

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
CLARK COUNTY, INDIANA
January 1, 2014 to December 31, 2014



FILED
02/08/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	R. Monty Snelling	01-01-11 to 12-31-18
County Treasurer	David Reinhardt	01-01-11 to 12-31-18
Clerk of the Circuit Court	Barbara Haas Susan Popp	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Sheriff	Daniel Rodden John Kahafer (interim) Brian Meyer Jamey Noel	01-01-11 to 07-23-14 07-24-14 to 08-25-14 08-26-14 to 12-31-14 01-01-15 to 12-31-18
County Recorder	Richard P. Jones Jane White Zach Payne	01-01-11 to 08-31-14 09-01-14 to 12-31-14 01-01-15 to 12-31-18
President of the Board of County Commissioners	Jack Coffman	01-01-14 to 12-31-16
President of the County Council	Barbara C. Hollis	01-01-14 to 12-31-16



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF CLARK COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Clark County (County), which comprises the financial position and results of operations for the year ended December 31, 2014, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. Except as stated in the Basis for Qualified Opinion on Regulatory Basis of Accounting paragraph, 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 of 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 of 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, 2014.

Basis for Qualified Opinion on Regulatory Basis of Accounting

The County did not have adequate financial records related to the financial activity of the County Sheriff's Department. The County Sheriff's Department records did not allow for adequate testing of receipt and disbursement transactions for the financial period and alternative audit procedures could not be performed on the following funds: Supplemental CAR-1 Sheriff's Inmate, Supplemental CAR-1 Jail Commissary, Supplemental CAR-1 Sheriff's Cashbook, and Supplemental CAR-1 Sheriff-DOC Checking.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the possible effects of the matters described in the *Basis for Qualified Opinion on Regulatory Basis of Accounting* paragraph, 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, 2014, on the basis of accounting described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.


INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated December 8, 2016, 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 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 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

December 8, 2016



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF CLARK COUNTY, INDIANA

We have audited, 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, the financial statement of Clark County (County), which comprises the financial position and results of operations for the year ended December 31, 2014, and the related notes to the financial statement, and have issued our report thereon dated December 8, 2016, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America. The opinion to the financial statement relative to the regulatory basis of accounting was qualified due to the County not having adequate financial records for the financial activity associated with the County Sheriff's Department as reported in the following funds: Supplemental CAR-1 Sheriff's Inmate, Supplemental CAR-1 Jail Commissary, Supplemental CAR-1 Sheriff's Cashbook, and Supplemental CAR-1 Sheriff-DOC Checking.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2014-001, 2014-002, and 2014-003 to be material weaknesses.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2014-001 and 2014-002.

Clark County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

December 8, 2016

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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.

CLARK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2014

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
County General	\$ 877,930	\$ 14,053,191	\$ 14,465,277	\$ 465,844
Sheriff Accident Report	14,034	700	12,500	2,234
Board of Aviation	134,195	-	134,195	-
CAGIT County Certified Shares	435,810	4,185,601	4,423,748	197,663
Campaign Finance Enforcement	1,000	-	-	1,000
CEDIT County Portion	500,103	1,691,458	1,685,519	506,042
City/Town Court Cost	37,503	49,809	72,251	15,061
Clerk's Record Perpetuation	5,663	26,299	12,266	19,696
Community Corrections Project Income	54,366	391,450	413,082	32,734
Community Transition Program	3,135	46,041	36,908	12,268
County Sales Disclosure	36,667	13,620	4,182	46,105
Cumulative Bridge	798,663	1,563,166	1,539,692	822,137
Clark County Cumulative Capital	1,424,508	1,457,258	973,963	1,907,803
County Drug Free Community	120,639	122,718	173,000	70,357
Public Safety Fund	7,609	-	375	7,234
Local Emergency Planning Right to Know	7,621	13,893	14,668	6,846
Firearms Training	3,697	15,810	11,717	7,790
Health	113,664	671,861	719,521	66,004
ID Security Protection	6,124	11,820	9,611	8,333
Closure-Post Closure	982,910	100,000	-	1,082,910
Local Health Maint.	32,290	74,172	84,843	21,619
Local Roads and Street	889,316	684,714	1,185,363	388,667
LOIT - County General	57	1,565,741	1,333,136	232,662
Jail Medical Fund	7,897	4,476	11,281	1,092
County Misdemeanant	69,753	89,906	108,729	50,930
County Highway	1,274,368	3,204,342	2,747,435	1,731,275
Auditor Endorsement Fund	36,820	24,540	17,728	43,632
Rainy Day Fund	41,194	430,754	408,232	63,716
2017 Reassessment	880,535	-	880,535	-
Recorder's Perpetuation	324,893	204,487	318,511	210,869
Riverboat Revenue Fund	38,677	167,398	121,851	84,224
Sex and Violent Offender Administration	-	2,220	-	2,220
Sheriff's Pension Trust	87,407	49,011	87,165	49,253
Solid Waste Non-Reverting	31,229	12,590	-	43,819
Mosquito Control	5,564	28,882	31,002	3,444
Excess Tax	422,718	96,288	308,824	210,182
Surveyor's Perpetuation	25,298	24,379	16,770	32,907
Tax Sale Legal Fee Fund	40,030	-	40,030	-
Tax Sale Redemption	34,314	1,124,915	1,157,822	1,407
Tax Sale Surplus	2,909,448	2,149,990	3,459,830	1,599,608
LHD Trust Account - Tobacco	10,697	48,563	40,062	19,198
Special Vehicle Inspection	610	4,635	128	5,117
Auditors Ineligible Deductions	296,554	106,265	123,389	279,430
County Elected Officials Training	29,652	11,811	-	41,463
County Offender Transportation	4,308	538	-	4,846
Statewide 911	31,278	1,108,836	993,425	146,689
Adult Probation Administrative	17,886	75,343	4,586	88,643
Circuit Court 4 Juvenile Administration Fee	23,647	7,880	-	31,527
Supplemental Adult Probation Services	567,327	517,527	785,246	299,608
Alternative Dispute Resolution	75,769	62,105	64,308	73,566

