

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
CLINTON COUNTY, INDIANA
January 1, 2016 to December 31, 2016



FILED
11/08/2018

TABLE OF CONTENTS

| <u>Description</u> | <u>Page</u> |
|--|-------------|
| Schedule of Officials | 2 |
| Independent Auditor's Report | 3-5 |
| Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance With <i>Government Auditing Standards</i> | 6-7 |
| Financial Statement and Accompanying Notes: | |
| Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis | 10-11 |
| Notes to Financial Statement | 12-16 |
| Other Information - Unaudited: | |
| Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis | 18-44 |
| Schedule of Payables and Receivables | 45 |
| Schedule of Leases and Debt | 46 |
| Schedule of Capital Assets | 47 |
| Supplemental Audit of Federal Awards: | |
| Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance | 50-51 |
| Schedule of Expenditures of Federal Awards and Accompanying Notes: | |
| Schedule of Expenditures of Federal Awards | 54 |
| Notes to Schedule of Expenditures of Federal Awards | 55 |
| Schedule of Findings and Questioned Costs | 56-59 |
| Auditee-Prepared Documents: | |
| Summary Schedule of Prior Audit Findings | 62-63 |
| Corrective Action Plan | 64 |
| Other Reports | 65 |

SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|--------------------------------------|--|
| County Auditor | Cathy J. Hamilton | 01-01-15 to 12-31-18 |
| County Treasurer | Carol J. Bartley | 10-19-14 to 12-31-20 |
| Clerk of the Circuit Court | Sherri Crews | 01-01-13 to 12-31-20 |
| County Sheriff | Jeff Ward | 01-01-15 to 12-31-18 |
| County Recorder | Linda Brammel Elizabeth J. Keeney | 01-01-14 to 12-31-16 01-01-17 to 12-31-20 |
| President of the Board of County Commissioners | Scott Shoemaker Josh Uitts | 01-01-16 to 12-31-17 01-01-18 to 12-31-18 |
| President of the County Council | Alan Dunn | 01-01-16 to 12-31-18 |



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF CLINTON COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Clinton County (County), which comprises the financial position and results of operations for the year ended December 31, 2016, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this 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 a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of 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.

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 Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2016.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2016, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated October 1, 2018, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is 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 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.


Paul D. Joyce, CPA
State Examiner

October 1, 2018



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF CLINTON COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Clinton County (County), which comprises the financial position and results of operations for the year ended December 31, 2016, and the related notes to the financial statement, and have issued our report thereon dated October 1, 2018, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2016-001, that we consider to be a material weakness.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

Compliance and Other Matters

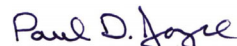
As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2016-001.

Clinton County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

October 1, 2018

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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.

CLINTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

| Fund | Cash and Investments | | | Cash and Investments |
|---|----------------------|---------------|---------------|----------------------|
| | 01-01-16 | Receipts | Disbursements | |
| General | \$ 351,428 | \$ 11,447,229 | \$ 11,052,750 | \$ 745,907 |
| Accident Report | 6,372 | 4,009 | 448 | 9,933 |
| Bid Deposits and Bonds Holding | 37,281 | 3,500 | - | 40,781 |
| CAGIT County Certified Shares | 36,556 | 1,862,199 | 1,815,284 | 83,471 |
| CEDIT County Share | 2,135,821 | 902,033 | 990,160 | 2,047,694 |
| CEDIT | - | 1,485,067 | 1,485,067 | - |
| Child Advocacy | 100 | - | - | 100 |
| City and Town Court Costs | 8,028 | 7,161 | - | 15,189 |
| Clerk's Records Perpetuation | 61,494 | 22,626 | 1,791 | 82,329 |
| Community Corrections | 219,092 | 501,560 | 432,509 | 288,143 |
| Community Transition Program | 7,170 | 67,975 | 53,250 | 21,895 |
| County Option Dog Tax | 813 | - | - | 813 |
| Sales Disclosure - County Share | 9,310 | 3,405 | - | 12,715 |
| Cummulative Bridge | 1,165,686 | 817,848 | 583,414 | 1,400,120 |
| Cummulative Capital Development | 653,823 | 453,239 | 306,087 | 800,975 |
| Cummulative Courthouse | 72,323 | 277,874 | 202,629 | 147,568 |
| Drug Free Community | 36,231 | 27,670 | 46,304 | 17,597 |
| Electronic Map Generation | 264 | 225 | 256 | 233 |
| Emergency Planning/Right to Know | 9,727 | 5,287 | 4,015 | 10,999 |
| Firearms Training | 23,874 | 17,440 | 2,690 | 38,624 |
| General Drain Improvement | 316,034 | 66,196 | - | 382,230 |
| Health | 31,015 | 351,665 | 321,557 | 61,123 |
| Identification Security Protection | 51,399 | 2,289 | 3,260 | 50,428 |
| Levy Excess | 872 | - | - | 872 |
| Local Health Maintenance | 9,658 | 49,709 | 30,862 | 28,505 |
| Local Road and Street | 269,321 | 290,289 | 285,000 | 274,610 |
| LOIT Public Safety - County Share | 213,270 | 356,625 | 339,318 | 230,577 |
| Medical Care for Inmates | 3,662 | 1,050 | - | 4,712 |
| Misdemeanant | 63,412 | 22,034 | 24,550 | 60,896 |
| Motor Vehicle Highway | 1,574,820 | 2,769,025 | 2,402,157 | 1,941,688 |
| Plat Book | 68,719 | 9,820 | 8,691 | 69,848 |
| Rainy Day | 497,442 | 924,110 | 54,900 | 1,366,652 |
| Reassessment - 2015 | 18,661 | 233,031 | 232,961 | 18,731 |
| Recorder's Records Perpetuation | 143,657 | 41,555 | 42,618 | 142,594 |
| Sex and Violent Offender Administration | 11,259 | 3,669 | 1,685 | 13,243 |
| Sheriff's Pension Trust | 21,726 | 33,017 | 15,000 | 39,743 |
| Storm Water Management Capial Projects | 147,612 | 5,059 | 42,002 | 110,669 |
| Supplemental Public Defender Services | 83,294 | 70,621 | 54,791 | 99,124 |
| Surplus Tax | 90,107 | 69,453 | 64,972 | 94,588 |
| Surveyor's Corner Perpetuation | 72,085 | 6,125 | 38,649 | 39,561 |
| Tax Sale Redemption | 7,155 | 66,569 | 65,786 | 7,938 |
| Tax Sale Surplus | 189,707 | 85,720 | 136,518 | 138,909 |
| Local Health Department Trust Account | 45,991 | 30,987 | 1,597 | 75,381 |
| Unsafe Building | 591 | 830 | - | 1,421 |
| Victim Impact Program | (577) | 16,812 | 16,812 | (577) |
| Guardian Ad Litem | 7,365 | - | - | 7,365 |
| Auditors Ineligible Deductions | 2,999 | 218 | - | 3,217 |
| County Elected Officials Training | 11,150 | 2,289 | 225 | 13,214 |
| EBOLA FUNDING | 5,237 | 16,149 | 20,974 | 412 |
| Statewide 911 | 697,690 | 508,424 | 510,761 | 695,353 |
| Adult Probation Administrative | 52,381 | 24,427 | 57,896 | 18,912 |
| Juvenile Probation Administrative | 38,199 | 14,102 | 6,624 | 45,677 |
| County User Fee | 377,599 | 69,853 | 57,241 | 390,211 |
| Drain Construction/Reconstruction | 3,916 | - | - | 3,916 |
| Drain Maintenance | 584,787 | 709,788 | 753,511 | 541,064 |
| Sheriff Sale Administration | 48,538 | 23,409 | 11,300 | 60,647 |
| DUI Task Force | 333 | 729 | 1,088 | (26) |
| K-9 | 846 | 13,530 | 12,900 | 1,476 |
| Health Clinic | 8,768,518 | 2,787,665 | 3,012,116 | 8,544,067 |
| Court Interpreters | 5,219 | - | 2,589 | 2,630 |
| Donations | 47,975 | 9,454 | 19,829 | 37,600 |
| Payroll Clearing | 35,241 | 5,616,645 | 5,625,933 | 25,953 |
| Settlement | - | 40,552,316 | 40,552,316 | - |
| LOIT PUBLIC SAFETY | - | 1,126,530 | 1,126,530 | - |
| Wheel Tax / Surtax Combined | 294,904 | 829,119 | 745,000 | 379,023 |
| Wheel Tax | - | 250,256 | 250,776 | (520) |
| Sur Tax | - | 796,020 | 795,501 | 519 |
| CVET Agency | - | 321,033 | 321,033 | - |
| Weed Lien Collections | - | 1,785 | - | 1,785 |
| Financial Institution Tax | - | 162,310 | 162,310 | - |

CLINTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

| Fund | Cash and Investments | | | Cash and Investments 12-31-16 |
|---|----------------------|----------------------|----------------------|----------------------------------|
| | 01-01-16 | Receipts | Disbursements | |
| CEDIT Homestead Credit | 31,001 | - | 5,420 | 25,581 |
| LOIT-PTRC | - | 1,489,333 | 726,106 | 763,227 |
| LOIT Residential PTRC | 37,477 | 1,487,890 | 2,211,637 | (686,270) |
| State Fines and Forfeitures | 8,662 | 48,740 | 45,280 | 12,122 |
| Infraction Judgements | 15,654 | 63,178 | 73,201 | 5,631 |
| Overweight Vehicle Fines | 8 | 2,235 | 2,243 | - |
| Special Death Benefit | 255 | 3,190 | 3,200 | 245 |
| Sales Disclosure - State Share | 350 | 3,550 | 3,550 | 350 |
| Coroners Training & Con't Education | 250 | 3,062 | 3,078 | 234 |
| Mortgage Recording Fees - State Share | 175 | 2,480 | 2,445 | 210 |
| Sex and Violent Offender Admin - State | 17 | 408 | 408 | 17 |
| Education Plate Fees Agency | - | 769 | 769 | - |
| Riverboat Revenue Sharing | - | 196,809 | 196,809 | - |
| Innkeepers Tax Collections | 16,709 | 55,547 | 42,950 | 29,306 |
| CAGIT CERTIFIED SHARES | - | 4,449,464 | 4,449,464 | - |
| LOIT special Distribution | - | 2,240,718 | 2,240,718 | - |
| 93.563 ARRA Clerk IV-D Incentive | 543 | - | - | 543 |
| 93.563 Title IV-D Incentive | 60,953 | 12,389 | - | 73,342 |
| 93.563 Prosecutor IV-D Incentive-Post Oct '99 | 132,214 | 18,636 | - | 150,850 |
| 93.563 Clerk IV-D Incentive-Prior To Oct '99 | 15,502 | - | 275 | 15,227 |
| 93.563 Clerk IV-D Incentive-Post Oct '99 | 68,374 | 12,389 | 4,282 | 76,481 |
| County Road 375 | 505,713 | 10,953 | 6,055 | 510,611 |
| TMA | 528,971 | 37,084 | 36,000 | 530,055 |
| Travel Immunizations | 6,869 | 6,497 | 4,105 | 9,261 |
| Law Enforcement Recording Fund | - | 150 | - | 150 |
| Project Lifesaver | 2,302 | 265 | 142 | 2,425 |
| CAGIT PTRC | - | 1,483,155 | 1,483,155 | - |
| 97.073 EMA Competitive County | - | 30,768 | 30,768 | - |
| Step Ahead Grant | (21) | - | - | (21) |
| CASA Grant | - | 20,191 | 7,250 | 12,941 |
| Jail Treatment Services | - | 14,117 | - | 14,117 |
| 16.575 VOCA | (2,491) | 31,639 | 30,461 | (1,313) |
| Recovery Grant | (1,986) | - | - | (1,986) |
| 97.042 EMPG Deobligated Funds | - | 8,820 | 8,820 | - |
| Recorder's Petty Cash | 50 | - | 50 | - |
| Treasurer's Cash Book | 1,128,103 | 1,026,005 | 1,128,103 | 1,026,005 |
| Law Enforcement | 759 | 1 | 6 | 754 |
| Sheriff Work Release | 34,638 | 64,835 | 67,583 | 31,890 |
| Jail Commissary | 12,622 | 165,520 | 167,546 | 10,596 |
| Clerk's Child Support Account | 25,013 | 672,981 | 663,889 | 34,105 |
| Clerk's Trust Account | 1,051,752 | 2,806,384 | 2,928,959 | 929,177 |
| County Home Trust Account | 53,185 | 150,379 | 170,636 | 32,928 |
| Inmate Trust | 3,725 | 236,999 | 235,455 | 5,269 |
| EMA Sale of Equipment | 2,076 | - | 2,040 | 36 |
| Medical Reserve Corp Grant | 5,284 | 5,411 | 8,279 | 2,416 |
| MCR REIMBURSABLE GRANT | 1,431 | - | - | 1,431 |
| Dare Fund Grant | 7,043 | - | 2,948 | 4,095 |
| Central Dispatch | 287,061 | 777,578 | 733,756 | 330,883 |
| JAG Grant | 60 | - | - | 60 |
| 93.042 Emergency Management Performance | (4,998) | 4,997 | - | (1) |
| Landfill Tipping Fee | 1,268,122 | 745,972 | 890,103 | 1,123,991 |
| Law Enforcement Education | 23,402 | 5,510 | 3,896 | 25,016 |
| Law Enforcement Seizure | 1,748 | - | - | 1,748 |
| Seized Assets | 71 | - | - | 71 |
| Solid Waste Payroll Clearing | 2,781 | 53,673 | 49,640 | 6,814 |
| traffic Enforcement RDP | (516) | 3,760 | 3,755 | (511) |
| Resource Center Transportation | - | 283,011 | 283,011 | - |
| Public Health Emergency Preparedness | (3,299) | 13,414 | 13,002 | (2,887) |
| Brownfield Grant | - | 211,500 | 235,242 | (23,742) |
| PROBATION STATE GRANT | 26,200 | 38,438 | 52,943 | 11,695 |
| Thinking for a Change Grant | 260 | - | - | 260 |
| Traffic Safety Equipment Grant | 167 | - | - | 167 |
| County Training Fund | 4,656 | 615 | - | 5,271 |
| SHERIFF SAFETY EQUIPMENT | 860 | - | - | 860 |
| Totals | <u>\$ 25,108,939</u> | <u>\$ 96,250,067</u> | <u>\$ 94,466,226</u> | <u>\$ 26,892,780</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, certified shares (local option tax), property tax replacement credit (local option tax), county option 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.

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,

CLINTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

CLINTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. 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.

CLINTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and 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. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

CLINTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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 federal and state grants that require reimbursement for expenditures made by the County that were not received by December 31, 2016. The LOIT Residential PTRC fund negative ending balance was the result of a posting error that was corrected in 2017.

Note 8. Restatement

For the year ending December 31, 2015, certain changes have been made to the beginning balance of one fund in the financial statement to more appropriately reflect financial activity of the County. In the prior report, the ending balance of the Clerk's Child Support Account fund was \$3,863. In the current report, that balance was restated to \$25,013.

OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Gateway 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
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | General | Accident Report | Bid Deposits and Bonds Holding | CAGIT County Certified Shares | CEDIT County Share |
|---|------------|--------------------|--|--|--------------------------|
| Cash and investments - beginning | \$ 351,428 | \$ 6,372 | \$ 37,281 | \$ 36,556 | \$ 2,135,821 |
| Receipts: | | | | | |
| Taxes | 5,971,083 | - | - | - | 271,208 |
| Licenses and permits | 47,159 | - | - | - | - |
| Intergovernmental receipts | 1,033,327 | - | - | - | - |
| Charges for services | 1,585,861 | - | - | 2,257 | - |
| Fines and forfeits | 128,955 | - | - | - | - |
| Other receipts | 2,680,844 | 4,009 | 3,500 | 1,859,942 | 630,825 |
| Total receipts | 11,447,229 | 4,009 | 3,500 | 1,862,199 | 902,033 |
| Disbursements: | | | | | |
| Personal services | 5,378,809 | - | - | 1,815,284 | - |
| Supplies | 652,975 | - | - | - | - |
| Other services and charges | 2,462,592 | 448 | - | - | 990,160 |
| Capital outlay | 85,583 | - | - | - | - |
| Other disbursements | 2,472,791 | - | - | - | - |
| Total disbursements | 11,052,750 | 448 | - | 1,815,284 | 990,160 |
| Excess (deficiency) of receipts over disbursements | 394,479 | 3,561 | 3,500 | 46,915 | (88,127) |
| Cash and investments - ending | \$ 745,907 | \$ 9,933 | \$ 40,781 | \$ 83,471 | \$ 2,047,694 |

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | CEDIT | Child Advocacy | City and Town Court Costs | Clerk's Records Perpetuation | Community Corrections |
|--|------------------|-------------------|---------------------------------------|------------------------------------|--------------------------|
| Cash and investments - beginning | \$ - | \$ 100 | \$ 8,028 | \$ 61,494 | \$ 219,092 |
| Receipts: | | | | | |
| Taxes | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 142,711 |
| Charges for services | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - |
| Other receipts | 1,485,067 | - | 7,161 | 22,626 | 358,849 |
| Total receipts | <u>1,485,067</u> | <u>-</u> | <u>7,161</u> | <u>22,626</u> | <u>501,560</u> |
| Disbursements: | | | | | |
| Personal services | - | - | - | 1,791 | 312,449 |
| Supplies | - | - | - | - | 2,697 |
| Other services and charges | - | - | - | - | 117,072 |
| Capital outlay | - | - | - | - | - |
| Other disbursements | 1,485,067 | - | - | - | 291 |
| Total disbursements | <u>1,485,067</u> | <u>-</u> | <u>-</u> | <u>1,791</u> | <u>432,509</u> |
| Excess (deficiency) of receipts over disbursements | <u>-</u> | <u>-</u> | <u>7,161</u> | <u>20,835</u> | <u>69,051</u> |
| Cash and investments - ending | <u>\$ -</u> | <u>\$ 100</u> | <u>\$ 15,189</u> | <u>\$ 82,329</u> | <u>\$ 288,143</u> |

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | Community Transition Program | County Option Dog Tax | Sales Disclosure - County Share | Cummulative Bridge | Cummulative Capital Development |
|---|------------------------------------|--------------------------------|---|-----------------------|---------------------------------------|
| Cash and investments - beginning | \$ 7,170 | \$ 813 | \$ 9,310 | \$ 1,165,686 | \$ 653,823 |
| Receipts: | | | | | |
| Taxes | - | - | - | 384,247 | 231,768 |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | 35,060 | 21,147 |
| Charges for services | 67,975 | - | - | 386,292 | 200,324 |
| Fines and forfeits | - | - | - | - | - |
| Other receipts | - | - | 3,405 | 12,249 | - |
| Total receipts | 67,975 | - | 3,405 | 817,848 | 453,239 |
| Disbursements: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies | - | - | - | 22,528 | - |
| Other services and charges | 53,250 | - | - | 560,886 | 78,631 |
| Capital outlay | - | - | - | - | 227,456 |
| Other disbursements | - | - | - | - | - |
| Total disbursements | 53,250 | - | - | 583,414 | 306,087 |
| Excess (deficiency) of receipts over disbursements | 14,725 | - | 3,405 | 234,434 | 147,152 |
| Cash and investments - ending | \$ 21,895 | \$ 813 | \$ 12,715 | \$ 1,400,120 | \$ 800,975 |

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | Cummulative Courthouse | Drug Free Community | Electronic Map Generation | Emergency Planning/Right to Know | Firearms Training |
|---|---------------------------|---------------------------|---------------------------------|---|----------------------|
| Cash and investments - beginning | \$ 72,323 | \$ 36,231 | \$ 264 | \$ 9,727 | \$ 23,874 |
| Receipts: | | | | | |
| Taxes | 254,640 | - | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental receipts | 23,234 | - | - | - | - |
| Charges for services | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - |
| Other receipts | - | 27,670 | 225 | 5,287 | 17,440 |
| Total receipts | <u>277,874</u> | <u>27,670</u> | <u>225</u> | <u>5,287</u> | <u>17,440</u> |
| Disbursements: | | | | | |
| Personal services | - | 46,304 | - | - | - |
| Supplies | - | - | - | 84 | 2,690 |
| Other services and charges | 158,947 | - | 256 | 2,074 | - |
| Capital outlay | 43,682 | - | - | 1,857 | - |
| Other disbursements | - | - | - | - | - |
| Total disbursements | <u>202,629</u> | <u>46,304</u> | <u>256</u> | <u>4,015</u> | <u>2,690</u> |
| Excess (deficiency) of receipts over disbursements | <u>75,245</u> | <u>(18,634)</u> | <u>(31)</u> | <u>1,272</u> | <u>14,750</u> |
| Cash and investments - ending | <u>\$ 147,568</u> | <u>\$ 17,597</u> | <u>\$ 233</u> | <u>\$ 10,999</u> | <u>\$ 38,624</u> |

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | General Drain Improvement | Health | Identification Security Protection | Levy Excess | Local Health Maintenance |
|--|---------------------------------|------------------|--|----------------|--------------------------------|
| Cash and investments - beginning | \$ 316,034 | \$ 31,015 | \$ 51,399 | \$ 872 | \$ 9,658 |
| Receipts: | | | | | |
| Taxes | - | 205,847 | - | - | - |
| Licenses and permits | - | 42,287 | - | - | - |
| Intergovernmental receipts | - | 18,782 | - | - | - |
| Charges for services | - | 34,745 | - | - | - |
| Fines and forfeits | - | - | - | - | - |
| Other receipts | 66,196 | 50,004 | 2,289 | - | 49,709 |
| Total receipts | <u>66,196</u> | <u>351,665</u> | <u>2,289</u> | <u>-</u> | <u>49,709</u> |
| Disbursements: | | | | | |
| Personal services | - | 245,317 | - | - | 30,862 |
| Supplies | - | 5,554 | - | - | - |
| Other services and charges | - | 20,686 | 3,260 | - | - |
| Capital outlay | - | - | - | - | - |
| Other disbursements | - | 50,000 | - | - | - |
| Total disbursements | <u>-</u> | <u>321,557</u> | <u>3,260</u> | <u>-</u> | <u>30,862</u> |
| Excess (deficiency) of receipts over disbursements | 66,196 | 30,108 | (971) | - | 18,847 |
| Cash and investments - ending | <u>\$ 382,230</u> | <u>\$ 61,123</u> | <u>\$ 50,428</u> | <u>\$ 872</u> | <u>\$ 28,505</u> |

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | Local Road and Street | LOIT Public Safety - County Share | Medical Care for Inmates | Misdemeanant | Motor Vehicle Highway |
|--|--------------------------------|---|-----------------------------------|--------------|-----------------------------|
| Cash and investments - beginning | \$ 269,321 | \$ 213,270 | \$ 3,662 | \$ 63,412 | \$ 1,574,820 |
| Receipts: | | | | | |
| Taxes | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental receipts | 290,289 | - | - | - | 2,750,606 |
| Charges for services | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - |
| Other receipts | - | 356,625 | 1,050 | 22,034 | 18,419 |
| Total receipts | 290,289 | 356,625 | 1,050 | 22,034 | 2,769,025 |
| Disbursements: | | | | | |
| Personal services | - | 339,318 | - | - | 1,401,897 |
| Supplies | 285,000 | - | - | - | 667,397 |
| Other services and charges | - | - | - | 5,000 | 158,153 |
| Capital outlay | - | - | - | 19,550 | 174,710 |
| Other disbursements | - | - | - | - | - |
| Total disbursements | 285,000 | 339,318 | - | 24,550 | 2,402,157 |
| Excess (deficiency) of receipts over disbursements | 5,289 | 17,307 | 1,050 | (2,516) | 366,868 |
| Cash and investments - ending | \$ 274,610 | \$ 230,577 | \$ 4,712 | \$ 60,896 | \$ 1,941,688 |

