

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CLINTON COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
08/03/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Britt A. Ostler	01-01-19 to 12-31-20
County Treasurer	Carol Bartley (Vacant) Gina Brettnacher (interim) Gina Brettnacher	01-01-19 to 03-13-20 03-14-20 to 03-15-20 03-16-20 to 05-15-20 05-16-20 to 12-31-20
Clerk of the Circuit Court	Rhea A. Harris	01-01-19 to 12-31-20
County Sheriff	Rich Kelly	01-01-19 to 12-31-20
County Recorder	Elizabeth J. Keeney	01-01-19 to 12-31-20
President of the Board of County Commissioners	Josh Uitts	01-01-19 to 12-31-20
President of the County Council	Alan Dunn	01-01-19 to 12-31-20



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, 2019, 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 the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free 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, 2019.

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, 2019, 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 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 17, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

June 17, 2020

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, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Victim Assistance Grant	\$ 996	\$ 33,479	\$ 33,925	\$ 550
Sheriff's Inmate Trust	7,633	392,759	391,047	9,345
Sheriff's Jailers Commissary	56,086	299,600	306,390	49,296
Clerk's Trust Account	1,171,639	2,793,178	2,867,104	1,097,713
County Home Resident's Trust	31,757	171,921	178,284	25,394
General	1,282,964	13,720,029	12,613,234	2,389,759
Accident Report	7,619	4,154	3,688	8,085
Bid Deposits and Bonds Holding	42,381	1,000	-	43,381
Campaign Finance Enforcement	456	1,400	-	1,856
CEDIT County Share	2,130,748	877,001	2,811,631	196,118
Child Advocacy	100	9	-	109
City and Town Court Costs	30,130	7,988	30,129	7,989
Clerk's Records Perpetuation	109,907	24,632	15,547	118,992
Community Corrections	388,043	531,220	516,136	403,127
Community Transition Program	18,567	15,950	22,533	11,984
County Option Dog Tax	813	-	-	813
Sales Disclosure - County Share	20,340	4,565	10	24,895
Cumulative Bridge	1,231,466	540,694	762,168	1,009,992
Cumulative Capital Development	394,846	237,948	159,791	473,003
Cumulative Courthouse	196,794	268,155	309,669	155,280
Drug Free Community	29,026	45,492	44,648	29,870
Electronic Map Generation	561	840	-	1,401
Emergency Medical Services	606,937	1,044,361	509,026	1,142,272
Emergency Planning/Right to Know	16,843	4,788	11,338	10,293
Firearms Training	33,031	17,546	22,839	27,738
General Drain Improvement	398,101	-	-	398,101
Health	106,262	310,134	295,579	120,817
Identification Security Protection	40,389	4,595	3,410	41,574
Levy Excess	872	-	692	180
Local Health Maintenance	2,588	33,139	31,813	3,914
Local Road and Street	526,719	510,762	236,668	800,813
LOIT Public Safety - County Share	368,549	1,066,417	1,116,930	318,036
MVH Restricted	-	1,735,587	1,302,093	433,494
Medical Care for Inmates	4,043	-	1,824	2,219
Misdemeanant	88,169	22,034	52,052	58,151
Motor Vehicle Highway	2,465,527	1,738,881	2,340,819	1,863,589
Plat Book	48,843	17,710	14,923	51,630
Rainy Day	556,160	-	541,716	14,444
Reassessment - 2009	22,080	-	22,080	-
Reassessment - 2015	41,312	338,463	316,384	63,391
Recorder's Records Perpetuation	170,855	79,961	55,621	195,195
Sex and Violent Offender Administration	16,211	3,051	-	19,262
Sheriff's Pension Trust	15,529	36,320	51,848	1
Storm Water Management Capital Projects	90,145	591	-	90,736
Supplemental Public Defender Services	188,212	36,906	21,671	203,447
Surplus Tax	69,270	33,658	53,374	49,554
Surveyor's Corner Perpetuation	58,371	20,985	-	79,356
Tax Sale Redemption	(8,851)	65,679	48,204	8,624
Tax Sale Surplus	437,017	271,369	359,810	348,576

CLINTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Local Health Department Trust Account	94,802	20,658	8,572	106,888
Unsafe Building	1,421	16,689	5,496	12,614
Victim Impact Program	(2,563)	18,798	16,812	(577)
Guardian Ad Litem	7,370	-	7,009	361
Auditors Ineligible Deductions	3,217	-	-	3,217
County Elected Officials Training	17,938	4,595	-	22,533
Park and Recreation	411	-	-	411
County Offender Trans Fund	-	500	-	500
Statewide 911	720,614	527,867	421,247	827,234
Law Enforcement Recordings Copy Fee	1,050	1,800	-	2,850
Adult Probation Administrative	36,181	35,136	4,789	66,528
Juvenile Probation Administrative	76,009	12,980	14,546	74,443
County User Fee	364,910	118,171	144,546	338,535
Drain Construction / Reconstruction	3,916	-	-	3,916
Drain Maintenance	755,530	619,961	687,530	687,961
Sheriff Sale Administration	84,717	14,811	66,386	33,142
DUI Task Force	(660)	-	776	(1,436)
K-9	1,476	8,250	672	9,054
Health Clinic	7,346,208	2,804,816	5,468,442	4,682,582
Court Interpreters	2,630	780	520	2,890
Donations	33,092	7,837	6,069	34,860
Payroll Clearing	62,617	6,293,884	6,284,974	71,527
Settlement	-	43,883,390	43,883,390	-
LOIT Public Safety	-	3,148,509	3,148,509	-
Wheel Tax / Surtax Combined	574,126	850,660	667,591	757,195
Wheel Tax	-	273,464	273,464	-
Sur Tax	-	801,375	801,375	-
CVET Agency	-	367,534	367,534	-
Weed Lien Collections	1,785	14,720	16,505	-
Sewage Collections	-	483	483	-
Financial Institution Tax	-	180,226	180,226	-
Homestead Credit Rebate	60,559	-	60,559	-
Local Income Tax-Property Tax Relief	131,861	3,156,104	3,209,916	78,049
State Fines and Forfeitures	5,936	56,979	48,635	14,280
Infraction Deferral Program	12,872	72,353	68,931	16,294
Special Death Benefit	-	3,405	3,405	-
Sales Disclosure - State Share	165	4,565	4,575	155
Coroners Training & Con't Education	194	2,781	2,800	175
Interstate Compact - State Share	-	500	500	-
Mortgage Recording Fees - State Share	-	2,645	2,645	-
Sex and Violent Offender Admin - State	-	339	183	156
Education Plate Fees Agency	-	750	750	-
Riverboat Revenue Sharing	-	196,816	196,816	-
Innkeepers Tax Collections	46,002	44,155	55,700	34,457
LIT Supplemental Distributions	(20)	7,888,478	7,888,458	-
93.563 Title IV-D Incentive	100,944	13,455	-	114,399
93.563 Prosecutor IV-D Incentive-Post Oct '99	190,836	20,251	139	210,948
93.563 Clerk IV-D Incentive-Prior To Oct '99	15,227	-	-	15,227
93.563 Clerk IV-D Incentive-Post Oct '99	98,320	14,418	79	112,659

CLINTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Recorder's Petty Cash	50	-	-	50
Clerk's Child Support Account	4,335	483,122	479,973	7,484
Sheriff Law Enforcement	694	40	10	724
Treasurer Cashbook	672,614	981,020	672,614	981,020
Sheriff's Work Release	22,218	81,482	72,604	31,096
Drug Prosecution	8	-	-	8
PR Grant	-	1,300	1,035	265
Step Ahead Grant	(21)	-	-	(21)
Sheriff's SWAT	11,492	-	8,855	2,637
Incentives & Sanctions Grant	-	1,500	-	1,500
TMA	652,711	-	2,800	649,911
Travel Immunizations	10,966	8,628	3,375	16,219
Medicaid Immunizations	13,692	10,937	-	24,629
Project Lifesaver	2,425	-	2,425	-
Sheriff Fees For Inmate Med Copay	-	6,241	1,535	4,706
Probation Opioid Grant	-	60,000	-	60,000
Jail Treatment Services	18,166	-	18,166	-
Jail Treatment Services #2	14,481	49,596	37,510	26,567
Community Crossing Grant	-	1,595,282	1,595,282	-
Immunization Grant	(3,439)	27,589	36,352	(12,202)
Public Defender Board Operation	35,022	86,059	68,346	52,735
Forest Twp Fire Grant	-	210,195	210,195	-
Homeland Security Foundation Grant	-	4,000	4,000	-
Hazard Mitigation Grant	-	9,000	18,000	(9,000)
EMA Sale of Equipment	1,856	-	-	1,856
Medical Reserve Corp Grant	2,416	-	-	2,416
MCR Reimbursable Grant	1,431	-	-	1,431
Dare Fund Grant	2,570	618	2,581	607
Central Dispatch	451,688	823,127	777,027	497,788
JAG Grant	60	-	-	60
Landfill Tipping Fee	996,360	1,037,611	754,292	1,279,679
Law Enforcement Education	30,474	5,677	800	35,351
Law Enforcement Seizure	1,748	-	-	1,748
Seized Assets	71	-	-	71
Solid Waste Payroll Clearing	14,808	60,230	53,586	21,452
Traffic Enforcement RDP	(2,713)	-	2,702	(5,415)
Resource Center Transportation	-	429,275	429,275	-
Public Health Emergency Preparedness	5,095	10,513	16,222	(614)
Probation State Grant	14,922	62,563	59,873	17,612
Thinking for a Change Grant	260	-	-	260
CASA Grant	27,448	15,790	13,197	30,041
Capacity Grant	-	4,000	454	3,546
Traffic Safety Equipment Grant	167	-	-	167
County Training Fund	6,609	256	-	6,865
Sheriff Safety Equipment	860	-	-	860
Totals	\$ 27,377,293	\$ 104,936,490	\$ 107,841,288	\$ 24,472,495

