

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CLINTON COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED

09/14/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Britt A. Ostler	01-01-20 to 12-31-21
County Treasurer	Carol Bartley (Vacant) Gina Brettnacher (interim) Gina Brettnacher	01-01-20 to 03-13-20 03-14-20 to 03-15-20 03-16-20 to 05-15-20 05-16-20 to 12-31-21
Clerk of the Circuit Court	Rhea A. Harris	01-01-20 to 12-31-21
County Sheriff	Rich Kelly	01-01-20 to 12-31-21
County Recorder	Elizabeth J. Keeney	01-01-20 to 12-31-21
President of the Board of County Commissioners	Josh Uitts	01-01-20 to 12-31-21
President of the County Council	Alan Dunn	01-01-20 to 12-31-21



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, 2020, 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, 2020.

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, 2020, 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 September 1, 2021, 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

September 1, 2021

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, 2020

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-20			12-31-20
VICTIM ASSISTANCE GRANT	\$ 550	\$ 32,795	\$ 31,893	\$ 1,452
General	2,389,759	13,525,084	11,856,428	4,058,415
Accident Report	8,085	3,080	3,894	7,271
Bid Deposits and Bonds Holding	43,381	5,579	-	48,960
Campaign Finance Enforcement - County	1,856	450	-	2,306
CEDIT County Share	196,118	2,050,071	1,517,986	728,203
Child Advocacy	109	16	-	125
City and Town Court Costs	7,989	6,979	-	14,968
Clerk's Records Perpetuation	118,992	20,106	3,737	135,361
Community Corrections - 1122	403,127	32,285	435,557	(145)
Community Transition Program	11,984	29,725	4,000	37,709
County Option Dog Tax	813	-	-	813
Sales Disclosure - County Share	24,895	4,200	-	29,095
Cumulative Bridge	1,009,992	602,621	720,548	892,065
Cumulative Capital Development	473,003	275,990	226,564	522,429
Cumulative Courthouse	155,280	251,514	249,395	157,399
Drug Free Community	29,870	39,338	45,391	23,817
Electronic Map Generation	1,401	1,343	792	1,952
Emergency Medical Services	1,142,272	1,214,585	532,947	1,823,910
Emergency Planning/Right to Know	10,293	5,448	572	15,169
Firearms Training	27,738	11,586	24,901	14,423
General Drain Improvement	398,101	-	-	398,101
Health	120,817	285,829	321,089	85,557
Identification Security Protection	41,574	5,339	3,410	43,503
Levy Excess	180	-	-	180
Local Health Maintenance	3,914	33,139	32,942	4,111
Local Road and Street	800,813	660,138	713,876	747,075
LOIT Public Safety - County Share	318,036	1,173,191	1,359,750	131,477
MVH Restricted	433,494	1,645,617	997,057	1,082,054
Medical Care for Inmates	2,219	-	-	2,219
Misdemeanant	58,151	55,884	34,850	79,185
Motor Vehicle Highway	1,863,589	1,656,485	1,778,477	1,741,597
Plat Book	51,630	21,990	15,276	58,344
Rainy Day	14,444	216,370	179,279	51,535
Reassessment - 2015	63,391	309,650	276,980	96,061
Recorder's Records Perpetuation	195,195	102,775	58,439	239,531
Sex and Violent Offender Administration	19,262	3,092	4,519	17,835
Sheriff's Pension Trust	1	22,232	22,232	1
Storm Water Management Capital Projects	90,736	1,140	-	91,876
Supplemental Public Defender Services	203,447	31,411	-	234,858
Surplus Tax	49,554	91,172	29,806	110,920
Surveyor's Corner Perpetuation	79,356	26,330	16,368	89,318
Tax Sale Redemption	8,624	45,154	45,099	8,679
Tax Sale Surplus	348,576	545,311	262,891	630,996
Local Health Department Trust Account	106,888	20,658	13,502	114,044
Unsafe Building	12,614	4,590	-	17,204
Victim Impact Program	(577)	20,604	16,743	3,284
Guardian Ad Litem	361	-	-	361
Auditors Ineligible Deductions	3,217	-	-	3,217
County Elected Officials Training	22,533	5,339	500	27,372
Park and Recreation	411	-	-	411

CLINTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-20			12-31-20
County Offender Trans Fund	500	494	-	994
Statewide 911	827,234	543,958	449,986	921,206
Law Enforcement Recordings Copy Fee	2,850	900	-	3,750
LIT Correctional/Rehabilitation Facilities	-	1,382,805	919,041	463,764
Adult Probation Administrative	66,528	148,722	106,518	108,732
Juvenile Probation Administrative	74,443	12,353	55,514	31,282
County User Fee	338,535	21,205	16,439	343,301
Drain Construction/Reconstruction	3,916	-	-	3,916
Drain Maintenance	687,961	625,639	643,354	670,246
Sheriff Sale Administration	33,142	7,264	33,611	6,795
DUI Task Force	(1,436)	4,409	3,339	(366)
K-9	9,054	50	6,850	2,254
Hospital Contractual	4,682,582	1,600,295	3,020,064	3,262,813
Court Interpreters	2,890	1,820	1,820	2,890
Donations	34,860	17,307	21,846	30,321
Payroll Clearing	71,527	6,759,051	6,725,663	104,915
Settlement	-	45,525,175	45,525,175	-
Wheel Tax/Surtax Combined	757,195	869,978	721,473	905,700
Wheel Tax	-	158,820	158,820	-
Sur Tax	-	940,397	940,397	-
CVET Agency	-	349,532	349,532	-
Weed Lien Collections	-	9,985	9,985	-
Sewage Collections	-	4,365	4,365	-
Financial Institution Tax	-	195,697	195,697	-
Local Income Tax-Property Tax Relief	78,049	3,460,571	3,367,484	171,136
State Fines and Forfeitures	14,280	43,859	54,929	3,210
Infraction Judgements	16,294	68,535	63,027	21,802
Special Death Benefit	-	3,275	3,275	-
Sales Disclosure - State Share	155	4,200	4,070	285
Coroners Training & Con't Education	175	3,629	3,465	339
Interstate Compact - State Share	-	494	494	-
Mortgage Recording Fees - State Share	-	3,775	3,775	-
Sex and Violent Offender Admin - State	156	344	500	-
Education Plate Fees Agency	-	619	619	-
Riverboat Revenue Sharing	-	196,816	196,816	-
Innkeepers Tax Collections	34,457	58,817	37,500	55,774
LIT Public Safety	-	3,458,539	3,458,539	-
LIT Supplemental Distributions	-	8,646,346	8,646,346	-
93.563 Title IV-D Incentive	114,399	13,457	-	127,856
93.563 Prosecutor IV-D Incentive-Post Oct '99	210,948	20,236	-	231,184
93.563 Clerk IV-D Incentive-Prior to Oct '99	15,227	-	-	15,227
93.563 Clerk IV-D Incentive-Post Oct '99	112,659	13,457	-	126,116
Probation Opioid Grant	60,000	60,000	5,185	114,815
County Home Resident's Trust	25,394	140,385	154,317	11,462
Sheriff's Inmate Trust	9,345	484,720	479,741	14,324
Recorder's Petty Cash	50	-	-	50
Clerk's Trust Acct.	1,097,713	2,555,463	2,213,254	1,439,922
Child Support Account	7,484	300,583	303,282	4,785
Treasurer's Cashbook	981,020	939,119	981,020	939,119
Sheriff's Work Release	31,096	58,525	67,446	22,175
Community Corrections - 1126	-	182,256	168,127	14,129
Jailer's Commissary	49,296	453,877	410,681	92,492

CLINTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-20			12-31-20
Sheriff's Office Law Enforcement	724	1	-	725
I65/28 Road Lease Debt Service	-	57,167	-	57,167
I65/28 Interchange Construction	-	2,652,600	1,850,094	802,506
TMA	649,911	-	1,100	648,811
Travel Immunization	16,219	4,290	10,626	9,883
Medicaid Immunizations	24,629	1,657	2,625	23,661
Project Income 2020	-	855,311	382,279	473,032
Drug Prosecution Fund	8	-	-	8
Sheriff Fees For Inmate Med Copay	4,706	8,638	4,100	9,244
Federal Inmate Housing	-	250,921	-	250,921
97.039 Hazard Mitigation Grant	(9,000)	10,583	1,583	-
21.019 Cares Act Coronavirus	-	50,000	20,893	29,107
CARES Act Salary Reimbursement	-	964,005	964,005	-
EMS COVID-19 Cares Act Distribution	-	42,345	18,206	24,139
Step Ahead	(21)	-	-	(21)
Jail Treatment Services	26,567	82,533	77,806	31,294
Community Crossing Fund	-	896,228	896,228	-
Public Defender Board Operation	52,735	141,231	117,258	76,708
PR Grant	265	-	120	145
Incentives & Sanctions Grant	1,500	-	-	1,500
Coronavirus Emergency Suppl	-	36,306	36,306	-
Sheriff's Swat	2,637	4,508	4,508	2,637
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	607	-	-	607
Central Dispatch	497,788	900,666	826,330	572,124
JAG Grant	60	-	-	60
Landfill Tipping Fee	1,279,679	1,192,168	1,143,157	1,328,690
Law Enforcement Education	35,351	24,781	19,848	40,284
Law Enforcement Seizure	1,748	-	-	1,748
Seized Assets	71	-	-	71
Solid Waste Payroll Clearing	21,452	98,054	97,922	21,584
Traffic Enforcement RDP	(5,415)	-	1,069	(6,484)
Resource Center Transportation	-	340,862	340,862	-
Public Health Emergency Preparedness	(614)	9,781	28,068	(18,901)
PROBATION STATE GRANT	17,612	74,575	62,393	29,794
Thinking for a Change Grant	260	-	-	260
CASA Grant	30,041	15,951	4,491	41,501
IMMUNIZATION GRANT	(12,202)	37,056	29,304	(4,450)
CAPACITY GRANT	3,546	9,403	6,916	6,033
Traffic Safety Equipment Grant	167	-	-	167
County Training Fund	6,865	-	-	6,865
SHERIFF SAFETY EQUIPMENT	860	-	-	860
Totals	<u>\$ 24,472,495</u>	<u>\$ 114,209,974</u>	<u>\$ 109,319,168</u>	<u>\$ 29,363,301</u>