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | Plat Book | Rainy Day | Reassessment - 2015 | Recorder's Records Perpetuation | Sex and Violent Offender Administration |
|--|--------------|--------------|---------------------------|---------------------------------------|---|
| Cash and investments - beginning | \$ 68,719 | \$ 497,442 | \$ 18,661 | \$ 143,657 | \$ 11,259 |
| Receipts: | | | | | |
| Taxes | - | 924,110 | 167,727 | - | - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental receipts | - | - | 15,304 | - | - |
| Charges for services | - | - | - | - | 3,669 |
| Fines and forfeits | - | - | - | - | - |
| Other receipts | 9,820 | - | 50,000 | 41,555 | - |
| Total receipts | 9,820 | 924,110 | 233,031 | 41,555 | 3,669 |
| Disbursements: | | | | | |
| Personal services | 6,168 | - | 35,293 | 39,815 | - |
| Supplies | 973 | - | - | 1,308 | 1,185 |
| Other services and charges | 1,550 | 54,900 | 147,668 | 1,495 | - |
| Capital outlay | - | - | - | - | 500 |
| Other disbursements | - | - | 50,000 | - | - |
| Total disbursements | 8,691 | 54,900 | 232,961 | 42,618 | 1,685 |
| Excess (deficiency) of receipts over disbursements | 1,129 | 869,210 | 70 | (1,063) | 1,984 |
| Cash and investments - ending | \$ 69,848 | \$ 1,366,652 | \$ 18,731 | \$ 142,594 | \$ 13,243 |

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | Sheriff's Pension Trust | Storm Water Management Capital Projects | Supplemental Public Defender Services | Surplus Tax | Surveyor's Corner Perpetuation |
|--|-------------------------------|---|--|------------------|--------------------------------------|
| Cash and investments - beginning | \$ 21,726 | \$ 147,612 | \$ 83,294 | \$ 90,107 | \$ 72,085 |
| Receipts: | | | | | |
| Taxes | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - |
| Charges for services | 33,017 | - | - | - | - |
| Fines and forfeits | - | - | - | - | - |
| Other receipts | - | 5,059 | 70,621 | 69,453 | 6,125 |
| Total receipts | <u>33,017</u> | <u>5,059</u> | <u>70,621</u> | <u>69,453</u> | <u>6,125</u> |
| Disbursements: | | | | | |
| Personal services | 15,000 | - | 5,292 | - | - |
| Supplies | - | - | - | - | - |
| Other services and charges | - | - | 49,499 | - | 38,649 |
| Capital outlay | - | - | - | - | - |
| Other disbursements | - | 42,002 | - | 64,972 | - |
| Total disbursements | <u>15,000</u> | <u>42,002</u> | <u>54,791</u> | <u>64,972</u> | <u>38,649</u> |
| Excess (deficiency) of receipts over disbursements | <u>18,017</u> | <u>(36,943)</u> | <u>15,830</u> | <u>4,481</u> | <u>(32,524)</u> |
| Cash and investments - ending | <u>\$ 39,743</u> | <u>\$ 110,669</u> | <u>\$ 99,124</u> | <u>\$ 94,588</u> | <u>\$ 39,561</u> |

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | Tax Sale Redemption | Tax Sale Surplus | Local Health Department Trust Account | Unsafe Building | Victim Impact Program |
|---|---------------------------|------------------------|---|--------------------|-----------------------------|
| Cash and investments - beginning | \$ 7,155 | \$ 189,707 | \$ 45,991 | \$ 591 | \$ (577) |
| Receipts: | | | | | |
| Taxes | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 16,812 |
| Charges for services | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - |
| Other receipts | 66,569 | 85,720 | 30,987 | 830 | - |
| Total receipts | 66,569 | 85,720 | 30,987 | 830 | 16,812 |
| Disbursements: | | | | | |
| Personal services | - | - | - | - | 16,812 |
| Supplies | - | - | 1,578 | - | - |
| Other services and charges | - | - | 19 | - | - |
| Capital outlay | - | - | - | - | - |
| Other disbursements | 65,786 | 136,518 | - | - | - |
| Total disbursements | 65,786 | 136,518 | 1,597 | - | 16,812 |
| Excess (deficiency) of receipts over disbursements | 783 | (50,798) | 29,390 | 830 | - |
| Cash and investments - ending | \$ 7,938 | \$ 138,909 | \$ 75,381 | \$ 1,421 | \$ (577) |

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | Guardian Ad Litem | Auditors Ineligible Deductions | County Elected Officials Training | EBOLA FUNDING | Statewide 911 |
|--|-------------------------|--------------------------------------|--|------------------|------------------|
| Cash and investments - beginning | \$ 7,365 | \$ 2,999 | \$ 11,150 | \$ 5,237 | \$ 697,690 |
| Receipts: | | | | | |
| Taxes | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | 16,149 | - |
| Charges for services | - | - | - | - | 508,424 |
| Fines and forfeits | - | - | - | - | - |
| Other receipts | - | 218 | 2,289 | - | - |
| Total receipts | - | 218 | 2,289 | 16,149 | 508,424 |
| Disbursements: | | | | | |
| Personal services | - | - | - | - | 231,943 |
| Supplies | - | - | - | 194 | - |
| Other services and charges | - | - | 225 | 3,399 | 245,743 |
| Capital outlay | - | - | - | 17,381 | 33,075 |
| Other disbursements | - | - | - | - | - |
| Total disbursements | - | - | 225 | 20,974 | 510,761 |
| Excess (deficiency) of receipts over disbursements | - | 218 | 2,064 | (4,825) | (2,337) |
| Cash and investments - ending | \$ 7,365 | \$ 3,217 | \$ 13,214 | \$ 412 | \$ 695,353 |

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | Adult Probation Administrative | Juvenile Probation Administrative | County User Fee | Drain Construction/Reconstruction | Drain Maintenance |
|--|--------------------------------------|---|-----------------------|--------------------------------------|----------------------|
| Cash and investments - beginning | \$ 52,381 | \$ 38,199 | \$ 377,599 | \$ 3,916 | \$ 584,787 |
| Receipts: | | | | | |
| Taxes | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - |
| Charges for services | 24,427 | 14,102 | 53,184 | - | 493,733 |
| Fines and forfeits | - | - | - | - | - |
| Other receipts | - | - | 16,669 | - | 216,055 |
| Total receipts | <u>24,427</u> | <u>14,102</u> | <u>69,853</u> | <u>-</u> | <u>709,788</u> |
| Disbursements: | | | | | |
| Personal services | 57,896 | 6,624 | 29,340 | - | - |
| Supplies | - | - | 3,116 | - | - |
| Other services and charges | - | - | 22,469 | - | 753,511 |
| Capital outlay | - | - | 2,316 | - | - |
| Other disbursements | - | - | - | - | - |
| Total disbursements | <u>57,896</u> | <u>6,624</u> | <u>57,241</u> | <u>-</u> | <u>753,511</u> |
| Excess (deficiency) of receipts over disbursements | <u>(33,469)</u> | <u>7,478</u> | <u>12,612</u> | <u>-</u> | <u>(43,723)</u> |
| Cash and investments - ending | <u>\$ 18,912</u> | <u>\$ 45,677</u> | <u>\$ 390,211</u> | <u>\$ 3,916</u> | <u>\$ 541,064</u> |

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | Sheriff Sale Administration | DUI Task Force | K-9 | Health Clinic | Court Interpreters |
|--|-----------------------------------|----------------------|-----------------|---------------------|-----------------------|
| Cash and investments - beginning | \$ 48,538 | \$ 333 | \$ 846 | \$ 8,768,518 | \$ 5,219 |
| Receipts: | | | | | |
| Taxes | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental receipts | - | 729 | - | - | - |
| Charges for services | 409 | - | - | 687,500 | - |
| Fines and forfeits | - | - | - | - | - |
| Other receipts | 23,000 | - | 13,530 | 2,100,165 | - |
| Total receipts | <u>23,409</u> | <u>729</u> | <u>13,530</u> | <u>2,787,665</u> | <u>-</u> |
| Disbursements: | | | | | |
| Personal services | - | 1,088 | - | 875,071 | - |
| Supplies | - | - | - | - | - |
| Other services and charges | 11,300 | - | - | 37,045 | 2,589 |
| Capital outlay | - | - | - | - | - |
| Other disbursements | - | - | 12,900 | 2,100,000 | - |
| Total disbursements | <u>11,300</u> | <u>1,088</u> | <u>12,900</u> | <u>3,012,116</u> | <u>2,589</u> |
| Excess (deficiency) of receipts over disbursements | <u>12,109</u> | <u>(359)</u> | <u>630</u> | <u>(224,451)</u> | <u>(2,589)</u> |
| Cash and investments - ending | <u>\$ 60,647</u> | <u>\$ (26)</u> | <u>\$ 1,476</u> | <u>\$ 8,544,067</u> | <u>\$ 2,630</u> |

