

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CLINTON COUNTY, INDIANA

January 1, 2021 to December 31, 2021



**FILED**  
07/13/2022



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Britt A. Ostler	01-01-21 to 12-31-22
County Treasurer	Gina Brettnacher	01-01-21 to 12-31-22
Clerk of the Circuit Court	Rhea A. Harris	01-01-21 to 12-31-22
County Sheriff	Rich Kelly	01-01-21 to 12-31-22
County Recorder	Elizabeth J. Keeney	01-01-21 to 12-31-22
President of the Board of County Commissioners	Josh Uitts Jordan Brewer	01-01-21 to 12-31-21 01-01-22 to 12-31-22
President of the County Council	Alan Dunn	01-01-21 to 12-31-22



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF CLINTON COUNTY, INDIANA

### **Report on the Audit of the Financial Statement**

#### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of Clinton County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

#### ***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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

#### ***Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

#### ***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Matter Giving Rise to 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.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of the 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 Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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.



Beth Kelley, CPA, CFE  
Deputy State Examiner

June 28, 2022

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

CLINTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and Investments			Cash and Investments 12-31-21
	01-01-21	Receipts	Disbursements	
VICTIM ASSISTANCE GRANT	\$ 1,452	\$ 34,890	\$ 33,943	\$ 2,399
General	4,058,415	12,950,456	13,080,052	3,928,819
Accident Report	7,271	3,691	654	10,308
Bid Deposits and Bonds Holding	48,960	-	-	48,960
Campaign Finance Enforcement - County	2,306	225	-	2,531
CEDIT County Share	728,203	1,741,623	848,713	1,621,113
City and Town Court Costs	14,968	8,378	-	23,346
Clerk's Records Perpetuation	135,361	23,842	1,770	157,433
Community Transition Program	37,709	47,950	25,000	60,659
County Option Dog Tax	813	-	-	813
Sales Disclosure - County Share	29,095	7,380	-	36,475
Cumulative Bridge	892,065	604,575	518,278	978,362
Cumulative Capital Development	522,429	232,474	300,733	454,170
Cumulative Courthouse	157,399	249,279	305,243	101,435
Drug Free Community	23,817	39,062	44,138	18,741
Electronic Map Generation	1,952	471	-	2,423
Emergency Medical Services	1,821,331	1,317,971	506,319	2,632,983
Emergency Planning/Right to Know	15,169	4,921	659	19,431
Firearms Training	14,423	7,150	5,912	15,661
General Drain Improvement	398,101	64,106	-	462,207
Health	85,557	561,935	358,756	288,736
Identification Security Protection	43,503	6,026	2,700	46,829
Levy Excess	180	-	180	-
Local Health Maintenance	4,111	33,139	33,062	4,188
Local Road and Street	747,075	534,381	405,281	876,175
LOIT Public Safety - County Share	131,477	1,242,976	1,171,747	202,706
MVH Restricted	1,082,054	2,152,856	1,432,788	1,802,122
Medical Care for Inmates	2,219	-	-	2,219
Misdemeanant	79,185	22,034	1,250	99,969
Motor Vehicle Highway	1,741,597	1,867,574	1,789,051	1,820,120
Plat Book	58,344	24,700	18,123	64,921
Rainy Day	51,535	-	-	51,535
Recorder's Records Perpetuation	239,531	125,625	65,477	299,679
Sex and Violent Offender Administration	17,835	4,830	6,200	16,465
Sheriff's Pension Trust	1	18,622	-	18,623
Storm Water Management Capital Projects	91,876	1,155	-	93,031
Supplemental Public Defender Services	234,858	27,505	52,336	210,027
Surplus Tax	110,920	78,782	81,179	108,523
Surveyor's Corner Perpetuation	89,318	30,120	-	119,438
Tax Sale Redemption	8,679	102,104	102,078	8,705
Tax Sale Surplus	630,996	924,422	634,029	921,389
Local Health Department Trust Account	114,044	20,658	22,096	112,606
Unsafe Building	17,204	-	-	17,204
Victim Impact Program	3,284	16,746	16,814	3,216
Guardian Ad Litem	361	-	-	361
Auditors Ineligible Deductions	3,217	-	-	3,217
County Elected Officials Training	27,372	6,026	-	33,398
Park and Recreation	411	-	-	411
County Offender Transportation Fund	994	750	-	1,744
Statewide 911	921,206	512,811	667,151	766,866
Law Enforcement Recordings Copy Fee	3,750	750	-	4,500
LIT Correctional/Rehabilitation Facilities	463,764	1,362,302	1,254,875	571,191
Adult Probation Administrative	108,732	268,940	75,724	301,948
Juvenile Probation Administrative	31,282	19,547	44,181	6,648
County User Fee	343,301	25,821	120,141	248,981
Drain Construction/Reconstruction	3,916	-	-	3,916
Drain Maintenance	670,246	671,225	468,733	872,738
Sheriff Sale Administration	6,795	4,922	3,600	8,117
DUI Task Force	(366)	2,368	1,115	887
K-9	2,254	11,000	6,800	6,454
Health Clinic	3,262,813	1,194,126	3,089,166	1,367,773
Court Interpreters	2,890	280	280	2,890
Donations	30,321	16,394	3,607	43,108
Payroll Clearing	104,915	6,723,070	6,725,679	102,306
Settlement	-	45,366,496	45,315,431	51,065
Wheel Tax / Surtax Combined	905,700	886,673	735,281	1,057,092
Wheel Tax	-	140,699	140,699	-
Sur Tax	-	979,615	979,615	-
CVET Agency	-	357,688	357,688	-
Weed Lien Collections	-	21,740	6,749	14,991
Sewage Collections	-	4,493	-	4,493
Financial Institution Tax	-	241,756	241,756	-
Local Income Tax-Property Tax Relief	171,136	3,743,617	3,501,911	412,842
State Fines and Forfeitures	3,210	30,196	15,323	18,083
Infraction Judgements	21,802	93,017	66,407	48,412
Special Death Benefit	-	3,185	2,890	295
Sales Disclosure - State Share	285	7,370	7,115	540

CLINTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Coroners Training & Con't Education	339	3,715	3,722	332
Interstate Compact - State Share	-	750	750	-
Mortgage Recording Fees - State Share	-	4,195	4,195	-
Sex and Violent Offender Admin - State	-	537	537	-
Education Plate Fees Agency	-	619	619	-
Riverboat Revenue Sharing	-	196,584	196,584	-
Innkeepers Tax Collections	55,774	51,395	37,500	69,669
LIT Supplemental Distributions	-	9,359,043	9,359,043	-
93.563 Title IV-D Incentive	127,856	13,730	-	141,586
93.563 Prosecutor IV-D Incentive-Post Oct '99	231,184	20,663	9,337	242,510
93.563 Clerk IV-D Incentive-Prior To Oct '99	15,227	-	-	15,227
93.563 Clerk IV-D Incentive-Post Oct '99	126,116	13,730	-	139,846
CHILD ADVOCACY	125	-	-	125
COMMUNITY CORRECTIONS -2021	14,129	175,919	182,827	7,221
REASSESSMENT	96,061	284,310	268,452	111,919
SHERIFF SWAT	2,637	-	600	2,037
TRAVEL IMMUNIZATION	9,883	12,036	9,888	12,031
DRUG PROSECUTION FUND	8	-	-	8
SHERIFF FEES FOR INMATE MED CO	9,244	11,346	-	20,590
I65/28 Road Lease Debt Service	57,167	228,667	51,000	234,834
I65 Sewer/Water Debt Service	-	60,000	-	60,000
I65/28 Interchange Construction	802,506	629,148	1,413,485	18,169
Medicaid Immunizations	23,661	7,375	14,717	16,319
Project Income	473,032	896,419	947,719	421,732
Federal Inmate Housing	250,921	1,472,204	597,121	1,126,004
Probation Opioid Grant	114,815	60,000	30,580	144,235
21.019 Cares Act Coronavirus	29,107	100,368	100,507	28,968
COVID Testing Grant II	-	100,000	79,118	20,882
COVID-VFC Supplemental	-	5,596	7,631	(2,035)
EMS COVID-19 Cares Act Distribution	24,139	-	13,543	10,596
ARP Coronavirus Local Recovery	-	3,146,563	-	3,146,563
I-65 Wastewater EDA Grant	-	2,268,813	-	2,268,813
Step Ahead Grant	(21)	-	-	(21)
Jail Treatment Services	31,294	67,026	56,435	41,885
Community Crossing Fund	-	1,000,000	1,334,604	(334,604)
Public Defender Board Operation	76,708	109,869	55,836	130,741
PR Grant	145	-	141	4
Incentives & Sanctions Grant	1,500	-	85	1,415
County Resident's Trust	11,462	136,525	135,975	12,012
Sheriff's Inmate Trust	14,324	592,337	590,480	16,181
Jail Commissary	92,492	539,586	450,630	181,448
Recorder's Petty Cash	50	-	-	50
Work Release	22,175	49,126	25,303	45,998
Sheriff's Office Law Enforcement	725	1	-	726
Treasurer's Cashbook	939,119	864,765	939,119	864,765
Clerk's Trust Account	1,439,922	2,614,237	2,676,479	1,377,680
Child Support Account	4,785	419,003	418,717	5,071
TMA	648,811	-	700	648,111
LIT PUBLIC SAFETY	-	3,743,617	3,743,617	-
EMA Sale of Equipment	1,856	900	-	2,756
Medical Reserve Corp Grant	2,416	130	-	2,546
MCR REIMBURSABLE GRANT	1,431	-	-	1,431
Dare Fund Grant	607	-	-	607
Central Dispatch	572,124	981,096	764,230	788,990
JAG Grant	60	-	-	60
Landfill Tipping Fee	1,328,690	1,081,910	1,233,364	1,177,236
Law Enforcement Education	40,284	7,241	440	47,085
Law Enforcement Seizure	1,748	-	-	1,748
Seized Assets	71	-	-	71
Solid Waste Payroll Clearing	21,584	83,775	83,781	21,578
traffic Enforcement RDP	(6,484)	-	993	(7,477)
Resource Center Transportation	-	416,027	416,027	-
Public Health Emergency Preparedness	(18,901)	43,728	18,435	6,392
PROBATION STATE GRANT	29,794	74,575	71,225	33,144
Thinking for a Change Grant	260	-	-	260
CASA Grant	41,501	16,151	1,342	56,310
IMMUNIZATION GRANT	(4,450)	31,513	32,082	(5,019)
CAPACITY GRANT	6,033	9,037	1,020	14,050
Traffic Safety Equipment Grant	167	-	-	167
County Training Fund	6,865	-	-	6,865
SHERIFF SAFETY EQUIPMENT	860	-	-	860
Totals	<u>\$ 29,360,867</u>	<u>\$ 119,837,411</u>	<u>\$ 112,077,013</u>	<u>\$ 37,121,265</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, local 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, 2021.