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

CLINTON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

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.

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

CLINTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 funds being set up for reimbursable grants or similar clearing funds. The reimbursements for expenditures made by the County were not received by December 31, 2020.

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 2020 totaled \$513,700.

Note 9. Subsequent Events

On August 17, 2021, the County Redevelopment Authority sold its Lease Rental Revenue Bonds of 2021 in the par amount of \$17,050,000. The bond proceeds are to finance certain public waterworks and public sewage utilities within the I-65 Economic Development Area. Annual lease payments to start in 2022 and continue until 2051. The County has pledged its certified shares allocation from its local income tax revenues for payment of the lease rentals.

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, 2020

	VICTIM ASSISTANCE GRANT	General	Accident Report	Bid Deposits and Bonds Holding	Campaign Finance Enforcement - County
Cash and investments - beginning	\$ 550	\$ 2,389,759	\$ 8,085	\$ 43,381	\$ 1,856
Receipts:					
Taxes	-	9,149,748	-	-	-
Licenses and permits	-	83,070	-	-	-
Intergovernmental receipts	32,795	1,417,193	-	-	-
Charges for services	-	1,287,800	-	-	-
Fines and forfeits	-	115,428	-	-	-
Other receipts	-	1,471,845	3,080	5,579	450
Total receipts	32,795	13,525,084	3,080	5,579	450
Disbursements:					
Personal services	31,893	7,188,754	-	-	-
Supplies	-	537,163	-	-	-
Other services and charges	-	2,692,969	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	67,679	3,894	-	-
Other disbursements	-	1,369,863	-	-	-
Total disbursements	31,893	11,856,428	3,894	-	-
Excess (deficiency) of receipts over disbursements	902	1,668,656	(814)	5,579	450
Cash and investments - ending	\$ 1,452	\$ 4,058,415	\$ 7,271	\$ 48,960	\$ 2,306

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	CEDIT County Share	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections - 1122
Cash and investments - beginning	\$ 196,118	\$ 109	\$ 7,989	\$ 118,992	\$ 403,127
Receipts:					
Taxes	322,315	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	108	-
Fines and forfeits	-	16	-	-	-
Other receipts	1,727,756	-	6,979	19,998	32,285
Total receipts	2,050,071	16	6,979	20,106	32,285
Disbursements:					
Personal services	-	-	-	3,737	2,129
Supplies	-	-	-	-	50
Other services and charges	779,086	-	-	-	1,773
Debt service - principal and interest	738,900	-	-	-	-
Capital outlay	-	-	-	-	431,605
Other disbursements	-	-	-	-	-
Total disbursements	1,517,986	-	-	3,737	435,557
Excess (deficiency) of receipts over disbursements	532,085	16	6,979	16,369	(403,272)
Cash and investments - ending	\$ 728,203	\$ 125	\$ 14,968	\$ 135,361	\$ (145)

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Community Transition Program	County Option Dog Tax	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 11,984	\$ 813	\$ 24,895	\$ 1,009,992	\$ 473,003
Receipts:					
Taxes	-	-	-	373,415	222,271
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	131,498	12,439
Charges for services	29,725	-	-	79,711	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	4,200	17,997	41,280
Total receipts	29,725	-	4,200	602,621	275,990
Disbursements:					
Personal services	4,000	-	-	122,376	-
Supplies	-	-	-	40,937	-
Other services and charges	-	-	-	557,235	56,600
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	169,964
Other disbursements	-	-	-	-	-
Total disbursements	4,000	-	-	720,548	226,564
Excess (deficiency) of receipts over disbursements	25,725	-	4,200	(117,927)	49,426
Cash and investments - ending	\$ 37,709	\$ 813	\$ 29,095	\$ 892,065	\$ 522,429