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | Donations | Payroll Clearing | Settlement | LOIT PUBLIC SAFETY | Wheel Tax / Surtax Combined |
|--|-----------|---------------------|------------|--------------------------|---|
| Cash and investments - beginning | \$ 47,975 | \$ 35,241 | \$ - | \$ - | \$ 294,904 |
| Receipts: | | | | | |
| Taxes | - | - | 37,301,473 | - | - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental receipts | - | - | 3,250,843 | 1,126,530 | - |
| Charges for services | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - |
| Other receipts | 9,454 | 5,616,645 | - | - | 829,119 |
| Total receipts | 9,454 | 5,616,645 | 40,552,316 | 1,126,530 | 829,119 |
| Disbursements: | | | | | |
| Personal services | - | 5,625,933 | - | - | - |
| Supplies | 2,967 | - | - | - | 745,000 |
| Other services and charges | 11,895 | - | 218 | - | - |
| Capital outlay | - | - | - | - | - |
| Other disbursements | 4,967 | - | 40,552,098 | 1,126,530 | - |
| Total disbursements | 19,829 | 5,625,933 | 40,552,316 | 1,126,530 | 745,000 |
| Excess (deficiency) of receipts over disbursements | (10,375) | (9,288) | - | - | 84,119 |
| Cash and investments - ending | \$ 37,600 | \$ 25,953 | \$ - | \$ - | \$ 379,023 |

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | Wheel Tax | Sur Tax | CVET Agency | Weed Lien Collections | Financial Institution Tax |
|--|-----------------|----------------|----------------|-----------------------------|---------------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | | |
| Taxes | 247,261 | 770,815 | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental receipts | - | - | 321,033 | - | 162,310 |
| Charges for services | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - |
| Other receipts | 2,995 | 25,205 | - | 1,785 | - |
| Total receipts | <u>250,256</u> | <u>796,020</u> | <u>321,033</u> | <u>1,785</u> | <u>162,310</u> |
| Disbursements: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Other services and charges | - | - | - | - | - |
| Capital outlay | - | - | - | - | - |
| Other disbursements | 250,776 | 795,501 | 321,033 | - | 162,310 |
| Total disbursements | <u>250,776</u> | <u>795,501</u> | <u>321,033</u> | <u>-</u> | <u>162,310</u> |
| Excess (deficiency) of receipts over disbursements | <u>(520)</u> | <u>519</u> | <u>-</u> | <u>1,785</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ (520)</u> | <u>\$ 519</u> | <u>\$ -</u> | <u>\$ 1,785</u> | <u>\$ -</u> |

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | CEDIT Homestead Credit | LOIT-PTRC | LOIT Residential PTRC | State Fines and Forfeitures | Infraction Judgements |
|--|------------------------------|-------------------|-----------------------------|--------------------------------------|--------------------------|
| Cash and investments - beginning | \$ 31,001 | \$ - | \$ 37,477 | \$ 8,662 | \$ 15,654 |
| Receipts: | | | | | |
| Taxes | - | 1,489,333 | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - |
| Charges for services | - | - | - | - | 6,120 |
| Fines and forfeits | - | - | - | 48,740 | 56,888 |
| Other receipts | - | - | 1,487,890 | - | 170 |
| Total receipts | <u>-</u> | <u>1,489,333</u> | <u>1,487,890</u> | <u>48,740</u> | <u>63,178</u> |
| Disbursements: | | | | | |
| Personal services | - | - | - | - | 2,000 |
| Supplies | - | - | - | - | - |
| Other services and charges | - | - | - | - | 2,000 |
| Capital outlay | - | - | - | - | 11,814 |
| Other disbursements | 5,420 | 726,106 | 2,211,637 | 45,280 | 57,387 |
| Total disbursements | <u>5,420</u> | <u>726,106</u> | <u>2,211,637</u> | <u>45,280</u> | <u>73,201</u> |
| Excess (deficiency) of receipts over disbursements | <u>(5,420)</u> | <u>763,227</u> | <u>(723,747)</u> | <u>3,460</u> | <u>(10,023)</u> |
| Cash and investments - ending | <u>\$ 25,581</u> | <u>\$ 763,227</u> | <u>\$ (686,270)</u> | <u>\$ 12,122</u> | <u>\$ 5,631</u> |

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | Overweight Vehicle Fines | Special Death Benefit | Sales Disclosure - State Share | Coroners Training & Con't Education | Mortgage Recording Fees - State Share |
|---|--------------------------------|-----------------------------|--|---|---|
| Cash and investments - beginning | \$ 8 | \$ 255 | \$ 350 | \$ 250 | \$ 175 |
| Receipts: | | | | | |
| Taxes | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - |
| Charges for services | - | - | - | - | - |
| Fines and forfeits | 2,235 | 3,190 | 3,550 | - | - |
| Other receipts | - | - | - | 3,062 | 2,480 |
| Total receipts | 2,235 | 3,190 | 3,550 | 3,062 | 2,480 |
| Disbursements: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Other services and charges | - | - | - | - | - |
| Capital outlay | - | - | - | - | - |
| Other disbursements | 2,243 | 3,200 | 3,550 | 3,078 | 2,445 |
| Total disbursements | 2,243 | 3,200 | 3,550 | 3,078 | 2,445 |
| Excess (deficiency) of receipts over disbursements | (8) | (10) | - | (16) | 35 |
| Cash and investments - ending | \$ - | \$ 245 | \$ 350 | \$ 234 | \$ 210 |

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | Sex and Violent Offender Admin - State | Education Plate Fees Agency | Riverboat Revenue Sharing | Innkeepers Tax Collections | CAGIT CERTIFIED SHARES |
|---|--|--------------------------------------|---------------------------------|----------------------------------|------------------------------|
| Cash and investments - beginning | \$ 17 | \$ - | \$ - | \$ 16,709 | \$ - |
| Receipts: | | | | | |
| Taxes | - | - | - | 55,547 | 4,449,464 |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental receipts | - | - | 196,809 | - | - |
| Charges for services | 408 | - | - | - | - |
| Fines and forfeits | - | - | - | - | - |
| Other receipts | - | 769 | - | - | - |
| Total receipts | 408 | 769 | 196,809 | 55,547 | 4,449,464 |
| Disbursements: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Other services and charges | - | - | - | - | - |
| Capital outlay | - | - | - | - | - |
| Other disbursements | 408 | 769 | 196,809 | 42,950 | 4,449,464 |
| Total disbursements | 408 | 769 | 196,809 | 42,950 | 4,449,464 |
| Excess (deficiency) of receipts over disbursements | - | - | - | 12,597 | - |
| Cash and investments - ending | \$ 17 | \$ - | \$ - | \$ 29,306 | \$ - |

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | LOIT special Distribution | 93.563 ARRA Clerk IV-D Incentive | 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 |
|--|---------------------------------|--|--------------------------------------|---|--|
| Cash and investments - beginning | \$ - | \$ 543 | \$ 60,953 | \$ 132,214 | \$ 15,502 |
| Receipts: | | | | | |
| Taxes | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental receipts | 2,240,718 | - | 12,389 | 18,636 | - |
| Charges for services | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - |
| Other receipts | - | - | - | - | - |
| Total receipts | <u>2,240,718</u> | <u>-</u> | <u>12,389</u> | <u>18,636</u> | <u>-</u> |
| Disbursements: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Other services and charges | - | - | - | - | - |
| Capital outlay | - | - | - | - | 275 |
| Other disbursements | 2,240,718 | - | - | - | - |
| Total disbursements | <u>2,240,718</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>275</u> |
| Excess (deficiency) of receipts over disbursements | <u>-</u> | <u>-</u> | <u>12,389</u> | <u>18,636</u> | <u>(275)</u> |
| Cash and investments - ending | <u>\$ -</u> | <u>\$ 543</u> | <u>\$ 73,342</u> | <u>\$ 150,850</u> | <u>\$ 15,227</u> |