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

CLARK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Cemetery Fund	420	50	148	322
County User Fee	1,556,708	335,596	431,250	1,461,054
Drainage Board Non-Reverting Fee	38,893	4,800	9,350	34,343
T.B. Health	19,987	-	1,269	18,718
TIF Capital Projects	194,413	121,013	269,267	46,159
Debt Service	3,465,038	7,145,566	6,682,567	3,928,037
Self-Insurance	967,189	3,515,989	3,445,809	1,037,369
Capital Projects	5,791,039	75,463	552,286	5,314,216
Payroll Clearing	-	197	-	197
Payroll W/H Insurance	33,224	311,754	324,494	20,484
Payroll W/H Other	190	1,300,505	1,300,525	170
Census Federal Credit Union W/H	-	58,891	58,891	-
Federal Tax	-	1,743,927	1,743,927	-
County Tax W/H	21,021	285,434	285,016	21,439
PERF W/H	3,454	428,047	428,047	3,454
State Tax W/H	38,559	522,029	521,507	39,081
Wage Garnishment W/H	350	149,831	149,779	402
State Settlement	-	122,299,887	122,299,887	-
LOIT Public Safety	-	5,251,250	5,251,250	-
Commercial Vehicle Excise Tax	-	954,619	954,619	-
Welfare Excise Tax Allocation	-	3,675,651	3,675,651	-
Financial Institution Tax	-	313,301	313,099	202
CEDIT Homestead Credit	1,047,243	5,391,011	5,526,038	912,216
HEA 1001 State Homestead Credit	48,745	-	-	48,745
Homestead Credit Rebate	38,547	214	-	38,761
CEDIT Homestead Credit #2	1,310	-	1,310	-
LOIT PTRC	224,702	5,376,418	5,319,092	282,028
State Fines & Forfeitures	1,397	11,020	9,306	3,111
Infraction Judgements	13,887	228,250	227,442	14,695
Overweight Vehicle	249	4,465	4,148	566
Special Death Benefit Fund	585	8,265	8,310	540
State Sales Disclosure	1,390	13,620	13,635	1,375
Coroners Training Fund	1,038	10,353	10,620	771
Interstate Compact Fee	500	7,338	6,963	875
State Recording Fees	800	11,105	10,248	1,657
DLGF Homestead Prop. Database	18	109	92	35
Sex and Violent Offender State	-	186	186	-
Inheritance Tax	56,958	110,811	167,769	-
Education Plate Fee Dist/State	113	1,968	2,081	-
Riverboat	-	653,006	653,006	-
CAGIT	-	21,006,741	21,005,002	1,739
CEDIT	-	5,389,701	5,389,701	-
Supplemental CAR-1 Treasurer's Trust	3,028,385	3,215,989	3,028,385	3,215,989
Supplemental CAR-1 Sheriff's Inmate	212,862	1,043,579	1,012,664	243,777
Supplemental CAR-1 Jail Commissary	8,667	1,590,590	1,443,254	156,003
Supplemental CAR-1 Clerk Investment	3,936,695	49,366	2,084,768	1,901,293
Supplemental CAR-1 Sheriff's Cashbook	45,880	1,128,528	1,080,919	93,489
Supplemental CAR-1 Redevelopment Commission General Fund	48,470	88	15,685	32,873
Supplemental CAR-1 TIF Perry Crossing	82,449	59,773	-	142,222
Supplemental CAR-1 TIF Henryville I-65	17,562	5,876	-	23,438

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

CLARK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Supplemental CAR-1 TIF Memphis Corridor	552,883	203,965	250,033	506,815
Supplemental CAR-1 TIF Salem Road	1,222	406	-	1,628
Supplemental CAR-1 Landfill Trust	920,540	5,520	2,500	923,560
Supplemental CAR-1 Clerk-Odyssey	2,785,881	9,456,728	8,935,460	3,307,149
Supplemental CAR-1 Clerk-Gavel	91,245	1,365,810	1,371,682	85,373
Supplemental CAR-1-Sheriff DOC Checking	1,114	4,708,631	4,682,243	27,502
Supplemental CAR-1 Community Corrections IDOC Checking	5,000	15,672	15,672	5,000
93.275 Circuit Court 2 Drug Court	-	3,075	3,075	-
Reassessment	-	1,166,510	179,052	987,458
Auditor Non-Reverting	75,356	26,144	10,359	91,141
Hwy/Developer Road Improvement	109,177	13,056	26,259	95,974
SJPSF Circuit Court 4	60,240	20,810	-	81,050
SPDSF	252,650	290,660	248,390	294,920
Landowners Liability & Cont.	76,735	160,075	124,332	112,478
Landfill Improvements	117,523	115,466	127,003	105,986
Juvenile Detention Project Income	(43,548)	242,810	199,041	221
Clark County Donation Fund B	2,063	9,650	7,075	4,638
Urban Conservation	2,318	-	-	2,318
Weather Warning System	1,848	183	-	2,031
TMA Fund	192,453	-	6,700	185,753
Henryville Sanitation Corp.	961	-	-	961
Information Technology Fund	351,731	176,463	274,747	253,447
911 LOIT	780,545	647,374	959,953	467,966
New Hope Services	-	475,970	475,970	-
Mental Health	69,036	472,709	498,520	43,225
State Forestry Sale Timber	32,169	25,785	57,954	-
Capital Development Tourism	-	306,400	306,400	-
Convention and Expedition	-	919,199	919,199	-
Prosecutors Federal Forfeiture	42,437	5,518	18,753	29,202
Subdivision Performance Assur.	10,206	-	-	10,206
Salem-Noble Road Construction	89,110	-	-	89,110
E911 System Employee Benefit	300	425	170	555
Clark County Judgment Funding Loan Fund	11,462	-	-	11,462
2011 Health Insurance Rebate	868	-	-	868
Sheriff's P.R. Non-Reverting	2,154	-	-	2,154
Prosecutor Copy Fund	1,829	110	-	1,939
Sheriff Restitution Fund	3,150	-	-	3,150
Prosecutors State Forfeiture	892	-	-	892
Treasurer Fees Fund Non-Reverting	68,992	69,454	83,778	54,668
Sheriff Expense & Seizure	407	-	-	407
Prosecutor Infraction User Fee	1,277	-	-	1,277
Planning and Zoning Fees Fund	131,041	64,086	92,772	102,355
Sheriff Local Foreclosure	106,631	74,820	128,921	52,530
Assessor Training Fund	19,807	4,890	-	24,697
Juvenile Detention Center HIP	-	12,919	10,000	2,919
Clark County Clerk's Copy Fund	-	3,589	2,176	1,413
Local Aviation Grant Tracking	9,879	-	9,878	1
Health Dept. Grant Fund	11,837	-	5,451	6,386
20.602 OWI Police Grant	3,130	6,684	6,764	3,050
20.609 Big City Big County	2,820	5,894	8,157	557