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Cumulative Courthouse	Drug Free Community	Electronic Map Generation	Emergency Medical Services	Emergency Planning/Right to Know
Cash and investments - beginning	\$ 155,280	\$ 29,870	\$ 1,401	\$ 1,142,272	\$ 10,293
Receipts:					
Taxes	234,125	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	13,141	-	-	-	-
Charges for services	3,738	-	-	1,214,527	-
Fines and forfeits	-	-	-	-	-
Other receipts	510	39,338	1,343	58	5,448
Total receipts	251,514	39,338	1,343	1,214,585	5,448
Disbursements:					
Personal services	-	45,239	-	458,116	-
Supplies	-	-	-	30,498	31
Other services and charges	229,145	-	792	44,333	541
Debt service - principal and interest	-	-	-	-	-
Capital outlay	20,250	-	-	-	-
Other disbursements	-	152	-	-	-
Total disbursements	249,395	45,391	792	532,947	572
Excess (deficiency) of receipts over disbursements	2,119	(6,053)	551	681,638	4,876
Cash and investments - ending	\$ 157,399	\$ 23,817	\$ 1,952	\$ 1,823,910	\$ 15,169

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Levy Excess
Cash and investments - beginning	\$ 27,738	\$ 398,101	\$ 120,817	\$ 41,574	\$ 180
Receipts:					
Taxes	-	-	203,007	-	-
Licenses and permits	-	-	39,747	-	-
Intergovernmental receipts	-	-	11,424	-	-
Charges for services	-	-	31,651	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	11,586	-	-	5,339	-
Total receipts	11,586	-	285,829	5,339	-
Disbursements:					
Personal services	-	-	290,063	-	-
Supplies	-	-	6,893	-	-
Other services and charges	-	-	24,133	3,410	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	24,901	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	24,901	-	321,089	3,410	-
Excess (deficiency) of receipts over disbursements	(13,315)	-	(35,260)	1,929	-
Cash and investments - ending	\$ 14,423	\$ 398,101	\$ 85,557	\$ 43,503	\$ 180

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	MVH Restricted	Medical Care for Inmates
Cash and investments - beginning	\$ 3,914	\$ 800,813	\$ 318,036	\$ 433,494	\$ 2,219
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	492,938	-	1,645,617	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	33,139	167,200	1,173,191	-	-
Total receipts	33,139	660,138	1,173,191	1,645,617	-
Disbursements:					
Personal services	32,942	-	835,778	397,057	-
Supplies	-	-	-	600,000	-
Other services and charges	-	242,945	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	470,931	523,972	-	-
Other disbursements	-	-	-	-	-
Total disbursements	32,942	713,876	1,359,750	997,057	-
Excess (deficiency) of receipts over disbursements	197	(53,738)	(186,559)	648,560	-
Cash and investments - ending	\$ 4,111	\$ 747,075	\$ 131,477	\$ 1,082,054	\$ 2,219

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2015
Cash and investments - beginning	\$ 58,151	\$ 1,863,589	\$ 51,630	\$ 14,444	\$ 63,391
Receipts:					
Taxes	-	-	-	-	245,980
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,645,617	-	-	13,670
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	55,884	10,868	21,990	216,370	50,000
Total receipts	55,884	1,656,485	21,990	216,370	309,650
Disbursements:					
Personal services	-	1,101,565	4,458	-	53,519
Supplies	-	386,105	120	-	-
Other services and charges	34,850	211,625	10,698	10,000	173,461
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	79,182	-	169,279	-
Other disbursements	-	-	-	-	50,000
Total disbursements	34,850	1,778,477	15,276	179,279	276,980
Excess (deficiency) of receipts over disbursements	21,034	(121,992)	6,714	37,091	32,670
Cash and investments - ending	\$ 79,185	\$ 1,741,597	\$ 58,344	\$ 51,535	\$ 96,061

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	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	\$ 195,195	\$ 19,262	\$ 1	\$ 90,736	\$ 203,447
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	3,092	22,232	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	102,775	-	-	1,140	31,411
Total receipts	102,775	3,092	22,232	1,140	31,411
Disbursements:					
Personal services	58,439	-	22,232	-	-
Supplies	-	4,496	-	-	-
Other services and charges	-	23	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	58,439	4,519	22,232	-	-
Excess (deficiency) of receipts over disbursements	44,336	(1,427)	-	1,140	31,411
Cash and investments - ending	\$ 239,531	\$ 17,835	\$ 1	\$ 91,876	\$ 234,858