**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 2021 totaled \$672,605.

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## OTHER INFORMATION

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, 2021

	VICTIM ASSISTANCE GRANT	General	Accident Report	Bid Deposits and Bonds Holding	Campaign Finance Enforcement - County	CEDIT County Share	City and Town Court Costs
Cash and investments - beginning	\$ 1,452	\$ 4,058,415	\$ 7,271	\$ 48,960	\$ 2,306	\$ 728,203	\$ 14,968
Receipts:							
Taxes	-	9,224,037	-	-	-	1,113,039	-
Licenses and permits	-	62,841	-	-	-	-	-
Intergovernmental receipts	34,890	802,236	-	-	-	-	-
Charges for services	-	1,159,189	-	-	-	-	-
Fines and forfeits	-	136,167	-	-	-	-	-
Other receipts	-	1,565,986	3,691	-	225	628,584	8,378
Total receipts	34,890	12,950,456	3,691	-	225	1,741,623	8,378
Disbursements:							
Personal services	33,943	6,555,260	-	-	-	-	-
Supplies	-	526,166	-	-	-	-	-
Other services and charges	-	3,806,524	-	-	-	326,263	-
Debt service - principal and interest	-	228,000	-	-	-	522,450	-
Capital outlay	-	730,167	654	-	-	-	-
Other disbursements	-	1,233,935	-	-	-	-	-
Total disbursements	33,943	13,080,052	654	-	-	848,713	-
Excess (deficiency) of receipts over disbursements	947	(129,596)	3,037	-	225	892,910	8,378
Cash and investments - ending	\$ 2,399	\$ 3,928,819	\$ 10,308	\$ 48,960	\$ 2,531	\$ 1,621,113	\$ 23,346

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Clerk's Records Perpetuation	Community Transition Program	County Option Dog Tax	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Courthouse
Cash and investments - beginning	\$ 135,361	\$ 37,709	\$ 813	\$ 29,095	\$ 892,065	\$ 522,429	\$ 157,399
Receipts:							
Taxes	-	-	-	-	341,615	203,342	226,388
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	160,225	20,575	22,891
Charges for services	91	47,175	-	-	101,364	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	23,751	775	-	7,380	1,371	8,557	-
Total receipts	23,842	47,950	-	7,380	604,575	232,474	249,279
Disbursements:							
Personal services	1,770	-	-	-	127,762	-	-
Supplies	-	-	-	-	57,693	-	-
Other services and charges	-	-	-	-	315,563	86,605	305,243
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	25,000	-	-	-	214,128	-
Other disbursements	-	-	-	-	17,260	-	-
Total disbursements	1,770	25,000	-	-	518,278	300,733	305,243
Excess (deficiency) of receipts over disbursements	22,072	22,950	-	7,380	86,297	(68,259)	(55,964)
Cash and investments - ending	\$ 157,433	\$ 60,659	\$ 813	\$ 36,475	\$ 978,362	\$ 454,170	\$ 101,435