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

CLINTON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

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

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

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

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

CLINTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

CLINTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the reimbursement for expenditures made by the County not received by December 31, 2019.

Note 8. Holding Corporations

The County has entered into a capital lease with 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 2019 totaled \$246,000.

Note 9. Subsequent Events

On May 12, 2020, the Clinton County Redevelopment Authority sold its Lease Rental Revenue Bonds of 2020 in the par amount of \$6,545,000. The County pledged its certified shares allocation from its local income tax revenues for payment of the lease rentals. The bond proceeds are to finance certain road improvements around the I-65 and SR 28 interchange. Annual lease payments of approximately \$440,000 start in 2021 and continue until 2040.

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, 2019

	Victim Assistance Grant	Sheriff's Inmate Trust	Sheriff's Jailers Commissary	Clerk's Trust Account	County Home Resident's Trust
Cash and investments - beginning	\$ 996	\$ 7,633	\$ 56,086	\$ 1,171,639	\$ 31,757
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	33,479	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	392,759	299,600	2,793,178	171,921
Total receipts	<u>33,479</u>	<u>392,759</u>	<u>299,600</u>	<u>2,793,178</u>	<u>171,921</u>
Disbursements:					
Personal services	31,939	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,986	391,047	306,390	2,867,104	178,284
Total disbursements	<u>33,925</u>	<u>391,047</u>	<u>306,390</u>	<u>2,867,104</u>	<u>178,284</u>
Excess (deficiency) of receipts over disbursements	<u>(446)</u>	<u>1,712</u>	<u>(6,790)</u>	<u>(73,926)</u>	<u>(6,363)</u>
Cash and investments - ending	<u>\$ 550</u>	<u>\$ 9,345</u>	<u>\$ 49,296</u>	<u>\$ 1,097,713</u>	<u>\$ 25,394</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	General	Accident Report	Bid Deposits and Bonds Holding	Campaign Finance Enforcement	CEDIT County Share
Cash and investments - beginning	\$ 1,282,964	\$ 7,619	\$ 42,381	\$ 456	\$ 2,130,748
Receipts:					
Taxes	8,664,703	-	-	-	248,426
Licenses and permits	53,217	-	-	-	-
Intergovernmental receipts	709,767	-	-	-	-
Charges for services	1,629,797	-	-	-	-
Fines and forfeits	132,775	-	-	-	-
Other receipts	2,529,770	4,154	1,000	1,400	628,575
Total receipts	13,720,029	4,154	1,000	1,400	877,001
Disbursements:					
Personal services	7,251,132	-	-	-	-
Supplies	574,109	-	-	-	-
Other services and charges	2,643,679	825	-	-	2,183,556
Debt service - principal and interest	-	-	-	-	628,075
Capital outlay	42,038	2,863	-	-	-
Other disbursements	2,102,276	-	-	-	-
Total disbursements	12,613,234	3,688	-	-	2,811,631
Excess (deficiency) of receipts over disbursements	1,106,795	466	1,000	1,400	(1,934,630)
Cash and investments - ending	\$ 2,389,759	\$ 8,085	\$ 43,381	\$ 1,856	\$ 196,118

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program
Cash and investments - beginning	\$ 100	\$ 30,130	\$ 109,907	\$ 388,043	\$ 18,567
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	145,262	-
Charges for services	-	-	145	-	15,950
Fines and forfeits	9	-	-	-	-
Other receipts	-	7,988	24,487	385,958	-
Total receipts	9	7,988	24,632	531,220	15,950
Disbursements:					
Personal services	-	-	15,547	353,641	-
Supplies	-	-	-	2,926	-
Other services and charges	-	-	-	156,143	22,533
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	2,655	-
Other disbursements	-	30,129	-	771	-
Total disbursements	-	30,129	15,547	516,136	22,533
Excess (deficiency) of receipts over disbursements	9	(22,141)	9,085	15,084	(6,583)
Cash and investments - ending	\$ 109	\$ 7,989	\$ 118,992	\$ 403,127	\$ 11,984

