

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CLINTON COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED
09/27/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Britt Ostler	01-01-23 to 12-31-24
County Treasurer	Gina Brettnacher	01-01-23 to 12-31-24
Clerk of the Circuit Court	Stephanie Harshbarger	01-01-23 to 12-31-24
County Sheriff	Richard Kelly	01-01-23 to 12-31-24
County Recorder	Elizabeth J. Keeney	01-01-23 to 12-31-24
President of the Board of County Commissioners	Jordan Brewer	01-01-23 to 12-31-24
President of the County Council	Alan Dunn	01-01-23 to 12-31-24



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, 2023, 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, 2023, 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, 2023, 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)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, and Schedule of Leases and Debt, 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 September 19, 2024, 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

September 19, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES 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, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
VICTIM ASSISTANCE GRANT	\$ 5,901	\$ 26,833	\$ 30,041	\$ 2,693
General	4,120,310	14,956,871	13,610,056	5,467,125
Accident Report	6,922	4,080	7,720	3,282
Bid Deposits and Bonds Holding	49,460	2,500	-	51,960
Campaign Finance Enforcement - County	3,381	2,145	-	5,526
CEDIT County Share	1,013,570	1,340,863	935,006	1,419,427
City and Town Court Costs	31,223	7,674	-	38,897
Clerk's Records Perpetuation	178,560	21,518	-	200,078
Community Transition Program	116,184	10,475	45,773	80,886
County Option Dog Tax	813	-	-	813
Sales Disclosure - County Share	45,965	7,955	-	53,920
Cumulative Bridge	794,024	809,622	1,001,019	602,627
Cumulative Capital Development	348,822	261,527	268,471	341,878
Cumulative Courthouse	197,804	352,574	91,167	459,211
Drug Free Community	22,089	70,135	52,352	39,872
Electronic Map Generation	2,604	86	-	2,690
Emergency Medical Services	1,056,155	2,869,008	3,073,940	851,223
Emergency Planning/Right to Know	20,993	5,115	1,603	24,505
Firearms Training	38,386	11,470	14,960	34,896
General Drain Improvement	465,567	-	-	465,567
Health	564,165	856,311	556,414	864,062
Identification Security Protection	48,852	4,127	3,905	49,074
Local Health Maintenance	4,197	33,139	33,126	4,210
Local Road and Street	1,058,086	566,930	499,497	1,125,519
LOIT Public Safety - County Share	338,430	1,420,959	1,165,843	593,546
MVH Restricted	1,966,176	1,969,862	1,328,204	2,607,834
Medical Care for Inmates	2,219	-	-	2,219
Misdemeanant	84,385	20,348	39,671	65,062
Motor Vehicle Highway	1,903,217	2,001,479	1,996,286	1,908,410
Plat Book	64,636	21,420	19,688	66,368
Rainy Day	105,535	60,904	-	166,439
Recorder's Records Perpetuation	319,821	130,052	107,341	342,532
Sex and Violent Offender Administration	8,387	3,789	4,452	7,724
Sheriff's Pension Trust	42,431	23,534	-	65,965
Storm Water Management Capital Projects	94,204	1,184	-	95,388
Supplemental Public Defender Services	192,708	18,117	-	210,825
Surplus Tax	80,972	59,068	34,842	105,198
Surveyor's Corner Perpetuation	145,492	20,635	-	166,127
Tax Sale Redemption	8,230	105,256	105,028	8,458
Tax Sale Surplus	739,353	664,855	773,274	630,934
Local Health Department Trust Account	128,545	20,174	18,382	130,337
Unsafe Building	18,292	-	-	18,292
Victim Impact Program	2,608	12,997	15,248	357
Guardian Ad Litem	361	-	-	361
Auditors Ineligible Deductions	3,217	-	-	3,217
County Elected Officials Training	38,133	4,127	37,742	4,518
93.074 EBOLA FUNDING	411	-	-	411
County Offender Transportation Fund	2,057	562	-	2,619
Statewide 911	642,667	517,637	732,433	427,871
Reassessment	175,328	295,407	235,119	235,616
Law Enforcement Recordings Copy Fee	6,750	5,400	-	12,150
LIT Correctional/Rehabilitation Facilities	743,712	1,668,734	1,716,975	695,471
Prosecutor's Forfeiture Fund	-	60	-	60
Opioid Restricted Fund	103,137	30,142	103,050	30,229
Opioid Unrestricted Fund	44,201	12,709	20,650	36,260
Adult Probation Administrative	339,178	166,274	147,824	357,628
Juvenile Probation Administrative	13,232	14,989	-	28,221
County User Fee	259,643	44,016	24,272	279,387
Drain Construction/Reconstruction	3,916	-	-	3,916
Drain Maintenance	920,325	952,722	796,459	1,076,588
Sheriff Sale Administration	12,253	6,720	4,500	14,473
DUI Task Force	1,033	5,743	7,398	(622)
K-9	6,653	-	-	6,653
Health Clinic	1,367,774	-	-	1,367,774
Court Interpreters	2,890	-	-	2,890
Donations	54,468	18,163	23,898	48,733
Settlement	-	51,127,808	51,127,808	-
Wheel Tax / Surtax Combined	999,444	877,414	923,621	953,237
Wheel Tax	-	137,334	137,334	-
Sur Tax	-	967,305	967,305	-
CVET Agency	-	384,201	384,201	-
Weed Lien Collections	200	3,094	3,294	-

CLINTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Sewage Collections	40	-	40	-
Financial Institution Tax	-	234,972	234,972	-
Local Income Tax-Property Tax Relief	327,673	4,178,720	4,000,501	505,892
State Fines and Forfeitures	6,387	26,303	27,146	5,544
Infraction Judgements	63,577	65,767	81,843	47,501
Special Death Benefit	650	3,720	4,115	255
Sales Disclosure - State Share	850	7,955	8,015	790
Coroners Training & Con't Education	385	3,445	3,560	270
Interstate Compact - State Share	125	563	563	125
Mortgage Recording Fees - State Share	215	2,750	2,965	-
Sex and Violent Offender Admin - State	31	421	394	58
Education Plate Fees Agency	-	581	581	-
Riverboat Revenue Sharing	-	186,639	186,639	-
Innkeepers Tax Collections	72,683	38,050	45,000	65,733
LIT-CERTIFIED SHARES	-	8,340,492	8,340,492	-
LIT PUBLIC SAFETY	-	4,170,246	4,170,246	-
LIT Economic Development	-	2,085,122	2,085,122	-
93.563 Title IV-D Incentive	155,704	14,470	215	169,959
93.563 Prosecutor IV-D Incentive-Post Oct '99	252,006	21,781	1,680	272,107
93.563 Clerk IV-D Incentive-Prior To Oct '99	15,227	-	-	15,227
93.563 Clerk IV-D Incentive-Post Oct '99	153,963	14,470	-	168,433
Child Advocacy	125	-	-	125
Community Corrections	7,795	239,000	237,681	9,114
Project Income	467,731	481,649	376,915	572,465
Sheriff's SWAT	1,437	-	-	1,437
I65/28 Road Lease Debt Service	458,333	442,000	443,500	456,833
I65 Sewer/Water Debt Service	2,000	837,000	685,500	153,500
I65/28 Interchange Construction	18,168	1,500,000	-	1,518,168
RDA Trustee Construction Fund	2,368,829	89,975	2,292,836	165,968
RDA Trustee Operations Fund	4,263	3,675	-	7,938
RDA Trustee Sinking Fund	43	441,804	439,907	1,940
Redevelopment Commission - TIF #1	485,115	377,585	72,967	789,733
TMA	646,711	-	400	646,311
21.019 Cares Act Coronavirus	20	-	-	20
COVID Testing Grant II	17,551	3,240	28,605	(7,814)
93.539 Supplemental Immunization	(9,216)	33,786	24,570	-
93.069 PUB HEALTH EMER PREP II	-	4,127	11,298	(7,171)
EMS COVID-19 Cares Act Distribution	10,596	-	-	10,596
ARP Coronavirus Local Recovery	5,869,880	-	1,730,492	4,139,388
Step Ahead Grant	(21)	-	-	(21)
Community Crossing Fund	-	1,000,000	1,000,000	-
Public Defender Board Operation	16,350	120,507	-	136,857
PR Grant	(29)	-	-	(29)
Incentives & Sanctions Grant	1,311	-	-	1,311
Lead Case Management Fund	296	8,393	3,340	5,349
Travel Immunizations	12,340	21,738	18,627	15,451
Medicaid Immunizations	14,744	2,756	3,197	14,303
Sheriff Fees for Inmate Med Co	26,855	6,765	-	33,620
Federal Inmate Housing	976,166	1,274,225	1,474,742	775,649
Payroll Clearing	119,816	7,718,143	7,715,640	122,319
I-65 Wastewater EDA Grant	214,809	-	214,809	-
Probation State Grant	33,164	66,973	85,261	14,876
Jail Treatment Services	24,299	72,539	53,706	43,132
Parkview Trust Account	10,536	147,850	147,800	10,586
Sheriff Inmate Trust	18,737	689,105	681,043	26,799
Jailers Commissary	127,067	715,585	537,805	304,847
Work Release	50,042	52,443	24,116	78,369
Law Enforcement	726	-	-	726
Trust Account	2,040,675	2,544,259	2,621,172	1,963,762
Child Support Account	4,869	419,474	416,745	7,598
Treasurer	894,165	986,095	894,165	986,095
Drug Prosecution Fund	8	-	-	8
Medical Reserve Corp Grant	2,546	-	-	2,546
MCR REIMBURSABLE GRANT	1,431	-	-	1,431
Dare Fund Grant	607	-	-	607
Central Dispatch	994,092	1,035,314	921,915	1,107,491
JAG Grant	60	-	-	60
Landfill Tipping Fee	1,000,340	1,013,307	1,271,684	741,963
Law Enforcement Education	51,006	6,248	15,096	42,158
Law Enforcement Seizure	1,748	-	-	1,748
Seized Assets	71	-	-	71
Solid Waste Payroll Clearing	21,577	100,407	91,206	30,778

CLINTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
traffic Enforcement RDP	(8,721)	-	-	(8,721)
Resource Center Transportation	-	542,524	542,524	-
Public Health Emergency Preparedness	(869)	16,507	10,092	5,546
93.788 PROBATION OPIOID GRANT	63,668	103,330	120,411	46,587
Thinking for a Change Grant	260	-	-	260
CASA Grant	67,890	9,079	7,028	69,941
IMMUNIZATION GRANT	(1,678)	8,955	13,648	(6,371)
CAPACITY GRANT	11,450	1,330	-	12,780
Traffic Safety Equipment Grant	167	-	-	167
County Training Fund	6,865	-	-	6,865
SHERIFF SAFETY EQUIPMENT	860	-	-	860
Totals	<u>\$ 40,379,849</u>	<u>\$ 128,550,311</u>	<u>\$ 127,651,724</u>	<u>\$ 41,278,436</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 Redevelopment Authority was organized by the County as a separate body corporate and politic and as an instrumentality of the County pursuant to state statute for the purpose of financing, constructing, and leasing local public improvements to the Redevelopment Commission of the County. A financial burden/benefit relationship exists between the County and the Redevelopment Authority. The Redevelopment Authority is reported as if it is a part of the County and is reported as the RDA Trustee Construction Fund, RDA Trustee Operations Fund, and RDA Trustee Sinking Fund.

The accompanying financial statement presents the financial information for the County and the Redevelopment Authority. Although it is a legally separate entity from the County, it exists to provide services entirely or almost entirely to the County, and the Redevelopment Authority's total debt outstanding, if any including leases, is expected to be repaid almost entirely with the resources of 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.

CLINTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

CLINTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

CLINTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

CLINTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

CLINTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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 some funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2023.

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 2023 totaled \$1,094,000.

Note 9. Redevelopment Authority

The County has entered into a capital lease with the Clinton County Redevelopment Authority (the lessor). The lessor was organized as a separate body corporate and politic and as an instrumentality of the County pursuant to state statute for the purpose of financing, constructing, and lease local public improvements to the County. The lessor has been determined to be a related-party of the County. During 2023, lease payments totaled \$441,500.

Note 10. Renamed Fund

As of January 1, 2023, the Park and Recreation fund was renamed to 93.074 Ebola Funding, the LIT Supplemental Distributions fund was renamed as LIT-Certified Shares fund, and the County Resident's Trust was renamed to Parkview Trust Account.

CLINTON COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Note 11. Restatements

For the year ended December 31, 2023, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

New Fund	Balance as of December 31, 2022	Prior Period Adjustments	Balance as of January 1, 2023
RDA Trustee Construction Fund	\$ -	\$ 2,368,829	\$ 2,368,829
RDA Trustee Operations Fund	-	4,263	4,263
RDA Trustee Sinking Fund	-	43	43

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OTHER INFORMATION

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	VICTIM ASSISTANCE GRANT	General	Accident Report	Bid Deposits and Bonds Holding	Campaign Finance Enforcement - County	CEDIT County Share
Cash and investments - beginning	\$ 5,901	\$ 4,120,310	\$ 6,922	\$ 49,460	\$ 3,381	\$ 1,013,570
Receipts:						
Taxes	-	10,901,846	-	-	-	706,788
Licenses and permits	-	145,514	-	-	-	-
Intergovernmental receipts	26,833	406,370	-	-	-	-
Charges for services	-	1,325,958	-	-	-	-
Fines and forfeits	-	122,347	-	-	-	-
Other receipts	-	2,054,836	4,080	2,500	2,145	634,075
Total receipts	26,833	14,956,871	4,080	2,500	2,145	1,340,863
Disbursements:						
Personal services	30,041	7,584,943	-	-	-	-
Supplies	-	687,547	-	-	-	-
Other services and charges	-	3,403,530	-	-	-	302,731
Debt service - principal and interest	-	-	-	-	-	632,275
Capital outlay	-	500,399	7,720	-	-	-
Other disbursements	-	1,433,637	-	-	-	-
Total disbursements	30,041	13,610,056	7,720	-	-	935,006
Excess (deficiency) of receipts over (under) disbursements	(3,208)	1,346,815	(3,640)	2,500	2,145	405,857
Cash and investments - ending	\$ 2,693	\$ 5,467,125	\$ 3,282	\$ 51,960	\$ 5,526	\$ 1,419,427

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	City and Town Court Costs	Clerk's Records Perpetuation	Community Transition Program	County Option Dog Tax	Sales Disclosure - County Share
Cash and investments - beginning	\$ 31,223	\$ 178,560	\$ 116,184	\$ 813	\$ 45,965
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	161	10,475	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,674	21,357	-	-	7,955
Total receipts	7,674	21,518	10,475	-	7,955
Disbursements:					
Personal services	-	-	9,508	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	2,000	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	34,265	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	45,773	-	-
Excess (deficiency) of receipts over (under) disbursements	7,674	21,518	(35,298)	-	7,955
Cash and investments - ending	\$ 38,897	\$ 200,078	\$ 80,886	\$ 813	\$ 53,920

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Cumulative Bridge	Cumulative Capital Development	Cumulative Courthouse	Drug Free Community	Electronic Map Generation
Cash and investments - beginning	\$ 794,024	\$ 348,822	\$ 197,804	\$ 22,089	\$ 2,604
Receipts:					
Taxes	439,388	256,310	291,182	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	230,830	5,217	5,926	-	-
Charges for services	127,547	-	1,794	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	11,857	-	53,672	70,135	86
Total receipts	809,622	261,527	352,574	70,135	86
Disbursements:					
Personal services	-	-	-	25,352	-
Supplies	144,656	-	-	-	-
Other services and charges	856,363	129,967	91,167	27,000	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	138,504	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,001,019	268,471	91,167	52,352	-
Excess (deficiency) of receipts over (under) disbursements	(191,397)	(6,944)	261,407	17,783	86
Cash and investments - ending	\$ 602,627	\$ 341,878	\$ 459,211	\$ 39,872	\$ 2,690