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Drug Free Community	Electronic Map Generation	Emergency Medical Services	Emergency Planning/Right to Know	Firearms Training	General Drain Improvement	Health
Cash and investments - beginning	\$ 23,817	\$ 1,952	\$ 1,821,331	\$ 15,169	\$ 14,423	\$ 398,101	\$ 85,557
Receipts:							
Taxes	-	-	-	-	-	-	250,789
Licenses and permits	-	-	-	-	-	-	42,209
Intergovernmental receipts	-	-	-	-	-	-	25,116
Charges for services	-	-	1,317,971	-	-	-	33,678
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	39,062	471	-	4,921	7,150	64,106	210,143
Total receipts	39,062	471	1,317,971	4,921	7,150	64,106	561,935
Disbursements:							
Personal services	44,138	-	369,404	-	-	-	277,163
Supplies	-	-	78,273	37	-	-	8,908
Other services and charges	-	-	56,559	498	-	-	22,685
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	124	5,912	-	-
Other disbursements	-	-	2,083	-	-	-	50,000
Total disbursements	44,138	-	506,319	659	5,912	-	358,756
Excess (deficiency) of receipts over disbursements	(5,076)	471	811,652	4,262	1,238	64,106	203,179
Cash and investments - ending	\$ 18,741	\$ 2,423	\$ 2,632,983	\$ 19,431	\$ 15,661	\$ 462,207	\$ 288,736

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	MVH Restricted	Medical Care for Inmates
Cash and investments - beginning	\$ 43,503	\$ 180	\$ 4,111	\$ 747,075	\$ 131,477	\$ 1,082,054	\$ 2,219
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	534,381	-	2,152,856	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,026	-	33,139	-	1,242,976	-	-
Total receipts	6,026	-	33,139	534,381	1,242,976	2,152,856	-
Disbursements:							
Personal services	-	-	33,062	-	839,433	398,709	-
Supplies	-	-	-	-	-	699,475	-
Other services and charges	2,700	-	-	245,456	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	159,825	332,314	-	-
Other disbursements	-	180	-	-	-	334,604	-
Total disbursements	2,700	180	33,062	405,281	1,171,747	1,432,788	-
Excess (deficiency) of receipts over disbursements	3,326	(180)	77	129,100	71,229	720,068	-
Cash and investments - ending	\$ 46,829	\$ -	\$ 4,188	\$ 876,175	\$ 202,706	\$ 1,802,122	\$ 2,219

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Sheriff's Pension Trust
Cash and investments - beginning	\$ 79,185	\$ 1,741,597	\$ 58,344	\$ 51,535	\$ 239,531	\$ 17,835	\$ 1
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,818,252	-	-	-	-	-
Charges for services	-	-	-	-	-	4,830	18,622
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	22,034	49,322	24,700	-	125,625	-	-
Total receipts	22,034	1,867,574	24,700	-	125,625	4,830	18,622
Disbursements:							
Personal services	-	1,129,787	4,470	-	60,232	-	-
Supplies	-	427,980	270	-	-	3,416	-
Other services and charges	1,250	170,844	13,383	-	2,835	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	60,440	-	-	2,410	2,784	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	1,250	1,789,051	18,123	-	65,477	6,200	-
Excess (deficiency) of receipts over disbursements	20,784	78,523	6,577	-	60,148	(1,370)	18,622
Cash and investments - ending	\$ 99,969	\$ 1,820,120	\$ 64,921	\$ 51,535	\$ 299,679	\$ 16,465	\$ 18,623

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Storm Water Management Capital Projects	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 91,876	\$ 234,858	\$ 110,920	\$ 89,318	\$ 8,679	\$ 630,996	\$ 114,044
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,155	27,505	78,782	30,120	102,104	924,422	20,658
Total receipts	1,155	27,505	78,782	30,120	102,104	924,422	20,658
Disbursements:							
Personal services	-	-	-	-	-	-	19,948
Supplies	-	-	-	-	-	-	1,124
Other services and charges	-	52,336	-	-	-	-	1,024
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	81,179	-	102,078	634,029	-
Total disbursements	-	52,336	81,179	-	102,078	634,029	22,096
Excess (deficiency) of receipts over disbursements	1,155	(24,831)	(2,397)	30,120	26	290,393	(1,438)
Cash and investments - ending	\$ 93,031	\$ 210,027	\$ 108,523	\$ 119,438	\$ 8,705	\$ 921,389	\$ 112,606