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | 93.563 Clerk IV-D Incentive-Post Oct '99 | County Road 375 | TMA | Travel Immunizations | Law Enforcement Recording Fund |
|--|--|-----------------------|------------|-------------------------|---|
| Cash and investments - beginning | \$ 68,374 | \$ 505,713 | \$ 528,971 | \$ 6,869 | \$ - |
| Receipts: | | | | | |
| Taxes | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental receipts | 12,389 | 10,182 | - | - | - |
| Charges for services | - | - | - | 6,497 | - |
| Fines and forfeits | - | - | - | - | 150 |
| Other receipts | - | 771 | 37,084 | - | - |
| Total receipts | 12,389 | 10,953 | 37,084 | 6,497 | 150 |
| Disbursements: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies | 4,187 | - | - | 4,105 | - |
| Other services and charges | 95 | 6,055 | 36,000 | - | - |
| Capital outlay | - | - | - | - | - |
| Other disbursements | - | - | - | - | - |
| Total disbursements | 4,282 | 6,055 | 36,000 | 4,105 | - |
| Excess (deficiency) of receipts over disbursements | 8,107 | 4,898 | 1,084 | 2,392 | 150 |
| Cash and investments - ending | \$ 76,481 | \$ 510,611 | \$ 530,055 | \$ 9,261 | \$ 150 |

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | Project Lifesaver | CAGIT PTRC | 97.073 EMA Competitive County | Step Ahead Grant | CASA Grant |
|--|----------------------|---------------|--|------------------------|---------------|
| Cash and investments - beginning | \$ 2,302 | \$ - | \$ - | \$ (21) | \$ - |
| Receipts: | | | | | |
| Taxes | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental receipts | - | 1,483,155 | 30,768 | - | 20,191 |
| Charges for services | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - |
| Other receipts | 265 | - | - | - | - |
| Total receipts | 265 | 1,483,155 | 30,768 | - | 20,191 |
| Disbursements: | | | | | |
| Personal services | - | - | - | - | 3,245 |
| Supplies | - | - | - | - | 521 |
| Other services and charges | 142 | - | - | - | 2,108 |
| Capital outlay | - | - | 30,768 | - | 1,376 |
| Other disbursements | - | 1,483,155 | - | - | - |
| Total disbursements | 142 | 1,483,155 | 30,768 | - | 7,250 |
| Excess (deficiency) of receipts over disbursements | 123 | - | - | - | 12,941 |
| Cash and investments - ending | \$ 2,425 | \$ - | \$ - | \$ (21) | \$ 12,941 |

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | Jail Treatment Services | 16,575 VOCA | Recovery Grant | 97,042 EMPG Deobligated Funds | Recorder's Petty Cash |
|--|-------------------------------|----------------|-------------------|--|-----------------------------|
| Cash and investments - beginning | \$ - | \$ (2,491) | \$ (1,986) | \$ - | \$ 50 |
| Receipts: | | | | | |
| Taxes | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental receipts | 9,882 | 31,639 | - | 8,820 | - |
| Charges for services | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - |
| Other receipts | 4,235 | - | - | - | - |
| Total receipts | 14,117 | 31,639 | - | 8,820 | - |
| Disbursements: | | | | | |
| Personal services | - | 30,461 | - | - | - |
| Supplies | - | - | - | - | - |
| Other services and charges | - | - | - | - | - |
| Capital outlay | - | - | - | - | - |
| Other disbursements | - | - | - | 8,820 | 50 |
| Total disbursements | - | 30,461 | - | 8,820 | 50 |
| Excess (deficiency) of receipts over disbursements | 14,117 | 1,178 | - | - | (50) |
| Cash and investments - ending | \$ 14,117 | \$ (1,313) | \$ (1,986) | \$ - | \$ - |

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | Treasurer's Cash Book | Law Enforcement | Sheriff Work Release | Jail Commissary | Clerk's Child Support Account |
|--|-----------------------------|--------------------|----------------------------|--------------------|--|
| Cash and investments - beginning | \$ 1,128,103 | \$ 759 | \$ 34,638 | \$ 12,622 | \$ 25,013 |
| Receipts: | | | | | |
| Taxes | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - |
| Charges for services | 1,026,005 | - | - | 165,520 | - |
| Fines and forfeits | - | - | - | - | - |
| Other receipts | - | 1 | 64,835 | - | 672,981 |
| Total receipts | 1,026,005 | 1 | 64,835 | 165,520 | 672,981 |
| Disbursements: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Other services and charges | - | - | - | - | - |
| Capital outlay | - | - | - | - | - |
| Other disbursements | 1,128,103 | 6 | 67,583 | 167,546 | 663,889 |
| Total disbursements | 1,128,103 | 6 | 67,583 | 167,546 | 663,889 |
| Excess (deficiency) of receipts over disbursements | (102,098) | (5) | (2,748) | (2,026) | 9,092 |
| Cash and investments - ending | \$ 1,026,005 | \$ 754 | \$ 31,890 | \$ 10,596 | \$ 34,105 |

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | Clerk's Trust Account | County Home Trust Account | Inmate Trust | EMA Sale of Equipment | Medical Reserve Corp Grant |
|--|-----------------------------|------------------------------------|-----------------|--------------------------------|-------------------------------------|
| Cash and investments - beginning | \$ 1,051,752 | \$ 53,185 | \$ 3,725 | \$ 2,076 | \$ 5,284 |
| Receipts: | | | | | |
| Taxes | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 5,411 |
| Charges for services | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - |
| Other receipts | 2,806,384 | 150,379 | 236,999 | - | - |
| Total receipts | 2,806,384 | 150,379 | 236,999 | - | 5,411 |
| Disbursements: | | | | | |
| Personal services | - | - | - | - | 1,618 |
| Supplies | - | - | - | 2,040 | - |
| Other services and charges | - | - | - | - | - |
| Capital outlay | - | - | - | - | 6,661 |
| Other disbursements | 2,928,959 | 170,636 | 235,455 | - | - |
| Total disbursements | 2,928,959 | 170,636 | 235,455 | 2,040 | 8,279 |
| Excess (deficiency) of receipts over disbursements | (122,575) | (20,257) | 1,544 | (2,040) | (2,868) |
| Cash and investments - ending | \$ 929,177 | \$ 32,928 | \$ 5,269 | \$ 36 | \$ 2,416 |

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | MCR REIMBURSABLE GRANT | Dare Fund Grant | Central Dispatch | JAG Grant | 93.042 Emergency Management Performance |
|--|------------------------------|-----------------------|---------------------|--------------|--|
| Cash and investments - beginning | \$ 1,431 | \$ 7,043 | \$ 287,061 | \$ 60 | \$ (4,998) |
| Receipts: | | | | | |
| Taxes | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 4,997 |
| Charges for services | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - |
| Other receipts | - | - | 777,578 | - | - |
| Total receipts | - | - | 777,578 | - | 4,997 |
| Disbursements: | | | | | |
| Personal services | - | - | 692,947 | - | - |
| Supplies | - | - | 6,381 | - | - |
| Other services and charges | - | 2,948 | 26,770 | - | - |
| Capital outlay | - | - | 7,658 | - | - |
| Other disbursements | - | - | - | - | - |
| Total disbursements | - | 2,948 | 733,756 | - | - |
| Excess (deficiency) of receipts over disbursements | - | (2,948) | 43,822 | - | 4,997 |
| Cash and investments - ending | \$ 1,431 | \$ 4,095 | \$ 330,883 | \$ 60 | \$ (1) |

