

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CLINTON COUNTY, INDIANA

January 1, 2017 to December 31, 2017



FILED
07/24/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Cathy J. Hamilton Britt A. Ostler	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Treasurer	Carol J. Bartley	01-01-17 to 12-31-20
Clerk of the Circuit Court	Sherri Crews Rhea A. Harris	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	Jeff Ward Rich Kelly	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Elizabeth J. Keeney	01-01-17 to 12-31-20
President of the Board of County Commissioners	Scott Shoemaker Josh Uitts	01-01-17 to 12-31-17 01-01-18 to 12-31-19
President of the County Council	Alan Dunn	01-01-17 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 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, 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 year ended 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 year ended 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 Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, 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, CPA
State Examiner

July 1, 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.

CLINTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
General	\$ 745,907	\$ 13,163,765	\$ 13,080,142	\$ 829,530
Accident Report	9,934	3,640	5,923	7,651
Bid Deposits and Bonds Holding	40,781	1,100	-	41,881
CAGIT County Certified Shares	83,472	-	83,472	-
CEDIT County Share	2,047,694	1,415,565	920,942	2,542,317
Child Advocacy	100	-	-	100
City and Town Court Costs	15,189	7,207	-	22,396
Clerk's Records Perpetuation	82,329	24,039	9,673	96,695
Community Corrections	288,145	512,095	447,138	353,102
Community Transition Program	21,895	24,650	28,600	17,945
County Option Dog Tax	813	-	-	813
Sales Disclosure - County Share	12,715	3,865	-	16,580
Cumulative Bridge	1,400,121	442,129	668,234	1,174,016
Cumulative Capital Development	800,977	250,543	687,953	363,567
Cumulative Courthouse	147,568	275,268	256,624	166,212
Drug Free Community	17,597	32,537	30,655	19,479
Electronic Map Generation	233	1,639	1,082	790
Emergency Medical Services	-	257,981	-	257,981
Emergency Planning/Right to Know	10,999	5,004	2,832	13,171
Firearms Training	38,625	7,450	17,710	28,365
General Drain Improvement	382,230	-	-	382,230
Health	61,123	343,636	310,054	94,705
Identification Security Protection	50,428	3,376	3,260	50,544
Levy Excess	872	-	-	872
Local Health Maintenance	28,504	16,570	43,746	1,328
Local Road and Street	274,610	374,180	383,405	265,385
LOIT Public Safety - County Share	230,577	363,810	349,636	244,751
Medical Care for Inmates	4,712	-	373	4,339
Misdemeanant	60,896	22,034	16,795	66,135
Motor Vehicle Highway	1,941,687	3,185,950	3,007,789	2,119,848
Plat Book	69,848	10,390	22,702	57,536
Rainy Day	1,366,652	-	540,770	825,882
Reassessment - 2009	-	22,080	-	22,080
Reassessment - 2015	18,731	289,005	270,642	37,094
Recorder's Records Perpetuation	142,594	60,079	52,764	149,909
Sex and Violent Offender Administration	13,243	3,346	-	16,589
Sheriff's Pension Trust	39,742	33,808	43,963	29,587
Storm Water Management Capital Projects	110,669	317	21,380	89,606
Supplemental Public Defender Services	99,124	87,545	56,609	130,060
Surplus Tax	94,589	64,739	81,083	78,245
Surveyor's Corner Perpetuation	39,561	14,877	18,782	35,656
Tax Sale Redemption	7,938	17,820	17,590	8,168
Tax Sale Surplus	138,910	465,354	86,361	517,903
Local Health Department Trust Account	75,381	10,329	8,301	77,409
Unsafe Building	1,421	-	-	1,421
16.588 Victim Assistance	(577)	16,812	16,812	(577)
Guardian Ad Litem	7,365	-	-	7,365
Court Appointed Special Advocate (CASA)	12,942	22,161	12,633	22,470
Auditors Ineligible Deductions	3,217	-	-	3,217
County Elected Officials Training	13,213	3,376	2,383	14,206
93.074 Ebola Funding	411	-	-	411
Statewide 911	695,354	505,658	467,522	733,490
Adult Probation Administrative	18,913	28,403	44,703	2,613
Juvenile Probation Administrative	45,677	12,948	4,269	54,356
County User Fee	390,214	92,818	74,697	408,335
Drain Construction/Reconstruction	3,916	-	-	3,916
Drain Maintenance	541,064	619,746	609,045	551,765
Sheriff Sale Administration	60,647	29,799	10,300	80,146
DUI Task Force	(27)	2,639	2,035	577
K-9	1,476	-	-	1,476
Health Clinic	8,544,066	3,033,011	3,704,636	7,872,441
Court Interpreters	2,630	5,400	5,175	2,855
Donations	37,600	10,096	14,008	33,688
Payroll Clearing	25,952	5,943,629	5,941,920	27,661
Settlement	-	43,192,876	42,788,965	403,911
Wheel Tax / Surtax Combined	379,022	856,560	745,000	490,582
Wheel Tax	(520)	269,518	268,998	-
Sur Tax	520	812,246	812,766	-
CVET Agency	-	311,264	311,264	-
Weed Lien Collections	1,785	-	-	1,785
Financial Institution Tax	-	146,050	146,050	-

CLINTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
CEDIT Homestead Credit	25,581	-	25,581	-
LOIT PTRC	763,228	-	763,228	-
LOIT Residential PTRC	(686,269)	686,269	-	-
LIT Property Tax Relief	-	3,062,111	2,878,931	183,180
State Fines and Forfeitures	12,122	48,524	53,936	6,710
Infraction Judgements	5,630	50,775	50,365	6,040
Overweight Vehicle Fines	-	2,580	2,580	-
Special Death Benefit	245	3,450	3,475	220
Sales Disclosure - State Share	350	4,020	3,995	375
Coroners Training & Con't Education	234	2,974	2,820	388
Mortgage Recording Fees - State Share	210	2,700	2,703	207
Sex and Violent Offender Admin - State	17	372	379	10
Education Plate Fees Agency	-	694	694	-
Riverboat Revenue Sharing	-	196,816	196,816	-
Innkeepers Tax Collections	29,305	57,906	41,700	45,511
93.563 ARRA Clerk IV-D Incentive	543	-	-	543
93.563 Title IV-D Incentive	73,342	13,939	-	87,281
93.563 Prosecutor IV-D Incentive-Post Oct '99	150,850	20,977	-	171,827
93.563 Clerk IV-D Incentive-Prior To Oct '99	15,227	-	-	15,227
93.563 Clerk IV-D Incentive-Post Oct '99	76,480	13,939	3,766	86,653
County Road 375	510,611	129	510,740	-
Drug Prosecution Fund	-	1,736	1,728	8
Cl Co 4-H & community Bldg Fund	-	24,840	-	24,840
TMA	530,055	127,786	17,800	640,041
Law Enforcement Recording fund	150	-	-	150
Medicaid Immunizations	-	11,181	6,224	4,957
Project Lifesaver	2,425	-	-	2,425
Step Ahead Grant	(21)	-	-	(21)
Jail Treatment Services	14,117	22,587	10,334	26,370
16.575 VOCA	(1,312)	33,702	30,091	2,299
COUNTY HOME RESIDENT'S TRUST	32,929	148,384	154,079	27,234
TREASURER CASHBOOK	1,026,005	781,849	1,026,005	781,849
RECORDER'S PETTY CASH	50	-	-	50
CLERK'S TRUST ACCOUNT	929,178	3,000,152	2,954,636	974,694
CLERKS CHILD SUPPORT ACCOUNT	6,721	605,664	607,006	5,379
JAIL COMMISSARY	10,595	216,238	188,333	38,500
SHERIFF'S WORK RELEASE	31,890	95,031	61,490	65,431
SHERIFF'S LAW ENFORCEMENT	754	-	-	754
SHERIFF'S INMATE TRUST	5,269	321,927	316,545	10,651
EMA Sale of Equipment	36	320	-	356
Medical Reserve Corp Grant	2,416	-	-	2,416
MCR REIMBURSABLE GRANT	1,431	-	-	1,431
Dare Fund Grant	4,094	-	1,524	2,570
Central Dispatch	330,882	798,090	713,891	415,081
JAG Grant	60	-	-	60
Landfill Tipping Fee	1,123,990	719,533	1,069,017	774,506
Law Enforcement Education	25,015	5,193	1,619	28,589
Law Enforcement Seizure	1,748	-	-	1,748
Seized Assets	71	-	-	71
Solid Waste Payroll Clearing	6,813	55,898	53,217	9,494
traffic Enforcement RDP	(512)	3,787	3,584	(309)
Resource Center Transportation	-	408,767	408,767	-
Public Health Emergency Preparedness	(2,887)	21,862	14,382	4,593
Brownfield Grant	(23,743)	23,743	-	-
PROBATION STATE GRANT	11,694	61,529	80,333	(7,110)
Thinking for a Change Grant	260	-	-	260
Traffic Safety Equipment Grant	167	-	-	167
County Training Fund	5,271	937	-	6,208
SHERIFF SAFETY EQUIPMENT	860	-	-	860
Travel Immunizations	9,260	10,118	7,484	11,894
LIT Certified Shares	-	6,096,721	6,096,721	-
LIT Public Safety	-	1,221,005	1,221,005	-
LIT Economic Development	-	1,526,810	1,526,810	-
Recovery Grant	(1,986)	-	-	(1,986)
Totals	\$ 26,865,447	\$ 98,246,297	\$ 98,674,500	\$ 26,437,244