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Emergency Medical Services	Emergency Planning/Right to Know	Firearms Training	General Drain Improvement	Health
Cash and investments - beginning	\$ 1,056,155	\$ 20,993	\$ 38,386	\$ 465,567	\$ 564,165
Receipts:					
Taxes	-	-	-	-	355,695
Licenses and permits	-	-	-	-	57,519
Intergovernmental receipts	2,200	-	-	-	7,344
Charges for services	1,294,577	-	-	-	28,141
Fines and forfeits	-	-	-	-	-
Other receipts	1,572,231	5,115	11,470	-	407,612
Total receipts	2,869,008	5,115	11,470	-	856,311
Disbursements:					
Personal services	2,328,380	-	-	-	419,150
Supplies	217,462	26	1,601	-	17,234
Other services and charges	298,047	1,577	-	-	104,863
Debt service - principal and interest	-	-	-	-	-
Capital outlay	229,793	-	13,359	-	15,167
Other disbursements	258	-	-	-	-
Total disbursements	3,073,940	1,603	14,960	-	556,414
Excess (deficiency) of receipts over (under) disbursements	(204,932)	3,512	(3,490)	-	299,897
Cash and investments - ending	\$ 851,223	\$ 24,505	\$ 34,896	\$ 465,567	\$ 864,062

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Identification Security Protection	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	MVH Restricted
Cash and investments - beginning	\$ 48,852	\$ 4,197	\$ 1,058,086	\$ 338,430	\$ 1,966,176
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	566,930	-	1,962,419
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,127	33,139	-	1,420,959	7,443
Total receipts	4,127	33,139	566,930	1,420,959	1,969,862
Disbursements:					
Personal services	-	33,126	-	967,975	528,447
Supplies	-	-	-	-	499,757
Other services and charges	3,905	-	370,993	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	128,504	197,868	-
Other disbursements	-	-	-	-	300,000
Total disbursements	3,905	33,126	499,497	1,165,843	1,328,204
Excess (deficiency) of receipts over (under) disbursements	222	13	67,433	255,116	641,658
Cash and investments - ending	\$ 49,074	\$ 4,210	\$ 1,125,519	\$ 593,546	\$ 2,607,834

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day
Cash and investments - beginning	\$ 2,219	\$ 84,385	\$ 1,903,217	\$ 64,636	\$ 105,535
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,962,419	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	20,348	39,060	21,420	60,904
Total receipts	-	20,348	2,001,479	21,420	60,904
Disbursements:					
Personal services	-	-	1,255,337	5,095	-
Supplies	-	-	542,481	1,789	-
Other services and charges	-	1,700	195,651	12,804	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	37,971	2,817	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	39,671	1,996,286	19,688	-
Excess (deficiency) of receipts over (under) disbursements	-	(19,323)	5,193	1,732	60,904
Cash and investments - ending	\$ 2,219	\$ 65,062	\$ 1,908,410	\$ 66,368	\$ 166,439

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Sheriff's Pension Trust	Storm Water Management Capital Projects	Supplemental Public Defender Services
Cash and investments - beginning	\$ 319,821	\$ 8,387	\$ 42,431	\$ 94,204	\$ 192,708
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	3,789	23,534	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	130,052	-	-	1,184	18,117
Total receipts	130,052	3,789	23,534	1,184	18,117
Disbursements:					
Personal services	67,792	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	39,549	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	4,452	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	107,341	4,452	-	-	-
Excess (deficiency) of receipts over (under) disbursements	22,711	(663)	23,534	1,184	18,117
Cash and investments - ending	\$ 342,532	\$ 7,724	\$ 65,965	\$ 95,388	\$ 210,825

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 80,972	\$ 145,492	\$ 8,230	\$ 739,353	\$ 128,545
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	59,068	20,635	105,256	664,855	20,174
Total receipts	59,068	20,635	105,256	664,855	20,174
Disbursements:					
Personal services	-	-	-	-	14,627
Supplies	-	-	-	-	2,192
Other services and charges	-	-	-	-	1,563
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	34,842	-	105,028	773,274	-
Total disbursements	34,842	-	105,028	773,274	18,382
Excess (deficiency) of receipts over (under) disbursements	24,226	20,635	228	(108,419)	1,792
Cash and investments - ending	\$ 105,198	\$ 166,127	\$ 8,458	\$ 630,934	\$ 130,337

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Unsafe Building	Victim Impact Program	Guardian Ad Litem	Auditors Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	\$ 18,292	\$ 2,608	\$ 361	\$ 3,217	\$ 38,133
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	12,997	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	4,127
Total receipts	-	12,997	-	-	4,127
Disbursements:					
Personal services	-	15,248	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	1,317
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	36,425
Total disbursements	-	15,248	-	-	37,742
Excess (deficiency) of receipts over (under) disbursements	-	(2,251)	-	-	(33,615)
Cash and investments - ending	\$ 18,292	\$ 357	\$ 361	\$ 3,217	\$ 4,518