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

CLARK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
16.738 ICJG Drug/Prosecutor	2,704	132,608	124,833	10,479
16.575 ICJG Victim Asst/Pros#1	(15,847)	51,980	52,161	(16,028)
16.588 Domestic Violence Gr.#1	23,578	63,500	47,591	39,487
16.588 Stop Grant Police Department	(6,720)	30,060	39,765	(16,425)
Children's Sexual Assault Services	20,441	-	-	20,441
97.042 Emergency Management Performance	52,019	-	44,127	7,892
97.056 Port Security Grant	10,492	-	10,492	-
10.555 School Lunch Grant	8,025	31,000	36,971	2,054
16.738 Crisis Intervention 11-DJ-013	(606)	-	-	(606)
97.036 2012 Tornado Emergency	-	186,136	186,136	-
97.056 911 09 PSGP Grant	26,620	-	-	26,620
16.575 ICJG Victim Asst/Pros#2	7,658	-	-	7,658
16.588 Domestic Violence Grant #2	(597)	597	-	-
16.588 Victim Assistant/ARRA	(132)	132	-	-
14.228 Construction of Star Hill Road	-	30,360	30,360	-
16.523 Juvenile Acct. Block	(9,445)	25,000	15,555	-
16.738 Edward Byrne Memorial JAG	-	3,483	3,221	262
93.586 Family Treatment Drug Court	-	15,966	13,679	2,287
16.607 Bulletproof Vest	-	2,778	2,777	1
16.738 2012 Edward Byrne (JAG)	-	3,227	3,227	-
16.738 2011 Edward Byrne (JAG)	-	3,907	3,907	-
97.042 2013 COMP EMPG	-	5,177	5,177	-
93.008 MRC Preparedness Program	6,641	3,500	625	9,516
93.074 Public Health Prep Cit.	(11,380)	46,716	38,632	(3,296)
93.089 Hospital Prep. Prog MRC	(998)	6,855	5,857	-
93.074 Coord. Off for Terrorism	(5,452)	22,811	16,926	433
93.940 HIV Prevention Project	2,849	20,862	19,922	3,789
93.959 Prenatal Substance Abuse Program	(20)	20	-	-
93.994 Maternal and Child Services	9,154	1,019	12,935	(2,762)
93.977 Sexually Transmitted Disease	4,925	55,643	58,853	1,715
93.959 HIV Substance Abuse Program	30,885	93,783	95,491	29,177
93.959 Quit for Babies/SAPT BI	(4,927)	67,564	75,473	(12,836)
20.106 Extend Runway 18-36 Ph5	35,050	78,074	110,301	2,823
20.106 Extend Runway 18-36 Ph4	(48,337)	48,337	-	-
20.106 Extend Runway 18-36 Ph3	2,727	2,195	2,726	2,196
20.106 Extend Runway 18-36 Ph2	18,284	15,990	32,696	1,578
20.106 Extend Runway 18-36	1,813	-	1,813	-
20.106 Runway 18-36 Extension	5,024	12,726	17,665	85
20.106 Runway 18-36-Bean Road	-	88,367	88,367	-
93.563 ARRA Prosecutor IVD Incentive	22,357	-	21,501	856
93.563 Title IV-D Incentive	50,417	31,707	73,878	8,246
93.563 Prosecutor IVD Incentive Post '99	14,403	47,704	56,380	5,727
93.563 Clerk IVD Incentive Post '99	31,415	31,707	-	63,122
Circuit Court 2 Drug Chemical Testing #1	2,004	-	-	2,004
Circuit Court #4 Parenting/TX #1	153	-	153	-
Community Corrections #1	36,543	330,707	367,250	-
Indiana Homeland Security Fo.	3,989	-	-	3,989
Ace Overtime Grant - Sheriff	20	-	-	20
Adult Protective Services #1	(20,640)	118,826	112,073	(13,887)
Community Corrections Program 2	92	391,142	311,622	79,612

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

CLARK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
CASA - The Voice of Clark	60,954	120,989	102,731	79,212
Family Court Project	-	1,199	1,199	-
Interpreters Grant	1,875	10,000	7,932	3,943
Court Reform Grant	15,328	-	15,327	1
Adult Protective Services #2	3,386	-	3,386	-
Sheriff DFC Grant	8,938	7,000	6,881	9,057
Circuit Court 2 Drug Court CCYC #1	8,650	-	1,776	6,874
Family Treatment Drug Court #2	11,978	-	11,978	-
Family Treatment Drug CCYC #1	3,036	2,544	3,752	1,828
Circuit Court 2 Drug Court CCYC #2	93	-	93	-
Circuit Court 4 Probation CCYC #2	110	-	-	110
Community Corrections CCYC	3,036	2,544	3,034	2,546
Circuit Court #4 Adult Probation CCYC	2,481	2,544	1,842	3,183
JDAI-Juvenile Detention Alternative Init	-	155,064	108,882	46,182
FY 2014 Problem Solving Court	-	2,500	2,345	155
Problem Solving Drug Court	-	5,000	-	5,000
Circuit Court 4 JDAI-CCYC	-	2,544	2,406	138
Clark County Juvenile Det-CCYC	-	2,544	2,544	-
HIV/Aids Support Services	9,385	191,767	206,409	(5,257)
Baby & Me Tobacco Free	-	1,794	1,794	-
Totals	<u>\$ 42,116,116</u>	<u>\$ 253,796,832</u>	<u>\$ 257,425,836</u>	<u>\$ 38,487,112</u>