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

CLINTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

CLINTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

CLINTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

CLINTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

CLINTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable federal and state grants. The reimbursements for expenditures made by the County were not received by December 31, 2017.

Note 8. Holding Corporation

The County has entered into a capital lease with the Clinton County, Indiana Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2017 totaled \$205,234.

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OTHER INFORMATION - UNAUDITED

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

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

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

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

	General	Accident Report	Bid Deposits and Bonds Holding	CAGIT County Certified Shares	CEDIT County Share	Child Advocacy
Cash and investments - beginning	\$ 745,907	\$ 9,934	\$ 40,781	\$ 83,472	\$ 2,047,694	\$ 100
Receipts:						
Taxes	7,795,998	-	-	-	790,165	-
Licenses and permits	55,742	-	-	-	-	-
Intergovernmental receipts	1,064,950	-	-	-	-	-
Charges for services	1,631,962	-	-	-	-	-
Fines and forfeits	147,335	-	-	-	-	-
Other receipts	2,467,778	3,640	1,100	-	625,400	-
Total receipts	13,163,765	3,640	1,100	-	1,415,565	-
Disbursements:						
Personal services	7,371,558	-	-	-	-	-
Supplies	738,290	-	-	-	-	-
Other services and charges	2,697,925	-	-	83,472	920,942	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	135,720	5,923	-	-	-	-
Other disbursements	2,136,649	-	-	-	-	-
Total disbursements	13,080,142	5,923	-	83,472	920,942	-
Excess (deficiency) of receipts over disbursements	83,623	(2,283)	1,100	(83,472)	494,623	-
Cash and investments - ending	\$ 829,530	\$ 7,651	\$ 41,881	\$ -	\$ 2,542,317	\$ 100

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

	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	County Option Dog Tax	Sales Disclosure - County Share
Cash and investments - beginning	\$ 15,189	\$ 82,329	\$ 288,145	\$ 21,895	\$ 813	\$ 12,715
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	162,527	-	-	-
Charges for services	-	-	-	24,650	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	7,207	24,039	349,568	-	-	3,865
Total receipts	7,207	24,039	512,095	24,650	-	3,865
Disbursements:						
Personal services	-	9,673	323,306	-	-	-
Supplies	-	-	1,549	-	-	-
Other services and charges	-	-	114,348	28,600	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	4,072	-	-	-
Other disbursements	-	-	3,863	-	-	-
Total disbursements	-	9,673	447,138	28,600	-	-
Excess (deficiency) of receipts over disbursements	7,207	14,366	64,957	(3,950)	-	3,865
Cash and investments - ending	\$ 22,396	\$ 96,695	\$ 353,102	\$ 17,945	\$ 813	\$ 16,580

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

	Cumulative Bridge	Cumulative Capital Development	Cumulative Courthouse	Drug Free Community	Electronic Map Generation	Emergency Medical Services
Cash and investments - beginning	\$ 1,400,121	\$ 800,977	\$ 147,568	\$ 17,597	\$ 233	\$ -
Receipts:						
Taxes	379,602	228,966	251,562	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	35,772	21,577	23,706	-	-	-
Charges for services	21,880	-	-	-	-	257,981
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,875	-	-	32,537	1,639	-
Total receipts	<u>442,129</u>	<u>250,543</u>	<u>275,268</u>	<u>32,537</u>	<u>1,639</u>	<u>257,981</u>
Disbursements:						
Personal services	-	-	-	30,535	-	-
Supplies	30,629	-	-	-	-	-
Other services and charges	637,605	522,874	207,963	-	1,082	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	165,079	48,661	-	-	-
Other disbursements	-	-	-	120	-	-
Total disbursements	<u>668,234</u>	<u>687,953</u>	<u>256,624</u>	<u>30,655</u>	<u>1,082</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(226,105)</u>	<u>(437,410)</u>	<u>18,644</u>	<u>1,882</u>	<u>557</u>	<u>257,981</u>
Cash and investments - ending	<u>\$ 1,174,016</u>	<u>\$ 363,567</u>	<u>\$ 166,212</u>	<u>\$ 19,479</u>	<u>\$ 790</u>	<u>\$ 257,981</u>

