

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CLAY COUNTY, INDIANA

January 1, 2016 to December 31, 2017



**FILED**

02/15/2019



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## SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jennifer M. Flater	01-01-16 to 12-31-19
County Treasurer	Debra James	01-01-16 to 12-31-19
Clerk of the Circuit Court	Victoria J. Wheeler Amy E. Jordan	01-01-16 to 12-31-16 01-01-17 to 12-31-19
County Sheriff	Paul R. Harden	01-01-16 to 12-31-19
County Recorder	Joseph Dierdorf (Patricia) Nicole Keller	01-01-16 to 12-31-16 01-01-17 to 12-31-19
President of the Board of County Commissioners	Paul R. Sinders Bryan K. Allender Paul R. Sinders Jim Bowman (Vacant) Marty Heffner Paul R. Sinders	01-01-16 to 06-30-17 07-01-17 to 12-31-17 01-01-18 to 06-30-18 07-01-18 to 09-30-18 10-01-18 to 11-04-18 11-05-18 to 12-31-18 01-01-19 to 06-30-19
President of the County Council	Larry Moss	01-01-16 to 12-31-19



# STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF CLAY COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of Clay County (County), which comprises the financial position and results of operations for the period of January 1, 2016 to December 31, 2017, 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from 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 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***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 period of January 1, 2016 to December 31, 2017.

***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 period of January 1, 2016 to December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

***Other Information***

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedules 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.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

February 13, 2019

#### 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.

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CLAY COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments 01-01-16			Cash and Investments 12-31-16			Cash and Investments 12-31-17		
	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	Receipts
After Settlement Collections	\$ 550,011	\$ 548,645	\$ 550,011	\$ 548,645	\$ 686,395	\$ 548,645	\$ 686,395	\$ 162,641	\$ 174,648
JAIL COMMISSARY (FFB)	102,203	198,795	146,874	154,124	183,165	-	-	-	25
Recorders Cash Drawer	25	-	-	25	-	-	-	-	25
County General	2,012,702	6,083,290	5,570,198	2,525,794	8,781,456	8,088,907	3,218,343	-	-
Accident Report	4,816	725	-	5,541	650	-	-	-	6,191
Aviation	42,780	38,319	16,005	65,094	43,189	60,695	47,588	-	-
Jail Cagit	1,552,587	1,129,408	797,720	1,884,275	309	-	-	-	1,884,584
CAGIT CERTIFIED SHARES	590,438	1,756,254	1,804,451	542,241	-	542,241	-	-	-
Campaign Fin Enforcement	1,935	-	-	1,935	-	-	-	-	1,935
Clerk's Perpetuation	67,617	33,014	6,900	93,731	41,276	6,900	128,107	-	-
Comm Corr Home Detention	209,736	224,323	385,122	48,937	199,858	221,543	27,252	-	-
Comm Transition Program	7,401	16,575	13,733	10,243	3,900	-	-	-	14,143
County Sales Disclosure	41,194	3,325	35	44,484	3,110	45	47,549	-	-
Cumulative Bridge	768,178	237,882	541,453	464,607	250,384	655,596	59,395	-	-
Cumulative Capital Dev	485,946	89,361	206,439	368,868	88,705	54,498	403,075	-	-
Co Drug Free Comm	28,122	17,718	21,402	24,438	24,916	21,534	27,820	-	-
REDEVELOPMENT COMM FEES	34,439	19,261	18,749	34,951	30,221	19,817	45,355	-	-
Local Emer Plan Comm	17,287	11,958	13,830	15,415	4,483	1,550	18,348	-	-
Clay Co Emgy Phone Sys	-	31	-	31	-	-	31	-	-
Firearms Training	10,336	22,290	8,487	24,139	11,720	2,706	33,153	-	-
General Drain Improvement	18,163	3,071	-	21,234	1,400	6,579	16,055	-	-
Health	158,045	237,565	206,644	188,966	290,848	221,487	258,327	-	-
SOCIAL SECURITY REDACTION	47,154	2,291	8,440	41,005	2,738	800	42,943	-	-
LEVY EXCESS FUND	118,128	-	-	118,128	-	-	-	-	-
Health Maintenance	106,466	49,709	34,915	121,260	16,570	36,067	101,763	-	-
Local Road & Street	97,973	242,468	109,010	231,431	306,693	238,171	299,953	-	-
COUNTY PUBLIC SAFETY LOIT	208,284	719,965	698,525	229,724	793,964	746,650	277,038	-	-
COUNTY MISDEMEANANT FUND	36,612	17,439	36,612	17,439	17,439	-	34,878	-	-
MOTOR VEHICLE HIGHWAY	748,373	3,128,861	2,787,110	1,090,124	3,347,336	3,397,578	1,039,882	-	-
OMITTED PROPERTY AUDITS	22,244	37,811	29,603	30,452	5,993	25,480	10,965	-	-
Plat Book	85,151	8,940	9,384	84,707	9,190	9,384	84,513	-	-
Rainy Day	1,353,781	310,396	233,020	1,431,157	410	-	1,431,567	-	-
Recorder Rcds Perpet	141,659	47,132	22,310	166,481	50,090	75,052	141,519	-	-
COUNTY RIVERBOAT	88,838	91,320	145,763	34,395	91,323	79,507	46,211	-	-
SHERIFFS SEX OFFENDER FEES	21,343	2,605	-	23,948	2,879	-	26,827	-	-
Public Defender	43,138	16,237	21,858	37,517	15,847	16,270	37,094	-	-
Overpayments-Prop Tax	17,661	14,902	11,242	21,321	13,799	21,035	14,085	-	-
Surveyors Cornerstone	25,784	6,325	-	32,109	11,225	17,975	25,359	-	-
Tax Sale Redemption	19	157,039	153,352	3,706	35,057	35,287	3,476	-	-
Tax Sale Surplus	1,328,568	193,616	1,253,648	268,536	236,585	268,398	236,723	-	-
LHD TRUST ACCOUNT	48,855	28,024	35,710	41,169	9,313	17,527	32,955	-	-
Guardian Ad Litem / CASA	4,069	9,907	11,552	2,424	19,995	14,555	7,864	-	-
HAVA TITLE III REIMB	40,000	-	40,000	-	-	-	-	-	-
INELIGIBLE DEDUCTIONS FUND	155,599	-	12,241	143,358	520	22,069	121,809	-	-
CO ELECTED OFFICIAL TRAINING	8,644	2,290	-	10,934	2,738	1,322	12,350	-	-
Park & Recreation	11,328	-	-	11,328	-	-	11,328	-	-
COUNTY OFFENDER TRANSPORTATION	938	63	-	1,001	188	-	1,189	-	-
STATEWIDE 911	117,707	576,378	508,283	185,802	573,235	591,740	167,297	-	-
REASSESSMENT	738,443	117,531	435,006	420,968	255,954	374,619	302,303	-	-
LOIT SPECIAL DISTRIBUTION	-	808,986	808,986	-	-	-	-	-	-
RAINY DAY RESTRICTED-WHEEL TAX	-	-	191,014	(191,014)	191,014	-	-	-	-
Adult Prob Admin Fee	80,494	19,209	31,715	67,988	20,464	22,064	66,388	-	-