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	County Option Dog Tax	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Courthouse
Cash and investments - beginning	\$ 813	\$ 20,340	\$ 1,231,466	\$ 394,846	\$ 196,794
Receipts:					
Taxes	-	-	360,087	217,195	238,629
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	84,340	20,753	22,801
Charges for services	-	-	79,047	-	6,725
Fines and forfeits	-	-	-	-	-
Other receipts	-	4,565	17,220	-	-
Total receipts	-	4,565	540,694	237,948	268,155
Disbursements:					
Personal services	-	-	77,469	-	-
Supplies	-	-	27,795	-	-
Other services and charges	-	10	656,904	18,500	290,176
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	141,291	19,493
Other disbursements	-	-	-	-	-
Total disbursements	-	10	762,168	159,791	309,669
Excess (deficiency) of receipts over disbursements	-	4,555	(221,474)	78,157	(41,514)
Cash and investments - ending	\$ 813	\$ 24,895	\$ 1,009,992	\$ 473,003	\$ 155,280

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Drug Free Community	Electronic Map Generation	Emergency Medical Services	Emergency Planning/Right to Know	Firearms Training
Cash and investments - beginning	\$ 29,026	\$ 561	\$ 606,937	\$ 16,843	\$ 33,031
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	1,044,043	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	45,492	840	318	4,788	17,546
Total receipts	45,492	840	1,044,361	4,788	17,546
Disbursements:					
Personal services	44,648	-	474,244	-	-
Supplies	-	-	27,399	41	7,057
Other services and charges	-	-	7,383	9,591	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	1,706	15,782
Other disbursements	-	-	-	-	-
Total disbursements	44,648	-	509,026	11,338	22,839
Excess (deficiency) of receipts over disbursements	844	840	535,335	(6,550)	(5,293)
Cash and investments - ending	\$ 29,870	\$ 1,401	\$ 1,142,272	\$ 10,293	\$ 27,738

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	General Drain Improvement	Health	Identification Security Protection	Levy Excess	Local Health Maintenance
Cash and investments - beginning	\$ 398,101	\$ 106,262	\$ 40,389	\$ 872	\$ 2,588
Receipts:					
Taxes	-	214,338	-	-	-
Licenses and permits	-	42,865	-	-	-
Intergovernmental receipts	-	20,480	-	-	-
Charges for services	-	31,115	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,336	4,595	-	33,139
Total receipts	-	310,134	4,595	-	33,139
Disbursements:					
Personal services	-	264,357	-	-	31,813
Supplies	-	8,017	-	-	-
Other services and charges	-	23,205	3,410	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	692	-
Total disbursements	-	295,579	3,410	692	31,813
Excess (deficiency) of receipts over disbursements	-	14,555	1,185	(692)	1,326
Cash and investments - ending	\$ 398,101	\$ 120,817	\$ 41,574	\$ 180	\$ 3,914

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Local Road and Street	LOIT Public Safety - County Share	MVH Restricted	Medical Care for Inmates	Misdemeanant
Cash and investments - beginning	\$ 526,719	\$ 368,549	\$ -	\$ 4,043	\$ 88,169
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	510,762	-	1,735,587	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,066,417	-	-	22,034
Total receipts	510,762	1,066,417	1,735,587	-	22,034
Disbursements:					
Personal services	-	801,501	-	-	-
Supplies	-	-	1,296,099	-	-
Other services and charges	57,811	-	5,994	445	200
Debt service - principal and interest	-	-	-	-	-
Capital outlay	178,857	315,429	-	-	51,852
Other disbursements	-	-	-	1,379	-
Total disbursements	236,668	1,116,930	1,302,093	1,824	52,052
Excess (deficiency) of receipts over disbursements	274,094	(50,513)	433,494	(1,824)	(30,018)
Cash and investments - ending	\$ 800,813	\$ 318,036	\$ 433,494	\$ 2,219	\$ 58,151