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

	Emergency Planning/Right to Know	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Levy Excess
Cash and investments - beginning	\$ 10,999	\$ 38,625	\$ 382,230	\$ 61,123	\$ 50,428	\$ 872
Receipts:						
Taxes	-	-	-	207,877	-	-
Licenses and permits	-	-	-	45,112	-	-
Intergovernmental receipts	-	-	-	19,589	-	-
Charges for services	-	-	-	33,555	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,004	7,450	-	37,503	3,376	-
Total receipts	5,004	7,450	-	343,636	3,376	-
Disbursements:						
Personal services	-	-	-	241,419	-	-
Supplies	-	-	-	9,791	-	-
Other services and charges	2,832	-	-	21,344	3,260	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	17,710	-	-	-	-
Other disbursements	-	-	-	37,500	-	-
Total disbursements	2,832	17,710	-	310,054	3,260	-
Excess (deficiency) of receipts over disbursements	2,172	(10,260)	-	33,582	116	-
Cash and investments - ending	\$ 13,171	\$ 28,365	\$ 382,230	\$ 94,705	\$ 50,544	\$ 872

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

	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 28,504	\$ 274,610	\$ 230,577	\$ 4,712	\$ 60,896	\$ 1,941,687
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	374,180	-	-	-	3,025,421
Charges for services	-	-	-	-	-	125,584
Fines and forfeits	-	-	-	-	-	-
Other receipts	16,570	-	363,810	-	22,034	34,945
Total receipts	16,570	374,180	363,810	-	22,034	3,185,950
Disbursements:						
Personal services	31,846	-	349,636	-	-	1,461,072
Supplies	-	383,405	-	-	-	793,937
Other services and charges	11,900	-	-	-	5,320	428,036
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	11,475	324,744
Other disbursements	-	-	-	373	-	-
Total disbursements	43,746	383,405	349,636	373	16,795	3,007,789
Excess (deficiency) of receipts over disbursements	(27,176)	(9,225)	14,174	(373)	5,239	178,161
Cash and investments - ending	\$ 1,328	\$ 265,385	\$ 244,751	\$ 4,339	\$ 66,135	\$ 2,119,848

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

	Plat Book	Rainy Day	Reassessment - 2009	Reassessment - 2015	Recorder's Records Perpetuation	Sex and Violent Offender Administration
Cash and investments - beginning	\$ 69,848	\$ 1,366,652	\$ -	\$ 18,731	\$ 142,594	\$ 13,243
Receipts:						
Taxes	-	-	-	218,422	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	20,583	-	-
Charges for services	-	-	-	-	-	3,346
Fines and forfeits	-	-	-	-	-	-
Other receipts	10,390	-	22,080	50,000	60,079	-
Total receipts	10,390	-	22,080	289,005	60,079	3,346
Disbursements:						
Personal services	7,295	-	-	47,389	39,300	-
Supplies	1,607	-	-	-	937	-
Other services and charges	5,400	540,770	-	173,253	1,150	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	8,400	-	-	-	11,377	-
Other disbursements	-	-	-	50,000	-	-
Total disbursements	22,702	540,770	-	270,642	52,764	-
Excess (deficiency) of receipts over disbursements	(12,312)	(540,770)	22,080	18,363	7,315	3,346
Cash and investments - ending	\$ 57,536	\$ 825,882	\$ 22,080	\$ 37,094	\$ 149,909	\$ 16,589

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

	Sheriff's Pension Trust	Storm Water Management Capital Projects	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption
Cash and investments - beginning	\$ 39,742	\$ 110,669	\$ 99,124	\$ 94,589	\$ 39,561	\$ 7,938
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	33,808	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	317	87,545	64,739	14,877	17,820
Total receipts	<u>33,808</u>	<u>317</u>	<u>87,545</u>	<u>64,739</u>	<u>14,877</u>	<u>17,820</u>
Disbursements:						
Personal services	43,963	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	56,609	-	18,782	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	21,380	-	81,083	-	17,590
Total disbursements	<u>43,963</u>	<u>21,380</u>	<u>56,609</u>	<u>81,083</u>	<u>18,782</u>	<u>17,590</u>
Excess (deficiency) of receipts over disbursements	<u>(10,155)</u>	<u>(21,063)</u>	<u>30,936</u>	<u>(16,344)</u>	<u>(3,905)</u>	<u>230</u>
Cash and investments - ending	<u>\$ 29,587</u>	<u>\$ 89,606</u>	<u>\$ 130,060</u>	<u>\$ 78,245</u>	<u>\$ 35,656</u>	<u>\$ 8,168</u>