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 49,554	\$ 79,356	\$ 8,624	\$ 348,576	\$ 106,888
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	91,172	26,330	45,154	545,311	20,658
Total receipts	91,172	26,330	45,154	545,311	20,658
Disbursements:					
Personal services	-	-	-	-	12,042
Supplies	-	-	-	-	1,054
Other services and charges	-	16,368	-	-	406
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	29,806	-	45,099	262,891	-
Total disbursements	29,806	16,368	45,099	262,891	13,502
Excess (deficiency) of receipts over disbursements	61,366	9,962	55	282,420	7,156
Cash and investments - ending	\$ 110,920	\$ 89,318	\$ 8,679	\$ 630,996	\$ 114,044

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Unsafe Building	Victim Impact Program	Guardian Ad Litem	Auditors Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	\$ 12,614	\$ (577)	\$ 361	\$ 3,217	\$ 22,533
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	20,604	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,590	-	-	-	5,339
Total receipts	4,590	20,604	-	-	5,339
Disbursements:					
Personal services	-	16,743	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	500
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	16,743	-	-	500
Excess (deficiency) of receipts over disbursements	4,590	3,861	-	-	4,839
Cash and investments - ending	\$ 17,204	\$ 3,284	\$ 361	\$ 3,217	\$ 27,372

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Park and Recreation	County Offender Trans Fund	Statewide 911	Law Enforcement Recordings Copy Fee	LIT Correctional/Rehabilitation Facilities
Cash and investments - beginning	\$ 411	\$ 500	\$ 827,234	\$ 2,850	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	504,949	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	494	39,009	900	1,382,805
Total receipts	-	494	543,958	900	1,382,805
Disbursements:					
Personal services	-	-	293,990	-	874,161
Supplies	-	-	-	-	-
Other services and charges	-	-	155,996	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	44,880
Other disbursements	-	-	-	-	-
Total disbursements	-	-	449,986	-	919,041
Excess (deficiency) of receipts over disbursements	-	494	93,972	900	463,764
Cash and investments - ending	\$ 411	\$ 994	\$ 921,206	\$ 3,750	\$ 463,764

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Adult Probation Administrative	Juvenile Probation Administrative	County User Fee	Drain Construction/Reconstruction	Drain Maintenance
Cash and investments - beginning	\$ 66,528	\$ 74,443	\$ 338,535	\$ 3,916	\$ 687,961
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	130,757	12,353	3,205	-	222,051
Fines and forfeits	-	-	-	-	-
Other receipts	17,965	-	18,000	-	403,588
Total receipts	148,722	12,353	21,205	-	625,639
Disbursements:					
Personal services	83,700	53,229	-	-	-
Supplies	2,973	485	-	-	-
Other services and charges	1,887	-	13,439	-	643,354
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	1,800	3,000	-	-
Other disbursements	17,958	-	-	-	-
Total disbursements	106,518	55,514	16,439	-	643,354
Excess (deficiency) of receipts over disbursements	42,204	(43,161)	4,766	-	(17,715)
Cash and investments - ending	\$ 108,732	\$ 31,282	\$ 343,301	\$ 3,916	\$ 670,246

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sheriff Sale Administration	DUI Task Force	K-9	Hospital Contractual	Court Interpreters
Cash and investments - beginning	\$ 33,142	\$ (1,436)	\$ 9,054	\$ 4,682,582	\$ 2,890
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	4,409	-	-	1,820
Charges for services	264	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,000	-	50	1,600,295	-
Total receipts	7,264	4,409	50	1,600,295	1,820
Disbursements:					
Personal services	29,611	3,339	-	1,590,695	-
Supplies	-	-	-	117,914	-
Other services and charges	4,000	-	-	123,889	1,820
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	137,566	-
Other disbursements	-	-	6,850	1,050,000	-
Total disbursements	33,611	3,339	6,850	3,020,064	1,820
Excess (deficiency) of receipts over disbursements	(26,347)	1,070	(6,800)	(1,419,769)	-
Cash and investments - ending	\$ 6,795	\$ (366)	\$ 2,254	\$ 3,262,813	\$ 2,890

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Donations	Payroll Clearing	Settlement	Wheel Tax/Surtax Combined	Wheel Tax
Cash and investments - beginning	\$ 34,860	\$ 71,527	\$ -	\$ 757,195	\$ -
Receipts:					
Taxes	-	-	41,703,613	-	158,820
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	3,821,562	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	17,307	6,759,051	-	869,978	-
Total receipts	17,307	6,759,051	45,525,175	869,978	158,820
Disbursements:					
Personal services	-	6,725,663	-	-	-
Supplies	2,443	-	-	721,473	-
Other services and charges	8,903	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	10,500	-	45,525,175	-	158,820
Total disbursements	21,846	6,725,663	45,525,175	721,473	158,820
Excess (deficiency) of receipts over disbursements	(4,539)	33,388	-	148,505	-
Cash and investments - ending	\$ 30,321	\$ 104,915	\$ -	\$ 905,700	\$ -