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

CLARK 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, which can include one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income 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, which include 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, dog tax licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts, which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of these types of 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, which can include, but are not limited to, the following: planning commission charges, building department charges, copies of public records, copy machine 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, which include receipts derived 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, which include 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, which include outflows 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, which include 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges, which include, but are 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, which includes 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.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Capital outlay, which includes all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements, which include, but are 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, transfer money 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 money 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 money accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

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

Note 3. Property Taxes

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

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of some reimbursable grant funds expenditures made for which reimbursement had not been received by December 31, 2014, and in other instances expenditures being made in excess of available funds on hand.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Holding Corporation

The County has entered into a capital lease with the Clark County Detention 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 2014 totaled \$1,981,500.

Note 9. Building Authority

The County has entered into a capital lease with the Jeffersonville-Clark County Building Authority (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. The lease also requires payments for operation, maintenance, repair, etc., of the facilities. Lease payments during the year 2014 totaled \$300,000 and \$1,282,307 for debt service and operating expenses, respectively.

Note 10. Other Postemployment Benefits

The County provides to eligible retirees and their spouses the following benefits: health and life insurance. These benefits pose a liability to the County for this year and in future years. Information regarding the benefits can be obtained by contacting the County.

Note 11. 2015 Judgment Bonds

On December 8, 2014, the County sold Judgment Funding bonds with a par amount of \$8,050,000 and a coupon rate of 1.24 percent. The proceeds from this bond sale were used to cover the 2015 operational budget shortfall for the departments of the County Sheriff and the Jail. A debt service tax rate will provide for the repayment of the bonds. Principal and interest will be payable on July 1, 2016, and January 1, 2017.

Note 12. 2016 Judgment Funding Bonds

On December 6, 2016, the County solicited bids for 2016 Judgment Funding Bonds in the amount of \$9,370,000. The bonds are anticipated to close on December 20, 2016, and will be used to cover the 2016 operational budget shortfall for the departments of the County Sheriff, the Jail, and the County Prosecutor. A debt services tax rate will provide for the repayment of the bonds. Principal and interest with a rate of 1.69 percent will be payable on July 1, 2017, and January 1, 2018.

Note 13. Restatement

For the year ended December 31, 2014, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Fund Name	Balance as Reported December 31, 2013	Prior Period Adjustment	Balance as Restated January 1, 2014
Supplemental CAR-1 Community Corrections IDOC Checking	\$ -	\$ 5,000	\$ 5,000

Note 14. Combined Funds

Funds related to Adult Probation Administrative and Supplemental Adult Probation Services were reported individually in the current financial statement, but were combined with the User Fee fund in the prior financial statement.

Note 15. Sale of Clark Memorial Hospital

On July 31, 2015, an asset purchase agreement was entered into for the sale of Clark Memorial Hospital to RHN Clark Memorial Hospital, LLC. The sales price of \$76 million constituted the sale of the hospital assets and the assumption of certain liabilities outlined in the purchase agreement.

The proceeds from the sale and ending cash balances of Clark Memorial Hospital were used to redeem approximately \$53,883,000 in bond indebtedness; \$14,888,000 in outstanding pension obligations; \$711,877 for tail insurance; \$532,000 in professional fees related to the sale; and \$133,600 in other closing costs. The remaining proceeds of \$10,502,000 were retained in a primary and secondary escrow account to secure the indemnity obligations of post-closing excluded liabilities, including pension termination costs up to the remaining balance in the escrow accounts.

As a result of the sale of the hospital, the defined benefit pension plan of Clark Memorial Hospital was terminated, resulting in pension termination costs for future funding of retiree pension benefits. Final pension termination amounts were calculated by the plan actuary for 1,515 plan participants on September 30, 2016, resulting in an additional contribution due of \$13,441,655 to retire the Plan. On September 30, 2016, wire transfers of \$13,441,655 were made to the bank of New York Mellon to fund the additional contribution required. Of this amount, \$9,497,457 and \$571,852 was wired from the primary and secondary escrow accounts, respectively. The balance needed to fund the final termination cost of \$3,372,346 was paid by Lifepoint Health.

Note 16. Clark County Relinquishment Funds

On July 8, 2012, the County entered into a "Memorandum of Agreement" with the Indiana Department of Transportation (INDOT) whereby the County agreed to accept the responsibility of maintaining certain property owned by INDOT in exchange for \$4,637,000 in Supplemental Matching Federal Resources (SMFR), which will be made available to the County to match their approved KIPDA or INDOT Federal Aid projects. These funds may only be used for these purposes, and must be utilized by June 30, 2019. The funds are maintained at INDOT in a "Relinquishment Fund" and are currently being used to fund the County's Federal matching requirement for various road projects. The balance in the fund as of December 31, 2014, was \$1,999,212 and has been earmarked to fund upcoming road projects identified by the County and INDOT.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

On March 21, 2013, the County entered into a second "Memorandum of Agreement" with Indiana Department of Transportation (INDOT) whereby the County agreed to accept the responsibility of maintaining certain property owned by INDOT in exchange for \$2,000,000 in Supplemental Matching Federal Resources (SMFR), which will be made available to the County to match their KIPDA or INDOT approved Federal Aid projects. These funds may only be used for these purposes and must be used by June 30, 2017. The funds are maintained at INDOT in a separate "Relinquishment Fund." The balance in the fund as of December 31, 2014, was \$2,000,000 and has been earmarked to fund upcoming road projects identified by the County and INDOT.