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

	Tax Sale Surplus	Local Health Department Trust Account	Unsafe Building	16,588 Victim Assistance	Guardian Ad Litem	Court Appointed Special Advocate (CASA)
Cash and investments - beginning	\$ 138,910	\$ 75,381	\$ 1,421	\$ (577)	\$ 7,365	\$ 12,942
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	16,812	-	22,161
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	465,354	10,329	-	-	-	-
Total receipts	465,354	10,329	-	16,812	-	22,161
Disbursements:						
Personal services	-	-	-	16,812	-	8,126
Supplies	-	1,067	-	-	-	162
Other services and charges	-	1,059	-	-	-	4,161
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	6,175	-	-	-	184
Other disbursements	86,361	-	-	-	-	-
Total disbursements	86,361	8,301	-	16,812	-	12,633
Excess (deficiency) of receipts over disbursements	378,993	2,028	-	-	-	9,528
Cash and investments - ending	\$ 517,903	\$ 77,409	\$ 1,421	\$ (577)	\$ 7,365	\$ 22,470

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

	Auditors Ineligible Deductions	County Elected Officials Training	93.074 Ebola Funding	Statewide 911	Adult Probation Administrative	Juvenile Probation Administrative
Cash and investments - beginning	\$ 3,217	\$ 13,213	\$ 411	\$ 695,354	\$ 18,913	\$ 45,677
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	505,658	28,403	12,948
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	3,376	-	-	-	-
Total receipts	-	3,376	-	505,658	28,403	12,948
Disbursements:						
Personal services	-	-	-	280,506	44,703	2,177
Supplies	-	-	-	-	-	1,195
Other services and charges	-	2,383	-	187,016	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	897
Other disbursements	-	-	-	-	-	-
Total disbursements	-	2,383	-	467,522	44,703	4,269
Excess (deficiency) of receipts over disbursements	-	993	-	38,136	(16,300)	8,679
Cash and investments - ending	\$ 3,217	\$ 14,206	\$ 411	\$ 733,490	\$ 2,613	\$ 54,356

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

	County User Fee	Drain Construction/Reconstruction	Drain Maintenance	Sheriff Sale Administration	DUI Task Force
Cash and investments - beginning	\$ 390,214	\$ 3,916	\$ 541,064	\$ 60,647	\$ (27)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,639
Charges for services	71,871	-	495,785	399	-
Fines and forfeits	-	-	-	-	-
Other receipts	20,947	-	123,961	29,400	-
Total receipts	<u>92,818</u>	<u>-</u>	<u>619,746</u>	<u>29,799</u>	<u>2,639</u>
Disbursements:					
Personal services	37,257	-	-	-	2,035
Supplies	2,787	-	-	-	-
Other services and charges	21,157	-	609,045	10,300	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	13,496	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>74,697</u>	<u>-</u>	<u>609,045</u>	<u>10,300</u>	<u>2,035</u>
Excess (deficiency) of receipts over disbursements	<u>18,121</u>	<u>-</u>	<u>10,701</u>	<u>19,499</u>	<u>604</u>
Cash and investments - ending	<u>\$ 408,335</u>	<u>\$ 3,916</u>	<u>\$ 551,765</u>	<u>\$ 80,146</u>	<u>\$ 577</u>