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | Landfill Tipping Fee | Law Enforcement Education | Law Enforcement Seizure | Seized Assets | Solid Waste Payroll Clearing |
|--|----------------------------|---------------------------------|-------------------------------|------------------|---------------------------------------|
| Cash and investments - beginning | \$ 1,268,122 | \$ 23,402 | \$ 1,748 | \$ 71 | \$ 2,781 |
| Receipts: | | | | | |
| Taxes | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - |
| Charges for services | 745,801 | - | - | - | - |
| Fines and forfeits | - | - | - | - | - |
| Other receipts | 171 | 5,510 | - | - | 53,673 |
| Total receipts | <u>745,972</u> | <u>5,510</u> | <u>-</u> | <u>-</u> | <u>53,673</u> |
| Disbursements: | | | | | |
| Personal services | - | - | - | - | 49,640 |
| Supplies | - | - | - | - | - |
| Other services and charges | 315,613 | 3,896 | - | - | - |
| Capital outlay | 574,490 | - | - | - | - |
| Other disbursements | - | - | - | - | - |
| Total disbursements | <u>890,103</u> | <u>3,896</u> | <u>-</u> | <u>-</u> | <u>49,640</u> |
| Excess (deficiency) of receipts over disbursements | <u>(144,131)</u> | <u>1,614</u> | <u>-</u> | <u>-</u> | <u>4,033</u> |
| Cash and investments - ending | <u>\$ 1,123,991</u> | <u>\$ 25,016</u> | <u>\$ 1,748</u> | <u>\$ 71</u> | <u>\$ 6,814</u> |

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | traffic Enforcement RDP | Resource Center Transportation | Public Health Emergency Preparedness | Brownfield Grant | PROBATION STATE GRANT |
|---|-------------------------------|--------------------------------------|---|---------------------|-----------------------------|
| Cash and investments - beginning | \$ (516) | \$ - | \$ (3,299) | \$ - | \$ 26,200 |
| Receipts: | | | | | |
| Taxes | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental receipts | 3,760 | 283,011 | - | 211,500 | 38,438 |
| Charges for services | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - |
| Other receipts | - | - | 13,414 | - | - |
| Total receipts | 3,760 | 283,011 | 13,414 | 211,500 | 38,438 |
| Disbursements: | | | | | |
| Personal services | - | - | 8,116 | - | 52,943 |
| Supplies | - | - | - | - | - |
| Other services and charges | 3,755 | 283,011 | - | - | - |
| Capital outlay | - | - | 4,886 | - | - |
| Other disbursements | - | - | - | 235,242 | - |
| Total disbursements | 3,755 | 283,011 | 13,002 | 235,242 | 52,943 |
| Excess (deficiency) of receipts over disbursements | 5 | - | 412 | (23,742) | (14,505) |
| Cash and investments - ending | \$ (511) | \$ - | \$ (2,887) | \$ (23,742) | \$ 11,695 |

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | Thinking for a Change Grant | Traffic Safety Equipment Grant | County Training Fund | SHERIFF SAFETY EQUIPMENT | Totals |
|---|---|---|----------------------------|--------------------------------|---------------|
| Cash and investments - beginning | \$ 260 | \$ 167 | \$ 4,656 | \$ 860 | \$ 25,108,939 |
| Receipts: | | | | | |
| Taxes | - | - | - | - | 52,724,523 |
| Licenses and permits | - | - | - | - | 89,446 |
| Intergovernmental receipts | - | - | - | - | 13,847,561 |
| Charges for services | - | - | - | - | 6,046,270 |
| Fines and forfeits | - | - | - | - | 243,708 |
| Other receipts | - | - | 615 | - | 23,298,559 |
| Total receipts | - | - | 615 | - | 96,250,067 |
| Disbursements: | | | | | |
| Personal services | - | - | - | - | 17,359,276 |
| Supplies | - | - | - | - | 2,412,480 |
| Other services and charges | - | - | - | - | 6,675,982 |
| Capital outlay | - | - | - | - | 1,244,038 |
| Other disbursements | - | - | - | - | 66,774,450 |
| Total disbursements | - | - | - | - | 94,466,226 |
| Excess (deficiency) of receipts over disbursements | - | - | 615 | - | 1,783,841 |
| Cash and investments - ending | \$ 260 | \$ 167 | \$ 5,271 | \$ 860 | \$ 26,892,780 |

CLINTON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2016

| <u>Government or Enterprise</u> | <u>Accounts Payable</u> | <u>Accounts Receivable</u> |
|---------------------------------|-----------------------------|--------------------------------|
| Governmental activities | <u>\$ 505,350</u> | <u>\$ -</u> |

CLINTON COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2016

| Description of Debt | | Ending Principal Balance | Principal and Interest Due Within One Year |
|-------------------------------|------------------------|--------------------------------|---|
| Type | Purpose | | |
| Governmental activities: | | | |
| General obligation bonds | 28 WEST INFRASTRUCTURE | \$ 4,590,000 | \$ 281,400 |
| General obligation bonds | CR 375 PROJECT | <u>2,885,000</u> | <u>184,400</u> |
| Total governmental activities | | <u>7,475,000</u> | <u>465,800</u> |
| Totals | | <u>\$ 7,475,000</u> | <u>\$ 465,800</u> |

CLINTON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2016

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 | 321,020,000 |
| Buildings | 20,702,475 |
| Improvements other than buildings | 4,831,585 |
| Machinery, equipment, and vehicles | <u>8,606,043</u> |
| Total governmental activities | <u>355,557,458</u> |
| Total capital assets | <u><u>\$ 355,557,458</u></u> |

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF CLINTON COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Clinton County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with Federal statutes, regulations, and the terms and conditions of its Federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)


Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

October 1, 2018

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

CLINTON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2016

| Federal Grantor Agency Cluster Title/Program Title/Project Title | Pass-Through Entity or Direct Grant | Federal CFDA Number | Pass-Through Entity (or Other) Identifying Number | Passed Through To Subrecipient | Original Total Federal Awards Expended |
|---|---|---------------------------|--|-----------------------------------|---|
| Department of Justice | | | | | |
| Crime Victim Assistance VOCA GRANT | Indiana Criminal Justice Institute | 16.575 | D3-16-10585 | \$ - | \$ 31,639 |
| Violence Against Women Formula Grants VICTIM ADVOCATE GRANT | Indiana Criminal Justice Institute | 16.588 | 2015-WF-AX-0006 | - | 16,812 |
| Total - Department of Justice | | | | - | 48,451 |
| Department of Transportation | | | | | |
| Highway Planning and Construction Cluster Highway Planning and Construction FINAL CLOSE OUT BRIDGE #86 | Indiana Department of Transportation | 20.205 | 1173145(B-34161) | - | - |
| CUM BRIDGE BRIDGE 32 | | | DES 0900836 | - | 57,236 |
| CUM BRIDGE BRIDGE 504 | | | DES 0900837 | - | 189,885 |
| CUM BRIDGE BRIDGE 139 | | | DES 1173143 | - | 1,306 |
| CUM BRIDGE BRIDGE INSP CR 450W | | | DES 1382085 | - | 79,282 |
| | | | DES1297552 | - | 200,324 |
| Total - Highway Planning and Construction | | | | - | 528,033 |
| Total - Highway Planning and Construction Cluster | | | | - | 528,033 |
| Formula Grants for Rural Areas PAUL PHILLIPPEE TRANSPORTATION GRANT | Indiana Department of Transportation | 20.509 | A249-16-G150148 | 194,889 | 194,889 |
| Total - Department of Transportation | | | | 194,889 | 722,922 |
| Highway Safety Cluster State and Community Highway Safety 20.600 OPERATION PULLOVER GRANT | Indiana Criminal Justice Institute | 20.600 | D3-16-10126 | - | 3,760 |
| Alcohol Impaired Driving Countermeasures Incentive Grants I DUI TASKFORCE | Indiana Criminal Justice Institute | 20.601 | D3-16-10221 | - | 729 |
| Total - Highway Safety Cluster | | | | - | 4,489 |
| Total - Department of Justice | | | | - | 727,411 |
| Environmental Protection Agency | | | | | |
| BROWNFIELDS ASSESSMENT AND CLEANUP COOPERATIVE AGREEMENTS BROWNFIELD GRANT | Direct Grant | 66.818 | 00E01090 | - | 211,500 |
| Total - Environmental Protection Agency | | | | - | 211,500 |
| Department of Health and Human Services | | | | | |
| Public Health Emergency Preparedness | Indiana Department of Health | 93.069 | FY 2016 | - | 18,825 |
| Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements 93.074 PUBLIC HEALTH EMERGENCY PREPAREDNESS EBOLA FUNDING | Indiana Department of Health | 93.074 | A70-5-0532403 (PHEP) E302S15 | - | 13,414 16,149 |
| Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements | | | | - | 29,563 |
| EMERGENCY SYSTEM FOR ADVANCED REGISTRATION OF OF VOLUNTEER HEALTH PROFESSIONALS 93.089 MRC | Indiana Department of Health | 93.089 | MRC5G101005-4-00 | - | 5,411 |
| Child Support Enforcement IV-D 2016 INDIRECT COST REIMB CLERK IV-D REG FFP REIMB PROSECUTOR IV-D REG FFP REIMB 93.563 TITLE IV-D INCENTIVE 93.563 CLEKR IV-D INCENTIVE POST OCT 99 93.563 PROSECUTOR IV-D INCENTIVE POST OCT 99 93.563 CLERK IV-D INCENTIVE PRIOR OCT 99 | Indiana Department of Child Services | 93.563 | 1604INCSES 1604INCSES 1604INCSES FY 2016 FY 2016 FY 2016 FY 2016 | - - - - - - | 53,966 24,712 123,616 - 4,282 - 275 |
| Total - Child Support Enforcement | | | | - | 206,851 |
| Total - Department of Health and Human Services | | | | - | 260,650 |
| Department of Homeland Security | | | | | |
| Emergency Management Performance Grants 97.042 EMERGENCY MANAGEMENT PERFORMANCE GRANT 2015 EMPG DEOBLIGATED FUNDS GRANT 97.042 EMERGENCY MANAGEMENT PERFORMANCE GRANT | Indiana Department of Homeland Security | 97.042 | 38515EMPG EMW-2015-EP00037 EMW-2015-EP-00037 | - - - | 4,997 8,820 34,271 |
| Total - Emergency Management Performance Grants | | | | - | 48,088 |
| Homeland Security Grant Program COURT HOUSE SECURITY CAMERAS | Indiana Department of Homeland Security | 97.067 | EMW-2015-SS-00049-S01 | - | 30,768 |
| Total - Department of Homeland Security | | | | - | 78,856 |
| Total federal awards expended | | | | \$ 194,889 | \$ 1,326,868 |