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2009	Reassessment - 2015
Cash and investments - beginning	\$ 2,465,527	\$ 48,843	\$ 556,160	\$ 22,080	\$ 41,312
Receipts:					
Taxes	-	-	-	-	215,767
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,724,548	-	-	-	20,616
Charges for services	478	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	13,855	17,710	-	-	102,080
Total receipts	1,738,881	17,710	-	-	338,463
Disbursements:					
Personal services	1,494,135	4,397	-	-	47,023
Supplies	660,365	625	-	-	-
Other services and charges	179,147	9,901	-	-	159,361
Debt service - principal and interest	-	-	-	-	-
Capital outlay	7,172	-	208,885	-	-
Other disbursements	-	-	332,831	22,080	110,000
Total disbursements	2,340,819	14,923	541,716	22,080	316,384
Excess (deficiency) of receipts over disbursements	(601,938)	2,787	(541,716)	(22,080)	22,079
Cash and investments - ending	\$ 1,863,589	\$ 51,630	\$ 14,444	\$ -	\$ 63,391

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Sheriff's Pension Trust	Storm Water Management Capital Projects	Supplemental Public Defender Services
Cash and investments - beginning	\$ 170,855	\$ 16,211	\$ 15,529	\$ 90,145	\$ 188,212
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	3,051	36,320	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	79,961	-	-	591	36,906
Total receipts	79,961	3,051	36,320	591	36,906
Disbursements:					
Personal services	55,176	-	51,848	-	-
Supplies	-	-	-	-	-
Other services and charges	445	-	-	-	21,671
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	55,621	-	51,848	-	21,671
Excess (deficiency) of receipts over disbursements	24,340	3,051	(15,528)	591	15,235
Cash and investments - ending	\$ 195,195	\$ 19,262	\$ 1	\$ 90,736	\$ 203,447

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 69,270	\$ 58,371	\$ (8,851)	\$ 437,017	\$ 94,802
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	33,658	20,985	65,679	271,369	20,658
Total receipts	33,658	20,985	65,679	271,369	20,658
Disbursements:					
Personal services	-	-	-	-	6,854
Supplies	-	-	-	-	1,189
Other services and charges	-	-	-	-	529
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	53,374	-	48,204	359,810	-
Total disbursements	53,374	-	48,204	359,810	8,572
Excess (deficiency) of receipts over disbursements	(19,716)	20,985	17,475	(88,441)	12,086
Cash and investments - ending	\$ 49,554	\$ 79,356	\$ 8,624	\$ 348,576	\$ 106,888

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Unsafe Building	Victim Impact Program	Guardian Ad Litem	Auditors Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	\$ 1,421	\$ (2,563)	\$ 7,370	\$ 3,217	\$ 17,938
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	18,798	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	16,689	-	-	-	4,595
Total receipts	16,689	18,798	-	-	4,595
Disbursements:					
Personal services	-	16,812	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	5,496	-	7,009	-	-
Total disbursements	5,496	16,812	7,009	-	-
Excess (deficiency) of receipts over disbursements	11,193	1,986	(7,009)	-	4,595
Cash and investments - ending	\$ 12,614	\$ (577)	\$ 361	\$ 3,217	\$ 22,533

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Park and Recreation	County Offender Trans Fund	Statewide 911	Law Enforcement Recordings Copy Fee	Adult Probation Administrative
Cash and investments - beginning	\$ 411	\$ -	\$ 720,614	\$ 1,050	\$ 36,181
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	527,867	-	35,136
Fines and forfeits	-	-	-	-	-
Other receipts	-	500	-	1,800	-
Total receipts	-	500	527,867	1,800	35,136
Disbursements:					
Personal services	-	-	253,460	-	4,789
Supplies	-	-	-	-	-
Other services and charges	-	-	167,787	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	421,247	-	4,789
Excess (deficiency) of receipts over disbursements	-	500	106,620	1,800	30,347
Cash and investments - ending	\$ 411	\$ 500	\$ 827,234	\$ 2,850	\$ 66,528

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Juvenile Probation Administrative	County User Fee	Drain Construction / Reconstruction	Drain Maintenance	Sheriff Sale Administration
Cash and investments - beginning	\$ 76,009	\$ 364,910	\$ 3,916	\$ 755,530	\$ 84,717
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	12,980	98,886	-	615,844	201
Fines and forfeits	-	-	-	-	-
Other receipts	-	19,285	-	4,117	14,610
Total receipts	12,980	118,171	-	619,961	14,811
Disbursements:					
Personal services	12,567	127,106	-	-	58,986
Supplies	992	2,242	-	-	-
Other services and charges	-	12,224	-	687,530	7,400
Debt service - principal and interest	-	-	-	-	-
Capital outlay	987	2,974	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	14,546	144,546	-	687,530	66,386
Excess (deficiency) of receipts over disbursements	(1,566)	(26,375)	-	(67,569)	(51,575)
Cash and investments - ending	\$ 74,443	\$ 338,535	\$ 3,916	\$ 687,961	\$ 33,142