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

	<u>K-9</u>	<u>Health Clinic</u>	<u>Court Interpreters</u>	<u>Donations</u>	<u>Payroll Clearing</u>	<u>Settlement</u>
Cash and investments - beginning	<u>\$ 1,476</u>	<u>\$ 8,544,066</u>	<u>\$ 2,630</u>	<u>\$ 37,600</u>	<u>\$ 25,952</u>	<u>\$ -</u>
Receipts:						
Taxes	-	-	-	-	-	39,679,472
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	5,400	-	-	3,513,404
Charges for services	-	362,132	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,670,879	-	10,096	5,943,629	-
Total receipts	<u>-</u>	<u>3,033,011</u>	<u>5,400</u>	<u>10,096</u>	<u>5,943,629</u>	<u>43,192,876</u>
Disbursements:						
Personal services	-	1,119,290	-	-	5,941,920	-
Supplies	-	21,553	-	4,754	-	-
Other services and charges	-	111,825	5,175	9,254	-	-
Debt service - principal and interest	-	-	-	-	-	486,690
Capital outlay	-	314,753	-	-	-	-
Other disbursements	-	2,137,215	-	-	-	42,302,275
Total disbursements	<u>-</u>	<u>3,704,636</u>	<u>5,175</u>	<u>14,008</u>	<u>5,941,920</u>	<u>42,788,965</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(671,625)</u>	<u>225</u>	<u>(3,912)</u>	<u>1,709</u>	<u>403,911</u>
Cash and investments - ending	<u>\$ 1,476</u>	<u>\$ 7,872,441</u>	<u>\$ 2,855</u>	<u>\$ 33,688</u>	<u>\$ 27,661</u>	<u>\$ 403,911</u>

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

	Wheel Tax / Surtax Combined	Wheel Tax	Sur Tax	CVET Agency	Weed Lien Collections	Financial Institution Tax
Cash and investments - beginning	\$ 379,022	\$ (520)	\$ 520	\$ -	\$ 1,785	\$ -
Receipts:						
Taxes	-	269,518	812,246	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	311,264	-	146,050
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	856,560	-	-	-	-	-
Total receipts	856,560	269,518	812,246	311,264	-	146,050
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	745,000	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	268,998	812,766	311,264	-	146,050
Total disbursements	745,000	268,998	812,766	311,264	-	146,050
Excess (deficiency) of receipts over disbursements	111,560	520	(520)	-	-	-
Cash and investments - ending	\$ 490,582	\$ -	\$ -	\$ -	\$ 1,785	\$ -

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

	CEDIT Homestead Credit	LOIT PTRC	LOIT Residential PTRC	LIT Property Tax Relief	State Fines and Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ 25,581	\$ 763,228	\$ (686,269)	\$ -	\$ 12,122	\$ 5,630
Receipts:						
Taxes	-	-	-	3,062,111	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	8,188
Fines and forfeits	-	-	-	-	48,524	42,587
Other receipts	-	-	686,269	-	-	-
Total receipts	-	-	686,269	3,062,111	48,524	50,775
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	5,974
Other disbursements	25,581	763,228	-	2,878,931	53,936	44,391
Total disbursements	25,581	763,228	-	2,878,931	53,936	50,365
Excess (deficiency) of receipts over disbursements	(25,581)	(763,228)	686,269	183,180	(5,412)	410
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 183,180	\$ 6,710	\$ 6,040

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

	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State
Cash and investments - beginning	\$ -	\$ 245	\$ 350	\$ 234	\$ 210	\$ 17
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	372
Fines and forfeits	2,580	3,450	4,020	-	-	-
Other receipts	-	-	-	2,974	2,700	-
Total receipts	<u>2,580</u>	<u>3,450</u>	<u>4,020</u>	<u>2,974</u>	<u>2,700</u>	<u>372</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,580	3,475	3,995	2,820	2,703	379
Total disbursements	<u>2,580</u>	<u>3,475</u>	<u>3,995</u>	<u>2,820</u>	<u>2,703</u>	<u>379</u>
Excess (deficiency) of receipts over disbursements	-	(25)	25	154	(3)	(7)
Cash and investments - ending	<u>\$ -</u>	<u>\$ 220</u>	<u>\$ 375</u>	<u>\$ 388</u>	<u>\$ 207</u>	<u>\$ 10</u>

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

	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ 29,305	\$ 543	\$ 73,342	\$ 150,850
Receipts:						
Taxes	-	-	57,906	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	196,816	-	-	13,939	20,977
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	694	-	-	-	-	-
Total receipts	694	196,816	57,906	-	13,939	20,977
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	694	196,816	41,700	-	-	-
Total disbursements	694	196,816	41,700	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	16,206	-	13,939	20,977
Cash and investments - ending	\$ -	\$ -	\$ 45,511	\$ 543	\$ 87,281	\$ 171,827