CLAY COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments 01-01-16		Cash and Investments 12-31-16		Cash and Investments 12-31-17	
	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements
Juvenile Prob Admin Fee	5,578	1,222	6,800	1,864	-	8,664
Probation Supplement	2,981	303	3,284	208	-	3,492
Drainage Maintenance	45,110	96,585	94,190	47,505	104,210	100,205
SHERIFF SALE FEE FUND	23,902	14,272	6,600	31,574	8,540	4,000
JAIL TRAINING & EQUIP	34,415	5,977	19	40,373	7,746	-
Debt Service Reserve IVC	45,000	-	-	45,000	-	45,000
BR CTY NO CEN ECON DISTR	333,892	111,020	173,162	271,750	354,936	183,199
EMPLOYEE HEALTH INSURANCE FUND	192,987	1,103,321	1,092,371	203,937	1,515,757	1,253,619
Redevelopmt Dist Cap Fund	47,818	-	-	47,818	-	47,818
Payroll Clearing Fund	4,234	5,284,163	5,275,667	12,730	5,524,981	5,511,149
FICA Withholding	1	-	-	1	-	1
SETTLEMENT	-	18,548,328	18,548,328	-	19,974,978	19,974,978
LOIT PUBLIC SAFETY	-	1,128,545	1,128,545	-	-	-
WHEEL TAX/SURTAX COMBINED	-	807,676	807,676	-	823,556	823,556
CVET Distribution	-	153,922	153,922	-	149,238	149,238
WEED CUTTING ASSESSMENTS	-	11,374	11,374	-	21,547	21,547
Sewage Collections	-	41,309	41,309	-	28,416	28,416
Financial Institution Tax	-	211,610	211,610	-	190,411	190,411
BPPE LATE FEE FUND	-	-	-	-	325	325
Fines & Forfeitures	2,071	7,745	8,269	1,547	7,928	8,169
Infraction Judgements	1,540	7,466	8,726	280	6,664	6,664
Overweight Vehicles	280	2,656	2,926	10	204	204
SPECIAL DEATH BENEFIT (OFFICER	200	1,400	1,525	75	1,410	1,400
Sales Disclosure Form	550	3,325	3,565	310	3,110	3,240
Coroners Cont Education	234	1,784	2,018	-	3,338	3,196
Mortgage Fee	331	2,380	2,298	413	1,853	2,130
DLGF HOMESTEAD PROPERTY DATABA	10	-	10	-	-	-
SEX & VIOLENT OFFEND ADMIN	13	290	287	16	320	290
CHILD RESTRAINT VIOLATION	-	170	-	170	100	270
Education Plate Fee	-	356	356	-	356	356
Riverboat Revenue Sharing	-	159,288	159,288	-	159,294	159,294
Cagit Settlement	-	4,514,180	4,514,180	-	-	-
LOIT 2016 SPECIAL DISTRIBUTION	-	2,029,289	2,029,289	-	-	-
CLAY CITY TRAFFIC FINES	3,573	8,337	8,195	3,715	10,010	9,916
93.563 ARRA PROS IV-D INCENTIV	10,542	-	7,599	2,943	-	2,943
93.563 ARRA CLERK IV-D INCENTI	61	-	61	-	-	-
93.563 TITLE IV-D INCENTIVE	116,783	11,773	3,240	125,316	11,519	3,200
93.563 PROSECUTOR IV-D INCENTI	29,078	17,718	18,362	28,434	17,335	22,230
93.563 CLERK IV-D INCENTIVE	24,977	11,773	11,359	25,391	11,519	7,575
Treasurer Cash Change Fund	700	-	-	700	-	700
FFB/Inmate Trust	22,937	246,839	247,696	22,080	343,521	344,232
RNB/Car Seats	24	21	45	-	-	-
Clerk Trust Acct (CSI) RNB	335,701	1,813,685	1,757,358	392,028	1,587,688	1,713,785
Support Account RNB	2,925	358,397	358,434	2,888	303,346	304,877
Darznikas Acct (Spec Judgement) RNB	818	-	-	818	-	818
Clerk Cash on Hand	300	-	-	300	-	300
LIT SPECIAL PURPOSE	-	-	-	-	1,209,358	803,849
Jury Pay	620,095	155,980	147,883	628,192	174,670	230,908
CLAY CITY LICENSE BRANCH	876	-	-	876	-	876
AVIATION ROTARY FUEL FUND	3,182	8,902	3,593	8,491	10,280	8,060
Pub Hlth Emerg Prep Coor	2,992	-	-	2,992	-	2,992
Drug Forfeiture Fund	10,451	25	-	10,476	-	5,000
						5,476

CLAY COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments 01-01-16		Cash and Investments 12-31-16		Cash and Investments 12-31-17	
	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements
FED EQUIT SHARING-PROSECUTOR	124	-	1	123	-	-
FED EQUIT SHARING-SHERIFF	20,749	-	-	20,749	-	-
Aerial Map	5,025	1	-	5,026	-	-
Hepatitis B Vaccine	3,928	-	-	3,928	-	-
Title Check Fees	6,087	1,350	-	7,437	1,585	-
Prosc Check Collection	900	-	-	900	-	-
FARM SALE FUND	106,754	52	-	106,806	40	16,501
TAX SALE REDEMPTION COMM CERT	1,265	-	-	1,265	-	-
COMM CERTIFICATE SALE	7,879	-	152	7,727	33,240	13,591
UNDERGROUND FUEL TANK DEDUCT	30,000	-	-	30,000	-	-
LOIT RESIDENTIAL PTRC	69,205	3,385,635	3,395,188	59,652	-	59,652
LIT-PROPERTY TAX RELIEF	-	-	-	-	3,687,378	3,539,335
LIT CERTIFIED SHARES	-	-	-	-	4,836,968	4,836,968
LIT PUBLIC SAFETY	-	-	-	-	1,209,242	1,209,242
10.557 WIC FY 2016	(21,660)	130,577	126,720	(17,803)	36,803	29,893
16.607 BULLETPROOF VEST GRANT	126	-	-	126	-	-
TITLE III VOT MACH REIMB	120,584	-	-	120,584	-	-
16.738 ICJI-ACE SHERIFFS OT	1	-	-	1	-	-
10.557 WIC FY 2017	-	39,632	33,812	5,820	139,929	145,749
93.074 BIOT PUB HLTH PREP PROG	2,990	25,661	23,264	5,387	10,122	11,988
16.588 ICJI STOP FY 2016	(9,071)	19,656	10,585	-	-	-
16.575 VICTIM ASSIST FY 2016	(5,100)	27,560	22,460	-	-	-
20.601 OPER PULLOVER FY 2017	80	-	-	80	4,467	4,467
16.575 ICJI VOCA 3 MO. INTERIM	-	-	9,440	(9,440)	10,713	1,273
20.601 OPER PULLOVER FY 2016	28	4,500	4,500	28	-	-
10.557 PEER COUNCELOR FY 17	55	1,073	1,041	87	6,006	6,037
97.042 HL SEC C44P-5-701B	-	18,283	18,283	-	18,184	18,184
10.557 PEER COUNCELOR FY 16	(763)	4,710	4,504	(557)	1,043	1,073
20.205 BRIDGE INSPECTION 14-18	(5,737)	8,436	49,028	(46,329)	112,386	75,904
97.042 CFDA #14525 EMPG LOCAL	-	5,071	5,071	-	-	-
97.067 CFDA # 14814 SHSP CO	-	24,335	24,335	-	-	-
HL SEC WINLINK-EQUIP	-	1,669	1,669	-	-	-
HL SEC HMEP (HAZ MAT) 2017	-	-	-	-	7,500	7,100
97.042 CFDA EMPG RECORDER GRA	-	-	-	-	41,093	41,093
97.042 CFDA EMPG CYBER SECURI	-	-	-	-	9,766	9,766
CHILD RESTRAINT DIST FY 2016	-	1,232	1,232	-	-	-
CHILD RESTRAINT DIST FY 2017	-	-	780	(780)	1,525	745
16.726 2016 YOUTH ADV SUBGRANT	-	8,000	8,154	(154)	22,500	21,646
HMLAND FNDATION GRANT PSF1-1-008	1	-	-	1	-	-
Comm Corr Grant FY 2016	(10,117)	48,591	37,083	1,391	69,415	91,984
WALMART LAW ENF & COMM SVC	37	-	-	37	-	37
TRIAL COURT INTERPRETER GRANT	3,455	675	930	3,200	1,000	2,940
COMM CORR GRANT 2017	678	85,040	82,754	2,964	51,024	53,987
COMM CROSSINGS LRS MATCH GRANT	-	831,000	796,505	34,495	1,104,844	1,139,339
TANF GRANT (CCCC) FY 2017	-	-	-	-	27,311	26,887
DISTRICT 7 FIRE TRAINING GRANT	-	-	-	-	-	424
					2,940	(2,940)
Totals	\$ 14,655,879	\$ 58,837,399	\$ 59,436,178	\$ 14,057,100	\$ 60,691,164	\$ 59,995,452
						\$ 14,752,812

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

CLAY 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.