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	DUI Task Force	K-9	Health Clinic	Court Interpreters	Donations
Cash and investments - beginning	\$ (660)	\$ 1,476	\$ 7,346,208	\$ 2,630	\$ 33,092
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	780	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	8,250	2,804,816	-	7,837
Total receipts	-	8,250	2,804,816	780	7,837
Disbursements:					
Personal services	776	-	1,457,027	-	-
Supplies	-	-	128,603	-	3,136
Other services and charges	-	-	1,666,648	520	2,933
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	136,164	-	-
Other disbursements	-	672	2,080,000	-	-
Total disbursements	776	672	5,468,442	520	6,069
Excess (deficiency) of receipts over disbursements	(776)	7,578	(2,663,626)	260	1,768
Cash and investments - ending	\$ (1,436)	\$ 9,054	\$ 4,682,582	\$ 2,890	\$ 34,860

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Payroll Clearing	Settlement	LOIT Public Safety	Wheel Tax / Surtax Combined	Wheel Tax
Cash and investments - beginning	\$ 62,617	\$ -	\$ -	\$ 574,126	\$ -
Receipts:					
Taxes	-	40,258,839	-	-	273,464
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	3,624,551	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,293,884	-	3,148,509	850,660	-
Total receipts	6,293,884	43,883,390	3,148,509	850,660	273,464
Disbursements:					
Personal services	6,284,974	-	-	-	-
Supplies	-	-	-	667,591	-
Other services and charges	-	7,741,102	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	36,142,288	3,148,509	-	273,464
Total disbursements	6,284,974	43,883,390	3,148,509	667,591	273,464
Excess (deficiency) of receipts over disbursements	8,910	-	-	183,069	-
Cash and investments - ending	\$ 71,527	\$ -	\$ -	\$ 757,195	\$ -

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sur Tax	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ -	\$ 1,785	\$ -	\$ -
Receipts:					
Taxes	801,375	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	367,534	-	-	180,226
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	14,720	483	-
Total receipts	<u>801,375</u>	<u>367,534</u>	<u>14,720</u>	<u>483</u>	<u>180,226</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	801,375	367,534	16,505	483	180,226
Total disbursements	<u>801,375</u>	<u>367,534</u>	<u>16,505</u>	<u>483</u>	<u>180,226</u>
Excess (deficiency) of receipts over disbursements	-	-	(1,785)	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Homestead Credit Rebate	Local Income Tax-Property Tax Relief	State Fines and Forfeitures	Infraction Deferral Program	Special Death Benefit
Cash and investments - beginning	\$ 60,559	\$ 131,861	\$ 5,936	\$ 12,872	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	15,336	-
Fines and forfeits	-	-	56,979	57,017	3,405
Other receipts	-	3,156,104	-	-	-
Total receipts	-	3,156,104	56,979	72,353	3,405
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	2,000	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	9,914	-
Other disbursements	60,559	3,209,916	48,635	57,017	3,405
Total disbursements	60,559	3,209,916	48,635	68,931	3,405
Excess (deficiency) of receipts over disbursements	(60,559)	(53,812)	8,344	3,422	-
Cash and investments - ending	\$ -	\$ 78,049	\$ 14,280	\$ 16,294	\$ -

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State
Cash and investments - beginning	\$ 165	\$ 194	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	339
Fines and forfeits	4,565	-	500	-	-
Other receipts	-	2,781	-	2,645	-
Total receipts	4,565	2,781	500	2,645	339
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,575	2,800	500	2,645	183
Total disbursements	4,575	2,800	500	2,645	183
Excess (deficiency) of receipts over disbursements	(10)	(19)	-	-	156
Cash and investments - ending	\$ 155	\$ 175	\$ -	\$ -	\$ 156

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT Supplemental Distributions	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ 46,002	\$ (20)	\$ 100,944
Receipts:					
Taxes	-	-	44,155	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	196,816	-	-	13,455
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	750	-	-	7,888,478	-
Total receipts	750	196,816	44,155	7,888,478	13,455
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	750	196,816	55,700	7,888,458	-
Total disbursements	750	196,816	55,700	7,888,458	-
Excess (deficiency) of receipts over disbursements	-	-	(11,545)	20	13,455
Cash and investments - ending	\$ -	\$ -	\$ 34,457	\$ -	\$ 114,399

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Prior To Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Recorder's Petty Cash	Clerk's Child Support Account
Cash and investments - beginning	\$ 190,836	\$ 15,227	\$ 98,320	\$ 50	\$ 4,335
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	20,251	-	14,418	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	483,122
Total receipts	20,251	-	14,418	-	483,122
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	139	-	79	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	479,973
Total disbursements	139	-	79	-	479,973
Excess (deficiency) of receipts over disbursements	20,112	-	14,339	-	3,149
Cash and investments - ending	\$ 210,948	\$ 15,227	\$ 112,659	\$ 50	\$ 7,484