Note 17. Schedule of Federal Awards - Airport

On July 1, 2013, the South Central Airport Authority (Authority) was established as successor-in-interest to the Board of Aviation Commissioners (Commissioners). On July 24, 2013, a transfer and assumption agreement was signed between the Commissioners and the Authority which transferred all powers, duties, rights, responsibilities, obligations for operations, and management. All former and existing Federal Aviation Administration (FAA) grant agreements were also transferred to the Authority for administration. In 2014, Federal grant reimbursements for airport expansion projects of \$188,902 were receipted into the County ledgers and subsequently transferred to the Authority.

OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Gateway 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.

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	County General	Sheriff Accident Report	Board of Aviation	CAGIT County Certified Shares	Campaign Finance Enforcement	CEDIT County Portion	City/Town Court Cost
Cash and investments - beginning	\$ 877,930	\$ 14,034	\$ 134,195	\$ 435,810	\$ 1,000	\$ 500,103	\$ 37,503
Receipts:							
Taxes	4,761,604	-	-	4,175,789	-	1,691,458	-
Licenses and permits	135,406	-	-	-	-	-	-
Intergovernmental receipts	495,146	-	-	-	-	-	-
Charges for services	645,928	-	-	-	-	-	-
Fines and forfeits	525,777	-	-	-	-	-	30,124
Other receipts	7,489,330	700	-	9,812	-	-	19,685
Total receipts	<u>14,053,191</u>	<u>700</u>	<u>-</u>	<u>4,185,601</u>	<u>-</u>	<u>1,691,458</u>	<u>49,809</u>
Disbursements:							
Personal services	10,220,186	-	-	3,659,915	-	700,000	-
Supplies	624,834	-	-	64,536	-	-	-
Other services and charges	3,545,293	12,500	134,195	695,595	-	985,519	72,251
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	71,266	-	-	3,702	-	-	-
Other disbursements	3,698	-	-	-	-	-	-
Total disbursements	<u>14,465,277</u>	<u>12,500</u>	<u>134,195</u>	<u>4,423,748</u>	<u>-</u>	<u>1,685,519</u>	<u>72,251</u>
Excess (deficiency) of receipts over disbursements	<u>(412,086)</u>	<u>(11,800)</u>	<u>(134,195)</u>	<u>(238,147)</u>	<u>-</u>	<u>5,939</u>	<u>(22,442)</u>
Cash and investments - ending	<u>\$ 465,844</u>	<u>\$ 2,234</u>	<u>\$ -</u>	<u>\$ 197,663</u>	<u>\$ 1,000</u>	<u>\$ 506,042</u>	<u>\$ 15,061</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Clerk's Record Perpetuation	Community Corrections Project Income	Community Transition Program	County Sales Disclosure	Cumulative Bridge	Clark County Cumulative Capital	County Drug Free Community
Cash and investments - beginning	\$ 5,663	\$ 54,366	\$ 3,135	\$ 36,667	\$ 798,663	\$ 1,424,508	\$ 120,639
Receipts:							
Taxes	-	-	-	-	1,367,315	908,771	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	149,485	99,422	-
Charges for services	454	-	-	13,620	45,957	344,389	-
Fines and forfeits	25,845	331,833	-	-	-	-	119,718
Other receipts	-	59,617	46,041	-	409	104,676	3,000
Total receipts	<u>26,299</u>	<u>391,450</u>	<u>46,041</u>	<u>13,620</u>	<u>1,563,166</u>	<u>1,457,258</u>	<u>122,718</u>
Disbursements:							
Personal services	2,437	321,384	-	-	462,539	18,849	-
Supplies	7,642	30,383	1,955	-	111,968	-	-
Other services and charges	2,187	44,208	17,752	4,182	212,164	173,472	173,000
Debt service - principal and interest	-	-	-	-	-	31,503	-
Capital outlay	-	734	-	-	753,021	749,464	-
Other disbursements	-	16,373	17,201	-	-	675	-
Total disbursements	<u>12,266</u>	<u>413,082</u>	<u>36,908</u>	<u>4,182</u>	<u>1,539,692</u>	<u>973,963</u>	<u>173,000</u>
Excess (deficiency) of receipts over disbursements	<u>14,033</u>	<u>(21,632)</u>	<u>9,133</u>	<u>9,438</u>	<u>23,474</u>	<u>483,295</u>	<u>(50,282)</u>
Cash and investments - ending	<u>\$ 19,696</u>	<u>\$ 32,734</u>	<u>\$ 12,268</u>	<u>\$ 46,105</u>	<u>\$ 822,137</u>	<u>\$ 1,907,803</u>	<u>\$ 70,357</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Public Safety Fund	Local Emergency Planning Right to Know	Firearms Training	Health	ID Security Protection	Closure- Post Closure	Local Health Maint.
Cash and investments - beginning	\$ 7,609	\$ 7,621	\$ 3,697	\$ 113,664	\$ 6,124	\$ 982,910	\$ 32,290
Receipts:							
Taxes	-	-	-	445,108	-	-	-
Licenses and permits	-	-	15,810	82,848	-	-	-
Intergovernmental receipts	-	-	-	48,653	-	-	-
Charges for services	-	6,795	-	87,227	11,820	100,000	-
Fines and forfeits	-	-	-	5,837	-	-	-
Other receipts	-	7,098	-	2,188	-	-	74,172
Total receipts	-	13,893	15,810	671,861	11,820	100,000	74,172
Disbursements:							
Personal services	-	-	-	666,729	-	-	37,958
Supplies	-	-	3,194	14,033	9,611	-	2,277
Other services and charges	375	14,668	7,545	33,924	-	-	16,547
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	978	-	-	-	26,595
Other disbursements	-	-	-	4,835	-	-	1,466
Total disbursements	375	14,668	11,717	719,521	9,611	-	84,843
Excess (deficiency) of receipts over disbursements	(375)	(775)	4,093	(47,660)	2,209	100,000	(10,671)
Cash and investments - ending	\$ 7,234	\$ 6,846	\$ 7,790	\$ 66,004	\$ 8,333	\$ 1,082,910	\$ 21,619