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

CLINTON COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2016. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

CLINTON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

| | |
|--|---|
| Type of auditor's report issued: | Adverse as to GAAP; Unmodified as to Regulatory Basis |
| Internal control over financial reporting: | |
| Material weaknesses identified? | yes |
| Significant deficiencies identified? | none reported |
| Noncompliance material to financial statement noted? | yes |

Federal Awards:

| | |
|--|---------------|
| Internal control over major programs: | |
| Material weaknesses identified? | no |
| Significant deficiencies identified? | none reported |
| Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? | no |

Identification of Major Programs and type of auditor's report issued on compliance for each:

| CFDA Number | Name of Federal Program or Cluster | Opinion Issued |
|----------------|---|--------------------------|
| 20.509 | Highway Planning and Construction Cluster Formula Grants for Rural Areas | Unmodified Unmodified |

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

| | |
|--|----|
| Auditee qualified as low-risk auditee? | no |
|--|----|

Section II - Financial Statement Findings

FINDING 2016-001

Subject: Financial Transactions and Reporting
Audit Findings: Material Weakness, Noncompliance

Repeat Finding

This is a repeat finding from the immediately prior report. The prior audit finding numbers were 2015-001 and 2015-002.

Condition

There were several deficiencies in the internal control system of the County related to financial transactions and reporting. The County had not separated incompatible activities related to financial reporting, cash and investments, and the Schedule of Expenditures of Federal Awards (SEFA).

CLINTON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Financial Transactions and Reporting

The County Auditor entered the County's financial information into the Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source of the financial statement; however, the process was completed without a documented oversight, review or approval process, or other compensating control in place to ensure that information was submitted accurately.

Cash and Investments

The County had not established controls to ensure that reconciled cash and investment balances agreed to the financial statement. The County Treasurer completed monthly bank reconciliements without any documented oversight or review procedures in place to ensure their accuracy.

Schedule of Expenditures of Federal Awards

The County did not have an adequate control system in place to ensure the accuracy of the SEFA prior to submission. Federal grant information was prepared and submitted into Gateway, which was the source for the SEFA, without a documented oversight, review or approval process, or other compensating control in place to ensure that information was submitted accurately.

Context

The lack of controls and noncompliance were systemic issues, which occurred throughout the audit period.

The SEFA presented for audit contained the following errors:

1. The Highway Planning and Construction Cluster expenditures were overstated by \$58,584.
2. The Formula Grants for Rural Areas expenditures were overstated by \$88,122.
3. The Public Health Emergency Preparedness expenditures were understated by \$18,825.
4. The HPP-PHEP Aligned Programs expenditures were overstated by \$16,926
5. The Child Support Enforcement expenditures were overstated by \$38,857

Audit adjustments were proposed, accepted by the County, and made to the SEFA.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

CLINTON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

2 CFR 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

"Schedule of expenditures of Federal awards. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe the significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

CLINTON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

Management had not established a proper system of internal control that segregated key functions to ensure proper reporting of the financial statement, cash and investments, and the SEFA.

Effect

The failure to establish controls enabled misstatements of the SEFA to remain undetected. The SEFA contained the errors identified in the *Context*.

Recommendation

We recommended that the County's management establish a system of internal controls, including segregation of duties, related to financial transactions and reporting.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are presented as intended by the County.



Clinton County Auditor

Cathy J. Hamilton
225 Courthouse Square
Frankfort, Indiana 46041-1995
765-659-6330
765-659-6391 fax
auditor@clintonco.com

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2015-001 (Auditor Assigned Reference Number)

Fiscal year in which the finding initially occurred: 2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:

Contact Person Responsible for Corrective Action: Cathy J. Hamilton, Auditor

Contact Phone Number: 765-659-6330

Status of Audit Finding:

1. The Treasurer and the Deputy Auditor prepare the Monthly Comparison Reports. The Auditor reviews, signs and dates the report.
2. The Auditor and the Deputy Auditor will review the AFR for accuracy.
3. The Auditor reviews the financial processes in her office on a daily basis and communicates corrections to those completing those processes.

Cathy J. Hamilton
(Signature)

Auditor
(Title)

9-10-18
(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b) for audit periods beginning before December 26, 2014. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)



Clinton County Auditor

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2015-002 (Auditor Assigned Reference Number)

Fiscal year in which the finding initially occurred: 2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:

Contact Person Responsible for Corrective Action: Cathy J. Hamilton, Auditor

Contact Phone Number: 765-659-6330

Status of Audit Finding:

The Auditor and Deputy Auditor review the SEFA for correctness.

Cathy J. Hamilton
(Signature)

Auditor
(Title)

9-10-18
(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b) for audit periods beginning before December 26, 2014. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)



Clinton County Auditor

Cathy J. Hamilton
225 Courthouse Square
Frankfort, Indiana 46041-1995
765-659-6330
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auditor@clintonco.com

CORRECTIVE ACTION PLAN

FINDING 2016-001

Contact Person Responsible for Corrective Action: Auditor Cathy Hamilton and Treasurer Carol Bartley

Contact Phone Number: 765-659-6330

Views of Responsible Official:

Description of Corrective Action Plan:


The Annual Financial Report when completed will be presented to the County Council for their review and such action will be included in the minutes of the meeting.

The Deputy Auditor and the Treasurer balance the end of year funds prior to the completion of the Annual Financial Report. This will insure the balances entered into the AFR will always be correct.

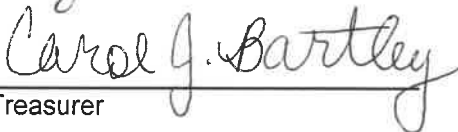
The Treasurer will present monthly bank reconcilements to the Deputy Treasurer when completed for review.

The Schedule of Federal Expenditures is reviewed by the Deputy auditor and the Auditor for correctness. The SEFA will be presented to the County Council when completed for their review and such action will be include in the minutes of the meeting.


Anticipated Completion Date: January 1, 2019



Auditor



Treasurer



(Date)

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/>.