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	93.074 EBOLA FUNDING	County Offender Transportation Fund	Statewide 911	Reassessment	Law Enforcement Recordings Copy Fee
Cash and investments - beginning	\$ 411	\$ 2,057	\$ 642,667	\$ 175,328	\$ 6,750
Receipts:					
Taxes	-	-	-	295,407	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	517,637	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	562	-	-	5,400
Total receipts	-	562	517,637	295,407	5,400
Disbursements:					
Personal services	-	-	356,114	57,846	-
Supplies	-	-	-	2,182	-
Other services and charges	-	-	147,992	175,091	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	228,327	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	732,433	235,119	-
Excess (deficiency) of receipts over (under) disbursements	-	562	(214,796)	60,288	5,400
Cash and investments - ending	\$ 411	\$ 2,619	\$ 427,871	\$ 235,616	\$ 12,150

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LIT Correctional/Rehabilitate Facilities	Prosecutor's Forfeiture Fund	Opioid Restricted Fund	Opioid Unrestricted Fund	Adult Probation Administrative
Cash and investments - beginning	\$ 743,712	\$ -	\$ 103,137	\$ 44,201	\$ 339,178
Receipts:					
Taxes	1,668,734	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	139,141
Fines and forfeits	-	-	-	-	-
Other receipts	-	60	30,142	12,709	27,133
Total receipts	1,668,734	60	30,142	12,709	166,274
Disbursements:					
Personal services	1,448,606	-	-	-	99,653
Supplies	-	-	-	-	1,902
Other services and charges	266,078	-	-	-	46,269
Debt service - principal and interest	-	-	-	-	-
Capital outlay	2,291	-	-	-	-
Other disbursements	-	-	103,050	20,650	-
Total disbursements	1,716,975	-	103,050	20,650	147,824
Excess (deficiency) of receipts over (under) disbursements	(48,241)	60	(72,908)	(7,941)	18,450
Cash and investments - ending	\$ 695,471	\$ 60	\$ 30,229	\$ 36,260	\$ 357,628

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Juvenile Probation Administrative	County User Fee	Drain struction/Reconstru	Drain Maintenance	Sheriff Sale Administration
Cash and investments - beginning	\$ 13,232	\$ 259,643	\$ 3,916	\$ 920,325	\$ 12,253
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	14,989	3,470	-	-	120
Fines and forfeits	-	-	-	-	-
Other receipts	-	40,546	-	952,722	6,600
Total receipts	14,989	44,016	-	952,722	6,720
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	10,077	-	796,459	4,500
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	14,195	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	24,272	-	796,459	4,500
Excess (deficiency) of receipts over (under) disbursements	14,989	19,744	-	156,263	2,220
Cash and investments - ending	\$ 28,221	\$ 279,387	\$ 3,916	\$ 1,076,588	\$ 14,473

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	DUI Task Force	K-9	Health Clinic	Court Interpreters	Donations
Cash and investments - beginning	\$ 1,033	\$ 6,653	\$ 1,367,774	\$ 2,890	\$ 54,468
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	5,743	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	18,163
Total receipts	5,743	-	-	-	18,163
Disbursements:					
Personal services	7,398	-	-	-	-
Supplies	-	-	-	-	17,805
Other services and charges	-	-	-	-	6,093
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	7,398	-	-	-	23,898
Excess (deficiency) of receipts over (under) disbursements	(1,655)	-	-	-	(5,735)
Cash and investments - ending	\$ (622)	\$ 6,653	\$ 1,367,774	\$ 2,890	\$ 48,733

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Settlement	Wheel Tax / Surtax Combined	Wheel Tax	Sur Tax	CVET Agency
Cash and investments - beginning	\$ -	\$ 999,444	\$ -	\$ -	\$ -
Receipts:					
Taxes	47,477,053	-	137,334	967,305	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	3,650,755	-	-	-	384,201
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	877,414	-	-	-
Total receipts	<u>51,127,808</u>	<u>877,414</u>	<u>137,334</u>	<u>967,305</u>	<u>384,201</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	905,396	-	-	-
Other services and charges	-	18,225	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	51,127,808	-	137,334	967,305	384,201
Total disbursements	<u>51,127,808</u>	<u>923,621</u>	<u>137,334</u>	<u>967,305</u>	<u>384,201</u>
Excess (deficiency) of receipts over (under) disbursements	-	(46,207)	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 953,237</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Weed Lien Collections	Sewage Collections	Financial Institution Tax	Local Income Tax-Property Tax Relief	State Fines and Forfeitures
Cash and investments - beginning	\$ 200	\$ 40	\$ -	\$ 327,673	\$ 6,387
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	234,972	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	26,303
Other receipts	3,094	-	-	4,178,720	-
Total receipts	<u>3,094</u>	<u>-</u>	<u>234,972</u>	<u>4,178,720</u>	<u>26,303</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,294	40	234,972	4,000,501	27,146
Total disbursements	<u>3,294</u>	<u>40</u>	<u>234,972</u>	<u>4,000,501</u>	<u>27,146</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(200)</u>	<u>(40)</u>	<u>-</u>	<u>178,219</u>	<u>(843)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 505,892</u>	<u>\$ 5,544</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share
Cash and investments - beginning	\$ 63,577	\$ 650	\$ 850	\$ 385	\$ 125
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	15,640	-	-	-	-
Fines and forfeits	50,127	3,720	7,955	-	563
Other receipts	-	-	-	3,445	-
Total receipts	<u>65,767</u>	<u>3,720</u>	<u>7,955</u>	<u>3,445</u>	<u>563</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	9,681	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	17,783	-	-	-	-
Other disbursements	54,379	4,115	8,015	3,560	563
Total disbursements	<u>81,843</u>	<u>4,115</u>	<u>8,015</u>	<u>3,560</u>	<u>563</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(16,076)</u>	<u>(395)</u>	<u>(60)</u>	<u>(115)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 47,501</u>	<u>\$ 255</u>	<u>\$ 790</u>	<u>\$ 270</u>	<u>\$ 125</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ 215	\$ 31	\$ -	\$ -	\$ 72,683
Receipts:					
Taxes	-	-	-	-	38,050
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	186,639	-
Charges for services	-	421	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,750	-	581	-	-
Total receipts	2,750	421	581	186,639	38,050
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,965	394	581	186,639	45,000
Total disbursements	2,965	394	581	186,639	45,000
Excess (deficiency) of receipts over (under) disbursements	(215)	27	-	-	(6,950)
Cash and investments - ending	\$ -	\$ 58	\$ -	\$ -	\$ 65,733