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Local Roads and Street	LOIT - County General	Jail Medical Fund	County Misdemeanant	County Highway	Auditor Endorsement Fund	Rainy Day Fund
Cash and investments - beginning	\$ 889,316	\$ 57	\$ 7,897	\$ 69,753	\$ 1,274,368	\$ 36,820	\$ 41,194
Receipts:							
Taxes	-	1,563,042	-	-	4,338	-	-
Licenses and permits	-	-	-	-	740	-	-
Intergovernmental receipts	507,686	-	-	-	2,899,870	-	-
Charges for services	58,109	-	4,476	-	-	24,540	-
Fines and forfeits	-	-	-	26,230	-	-	-
Other receipts	118,919	2,699	-	63,676	299,394	-	430,754
Total receipts	684,714	1,565,741	4,476	89,906	3,204,342	24,540	430,754
Disbursements:							
Personal services	-	-	-	108,729	1,205,258	16,131	-
Supplies	134,501	546,336	6,127	-	861,395	1,197	-
Other services and charges	153,329	777,550	5,154	-	231,263	400	8,232
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	800,150	-	-	-	449,419	-	400,000
Other disbursements	97,383	9,250	-	-	100	-	-
Total disbursements	1,185,363	1,333,136	11,281	108,729	2,747,435	17,728	408,232
Excess (deficiency) of receipts over disbursements	(500,649)	232,605	(6,805)	(18,823)	456,907	6,812	22,522
Cash and investments - ending	\$ 388,667	\$ 232,662	\$ 1,092	\$ 50,930	\$ 1,731,275	\$ 43,632	\$ 63,716