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

	93.563 Clerk IV-D Incentive-Prior To Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	County Road 375	Drug Prosecution Fund	Cl Co 4-H & community Bldg Fund
Cash and investments - beginning	\$ 15,227	\$ 76,480	\$ 510,611	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	13,939	-	-	24,840
Charges for services	-	-	-	1,736	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	129	-	-
Total receipts	-	13,939	129	1,736	24,840
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	3,709	-	-	-
Other services and charges	-	57	510,740	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	1,728	-
Other disbursements	-	-	-	-	-
Total disbursements	-	3,766	510,740	1,728	-
Excess (deficiency) of receipts over disbursements	-	10,173	(510,611)	8	24,840
Cash and investments - ending	\$ 15,227	\$ 86,653	\$ -	\$ 8	\$ 24,840

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

	TMA	Law Enforcement Recording fund	Medicaid Immunizations	Project Lifesaver	Step Ahead Grant	Jail Treatment Services
Cash and investments - beginning	\$ 530,055	\$ 150	\$ -	\$ 2,425	\$ (21)	\$ 14,117
Receipts:						
Taxes	127,786	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	5,647
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	11,181	-	-	16,940
Total receipts	<u>127,786</u>	<u>-</u>	<u>11,181</u>	<u>-</u>	<u>-</u>	<u>22,587</u>
Disbursements:						
Personal services	-	-	-	-	-	2,914
Supplies	-	-	-	-	-	-
Other services and charges	17,800	-	-	-	-	7,420
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	6,224	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>17,800</u>	<u>-</u>	<u>6,224</u>	<u>-</u>	<u>-</u>	<u>10,334</u>
Excess (deficiency) of receipts over disbursements	<u>109,986</u>	<u>-</u>	<u>4,957</u>	<u>-</u>	<u>-</u>	<u>12,253</u>
Cash and investments - ending	<u>\$ 640,041</u>	<u>\$ 150</u>	<u>\$ 4,957</u>	<u>\$ 2,425</u>	<u>\$ (21)</u>	<u>\$ 26,370</u>

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

	16.575 VOCA	COUNTY HOME RESIDENT'S TRUST	TREASURER CASHBOOK	RECORDER'S PETTY CASH	CLERK'S TRUST ACCOUNT	CLERKS CHILD SUPPORT ACCOUNT
Cash and investments - beginning	\$ (1,312)	\$ 32,929	\$ 1,026,005	\$ 50	\$ 929,178	\$ 6,721
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	33,702	-	-	-	-	-
Charges for services	-	148,384	-	-	3,000,152	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	781,849	-	-	605,664
Total receipts	33,702	148,384	781,849	-	3,000,152	605,664
Disbursements:						
Personal services	30,091	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	154,079	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	1,026,005	-	2,954,636	607,006
Total disbursements	30,091	154,079	1,026,005	-	2,954,636	607,006
Excess (deficiency) of receipts over disbursements	3,611	(5,695)	(244,156)	-	45,516	(1,342)
Cash and investments - ending	\$ 2,299	\$ 27,234	\$ 781,849	\$ 50	\$ 974,694	\$ 5,379

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

	JAIL COMMISSARY	SHERIFF'S WORK RELEASE	SHERIFF'S LAW ENFORCEMENT	SHERIFF'S INMATE TRUST	EMA Sale of Equipment	Medical Reserve Corp Grant
Cash and investments - beginning	\$ 10,595	\$ 31,890	\$ 754	\$ 5,269	\$ 36	\$ 2,416
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	216,238	95,031	-	321,927	320	-
Total receipts	216,238	95,031	-	321,927	320	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	188,333	61,490	-	316,545	-	-
Total disbursements	188,333	61,490	-	316,545	-	-
Excess (deficiency) of receipts over disbursements	27,905	33,541	-	5,382	320	-
Cash and investments - ending	\$ 38,500	\$ 65,431	\$ 754	\$ 10,651	\$ 356	\$ 2,416

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

	MCR REIMBURSABLE GRANT	Dare Fund Grant	Central Dispatch	JAG Grant	Landfill Tipping Fee	Law Enforcement Education
Cash and investments - beginning	\$ 1,431	\$ 4,094	\$ 330,882	\$ 60	\$ 1,123,990	\$ 25,015
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	662,976	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	798,090	-	56,557	5,193
Total receipts	-	-	798,090	-	719,533	5,193
Disbursements:						
Personal services	-	-	684,191	-	-	-
Supplies	-	-	5,702	-	-	-
Other services and charges	-	1,524	23,455	-	594,482	1,619
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	543	-	474,535	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	1,524	713,891	-	1,069,017	1,619
Excess (deficiency) of receipts over disbursements	-	(1,524)	84,199	-	(349,484)	3,574
Cash and investments - ending	\$ 1,431	\$ 2,570	\$ 415,081	\$ 60	\$ 774,506	\$ 28,589