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LIT-CERTIFIED SHARES	LIT PUBLIC SAFETY	LIT Economic Development	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 155,704	\$ 252,006
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	14,470	21,781
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	8,340,492	4,170,246	2,085,122	-	-
Total receipts	8,340,492	4,170,246	2,085,122	14,470	21,781
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	1,680
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	215	-
Other disbursements	8,340,492	4,170,246	2,085,122	-	-
Total disbursements	8,340,492	4,170,246	2,085,122	215	1,680
Excess (deficiency) of receipts over (under) disbursements	-	-	-	14,255	20,101
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 169,959	\$ 272,107

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	93,563 Clerk IV-D Incentive-Prior To Oct '99	93,563 Clerk IV-D Incentive-Post Oct '99	Child Advocacy	Community Corrections	Project Income
Cash and investments - beginning	\$ 15,227	\$ 153,963	\$ 125	\$ 7,795	\$ 467,731
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	14,470	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	481,649
Other receipts	-	-	-	239,000	-
Total receipts	<u>-</u>	<u>14,470</u>	<u>-</u>	<u>239,000</u>	<u>481,649</u>
Disbursements:					
Personal services	-	-	-	235,611	206,196
Supplies	-	-	-	-	16,986
Other services and charges	-	-	-	2,070	42,510
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	111,223
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>237,681</u>	<u>376,915</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>14,470</u>	<u>-</u>	<u>1,319</u>	<u>104,734</u>
Cash and investments - ending	<u>\$ 15,227</u>	<u>\$ 168,433</u>	<u>\$ 125</u>	<u>\$ 9,114</u>	<u>\$ 572,465</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sheriff's SWAT	I65/28 Road Lease Debt Service	I65 Sewer/Water Debt Service	I65/28 Interchange Construction	RDA Trustee Construction Fund
Cash and investments - beginning	\$ 1,437	\$ 458,333	\$ 2,000	\$ 18,168	\$ 2,368,829
Receipts:					
Taxes	-	442,000	837,000	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	1,500,000	89,975
Total receipts	-	442,000	837,000	1,500,000	89,975
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	443,500	685,500	-	-
Capital outlay	-	-	-	-	2,292,836
Other disbursements	-	-	-	-	-
Total disbursements	-	443,500	685,500	-	2,292,836
Excess (deficiency) of receipts over (under) disbursements	-	(1,500)	151,500	1,500,000	(2,202,861)
Cash and investments - ending	\$ 1,437	\$ 456,833	\$ 153,500	\$ 1,518,168	\$ 165,968

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	RDA Trustee Operations Fund	RDA Trustee Sinking Fund	Redevelopment Commission - TIF #1	TMA	21.019 Cares Act Coronavirus
Cash and investments - beginning	\$ 4,263	\$ 43	\$ 485,115	\$ 646,711	\$ 20
Receipts:					
Taxes	-	-	377,585	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,675	441,804	-	-	-
Total receipts	3,675	441,804	377,585	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	439,907	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	72,967	400	-
Total disbursements	-	439,907	72,967	400	-
Excess (deficiency) of receipts over (under) disbursements	3,675	1,897	304,618	(400)	-
Cash and investments - ending	\$ 7,938	\$ 1,940	\$ 789,733	\$ 646,311	\$ 20

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	COVID Testing Grant II	93.539 Supplemental Immunization	93.069 PUB HEALTH EMER PREP II	EMS COVID-19 Cares Act Distribution	ARP Coronavirus Local Recovery
Cash and investments - beginning	\$ 17,551	\$ (9,216)	\$ -	\$ 10,596	\$ 5,869,880
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	33,786	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,240	-	4,127	-	-
Total receipts	3,240	33,786	4,127	-	-
Disbursements:					
Personal services	14,850	10,004	11,298	-	-
Supplies	4,275	3,097	-	-	-
Other services and charges	9,480	4,702	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	6,767	-	-	1,730,492
Other disbursements	-	-	-	-	-
Total disbursements	28,605	24,570	11,298	-	1,730,492
Excess (deficiency) of receipts over (under) disbursements	(25,365)	9,216	(7,171)	-	(1,730,492)
Cash and investments - ending	\$ (7,814)	\$ -	\$ (7,171)	\$ 10,596	\$ 4,139,388