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	2017 Reassessment	Recorder's Perpetuation	Riverboat Revenue Fund	Sex and Violent Offender Adminstration	Sheriff's Pension Trust	Solid Waste Non-Reverting	Mosquito Control
Cash and investments - beginning	\$ 880,535	\$ 324,893	\$ 38,677	\$ -	\$ 87,407	\$ 31,229	\$ 5,564
Receipts:							
Taxes	-	-	-	-	-	-	26,037
Licenses and permits	-	-	-	-	-	12,590	-
Intergovernmental receipts	-	-	-	-	-	-	2,820
Charges for services	-	204,487	-	2,220	-	-	-
Fines and forfeits	-	-	-	-	49,011	-	-
Other receipts	-	-	167,398	-	-	-	25
Total receipts	-	204,487	167,398	2,220	49,011	12,590	28,882
Disbursements:							
Personal services	-	143,646	11,648	-	87,165	-	28,407
Supplies	-	918	27,808	-	-	-	2,595
Other services and charges	-	37,514	81,650	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	136,433	745	-	-	-	-
Other disbursements	880,535	-	-	-	-	-	-
Total disbursements	880,535	318,511	121,851	-	87,165	-	31,002
Excess (deficiency) of receipts over disbursements	(880,535)	(114,024)	45,547	2,220	(38,154)	12,590	(2,120)
Cash and investments - ending	<u>\$ -</u>	<u>\$ 210,869</u>	<u>\$ 84,224</u>	<u>\$ 2,220</u>	<u>\$ 49,253</u>	<u>\$ 43,819</u>	<u>\$ 3,444</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Excess Tax	Surveyor's Perpetuation	Tax Sale Legal Fee Fund	Tax Sale Redemption	Tax Sale Surplus	LHD Trust Account - Tobacco	Special Vehicle Inspection
Cash and investments - beginning	\$ 422,718	\$ 25,298	\$ 40,030	\$ 34,314	\$ 2,909,448	\$ 10,697	\$ 610
Receipts:							
Taxes	94,348	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	24,379	-	-	-	-	4,635
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,940	-	-	1,124,915	2,149,990	48,563	-
Total receipts	<u>96,288</u>	<u>24,379</u>	<u>-</u>	<u>1,124,915</u>	<u>2,149,990</u>	<u>48,563</u>	<u>4,635</u>
Disbursements:							
Personal services	-	-	-	-	-	17,885	-
Supplies	-	1,007	-	-	-	997	-
Other services and charges	171,968	15,763	-	1,157,822	3,358,157	21,180	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	128
Other disbursements	136,856	-	40,030	-	101,673	-	-
Total disbursements	<u>308,824</u>	<u>16,770</u>	<u>40,030</u>	<u>1,157,822</u>	<u>3,459,830</u>	<u>40,062</u>	<u>128</u>
Excess (deficiency) of receipts over disbursements	<u>(212,536)</u>	<u>7,609</u>	<u>(40,030)</u>	<u>(32,907)</u>	<u>(1,309,840)</u>	<u>8,501</u>	<u>4,507</u>
Cash and investments - ending	<u>\$ 210,182</u>	<u>\$ 32,907</u>	<u>\$ -</u>	<u>\$ 1,407</u>	<u>\$ 1,599,608</u>	<u>\$ 19,198</u>	<u>\$ 5,117</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Auditors Ineligible Deductions	County Elected Officials Training	County Offender Transportation	Statewide 911	Adult Probation Administrative	Circuit Court 4 Juvenile Adminstration Fee	Supplemental Adult Probation Services
Cash and investments - beginning	\$ 296,554	\$ 29,652	\$ 4,308	\$ 31,278	\$ 17,886	\$ 23,647	\$ 567,327
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	11,811	-	1,108,836	125	-	899
Fines and forfeits	-	-	538	-	75,218	7,880	509,127
Other receipts	106,265	-	-	-	-	-	7,501
Total receipts	<u>106,265</u>	<u>11,811</u>	<u>538</u>	<u>1,108,836</u>	<u>75,343</u>	<u>7,880</u>	<u>517,527</u>
Disbursements:							
Personal services	12,016	-	-	991,789	4,586	-	615,901
Supplies	3,784	-	-	-	-	-	21,174
Other services and charges	103,953	-	-	1,636	-	-	129,910
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	3,636	-	-	-	-	-	18,261
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>123,389</u>	<u>-</u>	<u>-</u>	<u>993,425</u>	<u>4,586</u>	<u>-</u>	<u>785,246</u>
Excess (deficiency) of receipts over disbursements	<u>(17,124)</u>	<u>11,811</u>	<u>538</u>	<u>115,411</u>	<u>70,757</u>	<u>7,880</u>	<u>(267,719)</u>
Cash and investments - ending	<u>\$ 279,430</u>	<u>\$ 41,463</u>	<u>\$ 4,846</u>	<u>\$ 146,689</u>	<u>\$ 88,643</u>	<u>\$ 31,527</u>	<u>\$ 299,608</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Alternative Dispute Resolution	Cemetery Fund	County User Fee	Drainage Board Non-Reverting Fee	T.B. Health	TIF Capital Projects	Debt Service
Cash and investments - beginning	\$ 75,769	\$ 420	\$ 1,556,708	\$ 38,893	\$ 19,987	\$ 194,413	\$ 3,465,038
Receipts:							
Taxes	-	-	-	-	-	121,013	5,280,499
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	493,936
Charges for services	-	-	2,088	-	-	-	-
Fines and forfeits	11,920	-	328,540	4,800	-	-	-
Other receipts	50,185	50	4,968	-	-	-	1,371,131
Total receipts	62,105	50	335,596	4,800	-	121,013	7,145,566
Disbursements:							
Personal services	-	-	238,529	-	-	-	-
Supplies	-	148	49,521	-	1,269	-	-
Other services and charges	14,123	-	128,363	9,350	-	269,267	16,630
Debt service - principal and interest	-	-	-	-	-	-	6,665,937
Capital outlay	-	-	11,843	-	-	-	-
Other disbursements	50,185	-	2,994	-	-	-	-
Total disbursements	64,308	148	431,250	9,350	1,269	269,267	6,682,567
Excess (deficiency) of receipts over disbursements	(2,203)	(98)	(95,654)	(4,550)	(1,269)	(148,254)	462,999
Cash and investments - ending	<u>\$ 73,566</u>	<u>\$ 322</u>	<u>\$ 1,461,054</u>	<u>\$ 34,343</u>	<u>\$ 18,718</u>	<u>\$ 46,159</u>	<u>\$ 3,928,037</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Self-Insurance	Capital Projects	Payroll Clearing	Payroll W/H Insurance	Payroll W/H Other	Census Federal Credit Union W/H	Federal Tax
Cash and investments - beginning	\$ 967,189	\$ 5,791,039	\$ -	\$ 33,224	\$ 190	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	12,668	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,503,321	75,463	197	311,754	1,300,505	58,891	1,743,927
Total receipts	<u>3,515,989</u>	<u>75,463</u>	<u>197</u>	<u>311,754</u>	<u>1,300,505</u>	<u>58,891</u>	<u>1,743,927</u>
Disbursements:							
Personal services	19,886	-	-	90	-	-	-
Supplies	-	764	-	-	-	-	-
Other services and charges	3,420,739	551,522	-	324,404	1,300,525	58,891	1,743,927
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,184	-	-	-	-	-	-
Total disbursements	<u>3,445,809</u>	<u>552,286</u>	<u>-</u>	<u>324,494</u>	<u>1,300,525</u>	<u>58,891</u>	<u>1,743,927</u>
Excess (deficiency) of receipts over disbursements	<u>70,180</u>	<u>(476,823)</u>	<u>197</u>	<u>(12,740)</u>	<u>(20)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,037,369</u>	<u>\$ 5,314,216</u>	<u>\$ 197</u>	<u>\$ 20,484</u>	<u>\$ 170</u>	<u>\$ -</u>	<u>\$ -</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	County Tax W/H	PERF W/H	State Tax W/H	Wage Garnishment W/H	State Settlement	LOIT Public Safety	Commercial Vehicle Excise Tax
Cash and investments - beginning	\$ 21,021	\$ 3,454	\$ 38,559	\$ 350	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	112,434,831	5,251,250	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	7,287,159	-	954,619
Charges for services	-	-	-	-	1,417,782	-	-
Fines and forfeits	-	-	-	-	40,455	-	-
Other receipts	285,434	428,047	522,029	149,831	1,119,660	-	-