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sur Tax	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	940,397	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	349,532	-	-	195,697
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	9,985	4,365	-
Total receipts	<u>940,397</u>	<u>349,532</u>	<u>9,985</u>	<u>4,365</u>	<u>195,697</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	940,397	349,532	9,985	4,365	195,697
Total disbursements	<u>940,397</u>	<u>349,532</u>	<u>9,985</u>	<u>4,365</u>	<u>195,697</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Local Income Tax-Property Tax Relief	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ 78,049	\$ 14,280	\$ 16,294	\$ -	\$ 155
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	17,340	-	-
Fines and forfeits	-	43,859	50,345	3,275	4,200
Other receipts	3,460,571	-	850	-	-
Total receipts	3,460,571	43,859	68,535	3,275	4,200
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	12,682	-	-
Other disbursements	3,367,484	54,929	50,345	3,275	4,070
Total disbursements	3,367,484	54,929	63,027	3,275	4,070
Excess (deficiency) of receipts over disbursements	93,087	(11,070)	5,508	-	130
Cash and investments - ending	\$ 171,136	\$ 3,210	\$ 21,802	\$ -	\$ 285

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Education Plate Fees Agency
Cash and investments - beginning	\$ 175	\$ -	\$ -	\$ 156	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	344	-
Fines and forfeits	-	494	-	-	-
Other receipts	3,629	-	3,775	-	619
Total receipts	3,629	494	3,775	344	619
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,465	494	3,775	500	619
Total disbursements	3,465	494	3,775	500	619
Excess (deficiency) of receipts over disbursements	164	-	-	(156)	-
Cash and investments - ending	\$ 339	\$ -	\$ -	\$ -	\$ -

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT Public Safety	LIT Supplemental Distributions	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ -	\$ 34,457	\$ -	\$ -	\$ 114,399
Receipts:					
Taxes	-	58,817	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	196,816	-	3,458,539	-	13,457
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	8,646,346	-
Total receipts	196,816	58,817	3,458,539	8,646,346	13,457
Disbursements:					
Personal services	-	-	3,458,539	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	196,816	37,500	-	8,646,346	-
Total disbursements	196,816	37,500	3,458,539	8,646,346	-
Excess (deficiency) of receipts over disbursements	-	21,317	-	-	13,457
Cash and investments - ending	\$ -	\$ 55,774	\$ -	\$ -	\$ 127,856

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	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	Probation Opioid Grant	County Home Resident's Trust
Cash and investments - beginning	\$ 210,948	\$ 15,227	\$ 112,659	\$ 60,000	\$ 25,394
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	20,236	-	13,457	60,000	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	140,385
Total receipts	20,236	-	13,457	60,000	140,385
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	5,185	154,317
Total disbursements	-	-	-	5,185	154,317
Excess (deficiency) of receipts over disbursements	20,236	-	13,457	54,815	(13,932)
Cash and investments - ending	\$ 231,184	\$ 15,227	\$ 126,116	\$ 114,815	\$ 11,462

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sheriff's Inmate Trust	Recorder's Petty Cash	Clerk's Trust Acct.	Child Support Account	Treasurer's Cashbook
Cash and investments - beginning	\$ 9,345	\$ 50	\$ 1,097,713	\$ 7,484	\$ 981,020
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	484,720	-	2,555,463	300,583	939,119
Total receipts	<u>484,720</u>	<u>-</u>	<u>2,555,463</u>	<u>300,583</u>	<u>939,119</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	479,741	-	2,213,254	303,282	981,020
Total disbursements	<u>479,741</u>	<u>-</u>	<u>2,213,254</u>	<u>303,282</u>	<u>981,020</u>
Excess (deficiency) of receipts over disbursements	<u>4,979</u>	<u>-</u>	<u>342,209</u>	<u>(2,699)</u>	<u>(41,901)</u>
Cash and investments - ending	<u>\$ 14,324</u>	<u>\$ 50</u>	<u>\$ 1,439,922</u>	<u>\$ 4,785</u>	<u>\$ 939,119</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sheriff's Work Release	Community Corrections - 1126	Jailer's Commissary	Sheriff's Office Law Enforcement	165/28 Road Lease Debt Service
Cash and investments - beginning	\$ 31,096	\$ -	\$ 49,296	\$ 724	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	57,167
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	58,525	182,256	453,877	1	-
Total receipts	58,525	182,256	453,877	1	57,167
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	67,446	168,127	410,681	-	-
Total disbursements	67,446	168,127	410,681	-	-
Excess (deficiency) of receipts over disbursements	(8,921)	14,129	43,196	1	57,167
Cash and investments - ending	\$ 22,175	\$ 14,129	\$ 92,492	\$ 725	\$ 57,167