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

CLAY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

**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.

CLAY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

***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.

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.

CLAY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**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.

*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

CLAY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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 cash balance deficits that are set up as reimbursable grants, as required by grant agreements. Disbursements are made in advance in anticipation of reimbursement from various grants. The reimbursements were not received by December 31, 2016 and 2017.

The Rainy Day Restricted-Wheel Tax fund had a cash balance deficit at December 31, 2016. This was the result of a posting error of the Community Crossing Grant that occurred in December 2016 and was corrected in January 2017.

**Note 8. Restatements**

The December 31, 2015 Sheriff's Cashbook-Harris and Sheriff Cash Book-FFB funds are not reported on the current financial statement to more accurately reflect the financial activity of the County. These funds account for the financial activity of the County Sheriff's Department that is also accounted for in other funds within the County's financial statement.

CLAY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

The December 31, 2015 balance of the FFB/Inmate Trust fund was understated \$20,828. As a result, the unit increased (restated) the January 1, 2016 balance of this fund by \$20,828 to correctly report the beginning fund balance.

The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2015	Prior Period Adjustment	Balance as of January 1, 2016
Sheriff's Cashbook-Harris	\$ 53,186	\$ (53,186)	\$ -
Sheriff Cash Book-FFB	10,861	(10,861)	-
FFB/Inmate Trust	2,109	20,828	22,937

***Note 9. Holding Corporation***

The County has entered into a capital lease with the Clay County (Indiana) Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the years 2016 and 2017 totaled \$796,000 and \$801,000, respectively.

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#### OTHER INFORMATION - UNAUDITED

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

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the County's Annual Financial Reports 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.

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

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	After Settlement Collections	JAIL COMMISSARY (FFB)	Recorders Cash Drawer	County General	Accident Report	Aviation	Jail Cagit	CAGIT CERTIFIED SHARES	Campaign Fin Enforcement	Clerk's Perpetuation
Cash and investments - beginning	\$ 550,011	\$ 102,203	\$ 25	\$ 2,012,702	\$ 4,816	\$ 42,780	\$ 1,552,587	\$ 590,438	\$ 1,935	\$ 67,617
Receipts:										
Taxes	-	-	-	3,450,655	-	26,141	1,128,545	1,756,254	-	-
Intergovernmental receipts	-	-	-	390,295	-	3,283	-	-	-	-
Charges for services	-	-	-	1,804,458	-	6,520	-	-	-	-
Fines and forfeits	-	-	-	155,806	-	-	-	-	-	-
Other receipts	548,645	198,795	-	282,076	725	2,375	863	-	-	33,014
Total receipts	548,645	198,795	-	6,083,290	725	38,319	1,129,408	1,756,254	-	33,014
Disbursements:										
Personal services	-	-	-	2,947,322	-	-	1,720	1,804,451	-	-
Supplies	-	-	-	206,813	-	134	-	-	-	-
Other services and charges	-	-	-	2,050,436	-	15,871	796,000	-	-	6,900
Capital outlay	-	-	-	365,627	-	-	-	-	-	-
Other disbursements	550,011	146,874	-	-	-	-	-	-	-	-
Total disbursements	550,011	146,874	-	5,570,198	-	16,005	797,720	1,804,451	-	6,900
Excess (deficiency) of receipts over disbursements	(1,366)	51,921	-	513,092	725	22,314	331,688	(48,197)	-	26,114
Cash and investments - ending	\$ 548,645	\$ 154,124	\$ 25	\$ 2,525,794	\$ 5,541	\$ 65,094	\$ 1,884,275	\$ 542,241	\$ 1,935	\$ 93,731

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

	Comm Corr Home Detention	Comm Transition Program	County Sales Disclosure	Cumulative Bridge	Cumulative Capital Dev	Co Drug Free Comm	REDEVELOPMENT COMM FEES	Local Emer Plan Comm	Clay Co Emgy Phone Sys	Firearms Training
Cash and investments - beginning	\$ 209,736	\$ 7,401	\$ 41,194	\$ 768,178	\$ 485,946	\$ 28,122	\$ 34,439	\$ 17,287	\$ -	\$ 10,336
<b>Receipts:</b>										
Taxes	-	-	-	211,064	79,391	-	-	-	-	-
Intergovernmental receipts	-	16,575	-	26,506	9,970	-	-	11,958	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	224,323	-	3,325	312	-	17,718	19,261	-	31	22,290
<b>Total receipts</b>	<b>224,323</b>	<b>16,575</b>	<b>3,325</b>	<b>237,882</b>	<b>89,361</b>	<b>17,718</b>	<b>19,261</b>	<b>11,958</b>	<b>31</b>	<b>22,290</b>
<b>Disbursements:</b>										
Personal services	123,697	8,058	-	-	-	2,974	-	-	-	-
Supplies	38,987	-	-	-	-	-	-	1,550	-	-
Other services and charges	41,040	5,675	35	12,258	-	18,428	18,749	12,280	-	8,487
Capital outlay	181,398	-	-	529,195	206,439	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>385,122</b>	<b>13,733</b>	<b>35</b>	<b>541,453</b>	<b>206,439</b>	<b>21,402</b>	<b>18,749</b>	<b>13,830</b>	<b>-</b>	<b>8,487</b>
Excess (deficiency) of receipts over disbursements	(160,799)	2,842	3,290	(303,571)	(117,078)	(3,684)	512	(1,872)	31	13,803
Cash and investments - ending	\$ 48,937	\$ 10,243	\$ 44,484	\$ 464,607	\$ 368,868	\$ 24,438	\$ 34,951	\$ 15,415	\$ 31	\$ 24,139

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

	General Drain Improvement	Health	SOCIAL SECURITY REDACTION	LEVY EXCESS FUND	Health Maintenance	Local Road & Street	COUNTY PUBLIC SAFETY LOIT	COUNTY MISDEMEANANT FUND	MOTOR VEHICLE HIGHWAY	OMITTED PROPERTY AUDITS
Cash and investments - beginning	\$ 18,163	\$ 158,045	\$ 47,154	\$ 118,128	\$ 106,466	\$ 97,973	\$ 208,284	\$ 36,612	\$ 748,373	\$ 22,244
Receipts:										
Taxes	-	190,732	-	-	-	-	719,747	-	-	-
Intergovernmental receipts	-	23,952	-	-	49,709	242,385	-	-	3,041,108	-
Charges for services	-	-	-	-	-	-	-	-	728	-
Fines and forfeits	-	-	-	-	-	-	18	-	-	-
Other receipts	3,071	22,881	2,291	-	-	83	200	17,439	87,025	37,811
Total receipts	3,071	237,565	2,291	-	49,709	242,468	719,965	17,439	3,128,861	37,811
Disbursements:										
Personal services	-	184,072	-	-	27,894	-	471,414	-	1,124,975	-
Supplies	-	6,466	-	-	491	109,010	61,353	-	1,096,967	-
Other services and charges	-	16,106	8,440	-	6,530	-	165,758	-	305,087	29,603
Capital outlay	-	-	-	-	-	-	-	36,612	260,081	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	206,644	8,440	-	34,915	109,010	698,525	36,612	2,787,110	29,603
Excess (deficiency) of receipts over disbursements	3,071	30,921	(6,149)	-	14,794	133,458	21,440	(19,173)	341,751	8,208
Cash and investments - ending	\$ 21,234	\$ 188,966	\$ 41,005	\$ 118,128	\$ 121,260	\$ 231,431	\$ 229,724	\$ 17,439	\$ 1,090,124	\$ 30,452