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sheriff Law Enforcement	Treasurer Cashbook	Sheriff's Work Release	Drug Prosecution	PR Grant
Cash and investments - beginning	\$ 694	\$ 672,614	\$ 22,218	\$ 8	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	40	981,020	81,482	-	1,300
Total receipts	40	981,020	81,482	-	1,300
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	10	672,614	72,604	-	1,035
Total disbursements	10	672,614	72,604	-	1,035
Excess (deficiency) of receipts over disbursements	30	308,406	8,878	-	265
Cash and investments - ending	\$ 724	\$ 981,020	\$ 31,096	\$ 8	\$ 265

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Step Ahead Grant	Sheriff's SWAT	Incentives & Sanctions Grant	TMA	Travel Immunizations
Cash and investments - beginning	\$ (21)	\$ 11,492	\$ -	\$ 652,711	\$ 10,966
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,500	-	8,628
Total receipts	-	-	1,500	-	8,628
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	8,855	-	2,800	3,375
Total disbursements	-	8,855	-	2,800	3,375
Excess (deficiency) of receipts over disbursements	-	(8,855)	1,500	(2,800)	5,253
Cash and investments - ending	\$ (21)	\$ 2,637	\$ 1,500	\$ 649,911	\$ 16,219

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Medicaid Immunizations	Project Lifesaver	Sheriff Fees For Inmate Med Copay	Probation Opioid Grant	Jail Treatment Services
Cash and investments - beginning	\$ 13,692	\$ 2,425	\$ -	\$ -	\$ 18,166
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	10,937	-	6,241	60,000	-
Total receipts	10,937	-	6,241	60,000	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	2,425	1,535	-	18,166
Total disbursements	-	2,425	1,535	-	18,166
Excess (deficiency) of receipts over disbursements	10,937	(2,425)	4,706	60,000	(18,166)
Cash and investments - ending	\$ 24,629	\$ -	\$ 4,706	\$ 60,000	\$ -

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Jail Treatment Services #2	Community Crossing Grant	Immunization Grant	Public Defender Board Operation	Forest Twp Fire Grant
Cash and investments - beginning	\$ 14,481	\$ -	\$ (3,439)	\$ 35,022	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	49,596	1,595,282	27,589	86,059	210,195
Total receipts	49,596	1,595,282	27,589	86,059	210,195
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	37,510	1,595,282	36,352	68,346	210,195
Total disbursements	37,510	1,595,282	36,352	68,346	210,195
Excess (deficiency) of receipts over disbursements	12,086	-	(8,763)	17,713	-
Cash and investments - ending	\$ 26,567	\$ -	\$ (12,202)	\$ 52,735	\$ -

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Homeland Security Foundation Grant	Hazard Mitigation Grant	EMA Sale of Equipment	Medical Reserve Corp Grant	MCR Reimbursable Grant
Cash and investments - beginning	\$ -	\$ -	\$ 1,856	\$ 2,416	\$ 1,431
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,000	9,000	-	-	-
Total receipts	<u>4,000</u>	<u>9,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,000	18,000	-	-	-
Total disbursements	<u>4,000</u>	<u>18,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(9,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (9,000)</u>	<u>\$ 1,856</u>	<u>\$ 2,416</u>	<u>\$ 1,431</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Dare Fund Grant	Central Dispatch	JAG Grant	Landfill Tipping Fee	Law Enforcement Education
Cash and investments - beginning	\$ 2,570	\$ 451,688	\$ 60	\$ 996,360	\$ 30,474
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	1,027,571	-
Fines and forfeits	-	-	-	-	-
Other receipts	618	823,127	-	10,040	5,677
Total receipts	<u>618</u>	<u>823,127</u>	<u>-</u>	<u>1,037,611</u>	<u>5,677</u>
Disbursements:					
Personal services	-	746,503	-	-	-
Supplies	-	6,298	-	-	-
Other services and charges	1,301	24,226	-	754,292	800
Debt service - principal and interest	-	-	-	-	-
Capital outlay	1,280	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>2,581</u>	<u>777,027</u>	<u>-</u>	<u>754,292</u>	<u>800</u>
Excess (deficiency) of receipts over disbursements	<u>(1,963)</u>	<u>46,100</u>	<u>-</u>	<u>283,319</u>	<u>4,877</u>
Cash and investments - ending	<u>\$ 607</u>	<u>\$ 497,788</u>	<u>\$ 60</u>	<u>\$ 1,279,679</u>	<u>\$ 35,351</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Law Enforcement Seizure	Seized Assets	Solid Waste Payroll Clearing	Traffic Enforcement RDP	Resource Center Transportation
Cash and investments - beginning	\$ 1,748	\$ 71	\$ 14,808	\$ (2,713)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	429,275
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	60,230	-	-
Total receipts	-	-	60,230	-	429,275
Disbursements:					
Personal services	-	-	53,586	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	2,702	429,275
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	53,586	2,702	429,275
Excess (deficiency) of receipts over disbursements	-	-	6,644	(2,702)	-
Cash and investments - ending	\$ 1,748	\$ 71	\$ 21,452	\$ (5,415)	\$ -