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Unsafe Building	Victim Impact Program	Guardian Ad Litem	Auditors Ineligible Deductions	County Elected Officials Training	Park and Recreation	County Offender Transportation Fund
Cash and investments - beginning	\$ 17,204	\$ 3,284	\$ 361	\$ 3,217	\$ 27,372	\$ 411	\$ 994
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	16,746	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	6,026	-	750
Total receipts	-	16,746	-	-	6,026	-	750
Disbursements:							
Personal services	-	16,814	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	16,814	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(68)	-	-	6,026	-	750
Cash and investments - ending	\$ 17,204	\$ 3,216	\$ 361	\$ 3,217	\$ 33,398	\$ 411	\$ 1,744

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Statewide 911	Law Enforcement Recordings Copy Fee	LIT Correctional/Rehabilitation Facilities	Adult Probation Administrative	Juvenile Probation Administrative	County User Fee
Cash and investments - beginning	\$ 921,206	\$ 3,750	\$ 463,764	\$ 108,732	\$ 31,282	\$ 343,301
Receipts:						
Taxes	-	-	1,362,302	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	475,309	-	-	131,937	19,547	5,440
Fines and forfeits	-	-	-	-	-	-
Other receipts	37,502	750	-	137,003	-	20,381
Total receipts	512,811	750	1,362,302	268,940	19,547	25,821
Disbursements:						
Personal services	360,898	-	1,198,974	44,227	43,326	-
Supplies	-	-	-	3,065	-	-
Other services and charges	162,043	-	55,901	4,410	-	5,641
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	144,210	-	-	-	855	1,549
Other disbursements	-	-	-	24,022	-	112,951
Total disbursements	667,151	-	1,254,875	75,724	44,181	120,141
Excess (deficiency) of receipts over disbursements	(154,340)	750	107,427	193,216	(24,634)	(94,320)
Cash and investments - ending	\$ 766,866	\$ 4,500	\$ 571,191	\$ 301,948	\$ 6,648	\$ 248,981

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Drain Construction/Reconstruction	Drain Maintenance	Sheriff Sale Administration	DUI Task Force	K-9	Health Clinic
Cash and investments - beginning	\$ 3,916	\$ 670,246	\$ 6,795	\$ (366)	\$ 2,254	\$ 3,262,813
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,368	-	-
Charges for services	-	-	122	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	671,225	4,800	-	11,000	1,194,126
Total receipts	-	671,225	4,922	2,368	11,000	1,194,126
Disbursements:						
Personal services	-	-	-	1,115	-	1,638,560
Supplies	-	-	-	-	-	79,728
Other services and charges	-	468,733	3,600	-	-	114,150
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	106,728
Other disbursements	-	-	-	-	6,800	1,150,000
Total disbursements	-	468,733	3,600	1,115	6,800	3,089,166
Excess (deficiency) of receipts over disbursements	-	202,492	1,322	1,253	4,200	(1,895,040)
Cash and investments - ending	\$ 3,916	\$ 872,738	\$ 8,117	\$ 887	\$ 6,454	\$ 1,367,773

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Court Interpreters	Donations	Payroll Clearing	Settlement	Wheel Tax / Surtax Combined	Wheel Tax	Sur Tax
Cash and investments - beginning	\$ 2,890	\$ 30,321	\$ 104,915	\$ -	\$ 905,700	\$ -	\$ -
Receipts:							
Taxes	-	-	-	41,466,941	-	140,699	979,615
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	280	-	-	3,899,555	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	16,394	6,723,070	-	886,673	-	-
Total receipts	280	16,394	6,723,070	45,366,496	886,673	140,699	979,615
Disbursements:							
Personal services	-	-	6,725,679	-	-	-	-
Supplies	-	2,058	-	-	735,281	-	-
Other services and charges	280	1,549	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	45,315,431	-	140,699	979,615
Total disbursements	280	3,607	6,725,679	45,315,431	735,281	140,699	979,615
Excess (deficiency) of receipts over disbursements	-	12,787	(2,609)	51,065	151,392	-	-
Cash and investments - ending	\$ 2,890	\$ 43,108	\$ 102,306	\$ 51,065	\$ 1,057,092	\$ -	\$ -