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

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	Plat Book	Rainy Day	Recorder Rcds Perpet	COUNTY RIVERBOAT	SHERIFFS SEX OFFENDER FEES	Public Defender	Overpayments-Prop Tax	Surveyors Cornerstone	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 85,151	\$ 1,353,781	\$ 141,659	\$ 88,838	\$ 21,343	\$ 43,138	\$ 17,661	\$ 25,784	\$ 19	\$ 1,328,568
Receipts:										
Taxes	-	269,662	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	91,320	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	8,940	40,734	47,132	-	2,605	16,237	14,902	6,325	157,039	193,616
Total receipts	8,940	310,396	47,132	91,320	2,605	16,237	14,902	6,325	157,039	193,616
Disbursements:										
Personal services	-	-	-	64,296	-	21,858	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	9,384	39,225	22,310	81,467	-	-	11,242	-	153,352	1,253,648
Capital outlay	-	193,795	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	9,384	233,020	22,310	145,763	-	21,858	11,242	-	153,352	1,253,648
Excess (deficiency) of receipts over disbursements	(444)	77,376	24,822	(54,443)	2,605	(5,621)	3,660	6,325	3,687	(1,060,032)
Cash and investments - ending	\$ 84,707	\$ 1,431,157	\$ 166,481	\$ 34,395	\$ 23,948	\$ 37,517	\$ 21,321	\$ 32,109	\$ 3,706	\$ 268,536

## CLAY COUNTY

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

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	LHD TRUST ACCOUNT	Guardian Ad Litem / CASA	HAVA TITLE III REIMB	INELIGIBLE DEDUCTIONS FUND	CO ELECTED OFFICIAL TRAINING	Park & Recreation	COUNTY OFFENDER TRANSPORTATION	STATEWIDE 911	LOIT SPECIAL REASSESSMENT	LOIT SPECIAL DISTRIBUTION
Cash and investments - beginning	\$ 48,855	\$ 4,069	\$ 40,000	\$ 155,599	\$ 8,644	\$ 11,328	\$ 938	\$ 117,707	\$ 738,443	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	100,691	808,986
Intergovernmental receipts	-	-	-	-	-	-	-	-	12,645	-
Charges for services	-	9,907	-	-	-	-	-	-	91	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	28,024	-	-	-	2,290	-	63	576,378	4,104	-
Total receipts	28,024	9,907	-	-	2,290	-	63	576,378	117,531	808,986
Disbursements:										
Personal services	5,915	-	-	9,700	-	-	-	488,094	146,964	-
Supplies	24,755	-	-	846	-	-	-	4,323	4,330	808,986
Other services and charges	5,040	11,552	40,000	1,695	-	-	-	15,866	283,712	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	35,710	11,552	40,000	12,241	-	-	-	508,283	435,006	808,986
Excess (deficiency) of receipts over disbursements	(7,686)	(1,645)	(40,000)	(12,241)	2,290	-	63	68,095	(317,475)	-
Cash and investments - ending	\$ 41,169	\$ 2,424	\$ -	\$ 143,358	\$ 10,934	\$ 11,328	\$ 1,001	\$ 185,802	\$ 420,968	\$ -

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

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	RAINY DAY RESTRICTED-WHEEL TAX	Adult Prob Admin Fee	Juvenile Prob Admin Fee	Probation Supplement	Drainage Maintenance	SHERIFF SALE FEE FUND	JAIL TRAINING & EQUIP	Debt Service Reserve IVC	BR CTY NO CEN ECON DISTR	EMPLOYEE HEALTH INSURANCE FUND
Cash and investments - beginning	\$ -	\$ 80,494	\$ 5,578	\$ 2,981	\$ 45,110	\$ 23,902	\$ 34,415	\$ 45,000	\$ 333,892	\$ 192,987
Receipts:										
Taxes	-	-	-	-	-	-	-	-	109,138	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	14,272	5,902	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	19,209	1,222	303	96,585	-	75	-	1,882	1,103,321
Total receipts	-	19,209	1,222	303	96,585	14,272	5,977	-	111,020	1,103,321
Disbursements:										
Personal services	-	31,715	-	-	-	-	-	-	22,826	1,092,371
Supplies	191,014	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	94,190	6,600	19	-	150,336	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	191,014	31,715	-	-	94,190	6,600	19	-	173,162	1,092,371
Excess (deficiency) of receipts over disbursements	(191,014)	(12,506)	1,222	303	2,395	7,672	5,958	-	(62,142)	10,950
Cash and investments - ending	\$ (191,014)	\$ 67,988	\$ 6,800	\$ 3,284	\$ 47,505	\$ 31,574	\$ 40,373	\$ 45,000	\$ 271,750	\$ 203,937

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

	Redevelpmnt Dist Cap Fund	Payroll Clearing Fund	FICA Withholding	SETTLEMENT	LOIT PUBLIC SAFETY	WHEEL TAX/SURTAX COMBINED	CVET Distribution	WEED CUTTING ASSESSMENTS	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ 47,818	\$ 4,234	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	1,128,545	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	807,676	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	5,284,163	-	18,548,328	-	-	153,922	11,374	41,309	211,610
Total receipts	-	5,284,163	-	18,548,328	1,128,545	807,676	153,922	11,374	41,309	211,610
Disbursements:										
Personal services	-	4,077,135	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	18,548,328	1,128,545	807,676	153,922	11,374	41,309	211,610
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	1,198,532	-	-	-	-	-	-	-	-
Total disbursements	-	5,275,667	-	18,548,328	1,128,545	807,676	153,922	11,374	41,309	211,610
Excess (deficiency) of receipts over disbursements	-	8,496	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 47,818	\$ 12,730	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	BPPE LATE FEE FUND	Fines & Forfeitures	Infraction Judgements	Overweight Vehicles	SPECIAL DEATH BENEFIT (OFFICER)	Sales Disclosure Form	Coroners Cont Education	Mortgage Fee	DLGF HOMESTEAD PROPERTY DATABA	SEX & VIOLENT OFFEND ADMIN
Cash and investments - beginning	\$ -	\$ 2,071	\$ 1,540	\$ 280	\$ 200	\$ 550	\$ 234	\$ 331	\$ 10	\$ 13
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	7,745	7,466	2,656	1,400	3,325	1,784	2,380	-	290
Total receipts	-	7,745	7,466	2,656	1,400	3,325	1,784	2,380	-	290
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	8,269	8,726	2,926	1,525	3,565	2,018	2,298	10	287
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	8,269	8,726	2,926	1,525	3,565	2,018	2,298	10	287
Excess (deficiency) of receipts over disbursements	-	(524)	(1,260)	(270)	(125)	(240)	(234)	82	(10)	3
Cash and investments - ending	\$ -	\$ 1,547	\$ 280	\$ 10	\$ 75	\$ 310	\$ -	\$ 413	\$ -	\$ 16

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

	CHILD RESTRAINT VIOLATION	Education Plate Fee	Riverboat Revenue Sharing	Cagit Settlement	LOIT 2016 SPECIAL DISTRIBUTION	CLAY CITY TRAFFIC FINES	93.563 ARRA PROS IV-D INCENTIV	93.563 ARRA CLERK IV-D INCENTI	93.563 TITLE IV-D INCENTIVE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,573	\$ 10,542	\$ 61	\$ 116,783
Receipts:									
Taxes	-	-	-	4,514,180	2,029,289	-	-	-	-
Intergovernmental receipts	-	-	159,288	-	-	-	-	-	11,773
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	170	356	-	-	-	8,337	-	-	-
Total receipts	170	356	159,288	4,514,180	2,029,289	8,337	-	-	11,773
Disbursements:									
Personal services	-	-	-	-	-	-	7,599	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	356	159,288	4,514,180	2,029,289	8,195	-	61	3,240
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	356	159,288	4,514,180	2,029,289	8,195	7,599	61	3,240
Excess (deficiency) of receipts over disbursements	170	-	-	-	-	142	(7,599)	(61)	8,533
Cash and investments - ending	\$ 170	\$ -	\$ -	\$ -	\$ -	\$ 3,715	\$ 2,943	\$ -	\$ 125,316