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Public Health Emergency Preparedness	Probation State Grant	Thinking for a Change Grant	CASA Grant	Capacity Grant
Cash and investments - beginning	\$ 5,095	\$ 14,922	\$ 260	\$ 27,448	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	62,563	-	15,790	4,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	10,513	-	-	-	-
Total receipts	10,513	62,563	-	15,790	4,000
Disbursements:					
Personal services	16,222	59,248	-	9,168	454
Supplies	-	-	-	92	-
Other services and charges	-	625	-	2,704	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	1,233	-
Other disbursements	-	-	-	-	-
Total disbursements	16,222	59,873	-	13,197	454
Excess (deficiency) of receipts over disbursements	(5,709)	2,690	-	2,593	3,546
Cash and investments - ending	\$ (614)	\$ 17,612	\$ 260	\$ 30,041	\$ 3,546

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Traffic Safety Equipment Grant	County Training Fund	Sheriff Safety Equipment	Totals
Cash and investments - beginning	\$ 167	\$ 6,609	\$ 860	\$ 27,377,293
Receipts:				
Taxes	-	-	-	51,536,978
Licenses and permits	-	-	-	96,082
Intergovernmental receipts	-	-	-	9,976,852
Charges for services	-	-	-	5,180,831
Fines and forfeits	-	-	-	255,250
Other receipts	-	256	-	37,890,497
Total receipts	-	256	-	104,936,490
Disbursements:				
Personal services	-	-	-	20,107,402
Supplies	-	-	-	3,414,576
Other services and charges	-	-	-	17,955,706
Debt service - principal and interest	-	-	-	628,075
Capital outlay	-	-	-	1,140,575
Other disbursements	-	-	-	64,594,954
Total disbursements	-	-	-	107,841,288
Excess (deficiency) of receipts over disbursements	-	256	-	(2,904,798)
Cash and investments - ending	\$ 167	\$ 6,865	\$ 860	\$ 24,472,495

CLINTON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 196,965</u>	<u>\$ -</u>

CLINTON COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
ALLY	SHERIFF VEHICLES	\$ 79,000	3/19/2019	3/19/2021
CATERPILLAR FINANCIAL SERVICES CORP	ROAD GRADER	27,000	12/1/2016	12/30/2020
CATERPILLAR FINANCIAL SERVICES CORPORATION	LOADER	35,000	1/4/2018	1/4/2024
REPUBLIC FIRST NATIONAL CORPORATION	EMS BUILDING LEASE	126,276	8/8/2018	8/8/2038
REPUBLIC FIRST NATIONAL CORPORATION	TWO AMBULANCES	109,571	4/17/2017	4/10/2020
REPUBLIC FIRST NATIONAL CORPORATION	AMBULANCE	52,960	1/15/2019	1/15/2022
Lease Rental Refunding Bonds 2017	SR 28 Infrastructure	<u>246,000</u>	3/29/2017	1/15/2020
Total governmental activities		<u>675,807</u>		
Total of annual lease payments		<u>\$ 675,807</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
Economic Development Tax Revenue Bonds, Series 2014	CR 375 PROJECT	2,550,000	219,600
Bond Anticipation Notes of 2019, Series B	Extension of Sewer utilities I-65 Interchange	10,330,000	141,005
Bond Anticipation Notes of 2019, Series A	Extension of Waterworks utilities I-65 Interchange	<u>4,730,000</u>	<u>64,565</u>
Total governmental activities		<u>17,610,000</u>	<u>425,170</u>
Totals		<u>\$ 17,610,000</u>	<u>\$ 425,170</u>

CLINTON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2019

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 397,355
Infrastructure	321,020,000
Buildings	20,779,886
Improvements other than buildings	57,644
Machinery, equipment, and vehicles	<u>9,598,162</u>
Total governmental activities	<u>351,853,047</u>
Total capital assets	<u><u>\$ 351,853,047</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/>.