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Step Ahead Grant	Community Crossing Fund	Public Defender Board Operation	PR Grant	Incentives & Sanctions Grant
Cash and investments - beginning	\$ (21)	\$ -	\$ 16,350	\$ (29)	\$ 1,311
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,000,000	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	120,507	-	-
Total receipts	-	1,000,000	120,507	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	1,000,000	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	1,000,000	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	120,507	-	-
Cash and investments - ending	\$ (21)	\$ -	\$ 136,857	\$ (29)	\$ 1,311

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Lead Case Management Fund	Travel Immunizations	Medicaid Immunizations	Sheriff Fees for Inmate Med Co	Federal Inmate Housing
Cash and investments - beginning	\$ 296	\$ 12,340	\$ 14,744	\$ 26,855	\$ 976,166
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	8,393	21,738	2,756	6,765	1,274,225
Total receipts	8,393	21,738	2,756	6,765	1,274,225
Disbursements:					
Personal services	3,340	-	-	-	627,786
Supplies	-	11,000	300	-	606
Other services and charges	-	3,627	1,735	-	406,153
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	4,000	1,162	-	440,197
Other disbursements	-	-	-	-	-
Total disbursements	3,340	18,627	3,197	-	1,474,742
Excess (deficiency) of receipts over (under) disbursements	5,053	3,111	(441)	6,765	(200,517)
Cash and investments - ending	\$ 5,349	\$ 15,451	\$ 14,303	\$ 33,620	\$ 775,649

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Payroll Clearing	I-65 Wastewater EDA Grant	Probation State Grant	Jail Treatment Services	Parkview Trust Account
Cash and investments - beginning	\$ 119,816	\$ 214,809	\$ 33,164	\$ 24,299	\$ 10,536
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	66,973	72,539	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,718,143	-	-	-	147,850
Total receipts	<u>7,718,143</u>	<u>-</u>	<u>66,973</u>	<u>72,539</u>	<u>147,850</u>
Disbursements:					
Personal services	7,715,640	-	78,733	38,608	-
Supplies	-	-	-	-	-
Other services and charges	-	-	6,528	15,098	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	214,809	-	-	-
Other disbursements	-	-	-	-	147,800
Total disbursements	<u>7,715,640</u>	<u>214,809</u>	<u>85,261</u>	<u>53,706</u>	<u>147,800</u>
Excess (deficiency) of receipts over (under) disbursements	<u>2,503</u>	<u>(214,809)</u>	<u>(18,288)</u>	<u>18,833</u>	<u>50</u>
Cash and investments - ending	<u>\$ 122,319</u>	<u>\$ -</u>	<u>\$ 14,876</u>	<u>\$ 43,132</u>	<u>\$ 10,586</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sheriff Inmate Trust	Jailers Commissary	Work Release	Law Enforcement	Trust Account
Cash and investments - beginning	\$ 18,737	\$ 127,067	\$ 50,042	\$ 726	\$ 2,040,675
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	689,105	715,585	52,443	-	2,544,259
Total receipts	<u>689,105</u>	<u>715,585</u>	<u>52,443</u>	<u>-</u>	<u>2,544,259</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	681,043	537,805	24,116	-	2,621,172
Total disbursements	<u>681,043</u>	<u>537,805</u>	<u>24,116</u>	<u>-</u>	<u>2,621,172</u>
Excess (deficiency) of receipts over (under) disbursements	<u>8,062</u>	<u>177,780</u>	<u>28,327</u>	<u>-</u>	<u>(76,913)</u>
Cash and investments - ending	<u>\$ 26,799</u>	<u>\$ 304,847</u>	<u>\$ 78,369</u>	<u>\$ 726</u>	<u>\$ 1,963,762</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Child Support Account	Treasurer	Drug Prosecution Fund	Medical Reserve Corp Grant	MCR REIMBURSABLE GRANT
Cash and investments - beginning	\$ 4,869	\$ 894,165	\$ 8	\$ 2,546	\$ 1,431
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	419,474	986,095	-	-	-
Total receipts	419,474	986,095	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	416,745	894,165	-	-	-
Total disbursements	416,745	894,165	-	-	-
Excess (deficiency) of receipts over (under) disbursements	2,729	91,930	-	-	-
Cash and investments - ending	\$ 7,598	\$ 986,095	\$ 8	\$ 2,546	\$ 1,431

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Dare Fund Grant	Central Dispatch	JAG Grant	Landfill Tipping Fee	Law Enforcement Education
Cash and investments - beginning	\$ 607	\$ 994,092	\$ 60	\$ 1,000,340	\$ 51,006
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	919,546	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,035,314	-	93,761	6,248
Total receipts	-	1,035,314	-	1,013,307	6,248
Disbursements:					
Personal services	-	827,300	-	-	-
Supplies	-	7,837	-	-	-
Other services and charges	-	71,160	-	847,795	15,096
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	15,618	-	423,889	-
Other disbursements	-	-	-	-	-
Total disbursements	-	921,915	-	1,271,684	15,096
Excess (deficiency) of receipts over (under) disbursements	-	113,399	-	(258,377)	(8,848)
Cash and investments - ending	\$ 607	\$ 1,107,491	\$ 60	\$ 741,963	\$ 42,158