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

	93.563 PROSECUTOR IV-D INCENTI	93.563 CLERK IV-D INCENTIVE	Treasurer Cash Change Fund	FFB/Inmate Trust	RNB/Car Seats	Clerk Trust Acct (CSI) RNB	Support Account RNB	Darzinikas Acct (Spec Judgement) RNB	Clerk Cash on Hand
Cash and investments - beginning	\$ 29,078	\$ 24,977	\$ 700	\$ 22,937	\$ 24	\$ 335,701	\$ 2,925	\$ 818	\$ 300
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	17,718	11,773	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	246,839	21	1,813,685	358,397	-	-
Total receipts	17,718	11,773	-	246,839	21	1,813,685	358,397	-	-
Disbursements:									
Personal services	7,327	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	11,035	11,359	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	247,696	45	1,757,358	358,434	-	-
Total disbursements	18,362	11,359	-	247,696	45	1,757,358	358,434	-	-
Excess (deficiency) of receipts over disbursements	(644)	414	-	(857)	(24)	56,327	(37)	-	-
Cash and investments - ending	\$ 28,434	\$ 25,391	\$ 700	\$ 22,080	\$ -	\$ 392,028	\$ 2,888	\$ 818	\$ 300

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

	LIT SPECIAL PURPOSE	Jury Pay	CLAY CITY LICENSE BRANCH	AVIATION ROTARY FUEL FUND	Pub Hth Emerg Prep Coor	Drug Forfeiture Fund	FED EQUIT SHARING-PROSECUTOR	FED EQUIT SHARING-SHERIFF
Cash and investments - beginning		\$ 620,095	\$ 876	\$ 3,182	\$ 2,992	\$ 10,451	\$ 124	\$ 20,749
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	155,980	-	8,902	-	25	-	-
Total receipts	-	155,980	-	8,902	-	25	-	-
Disbursements:								
Personal services	-	120,323	-	-	-	-	-	-
Supplies	-	7,764	-	-	-	-	-	-
Other services and charges	-	18,871	-	3,593	-	-	-	-
Capital outlay	-	925	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	1	-
Total disbursements	-	147,883	-	3,593	-	-	1	-
Excess (deficiency) of receipts over disbursements	-	8,097	-	5,309	-	25	(1)	-
Cash and investments - ending	\$ -	\$ 628,192	\$ 876	\$ 8,491	\$ 2,992	\$ 10,476	\$ 123	\$ 20,749

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

	Aerial Map	Hepatitis B Vaccine	Title Check Fees	Prosc Check Collection	FARM SALE FUND	TAX SALE REDEMPTION COMM COMM CERT	UNDERGROUND FUEL TANK DEDUCT	LOIT RESIDENTIAL PTRC
Cash and investments - beginning		\$ 5,025	\$ 3,928	\$ 6,087	\$ 900	\$ 106,754	\$ 1,265	\$ 7,879
Receipts:								
Taxes		-	-	-	-	-	-	3,385,635
Intergovernmental receipts		-	-	-	-	-	-	-
Charges for services		-	-	-	-	-	-	-
Fines and forfeits		-	-	-	-	-	-	-
Other receipts		1	-	1,350	-	52	-	-
Total receipts		1	-	1,350	-	52	-	3,385,635
Disbursements:								
Personal services		-	-	-	-	-	-	-
Supplies		-	-	-	-	-	-	-
Other services and charges		-	-	-	-	-	152	3,395,188
Capital outlay		-	-	-	-	-	-	-
Other disbursements		-	-	-	-	-	-	-
Total disbursements		-	-	-	-	-	152	3,395,188
Excess (deficiency) of receipts over disbursements		1	-	1,350	-	52	-	(9,553)
Cash and investments - ending		\$ 5,026	\$ 3,928	\$ 7,437	\$ 900	\$ 106,806	\$ 1,265	\$ 7,727
								\$ 59,652

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

	LIT-PROPERTY TAX RELIEF	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY	10.557 WIC FY 2016	16.607 BULLETPROOF VEST GRANT	TITLE III VOT MACH REIMB	16.738 ICJI-ACE SHERIFFS OT	10.557 WIC FY 2017	93.074 BIOT PUB HLTH PREP PROG
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (21,660)	\$ 126	\$ 120,584	\$ 1	\$ -	\$ 2,990
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	130,577	-	-	-	39,632	25,661
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	130,577	-	-	-	39,632	25,661
Disbursements:									
Personal services	-	-	-	113,605	-	-	-	30,438	21,225
Supplies	-	-	-	10,602	-	-	-	3,010	706
Other services and charges	-	-	-	2,513	-	-	-	364	1,333
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	126,720	-	-	-	33,812	23,264
Excess (deficiency) of receipts over disbursements	-	-	-	3,857	-	-	-	5,820	2,397
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (17,803)	\$ 126	\$ 120,584	\$ 1	\$ 5,820	\$ 5,387

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

	16.588 ICJI STOP FY 2016	16.575 VICTIM ASSIST FY 2016	20.601 OPER PULLOVER FY 2017	16.575 ICJI VOCA 3 MO. INTERIM	20.601 OPER PULLOVER FY 2016	10.557 PEER COUNCELOR FY 17	97.042 HL SEC C44P-5-701B	10.557 PEER COUNCELOR FY 16	20.205 BRIDGE INSPECTION 14-18
Cash and investments - beginning	\$ (9,071)	\$ (5,100)	\$ 80	\$ -	\$ 28	\$ 55	\$ -	\$ (763)	\$ (5,737)
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	16,412	27,560	-	-	4,500	1,073	18,283	4,710	8,436
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	3,244	-	-	-	-	-	-	-	-
Total receipts	19,656	27,560	-	-	4,500	1,073	18,283	4,710	8,436
Disbursements:									
Personal services	10,585	22,460	-	9,440	4,500	995	-	4,329	-
Supplies	-	-	-	-	-	-	-	84	-
Other services and charges	-	-	-	-	-	46	18,283	91	49,028
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	10,585	22,460	-	9,440	4,500	1,041	18,283	4,504	49,028
Excess (deficiency) of receipts over disbursements	9,071	5,100	-	(9,440)	-	32	-	206	(40,592)
Cash and investments - ending	\$ -	\$ -	\$ 80	\$ (9,440)	\$ 28	\$ 87	\$ -	\$ (557)	\$ (46,329)

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

	97.042 CFDA #14525 EMPG LOCAL	97.067 CFDA # 14814 SHSP CO	HL SEC SHSP CO	HL SEC HMEP (HAZ MAT) 2017	97.042 CFDA EMPG RECODER GRA	97.042 CFDA EMPG CYBER SECURI	CHILD RESTRAINT DIST FY 2016	CHILD RESTRAINT DIST FY 2017	16.726 2016 YOUTH ADV SUBGRANT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	5,071	24,335	1,669	-	-	-	1,232	-	8,000
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	5,071	24,335	1,669	-	-	-	1,232	-	8,000
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	5,927
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	5,071	24,335	1,669	-	-	-	1,232	780	2,227
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	5,071	24,335	1,669	-	-	-	1,232	780	8,154
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	(780)	(154)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (780)	\$ (154)

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

	HMLAND FNDATION GRT PSF1-1-008	Comm Corr Grant FY 2016	WALMART LAW ENF & COMM SVC	TRIAL COURT INTERPRETER GRANT	COMM CORR GRANT 2017	COMM CROSSINGS LRS MATCH GRANT	TANF GRANT (CCCC) FY 2017	DISTRICT 7 FIRE TRAINING GRANT	Totals
Cash and investments - beginning		\$ 1	\$ (10,117)	\$ 37	\$ 3,455	\$ 678	\$ -	\$ -	\$ 14,655,879
Receipts:									
Taxes	-	-	-	-	-	-	-	-	19,908,655
Intergovernmental receipts	-	48,591	-	-	85,040	-	-	-	5,378,716
Charges for services	-	-	-	-	-	-	-	-	1,841,878
Fines and forfeits	-	-	-	-	-	-	-	-	155,824
Other receipts	-	-	-	675	-	831,000	-	-	31,552,326
Total receipts	-	48,591	-	675	85,040	831,000	-	-	58,837,399
Disbursements:									
Personal services	-	25,005	-	-	50,469	-	-	-	13,091,678
Supplies	-	2,641	-	-	5,000	796,505	-	-	3,382,337
Other services and charges	-	9,437	-	930	27,285	-	-	-	36,929,140
Capital outlay	-	-	-	-	-	-	-	-	1,774,072
Other disbursements	-	-	-	-	-	-	-	-	4,258,951
Total disbursements	-	37,083	-	930	82,754	796,505	-	-	59,436,178
Excess (deficiency) of receipts over disbursements	-	11,508	-	(255)	2,286	34,495	-	-	(598,779)
Cash and investments - ending		\$ 1	\$ 1,391	\$ 37	\$ 3,200	\$ 2,964	\$ 34,495	\$ -	\$ 14,057,100

