
Total disbursements	104	3,301	-	150,100	864,765
Excess (deficiency) of receipts over disbursements	(104)	296	-	(1,475)	29,400
Cash and investments - ending	\$ 1,311	\$ 296	\$ (21)	\$ 10,537	\$ 894,165

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Jailer's Commissary	Work Release	Sheriff - Law Enforcement	Sheriff - Inmate Trust	Clerk - Trust Account
Cash and investments - beginning	\$ 181,447	\$ 45,997	\$ 726	\$ 16,182	\$ 1,377,681
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	535,800	17,744	-	559,401	3,028,761
Total receipts	535,800	17,744	-	559,401	3,028,761
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	590,180	13,699	-	556,847	2,365,767
Total disbursements	590,180	13,699	-	556,847	2,365,767
Excess (deficiency) of receipts over disbursements	(54,380)	4,045	-	2,554	662,994
Cash and investments - ending	\$ 127,067	\$ 50,042	\$ 726	\$ 18,736	\$ 2,040,675

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Clerk - Child Support Account	EMA Sale of Equipment	Medical Reserve Corp Grant	MCR REIMBURSABLE GRANT	Dare Fund Grant
Cash and investments - beginning	\$ 5,070	\$ 2,756	\$ 2,546	\$ 1,431	\$ 607
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	434,679	-	-	-	-
Total receipts	434,679	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	2,756	-	-	-
Other disbursements	434,881	-	-	-	-
Total disbursements	434,881	2,756	-	-	-
Excess (deficiency) of receipts over disbursements	(202)	(2,756)	-	-	-
Cash and investments - ending	\$ 4,868	\$ -	\$ 2,546	\$ 1,431	\$ 607

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Central Dispatch	JAG Grant	Landfill Tipping Fee	Law Enforcement Education	Law Enforcement Seizure
Cash and investments - beginning	\$ 788,990	\$ 60	\$ 1,177,236	\$ 47,085	\$ 1,748
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	968,958	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	972,768	-	10,000	7,358	-
Total receipts	<u>972,768</u>	<u>-</u>	<u>978,958</u>	<u>7,358</u>	<u>-</u>
Disbursements:					
Personal services	742,581	-	-	-	-
Supplies	7,283	-	-	-	-
Other services and charges	17,802	-	756,965	3,437	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	398,889	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>767,666</u>	<u>-</u>	<u>1,155,854</u>	<u>3,437</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>205,102</u>	<u>-</u>	<u>(176,896)</u>	<u>3,921</u>	<u>-</u>
Cash and investments - ending	<u>\$ 994,092</u>	<u>\$ 60</u>	<u>\$ 1,000,340</u>	<u>\$ 51,006</u>	<u>\$ 1,748</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Seized Assets	Solid Waste Payroll Clearing	traffic Enforcement RDP	Resource Center Transportation	Public Health Emergency Preparedness
Cash and investments - beginning	\$ 71	\$ 21,578	\$ (7,477)	\$ -	\$ 6,392
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	358,123	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	106,436	-	-	20,873
Total receipts	-	106,436	-	358,123	20,873
Disbursements:					
Personal services	-	106,437	-	-	28,134
Supplies	-	-	-	-	-
Other services and charges	-	-	1,244	358,123	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	106,437	1,244	358,123	28,134
Excess (deficiency) of receipts over disbursements	-	(1)	(1,244)	-	(7,261)
Cash and investments - ending	\$ 71	\$ 21,577	\$ (8,721)	\$ -	\$ (869)

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	PROBATION STATE GRANT	Thinking for a Change Grant	CASA Grant	IMMUNIZATION GRANT	CAPACITY GRANT
Cash and investments - beginning	\$ 33,144	\$ 260	\$ 56,310	\$ (5,019)	\$ 14,050
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	85,025	-	12,960	21,999	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>85,025</u>	<u>-</u>	<u>12,960</u>	<u>21,999</u>	<u>-</u>
Disbursements:					
Personal services	62,843	-	-	5,654	2,600
Supplies	-	-	8	-	-
Other services and charges	770	-	1,373	5,003	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	8,000	-
Other disbursements	21,393	-	-	-	-
Total disbursements	<u>85,006</u>	<u>-</u>	<u>1,381</u>	<u>18,657</u>	<u>2,600</u>
Excess (deficiency) of receipts over disbursements	<u>19</u>	<u>-</u>	<u>11,579</u>	<u>3,342</u>	<u>(2,600)</u>
Cash and investments - ending	<u>\$ 33,163</u>	<u>\$ 260</u>	<u>\$ 67,889</u>	<u>\$ (1,677)</u>	<u>\$ 11,450</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Traffic Safety Equipment Grant	County Training Fund	SHERIFF SAFETY EQUIPMENT	Totals
Cash and investments - beginning	\$ 167	\$ 6,865	\$ 860	\$ 37,121,206
Receipts:				
Taxes	-	-	-	68,175,781
Licenses and permits	-	-	-	206,034
Intergovernmental receipts	-	-	-	13,577,040
Charges for services	-	-	-	5,525,587
Fines and forfeits	-	-	-	235,095
Other receipts	-	-	-	30,859,456
Total receipts	-	-	-	118,578,993
Disbursements:				
Personal services	-	-	-	22,830,870
Supplies	-	-	-	3,497,173
Other services and charges	-	-	-	9,409,425
Debt service - principal and interest	-	-	-	2,190,670
Capital outlay	-	-	-	5,802,357
Other disbursements	-	-	-	74,448,108
Total disbursements	-	-	-	118,178,603
Excess (deficiency) of receipts over disbursements	-	-	-	400,390
Cash and investments - ending	\$ 167	\$ 6,865	\$ 860	\$ 37,521,596

OTHER INFORMATION

CLINTON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 28,982</u>	<u>\$ -</u>

CLINTON COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
CATERPILLAR FINANCIAL SERVICES CORPORATION	LOADER	\$ 34,453	01/04/18	01/04/24
MERCEDES-BENZ FINANCIAL SERVICES	FIVE HIGHWAY TRUCKS	185,135	02/15/20	02/15/24
MUNICIPAL CAPITAL FINANCE	PATCHER	25,868	05/19/20	05/14/23
REPUBLIC FIRST NATIONAL CORPORATION	EMS BUILDING LEASE	126,276	08/08/18	08/08/38
REPUBLIC FIRST NATIONAL CORPORATION	EMS RADIOS	9,977	02/01/20	02/01/23
Lease Rental Refunding Bonds 2017	SR 28 INFRASTRUCTURE	409,000	03/29/17	01/15/30
Lease Rental Refunding Bonds 2020	I-65/SR 28 INTERCHANGE PROJECT	<u>441,500</u>	05/29/20	01/01/40
Total governmental activities		<u>1,232,209</u>		
Total of annual lease payments		<u>\$ 1,232,209</u>		

Description of Debt	Ending Principal Balance	Principal Due Within One Year
Type	Purpose	
Governmental activities:		
General obligation bonds	CR 375 PROJECT	\$ 150,000
General obligation bonds	WATER AND SEWER BONDS (2021)	<u>135,000</u>
Total governmental activities		<u>285,000</u>
Totals		<u>\$ 18,730,000</u> <u>\$ 285,000</u>

CLINTON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 397,355
Infrastructure	472,104,567
Buildings	21,842,377
Improvements other than buildings	7,639
Machinery, equipment, and vehicles	<u>12,103,371</u>
Total governmental activities	<u>506,455,309</u>
Total capital assets	<u><u>\$ 506,455,309</u></u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.