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax	Local Income Tax-Property Tax Relief	State Fines and Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 171,136	\$ 3,210	\$ 21,802
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	357,688	-	-	241,756	-	-	-
Charges for services	-	-	-	-	-	-	22,950
Fines and forfeits	-	-	-	-	-	30,196	68,877
Other receipts	-	21,740	4,493	-	3,743,617	-	1,190
Total receipts	357,688	21,740	4,493	241,756	3,743,617	30,196	93,017
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	1,666
Other disbursements	357,688	6,749	-	241,756	3,501,911	15,323	64,741
Total disbursements	357,688	6,749	-	241,756	3,501,911	15,323	66,407
Excess (deficiency) of receipts over disbursements	-	14,991	4,493	-	241,706	14,873	26,610
Cash and investments - ending	\$ -	\$ 14,991	\$ 4,493	\$ -	\$ 412,842	\$ 18,083	\$ 48,412

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Special Death Benefit	Sales Disclosure - State Share	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	\$ -	\$ 285	\$ 339	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	537	-
Fines and forfeits	3,185	7,370	-	750	-	-	-
Other receipts	-	-	3,715	-	4,195	-	619
Total receipts	3,185	7,370	3,715	750	4,195	537	619
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,890	7,115	3,722	750	4,195	537	619
Total disbursements	2,890	7,115	3,722	750	4,195	537	619
Excess (deficiency) of receipts over disbursements	295	255	(7)	-	-	-	-
Cash and investments - ending	\$ 295	\$ 540	\$ 332	\$ -	\$ -	\$ -	\$ -

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT Supplemental Distributions	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Prior To Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ 55,774	\$ -	\$ 127,856	\$ 231,184	\$ 15,227	\$ 126,116
Receipts:							
Taxes	-	51,395	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	196,584	-	-	13,730	20,663	-	13,730
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	9,359,043	-	-	-	-
Total receipts	196,584	51,395	9,359,043	13,730	20,663	-	13,730
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	9,337	-	-
Other disbursements	196,584	37,500	9,359,043	-	-	-	-
Total disbursements	196,584	37,500	9,359,043	-	9,337	-	-
Excess (deficiency) of receipts over disbursements	-	13,895	-	13,730	11,326	-	13,730
Cash and investments - ending	\$ -	\$ 69,669	\$ -	\$ 141,586	\$ 242,510	\$ 15,227	\$ 139,846

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	CHILD ADVOCACY	COMMUNITY CORRECTIONS -2021	REASSESSMENT	SHERIFF SWAT	TRAVEL IMMUNIZATION	DRUG PROSECUTION FUND
Cash and investments - beginning	\$ 125	\$ 14,129	\$ 96,061	\$ 2,637	\$ 9,883	\$ 8
Receipts:						
Taxes	-	-	229,347	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	175,919	4,963	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	50,000	-	12,036	-
Total receipts	-	175,919	284,310	-	12,036	-
Disbursements:						
Personal services	-	182,827	54,813	-	-	-
Supplies	-	-	-	-	9,786	-
Other services and charges	-	-	163,639	600	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	102	-
Other disbursements	-	-	50,000	-	-	-
Total disbursements	-	182,827	268,452	600	9,888	-
Excess (deficiency) of receipts over disbursements	-	(6,908)	15,858	(600)	2,148	-
Cash and investments - ending	\$ 125	\$ 7,221	\$ 111,919	\$ 2,037	\$ 12,031	\$ 8

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	SHERIFF FEES FOR INMATE MED CO	I65/28 Road Lease Debt Service	I65 Sewer/Water Debt Service	I65/28 Interchange Construction	Medicaid Immunizations	Project Income	Federal Inmate Housing
Cash and investments - beginning	\$ 9,244	\$ 57,167	\$ -	\$ 802,506	\$ 23,661	\$ 473,032	\$ 250,921
Receipts:							
Taxes	-	228,667	60,000	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	1,472,204
Fines and forfeits	11,346	-	-	-	-	896,419	-
Other receipts	-	-	-	629,148	7,375	-	-
Total receipts	11,346	228,667	60,000	629,148	7,375	896,419	1,472,204
Disbursements:							
Personal services	-	-	-	-	-	249,217	118,157
Supplies	-	-	-	-	-	9,504	27,612
Other services and charges	-	-	-	89,903	1,812	147,707	52,447
Debt service - principal and interest	-	51,000	-	-	-	-	-
Capital outlay	-	-	-	421,582	12,905	58,047	398,905
Other disbursements	-	-	-	902,000	-	483,244	-
Total disbursements	-	51,000	-	1,413,485	14,717	947,719	597,121
Excess (deficiency) of receipts over disbursements	11,346	177,667	60,000	(784,337)	(7,342)	(51,300)	875,083
Cash and investments - ending	\$ 20,590	\$ 234,834	\$ 60,000	\$ 18,169	\$ 16,319	\$ 421,732	\$ 1,126,004