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	165/28 Interchange Construction	TMA	Travel Immunization	Medicaid Immunizations	Project Income 2020
Cash and investments - beginning	\$ -	\$ 649,911	\$ 16,219	\$ 24,629	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,652,600	-	4,290	1,657	855,311
Total receipts	2,652,600	-	4,290	1,657	855,311
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,850,094	1,100	10,626	2,625	382,279
Total disbursements	1,850,094	1,100	10,626	2,625	382,279
Excess (deficiency) of receipts over disbursements	802,506	(1,100)	(6,336)	(968)	473,032
Cash and investments - ending	\$ 802,506	\$ 648,811	\$ 9,883	\$ 23,661	\$ 473,032

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Drug Prosecution Fund	Sheriff Fees For Inmate Med Copay	Federal Inmate Housing	97,039 Hazard Mitigation Grant	21,019 Cares Act Coronavirus
Cash and investments - beginning	\$ 8	\$ 4,706	\$ -	\$ (9,000)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	8,638	250,921	10,583	50,000
Total receipts	-	8,638	250,921	10,583	50,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	4,100	-	1,583	20,893
Total disbursements	-	4,100	-	1,583	20,893
Excess (deficiency) of receipts over disbursements	-	4,538	250,921	9,000	29,107
Cash and investments - ending	\$ 8	\$ 9,244	\$ 250,921	\$ -	\$ 29,107

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	CARES Act Salary Reimbursement	EMS COVID-19 Cares Act Distribution	Step Ahead	Jail Treatment Services	Community Crossing Fund
Cash and investments - beginning	\$ -	\$ -	\$ (21)	\$ 26,567	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	964,005	42,345	-	82,533	896,228
Total receipts	964,005	42,345	-	82,533	896,228
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	964,005	18,206	-	77,806	896,228
Total disbursements	964,005	18,206	-	77,806	896,228
Excess (deficiency) of receipts over disbursements	-	24,139	-	4,727	-
Cash and investments - ending	\$ -	\$ 24,139	\$ (21)	\$ 31,294	\$ -

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Public Defender Board Operation	PR Grant	Incentives & Sanctions Grant	Coronavirus Emergency Suppl	Sheriff's Swat
Cash and investments - beginning	\$ 52,735	\$ 265	\$ 1,500	\$ -	\$ 2,637
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	141,231	-	-	36,306	4,508
Total receipts	141,231	-	-	36,306	4,508
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	117,258	120	-	36,306	4,508
Total disbursements	117,258	120	-	36,306	4,508
Excess (deficiency) of receipts over disbursements	23,973	(120)	-	-	-
Cash and investments - ending	\$ 76,708	\$ 145	\$ 1,500	\$ -	\$ 2,637

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	EMA Sale of Equipment	Medical Reserve Corp Grant	MCR REIMBURSABLE GRANT	Dare Fund Grant	Central Dispatch
Cash and investments - beginning	\$ 1,856	\$ 2,416	\$ 1,431	\$ 607	\$ 497,788
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	900,666
Total receipts	-	-	-	-	900,666
Disbursements:					
Personal services	-	-	-	-	796,478
Supplies	-	-	-	-	8,485
Other services and charges	-	-	-	-	20,087
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	1,280
Total disbursements	-	-	-	-	826,330
Excess (deficiency) of receipts over disbursements	-	-	-	-	74,336
Cash and investments - ending	\$ 1,856	\$ 2,416	\$ 1,431	\$ 607	\$ 572,124

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	JAG Grant	Landfill Tipping Fee	Law Enforcement Education	Law Enforcement Seizure	Seized Assets
Cash and investments - beginning	\$ 60	\$ 1,279,679	\$ 35,351	\$ 1,748	\$ 71
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	1,090,756	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	101,412	24,781	-	-
Total receipts	-	1,192,168	24,781	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	606,160	576	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	536,997	19,272	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	1,143,157	19,848	-	-
Excess (deficiency) of receipts over disbursements	-	49,011	4,933	-	-
Cash and investments - ending	\$ 60	\$ 1,328,690	\$ 40,284	\$ 1,748	\$ 71