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

	Law Enforcement Seizure	Seized Assets	Solid Waste Payroll Clearing	traffic Enforcement RDP	Resource Center Transportation	Public Health Emergency Preparedness
Cash and investments - beginning	\$ 1,748	\$ 71	\$ 6,813	\$ (512)	\$ -	\$ (2,887)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,787	408,767	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	55,898	-	-	21,862
Total receipts	-	-	55,898	3,787	408,767	21,862
Disbursements:						
Personal services	-	-	53,217	-	-	3,605
Supplies	-	-	-	-	-	102
Other services and charges	-	-	-	3,584	408,767	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	10,675
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	53,217	3,584	408,767	14,382
Excess (deficiency) of receipts over disbursements	-	-	2,681	203	-	7,480
Cash and investments - ending	\$ 1,748	\$ 71	\$ 9,494	\$ (309)	\$ -	\$ 4,593

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

	Brownfield Grant	PROBATION STATE GRANT	Thinking for a Change Grant	Traffic Safety Equipment Grant	County Training Fund	SHERIFF SAFETY EQUIPMENT
Cash and investments - beginning	\$ (23,743)	\$ 11,694	\$ 260	\$ 167	\$ 5,271	\$ 860
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	23,743	61,529	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	937	-
Total receipts	23,743	61,529	-	-	937	-
Disbursements:						
Personal services	-	80,333	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	80,333	-	-	-	-
Excess (deficiency) of receipts over disbursements	23,743	(18,804)	-	-	937	-
Cash and investments - ending	\$ -	\$ (7,110)	\$ 260	\$ 167	\$ 6,208	\$ 860

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

	Travel Immunizations	LIT Certified Shares	LIT Public Safety	LIT Economic Development	Recovery Grant	Totals
Cash and investments - beginning	\$ 9,260	\$ -	\$ -	\$ -	\$ (1,986)	\$ 26,865,447
Receipts:						
Taxes	-	-	-	-	-	53,881,631
Licenses and permits	-	-	-	-	-	100,854
Intergovernmental receipts	-	-	-	-	-	9,573,721
Charges for services	-	-	-	-	-	7,431,770
Fines and forfeits	-	-	-	-	-	248,496
Other receipts	10,118	6,096,721	1,221,005	1,526,810	-	27,009,825
Total receipts	10,118	6,096,721	1,221,005	1,526,810	-	98,246,297
Disbursements:						
Personal services	-	-	-	-	-	18,264,169
Supplies	-	-	-	-	-	2,746,176
Other services and charges	-	-	-	-	-	9,168,369
Debt service - principal and interest	-	-	-	-	-	486,690
Capital outlay	-	-	-	-	-	1,568,345
Other disbursements	7,484	6,096,721	1,221,005	1,526,810	-	66,440,751
Total disbursements	7,484	6,096,721	1,221,005	1,526,810	-	98,674,500
Excess (deficiency) of receipts over disbursements	2,634	-	-	-	-	(428,203)
Cash and investments - ending	\$ 11,894	\$ -	\$ -	\$ -	\$ (1,986)	\$ 26,437,244

CLINTON COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
CATERPILLAR FINANCIAL SERVICES CORP	ROAD GRADER	\$ 23,400	12/1/2016	12/30/2020
REPUBLIC FIRST NATIONAL CORPORATION	SEVEN FORD POLICE VEHICLES	78,777	6/13/2017	6/13/2018
REPUBLIC FIRST NATIONAL CORPORATION	TWO AMBULANCES	109,571	4/17/2017	4/10/2020
CLINTON COUNTY, INDIANA BUILDING CORPORATION	28 WEST INFRASTRUCTURE	<u>207,000</u>	3/29/2017	1/15/2030
Total governmental activities		<u>418,748</u>		
Total of annual lease payments		<u>\$ 418,748</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	CR 375 PROJECT	<u>\$ 2,795,000</u>	<u>\$ 207,250</u>

CLINTON 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	\$ 397,364
Infrastructure	321,020,000
Buildings	20,702,475
Improvements other than buildings	4,831,584
Machinery, equipment, and vehicles	<u>8,606,043</u>
Total governmental activities	<u>355,557,466</u>
Total capital assets	<u><u>\$ 355,557,466</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/>.