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Probation Opioid Grant	21.019 Cares Act Coronavirus	COVID Testing Grant II	COVID-VFC Supplemental	EMS COVID-19 Cares Act Distribution	ARP Coronavirus Local Recovery	I-65 Wastewater EDA Grant
Cash and investments - beginning	\$ 114,815	\$ 29,107	\$ -	\$ -	\$ 24,139	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	100,053	100,000	5,596	-	3,146,563	2,268,813
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	60,000	315	-	-	-	-	-
Total receipts	60,000	100,368	100,000	5,596	-	3,146,563	2,268,813
Disbursements:							
Personal services	-	90,397	27,553	3,475	-	-	-
Supplies	88	7,640	1,565	1,156	13,543	-	-
Other services and charges	30,492	2,470	-	3,000	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	50,000	-	-	-	-
Total disbursements	30,580	100,507	79,118	7,631	13,543	-	-
Excess (deficiency) of receipts over disbursements	29,420	(139)	20,882	(2,035)	(13,543)	3,146,563	2,268,813
Cash and investments - ending	\$ 144,235	\$ 28,968	\$ 20,882	\$ (2,035)	\$ 10,596	\$ 3,146,563	\$ 2,268,813

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Step Ahead Grant	Jail Treatment Services	Community Crossing Fund	Public Defender Board Operation	PR Grant	Incentives & Sanctions Grant	County Resident's Trust
Cash and investments - beginning	\$ (21)	\$ 31,294	\$ -	\$ 76,708	\$ 145	\$ 1,500	\$ 11,462
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	35,920	1,000,000	-	-	-	-
Charges for services	-	-	-	109,869	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	31,106	-	-	-	-	136,525
Total receipts	-	67,026	1,000,000	109,869	-	-	136,525
Disbursements:							
Personal services	-	40,451	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	15,984	-	55,836	141	85	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	1,334,604	-	-	-	-
Other disbursements	-	-	-	-	-	-	135,975
Total disbursements	-	56,435	1,334,604	55,836	141	85	135,975
Excess (deficiency) of receipts over disbursements	-	10,591	(334,604)	54,033	(141)	(85)	550
Cash and investments - ending	\$ (21)	\$ 41,885	\$ (334,604)	\$ 130,741	\$ 4	\$ 1,415	\$ 12,012

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Sheriff's Inmate Trust	Jail Commissary	Recorder's Petty Cash	Work Release	Sheriff's Office Law Enforcement	Treasurer's Cashbook	Clerk's Trust Account
Cash and investments - beginning	\$ 14,324	\$ 92,492	\$ 50	\$ 22,175	\$ 725	\$ 939,119	\$ 1,439,922
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	592,337	539,586	-	49,126	1	864,765	2,614,237
Total receipts	592,337	539,586	-	49,126	1	864,765	2,614,237
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	590,480	450,630	-	25,303	-	939,119	2,676,479
Total disbursements	590,480	450,630	-	25,303	-	939,119	2,676,479
Excess (deficiency) of receipts over disbursements	1,857	88,956	-	23,823	1	(74,354)	(62,242)
Cash and investments - ending	\$ 16,181	\$ 181,448	\$ 50	\$ 45,998	\$ 726	\$ 864,765	\$ 1,377,680

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Child Support Account	TMA	LIT PUBLIC SAFETY	EMA Sale of Equipment	Medical Reserve Corp Grant	MCR REIMBURSABLE GRANT
Cash and investments - beginning	\$ 4,785	\$ 648,811	\$ -	\$ 1,856	\$ 2,416	\$ 1,431
Receipts:						
Taxes	-	-	3,743,617	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	130	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	419,003	-	-	900	-	-
Total receipts	419,003	-	3,743,617	900	130	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	418,717	700	3,743,617	-	-	-
Total disbursements	418,717	700	3,743,617	-	-	-
Excess (deficiency) of receipts over disbursements	286	(700)	-	900	130	-
Cash and investments - ending	\$ 5,071	\$ 648,111	\$ -	\$ 2,756	\$ 2,546	\$ 1,431