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Solid Waste Payroll Clearing	Traffic Enforcement RDP	Resource Center Transportation	Public Health Emergency Preparedness	PROBATION STATE GRANT
Cash and investments - beginning	\$ 21,452	\$ (5,415)	\$ -	\$ (614)	\$ 17,612
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	340,862	-	74,575
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	98,054	-	-	9,781	-
Total receipts	98,054	-	340,862	9,781	74,575
Disbursements:					
Personal services	97,922	-	-	27,279	61,371
Supplies	-	-	-	789	-
Other services and charges	-	1,069	340,862	-	1,022
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	97,922	1,069	340,862	28,068	62,393
Excess (deficiency) of receipts over disbursements	132	(1,069)	-	(18,287)	12,182
Cash and investments - ending	\$ 21,584	\$ (6,484)	\$ -	\$ (18,901)	\$ 29,794

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Thinking for a Change Grant	CASA Grant	IMMUNIZATION GRANT	CAPACITY GRANT
Cash and investments - beginning	\$ 260	\$ 30,041	\$ (12,202)	\$ 3,546
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	15,951	37,056	9,403
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	-	15,951	37,056	9,403
Disbursements:				
Personal services	-	3,233	15,424	6,150
Supplies	-	583	3,789	766
Other services and charges	-	675	4,229	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	5,862	-
Other disbursements	-	-	-	-
Total disbursements	-	4,491	29,304	6,916
Excess (deficiency) of receipts over disbursements	-	11,460	7,752	2,487
Cash and investments - ending	\$ 260	\$ 41,501	\$ (4,450)	\$ 6,033

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Traffic Safety Equipment Grant	County Training Fund	SHERIFF SAFETY EQUIPMENT	Totals
Cash and investments - beginning	\$ 167	\$ 6,865	\$ 860	\$ 24,472,495
Receipts:				
Taxes	-	-	-	53,612,508
Licenses and permits	-	-	-	122,817
Intergovernmental receipts	-	-	-	14,107,475
Charges for services	-	-	-	4,654,603
Fines and forfeits	-	-	-	217,617
Other receipts	-	-	-	41,494,954
Total receipts	-	-	-	114,209,974
Disbursements:				
Personal services	-	-	-	24,801,866
Supplies	-	-	-	2,467,047
Other services and charges	-	-	-	7,018,861
Debt service - principal and interest	-	-	-	738,900
Capital outlay	-	-	-	2,723,716
Other disbursements	-	-	-	71,568,778
Total disbursements	-	-	-	109,319,168
Excess (deficiency) of receipts over disbursements	-	-	-	4,890,806
Cash and investments - ending	\$ 167	\$ 6,865	\$ 860	\$ 29,363,301

CLINTON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 199,293</u>	<u>\$ -</u>

CLINTON COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
ALLY	SHERIFF VEHICLES	\$ 79,000	03/19/19	03/19/21
CATERPILLAR FINANCIAL SERVICES CORPORATION	LOADER	35,000	01/04/18	01/04/24
MERCEDES-BENZ FINANCIAL SERVICES	FIVE HIGHWAY TRUCKS	185,135	02/15/20	02/15/24
MUNICIPAL CAPITAL FINANCE	PATCHER	23,003	05/19/20	05/14/23
REPUBLIC FIRST NATIONAL CORPORATION	AMBULANCE	52,960	01/15/19	01/15/22
REPUBLIC FIRST NATIONAL CORPORATION	EMS RADIOS	9,977	02/01/20	02/01/23
REPUBLIC FIRST NATIONAL CORPORATION	EMS BUILDING LEASE	126,277	08/08/18	08/08/38
Lease Rental Refunding Bonds 2017	SR 28 INFRASTRUCTURE	244,200	03/29/17	01/15/30
Lease Rental Refunding Bonds 2020	I-65/SR 28 INTERCHANGE PROJECT	<u>269,500</u>	05/29/20	01/01/40
Total governmental activities		<u>1,025,052</u>		
Total of annual lease payments		<u>\$ 1,025,052</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Economic Development Tax Revenue Bonds, Series 2014	CR 375 PROJECT	\$ 2,415,000	\$ 220,550
Bond Anticipation Notes of 2020	WATER BAN (2020)	4,160,000	48,129
Bond Anticipation Notes of 2019, Series B	Extension of Sewer utilities I-65 Interchange	10,330,000	216,930
Bond Anticipation Notes of 2019, Series A	Extension of Waterworks utilities I-65 Interchange	<u>4,730,000</u>	<u>99,330</u>
Total governmental activities		<u>21,635,000</u>	<u>584,939</u>
Totals		<u>\$ 21,635,000</u>	<u>\$ 584,939</u>

CLINTON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2020

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 397,355
Infrastructure	449,623,391
Buildings	20,779,886
Improvements other than buildings	7,639
Machinery, equipment, and vehicles	<u>10,877,173</u>
Total governmental activities	<u>481,685,444</u>
Total capital assets	<u>\$ 481,685,444</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/>.