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	After Settlement Collections	JAIL COMMISSARY (FFB)	Recorders Cash Drawer	County General	Accident Report	Aviation	Jail Cagit	CAGIT CERTIFIED SHARES	Campaign Fin Enforcement	Clerk's Perpetuation
Cash and investments - beginning	\$ 548,645	\$ 154,124	\$ 25	\$ 2,525,794	\$ 5,541	\$ 65,094	\$ 1,884,275	\$ 542,241	\$ 1,935	\$ 93,731
Receipts:										
Taxes	-	-	-	5,497,051	-	29,788	-	-	-	-
Intergovernmental receipts	-	-	-	408,950	-	3,746	-	-	-	-
Charges for services	-	-	-	1,546,882	-	7,780	-	-	-	-
Fines and forfeits	-	-	-	147,757	-	-	-	-	-	-
Other receipts	686,395	183,165	-	1,180,816	650	1,875	309	-	-	41,276
Total receipts	686,395	183,165	-	8,781,456	650	43,189	309	-	-	41,276
Disbursements:										
Personal services	-	-	-	5,227,152	-	-	-	16,906	-	-
Supplies	-	-	-	218,955	-	447	-	-	-	-
Other services and charges	-	-	-	2,446,512	-	60,248	-	525,335	-	6,900
Capital outlay	-	-	-	196,288	-	-	-	-	-	-
Other disbursements	548,645	162,641	-	-	-	-	-	-	-	-
Total disbursements	548,645	162,641	-	8,088,907	-	60,695	-	542,241	-	6,900
Excess (deficiency) of receipts over disbursements	137,750	20,524	-	692,549	650	(17,506)	309	(542,241)	-	34,376
Cash and investments - ending	\$ 686,395	\$ 174,648	\$ 25	\$ 3,218,343	\$ 6,191	\$ 47,588	\$ 1,884,584	\$ -	\$ 1,935	\$ 128,107

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Comm Corr Home Detention	Comm Transition Program	County Sales Disclosure	Cumulative Bridge	Cumulative Capital Dev	Co Drug Free Comm	REDEVELOPMENT COMM FEES	Local Emer Plan Comm	Clay Co Emgy Phone Sys	Firearms Training
Cash and investments - beginning	\$ 48,937	\$ 10,243	\$ 44,484	\$ 464,607	\$ 368,868	\$ 24,438	\$ 34,951	\$ 15,415	\$ 31	\$ 24,139
<b>Receipts:</b>										
Taxes	-	-	-	209,480	78,795	-	-	-	-	-
Intergovernmental receipts	-	3,900	-	26,345	9,910	-	-	4,483	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	199,858	-	3,110	14,559	-	24,916	30,221	-	-	11,720
<b>Total receipts</b>	<b>199,858</b>	<b>3,900</b>	<b>3,110</b>	<b>250,384</b>	<b>88,705</b>	<b>24,916</b>	<b>30,221</b>	<b>4,483</b>	<b>-</b>	<b>11,720</b>
<b>Disbursements:</b>										
Personal services	137,861	-	-	-	-	3,208	-	-	-	-
Supplies	26,280	-	-	-	-	-	-	-	-	-
Other services and charges	57,402	-	45	21,067	-	18,326	19,817	1,550	-	2,706
Capital outlay	-	-	-	634,529	54,498	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>221,543</b>	<b>-</b>	<b>45</b>	<b>655,596</b>	<b>54,498</b>	<b>21,534</b>	<b>19,817</b>	<b>1,550</b>	<b>-</b>	<b>2,706</b>
Excess (deficiency) of receipts over disbursements	(21,685)	3,900	3,065	(405,212)	34,207	3,382	10,404	2,933	-	9,014
Cash and investments - ending	\$ 27,252	\$ 14,143	\$ 47,549	\$ 59,395	\$ 403,075	\$ 27,820	\$ 45,355	\$ 18,348	\$ 31	\$ 33,153

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	General Drain Improvement	Health	SOCIAL SECURITY REDACTION	LEVY EXCESS FUND	Health Maintenance	Local Road & Street	COUNTY PUBLIC SAFETY LOIT	COUNTY MISDEMEANANT FUND	MOTOR VEHICLE HIGHWAY	OMITTED PROPERTY AUDITS
Cash and investments - beginning	\$ 21,234	\$ 188,966	\$ 41,005	\$ 118,128	\$ 121,260	\$ 231,431	\$ 229,724	\$ 17,439	\$ 1,090,124	\$ 30,452
Receipts:										
Taxes	-	219,089	-	-	-	-	777,892	-	-	-
Intergovernmental receipts	-	27,554	-	-	16,570	306,587	-	-	3,285,724	-
Charges for services	-	-	-	-	-	-	60	-	4,807	-
Fines and forfeits	-	-	-	-	-	-	173	-	-	-
Other receipts	1,400	44,205	2,738	-	-	106	15,839	17,439	56,805	5,993
Total receipts	1,400	290,848	2,738	-	16,570	306,693	793,964	17,439	3,347,336	5,993
Disbursements:										
Personal services	-	187,058	-	-	32,663	-	498,551	-	1,200,208	-
Supplies	-	8,080	-	-	291	238,171	59,538	-	1,337,228	-
Other services and charges	6,579	23,964	800	118,128	3,113	-	188,561	-	536,539	25,480
Capital outlay	-	2,385	-	-	-	-	-	-	323,603	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	6,579	221,487	800	118,128	36,067	238,171	746,650	-	3,397,578	25,480
Excess (deficiency) of receipts over disbursements	(5,179)	69,361	1,938	(118,128)	(19,497)	68,522	47,314	17,439	(50,242)	(19,487)
Cash and investments - ending	\$ 16,055	\$ 258,327	\$ 42,943	\$ -	\$ 101,763	\$ 299,953	\$ 277,038	\$ 34,878	\$ 1,039,882	\$ 10,965

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Plat Book	Rainy Day	Recorder Rcds Perpet	COUNTY RIVERBOAT	SHERIFFS SEX OFFENDER FEES	Public Defender	Overpayments-Prop Tax	Surveyors Cornerstone	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 84,707	\$ 1,431,157	\$ 166,481	\$ 34,395	\$ 23,948	\$ 37,517	\$ 21,321	\$ 32,109	\$ 3,706	\$ 268,536
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	91,323	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	9,190	410	50,090	-	2,879	15,847	13,799	11,225	35,057	236,585
Total receipts	9,190	410	50,090	91,323	2,879	15,847	13,799	11,225	35,057	236,585
Disbursements:										
Personal services	-	-	42,481	78,167	-	12,502	-	16,026	-	-
Supplies	-	-	-	-	-	-	-	199	-	-
Other services and charges	9,384	-	32,571	1,340	-	3,768	21,035	1,750	35,287	268,398
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	9,384	-	75,052	79,507	-	16,270	21,035	17,975	35,287	268,398
Excess (deficiency) of receipts over disbursements	(194)	410	(24,962)	11,816	2,879	(423)	(7,236)	(6,750)	(230)	(31,813)
Cash and investments - ending	\$ 84,513	\$ 1,431,567	\$ 141,519	\$ 46,211	\$ 26,827	\$ 37,094	\$ 14,085	\$ 25,359	\$ 3,476	\$ 236,723