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Dare Fund Grant	Central Dispatch	JAG Grant	Landfill Tipping Fee	Law Enforcement Education	Law Enforcement Seizure	Seized Assets
Cash and investments - beginning	\$ 607	\$ 572,124	\$ 60	\$ 1,328,690	\$ 40,284	\$ 1,748	\$ 71
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	1,064,203	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	981,096	-	17,707	7,241	-	-
Total receipts	-	981,096	-	1,081,910	7,241	-	-
Disbursements:							
Personal services	-	732,452	-	-	-	-	-
Supplies	-	8,368	-	-	-	-	-
Other services and charges	-	23,410	-	834,475	440	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	398,889	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	764,230	-	1,233,364	440	-	-
Excess (deficiency) of receipts over disbursements	-	216,866	-	(151,454)	6,801	-	-
Cash and investments - ending	\$ 607	\$ 788,990	\$ 60	\$ 1,177,236	\$ 47,085	\$ 1,748	\$ 71

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Solid Waste Payroll Clearing	traffic Enforcement RDP	Resource Center Transportation	Public Health Emergency Preparedness	PROBATION STATE GRANT	Thinking for a Change Grant	CASA Grant
Cash and investments - beginning	\$ 21,584	\$ (6,484)	\$ -	\$ (18,901)	\$ 29,794	\$ 260	\$ 41,501
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	416,027	-	74,575	-	16,151
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	83,775	-	-	43,728	-	-	-
Total receipts	83,775	-	416,027	43,728	74,575	-	16,151
Disbursements:							
Personal services	83,781	-	-	18,435	64,822	-	-
Supplies	-	-	-	-	-	-	411
Other services and charges	-	993	416,027	-	6,403	-	931
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	83,781	993	416,027	18,435	71,225	-	1,342
Excess (deficiency) of receipts over disbursements	(6)	(993)	-	25,293	3,350	-	14,809
Cash and investments - ending	\$ 21,578	\$ (7,477)	\$ -	\$ 6,392	\$ 33,144	\$ 260	\$ 56,310

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	IMMUNIZATION GRANT	CAPACITY GRANT	Traffic Safety Equipment Grant	County Training Fund	SHERIFF SAFETY EQUIPMENT	Totals
Cash and investments - beginning	\$ (4,450)	\$ 6,033	\$ 167	\$ 6,865	\$ 860	\$ 29,360,867
Receipts:						
Taxes	-	-	-	-	-	59,621,793
Licenses and permits	-	-	-	-	-	105,050
Intergovernmental receipts	31,513	9,037	-	-	-	17,719,782
Charges for services	-	-	-	-	-	5,985,038
Fines and forfeits	-	-	-	-	-	1,154,310
Other receipts	-	-	-	-	-	35,251,438
Total receipts	31,513	9,037	-	-	-	119,837,411
Disbursements:						
Personal services	16,216	790	-	-	-	21,608,060
Supplies	6,006	230	-	-	-	2,709,383
Other services and charges	9,860	-	-	-	-	8,082,730
Debt service - principal and interest	-	-	-	-	-	801,450
Capital outlay	-	-	-	-	-	4,423,137
Other disbursements	-	-	-	-	-	74,452,253
Total disbursements	32,082	1,020	-	-	-	112,077,013
Excess (deficiency) of receipts over disbursements	(569)	8,017	-	-	-	7,760,398
Cash and investments - ending	\$ (5,019)	\$ 14,050	\$ 167	\$ 6,865	\$ 860	\$ 37,121,265

CLINTON COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
CATERPILLAR FINANCIAL SERVICES CORPORATION	LOADER	\$ 35,000	01/04/18	01/04/24
MERCEDES-BENZ FINANCIAL SERVICES	FIVE HIGHWAY TRUCKS	186,000	02/15/20	02/15/24
MUNICIPAL CAPITAL FINANCE	PATCHER	26,000	05/19/20	05/14/23
REPUBLIC FIRST NATIONAL CORPORATION	EMS BUILDING LEASE	126,277	08/08/18	08/08/38
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
Clinton County, Indiana Building Corporation	SR 28 INFRASTRUCTURE	403,105	03/29/17	01/15/30
Clinton County, Indiana Building Corporation	I-65/SR 28 INTERCHANGE PROJECT	<u>269,500</u>	05/29/20	01/01/40
Total governmental activities		<u>1,108,819</u>		
Total of annual lease payments		<u>\$ 1,108,819</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	CR 375 PROJECT	\$ 2,955,000	\$ 325,000
General obligation bonds	WATER AND SEWER BONDS (2021)	<u>16,595,000</u>	<u>-</u>
Total governmental activities		<u>19,550,000</u>	<u>325,000</u>
Totals		<u>\$ 19,550,000</u>	<u>\$ 325,000</u>

CLINTON COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2021

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/>.