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Law Enforcement Seizure	Seized Assets	Solid Waste Payroll Clearing	traffic Enforcement RDP	Resource Center Transportation
Cash and investments - beginning	\$ 1,748	\$ 71	\$ 21,577	\$ (8,721)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	542,524
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	100,407	-	-
Total receipts	-	-	100,407	-	542,524
Disbursements:					
Personal services	-	-	91,206	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	542,524
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	91,206	-	542,524
Excess (deficiency) of receipts over (under) disbursements	-	-	9,201	-	-
Cash and investments - ending	\$ 1,748	\$ 71	\$ 30,778	\$ (8,721)	\$ -

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Public Health Emergency Preparedness	93,788 PROBATION OPIOID GRANT	Thinking for a Change Grant	CASA Grant	IMMUNIZATION GRANT
Cash and investments - beginning	\$ (869)	\$ 63,668	\$ 260	\$ 67,890	\$ (1,678)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	103,330	-	9,079	8,955
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	16,507	-	-	-	-
Total receipts	16,507	103,330	-	9,079	8,955
Disbursements:					
Personal services	10,092	-	-	4,697	10,513
Supplies	-	1,495	-	359	1,023
Other services and charges	-	118,916	-	1,972	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	2,112
Other disbursements	-	-	-	-	-
Total disbursements	10,092	120,411	-	7,028	13,648
Excess (deficiency) of receipts over (under) disbursements	6,415	(17,081)	-	2,051	(4,693)
Cash and investments - ending	\$ 5,546	\$ 46,587	\$ 260	\$ 69,941	\$ (6,371)

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	CAPACITY GRANT	Traffic Safety Equipment Grant	County Training Fund	SHERIFF SAFETY EQUIPMENT	Totals
Cash and investments - beginning	\$ 11,450	\$ 167	\$ 6,865	\$ 860	\$ 40,379,849
Receipts:					
Taxes	-	-	-	-	65,191,677
Licenses and permits	-	-	-	-	203,033
Intergovernmental receipts	1,330	-	-	-	11,541,032
Charges for services	-	-	-	-	4,426,940
Fines and forfeits	-	-	-	-	692,664
Other receipts	-	-	-	-	46,494,965
Total receipts	1,330	-	-	-	128,550,311
Disbursements:					
Personal services	-	-	-	-	25,140,512
Supplies	-	-	-	-	3,089,008
Other services and charges	-	-	-	-	9,416,238
Debt service - principal and interest	-	-	-	-	2,201,182
Capital outlay	-	-	-	-	7,816,735
Other disbursements	-	-	-	-	79,988,049
Total disbursements	-	-	-	-	127,651,724
Excess (deficiency) of receipts over (under) disbursements	1,330	-	-	-	898,587
Cash and investments - ending	\$ 12,780	\$ 167	\$ 6,865	\$ 860	\$ 41,278,436

CLINTON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 156,891</u>	<u>\$ 582,017</u>

CLINTON COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
CATERPILLAR FINANCIAL SERVICES CORPORATION	TWO LOADERS	\$ 108,332	01/05/24	12/31/28
DAIMLER TRUCK FINANCIAL	6 DUMP TRUCKS	260,256	01/01/24	12/31/28
MERCEDES-BENZ FINANCIAL SERVICES	FIVE HIGHWAY TRUCKS	185,135	02/15/20	02/15/24
REPUBLIC FIRST NATIONAL	AMBULANCES (2)	154,391	02/09/23	02/09/25
REPUBLIC FIRST NATIONAL CORPORATION	EMS BUILDING LEASE	126,277	08/08/18	08/08/38
ZOLL ONE	Zoll One Program	37,613	01/01/24	12/31/33
Lease Rental Refunding Bonds 2017	SR 28 INFRASTRUCTURE	410,000	03/29/17	01/15/30
Lease Rental Refunding Bonds 2020	I-65/SR 28 INTERCHANGE PROJECT	441,000	05/29/20	01/01/40
Lease Rental Bonds of 2023	Courthouse Impr & County Annex Building	985,000	07/01/24	01/01/43
Lease Rental Bonds of 2021	Water and Sewer	<u>689,000</u>	01/01/22	01/01/51
Total governmental activities		<u>3,397,004</u>		
Total of annual lease payments		<u>\$ 3,397,004</u>		

Description of Debt		Ending Principal Balance	Principal Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	CR 375 PROJECT	\$ 1,985,000	\$ 155,000
Notes and Loans Payable	Drainage Project	274,004	21,571
Other	2023 GO Bonds - Equipment	<u>1,590,000</u>	<u>-</u>
Total governmental activities		<u>3,849,004</u>	<u>176,571</u>
Redevelopment Authority:			
General obligation bonds	REDEVELOPMENT BOND (2020)	<u>6,005,000</u>	<u>285,000</u>
Total governmental activities		<u>6,005,000</u>	<u>285,000</u>
Totals		<u>\$ 9,854,004</u>	<u>\$ 461,571</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/>.