## CLAY COUNTY

## COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND

## CASH AND INVESTMENT BALANCES - REGULATORY BASIS

For the Year Ended December 31, 2017

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	LHD TRUST ACCOUNT	Guardian Ad Litem / CASA	HAVA TITLE III REIMB	INELIGIBLE DEDUCTIONS FUND	CO ELECTED OFFICIAL TRAINING	Park & Recreation	COUNTY OFFENDER TRANSPORTATION	STATEWIDE 911	LOIT SPECIAL REASSESSMENT	LOIT SPECIAL DISTRIBUTION
Cash and investments - beginning	\$ 41,169	\$ 2,424	\$ -	\$ 143,358	\$ 10,934	\$ 11,328	\$ 1,001	\$ 185,802	\$ 420,968	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	226,776	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	28,520	-
Charges for services	-	19,815	-	-	-	-	-	-	58	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	9,313	180	-	520	2,738	-	188	573,235	600	-
Total receipts	9,313	19,995	-	520	2,738	-	188	573,235	255,954	-
Disbursements:										
Personal services	7,352	-	-	14,080	-	-	-	517,279	156,787	-
Supplies	4,956	-	-	4,020	-	-	-	2,067	3,523	-
Other services and charges	5,219	14,555	-	3,969	1,322	-	-	72,394	214,309	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	17,527	14,555	-	22,069	1,322	-	-	591,740	374,619	-
Excess (deficiency) of receipts over disbursements	(8,214)	5,440	-	(21,549)	1,416	-	188	(18,505)	(118,665)	-
Cash and investments - ending	\$ 32,955	\$ 7,864	\$ -	\$ 121,809	\$ 12,350	\$ 11,328	\$ 1,189	\$ 167,297	\$ 302,303	\$ -

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

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	RAINY DAY RESTRICTED-WHEEL TAX	Adult Prob Admin Fee	Juvenile Prob Admin Fee	Probation Supplement	Drainage Maintenance	SHERIFF SALE FEE FUND	JAIL TRAINING & EQUIP	Debt Service Reserve IVC	BR CTY NO CEN ECON DISTR	EMPLOYEE HEALTH INSURANCE FUND
Cash and investments - beginning	\$ (191,014)	\$ 67,988	\$ 6,800	\$ 3,284	\$ 47,505	\$ 31,574	\$ 40,373	\$ 45,000	\$ 271,750	\$ 203,937
Receipts:										
Taxes	-	-	-	-	-	-	-	-	349,573	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	8,540	5,171	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	191,014	20,464	1,864	208	104,210	-	2,575	-	5,363	1,515,757
Total receipts	191,014	20,464	1,864	208	104,210	8,540	7,746	-	354,936	1,515,757
Disbursements:										
Personal services	-	22,064	-	-	-	-	-	-	14,701	1,253,619
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	100,205	4,000	-	-	168,498	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	22,064	-	-	100,205	4,000	-	-	183,199	1,253,619
Excess (deficiency) of receipts over disbursements	191,014	(1,600)	1,864	208	4,005	4,540	7,746	-	171,737	262,138
Cash and investments - ending	\$ -	\$ 66,388	\$ 8,664	\$ 3,492	\$ 51,510	\$ 36,114	\$ 48,119	\$ 45,000	\$ 443,487	\$ 466,075

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

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	Redevelpmnt Dist Cap Fund	Payroll Clearing Fund	FICA Withholding	SETTLEMENT	LOIT PUBLIC SAFETY	WHEEL TAX/SURTAX COMBINED	CVET Distribution	WEED CUTTING ASSESSMENTS	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ 47,818	\$ 12,730	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	823,556	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	5,524,981	-	19,974,978	-	-	149,238	21,547	28,416	190,411
Total receipts	-	5,524,981	-	19,974,978	-	823,556	149,238	21,547	28,416	190,411
Disbursements:										
Personal services	-	4,267,116	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	19,974,978	-	823,556	149,238	21,547	28,416	190,411
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	1,244,033	-	-	-	-	-	-	-	-
Total disbursements	-	5,511,149	-	19,974,978	-	823,556	149,238	21,547	28,416	190,411
Excess (deficiency) of receipts over disbursements	-	13,832	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 47,818	\$ 26,562	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	BPPE LATE FEE FUND	Fines & Forfeitures	Infraction Judgements	Overweight Vehicles	SPECIAL DEATH BENEFIT (OFFICER)	Sales Disclosure Form	Coroners Cont Education	Mortgage Fee	DLGF HOMESTEAD PROPERTY DATABA	SEX & VIOLENT OFFEND ADMIN
Cash and investments - beginning	\$ -	\$ 1,547	\$ 280	\$ 10	\$ 75	\$ 310	\$ -	\$ 413	\$ -	\$ 16
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	325	7,928	6,664	204	1,410	3,110	3,338	1,853	-	320
Total receipts	325	7,928	6,664	204	1,410	3,110	3,338	1,853	-	320
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	8,169	6,664	204	1,400	3,240	3,196	2,130	-	290
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	8,169	6,664	204	1,400	3,240	3,196	2,130	-	290
Excess (deficiency) of receipts over disbursements	325	(241)	-	-	10	(130)	142	(277)	-	30
Cash and investments - ending	\$ 325	\$ 1,306	\$ 280	\$ 10	\$ 85	\$ 180	\$ 142	\$ 136	\$ -	\$ 46

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	CHILD RESTRAINT VIOLATION	Education Plate Fee	Riverboat Revenue Sharing	Caglit Settlement	LOIT 2016 SPECIAL DISTRIBUTION	CLAY CITY TRAFFIC FINES	93.563 ARRA PROS IV-D INCENTIV	93.563 ARRA CLERK IV-D INCENTI	93.563 TITLE IV-D INCENTIVE
Cash and investments - beginning	\$ 170	\$ -	\$ -	\$ -	\$ -	\$ 3,715	\$ 2,943	\$ -	\$ 125,316
<b>Receipts:</b>									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	159,294	-	-	-	-	-	11,519
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	100	356	-	-	-	10,010	-	-	-
<b>Total receipts</b>	<b>100</b>	<b>356</b>	<b>159,294</b>	<b>-</b>	<b>-</b>	<b>10,010</b>	<b>-</b>	<b>-</b>	<b>11,519</b>
<b>Disbursements:</b>									
Personal services	-	-	-	-	-	-	2,943	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	270	356	159,294	-	-	9,916	-	-	3,200
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>270</b>	<b>356</b>	<b>159,294</b>	<b>-</b>	<b>-</b>	<b>9,916</b>	<b>2,943</b>	<b>-</b>	<b>3,200</b>
Excess (deficiency) of receipts over disbursements	(170)	-	-	-	-	94	(2,943)	-	8,319
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,809	\$ -	\$ -	\$ 133,635

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

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	93.563 PROSECUTOR IV-D INCENTI	93.563 CLERK IV-D INCENTIVE	Treasurer Cash Change Fund	FFB/Inmate Trust	RNB/Car Seats	Clerk Trust Acct (CSI) RNB	Support Account RNB	Darzinikas Acct (Spec Judgement) RNB	Clerk Cash on Hand
Cash and investments - beginning	\$ 28,434	\$ 25,391	\$ 700	\$ 22,080	\$ -	\$ 392,028	\$ 2,888	\$ 818	\$ 300
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	17,335	11,519	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	343,521	-	1,587,688	303,346	-	-
Total receipts	17,335	11,519	-	343,521	-	1,587,688	303,346	-	-
Disbursements:									
Personal services	14,002	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	8,228	7,575	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	344,232	-	1,713,785	304,877	-	-
Total disbursements	22,230	7,575	-	344,232	-	1,713,785	304,877	-	-
Excess (deficiency) of receipts over disbursements	(4,895)	3,944	-	(711)	-	(126,097)	(1,531)	-	-
Cash and investments - ending	\$ 23,539	\$ 29,335	\$ 700	\$ 21,369	\$ -	\$ 265,931	\$ 1,357	\$ 818	\$ 300

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	LIT SPECIAL PURPOSE	Jury Pay	CLAY CITY LICENSE BRANCH	AVIATION ROTARY FUEL FUND	Pub Hlth Emerg Prep Coor	Drug Forfeiture Fund	FED EQUIT SHARING-PROSECUTOR	FED EQUIT SHARING-SHERIFF
Cash and investments - beginning	\$ -	\$ 628,192	\$ 876	\$ 8,491	\$ 2,992	\$ 10,476	\$ 123	\$ 20,749
Receipts:								
Taxes	1,209,242	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	116	174,670	-	10,280	-	-	-	-
Total receipts	1,209,358	174,670	-	10,280	-	-	-	-
Disbursements:								
Personal services	2,849	198,035	-	-	-	-	-	-
Supplies	-	3,920	-	-	-	-	-	-
Other services and charges	801,000	28,953	-	8,060	-	5,000	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	803,849	230,908	-	8,060	-	5,000	-	-
Excess (deficiency) of receipts over disbursements	405,509	(56,238)	-	2,220	-	(5,000)	-	-
Cash and investments - ending	\$ 405,509	\$ 571,954	\$ 876	\$ 10,711	\$ 2,992	\$ 5,476	\$ 123	\$ 20,749

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Aerial Map	Hepatitis B Vaccine	Title Check Fees	Prosc Check Collection	FARM SALE FUND	TAX SALE REDEMPTION COMM CERT	COMM CERTIFICATE SALE	UNDERGROUND FUEL TANK DEDUCT	LOIT RESIDENTIAL PTRC
Cash and investments - beginning	\$ 5,026	\$ 3,928	\$ 7,437	\$ 900	\$ 106,806	\$ 1,265	\$ 7,727	\$ 30,000	\$ 59,652
<b>Receipts:</b>									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	1,585	-	40	-	33,240	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>1,585</b>	<b>-</b>	<b>40</b>	<b>-</b>	<b>33,240</b>	<b>-</b>	<b>-</b>
<b>Disbursements:</b>									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	16,501	-	13,591	-	59,652
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,501</b>	<b>-</b>	<b>13,591</b>	<b>-</b>	<b>59,652</b>
Excess (deficiency) of receipts over disbursements	-	-	1,585	-	(16,461)	-	19,649	-	(59,652)
Cash and investments - ending	\$ 5,026	\$ 3,928	\$ 9,022	\$ 900	\$ 90,345	\$ 1,265	\$ 27,376	\$ 30,000	\$ -

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	LIT-PROPERTY TAX RELIEF	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY	10,557 WIC FY 2016	16,607 BULLETPROOF VEST GRANT	TITLE III VOT MACH REIMB	16,738 ICJ-ACE SHERIFFS OT	10,557 WIC FY 2017	93,074 BIOT PUB HLTH PREP PROG
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (17,803)	\$ 126	\$ 120,584	\$ 1	\$ 5,820	\$ 5,387
Receipts:									
Taxes	3,627,726	4,836,968	1,209,242						
Intergovernmental receipts	-	-	-	36,803	-	-	-	139,929	10,122
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	59,652	-	-	-	-	-	-	-	-
Total receipts	3,687,378	4,836,968	1,209,242	36,803	-	-	-	139,929	10,122
Disbursements:									
Personal services	-	-	-	26,787	-	-	-	115,553	11,222
Supplies	-	-	-	2,541	-	-	-	10,163	94
Other services and charges	3,539,335	4,836,968	1,209,242	565	-	-	-	20,033	672
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	3,539,335	4,836,968	1,209,242	29,893	-	-	-	145,749	11,988
Excess (deficiency) of receipts over disbursements	148,043	-	-	6,910	-	-	-	(5,820)	(1,866)
Cash and investments - ending	\$ 148,043	\$ -	\$ -	\$ (10,893)	\$ 126	\$ 120,584	\$ 1	\$ -	\$ 3,521

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	16.588 ICJI STOP FY 2016	16.575 VICTIM ASSIST FY 2016	20.601 OPER PULLOVER FY 2017	16.575 ICJI VOCA 3 MO. INTERIM	20.601 OPER PULLOVER FY 2016	10.557 PEER COUNCELOR FY 17	97.042 HL SEC C44P-5-701B	10.557 PEER COUNCELOR FY 16	20.205 BRIDGE INSPECTION 14-18
Cash and investments - beginning	\$ -	\$ -	\$ 80	\$ (9,440)	\$ 28	\$ 87	\$ -	\$ (557)	\$ (46,329)
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	4,467	10,713	-	6,006	18,184	1,043	81,855
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	30,531
Total receipts	-	-	4,467	10,713	-	6,006	18,184	1,043	112,386
Disbursements:									
Personal services	-	-	4,467	1,273	-	5,275	-	1,002	-
Supplies	-	-	-	-	-	91	-	-	-
Other services and charges	-	-	-	-	-	671	18,184	71	75,904
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	4,467	1,273	-	6,037	18,184	1,073	75,904
Excess (deficiency) of receipts over disbursements	-	-	-	9,440	-	(31)	-	(30)	36,482
Cash and investments - ending	\$ -	\$ -	\$ 80	\$ -	\$ 28	\$ 56	\$ -	\$ (587)	\$ (9,847)

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	97.042 CFDA #14525 EMPG LOCAL	97.067 CFDA # 14814 SHSP CO	HL SEC SHSP CO	HL SEC HMEP (HAZ) MAT) 2017	97.042 CFDA EMPG RECODER GRA	97.042 CFDA EMPG CYBER SECURI	CHILD RESTRAINT DIST FY 2016	CHILD RESTRAINT DIST FY 2017	16.726 2016 YOUTH ADV SUBGRANT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (780)	\$ (154)
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	7,500	41,093	9,766	-	1,525	22,500
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	7,500	41,093	9,766	-	1,525	22,500
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	14,337
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	7,100	-	9,766	-	745	7,309
Capital outlay	-	-	-	-	41,093	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	7,100	41,093	9,766	-	745	21,646
Excess (deficiency) of receipts over disbursements	-	-	-	400	-	-	-	780	854
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ 700

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	HMLAND FNDATION GRT PSF1-1-008	Comm Corr Grant FY 2016	WALMART LAW ENF & COMM SVC	TRIAL COURT INTERPRETER GRANT	COMM CORR GRANT 2017	COMM CROSSINGS LRS MATCH GRANT	TANF GRANT (CCCC) FY 2017	DISTRICT 7 FIRE TRAINING GRANT	Totals	
Cash and investments - beginning		\$ 1	\$ 1,391	\$ 37	\$ 3,200	\$ 2,964	\$ 34,495	\$ -	\$ 14,057,100	
Receipts:										
Taxes	-	-	-	-	-	-	-	-	18,271,622	
Intergovernmental receipts	-	69,415	-	-	51,024	1,000,000	27,311	-	6,776,091	
Charges for services	-	-	-	-	-	-	-	-	1,593,113	
Fines and forfeits	-	-	-	-	-	-	-	-	147,930	
Other receipts	-	-	-	1,000	-	104,844	-	-	33,902,408	
Total receipts	-	69,415	-	1,000	51,024	1,104,844	27,311	-	60,691,164	
Disbursements:										
Personal services	-	58,099	-	-	18,644	-	-	-	14,180,269	
Supplies	-	6,187	-	-	3,986	1,139,339	-	-	3,070,076	
Other services and charges	-	27,698	-	2,940	6,397	-	26,887	2,940	37,149,538	
Capital outlay	-	-	-	-	24,960	-	-	-	1,277,356	
Other disbursements	-	-	-	-	-	-	-	-	4,318,213	
Total disbursements	-	91,984	-	2,940	53,987	1,139,339	26,887	2,940	59,995,452	
Excess (deficiency) of receipts over disbursements	-	(22,569)	-	(1,940)	(2,963)	(34,495)	424	(2,940)	695,712	
Cash and investments - ending		\$ 1	\$ (21,178)	\$ 37	\$ 1,260	\$ 1	\$ -	\$ 424	\$ (2,940)	\$ 14,752,812

CLAY COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2017

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ <u>264,558</u>	\$ <u>903,990</u>

CLAY COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Clay County (Indiana) Building Corporation	Jail Construction	\$ 789,000	7/15/2012	7/15/2027
Total of annual lease payments		<u>\$ 789,000</u>		

Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities: Revenue bonds	2001 IVC-TIF	\$ 200,000	\$ 54,141
Totals		<u>\$ 200,000</u>	<u>\$ 54,141</u>

CLAY COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2017

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	\$ 114,960
Buildings	13,468,982
Improvements other than buildings	1,102,724
Machinery, equipment, and vehicles	<u>5,655,389</u>
Total governmental activities	<u>20,342,055</u>
Total capital assets	<u><u>\$ 20,342,055</u></u>

#### OTHER REPORTS

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