Total receipts	285,434	428,047	522,029	149,831	122,299,887	5,251,250	954,619
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	285,016	428,047	521,507	149,779	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	122,299,887	5,251,250	954,619
Total disbursements	285,016	428,047	521,507	149,779	122,299,887	5,251,250	954,619
Excess (deficiency) of receipts over disbursements	418	-	522	52	-	-	-
Cash and investments - ending	<u>\$ 21,439</u>	<u>\$ 3,454</u>	<u>\$ 39,081</u>	<u>\$ 402</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Welfare Excise Tax Allocation	Financial Institution Tax	CEDIT Homestead Credit	HEA 1001 State Homestead Credit	Homestead Credit Rebate	CEDIT Homestead Credit #2	LOIT PTRC
Cash and investments - beginning	\$ -	\$ -	\$ 1,047,243	\$ 48,745	\$ 38,547	\$ 1,310	\$ 224,702
Receipts:							
Taxes	-	313,099	5,389,701	-	-	-	5,376,418
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	3,675,651	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	202	1,310	-	214	-	-
Total receipts	<u>3,675,651</u>	<u>313,301</u>	<u>5,391,011</u>	<u>-</u>	<u>214</u>	<u>-</u>	<u>5,376,418</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	5,526,038	-	-	-	5,319,092
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,675,651	313,099	-	-	-	1,310	-
Total disbursements	<u>3,675,651</u>	<u>313,099</u>	<u>5,526,038</u>	<u>-</u>	<u>-</u>	<u>1,310</u>	<u>5,319,092</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>202</u>	<u>(135,027)</u>	<u>-</u>	<u>214</u>	<u>(1,310)</u>	<u>57,326</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 202</u>	<u>\$ 912,216</u>	<u>\$ 48,745</u>	<u>\$ 38,761</u>	<u>\$ -</u>	<u>\$ 282,028</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	State Fines & Forfeitures	Infraction Judgements	Overweight Vehicle	Special Death Benefit Fund	State Sales Disclosure	Coroners Training Fund	Interstate Compact Fee
Cash and investments - beginning	\$ 1,397	\$ 13,887	\$ 249	\$ 585	\$ 1,390	\$ 1,038	\$ 500
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	13,620	-	-
Fines and forfeits	11,020	228,250	4,465	8,265	-	-	7,338
Other receipts	-	-	-	-	-	10,353	-
Total receipts	<u>11,020</u>	<u>228,250</u>	<u>4,465</u>	<u>8,265</u>	<u>13,620</u>	<u>10,353</u>	<u>7,338</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	9,306	227,442	4,148	8,310	13,635	10,620	6,963
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>9,306</u>	<u>227,442</u>	<u>4,148</u>	<u>8,310</u>	<u>13,635</u>	<u>10,620</u>	<u>6,963</u>
Excess (deficiency) of receipts over disbursements	<u>1,714</u>	<u>808</u>	<u>317</u>	<u>(45)</u>	<u>(15)</u>	<u>(267)</u>	<u>375</u>
Cash and investments - ending	<u>\$ 3,111</u>	<u>\$ 14,695</u>	<u>\$ 566</u>	<u>\$ 540</u>	<u>\$ 1,375</u>	<u>\$ 771</u>	<u>\$ 875</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	State Recording Fees	DLGF Homestead Prop. Database	Sex and Violent Offender State	Inheritance Tax	Education Plate Fee Dist/State	Riverboat	CAGIT
Cash and investments - beginning	\$ 800	\$ 18	\$ -	\$ 56,958	\$ 113	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	21,005,002
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	110,765	-	-	-
Charges for services	11,105	-	186	-	-	-	-
Fines and forfeits	-	-	-	-	1,968	-	-
Other receipts	-	109	-	46	-	653,006	1,739
Total receipts	<u>11,105</u>	<u>109</u>	<u>186</u>	<u>110,811</u>	<u>1,968</u>	<u>653,006</u>	<u>21,006,741</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	10,248	92	186	167,769	-	653,006	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	2,081	-	21,005,002
Total disbursements	<u>10,248</u>	<u>92</u>	<u>186</u>	<u>167,769</u>	<u>2,081</u>	<u>653,006</u>	<u>21,005,002</u>
Excess (deficiency) of receipts over disbursements	<u>857</u>	<u>17</u>	<u>-</u>	<u>(56,958)</u>	<u>(113)</u>	<u>-</u>	<u>1,739</u>
Cash and investments - ending	<u>\$ 1,657</u>	<u>\$ 35</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,739</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	CREDIT	Supplemental CAR-1 Treasurer's Trust	Supplemental CAR-1 Sheriff's Inmate	Supplemental CAR-1 Jail Commissary	Supplemental CAR-1 Clerk Investment	Supplemental CAR-1 Sheriff's Cashbook	Supplemental CAR-1 Redevelopment Commission General Fund
Cash and investments - beginning	\$ -	\$ 3,028,385	\$ 212,862	\$ 8,667	\$ 3,936,695	\$ 45,880	\$ 48,470
Receipts:							
Taxes	5,389,701	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	3,215,989	1,043,579	1,590,590	49,366	1,128,528	88
Total receipts	<u>5,389,701</u>	<u>3,215,989</u>	<u>1,043,579</u>	<u>1,590,590</u>	<u>49,366</u>	<u>1,128,528</u>	<u>88</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,389,701	3,028,385	1,012,664	1,443,254	2,084,768	1,080,919	15,685
Total disbursements	<u>5,389,701</u>	<u>3,028,385</u>	<u>1,012,664</u>	<u>1,443,254</u>	<u>2,084,768</u>	<u>1,080,919</u>	<u>15,685</u>
Excess (deficiency) of receipts over disbursements	-	187,604	30,915	147,336	(2,035,402)	47,609	(15,597)
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,215,989</u>	<u>\$ 243,777</u>	<u>\$ 156,003</u>	<u>\$ 1,901,293</u>	<u>\$ 93,489</u>	<u>\$ 32,873</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Supplemental CAR-1 TIF Perry Crossing	Supplemental CAR-1 TIF Henryville I-65	Supplemental CAR-1 TIF Memphis Corridor	Supplemental CAR-1 TIF Salem Road	Supplemental CAR-1 Landfill Trust	Supplemental CAR-1 Clerk-Odyssey	Supplemental CAR-1 Clerk-Gavel
Cash and investments - beginning	\$ 82,449	\$ 17,562	\$ 552,883	\$ 1,222	\$ 920,540	\$ 2,785,881	\$ 91,245
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	59,773	5,876	203,965	406	5,520	9,456,728	1,365,810
Total receipts	59,773	5,876	203,965	406	5,520	9,456,728	1,365,810
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	250,033	-	2,500	8,935,460	1,371,682
Total disbursements	-	-	250,033	-	2,500	8,935,460	1,371,682
Excess (deficiency) of receipts over disbursements	59,773	5,876	(46,068)	406	3,020	521,268	(5,872)
Cash and investments - ending	\$ 142,222	\$ 23,438	\$ 506,815	\$ 1,628	\$ 923,560	\$ 3,307,149	\$ 85,373

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Supplemental CAR-1-Sheriff DOC Checking	Supplemental CAR-1 Community Corrections IDOC Checking	93.275 Circuit Court 2 Drug Court	Reassessment	Auditor Non-Reverting	Hwy/Developer Road Improvement	SJPSF Circuit Court 4
Cash and investments - beginning	\$ 1,114	\$ 5,000	\$ -	\$ -	\$ 75,356	\$ 109,177	\$ 60,240
Receipts:							
Taxes	-	-	-	257,770	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	28,205	-	-	-
Charges for services	-	-	-	-	153	-	-
Fines and forfeits	-	-	-	-	25,988	-	20,810
Other receipts	4,708,631	15,672	3,075	880,535	3	13,056	-
Total receipts	4,708,631	15,672	3,075	1,166,510	26,144	13,056	20,810
Disbursements:							
Personal services	-	-	-	-	5,213	-	-
Supplies	-	-	-	-	3,414	-	-
Other services and charges	-	-	-	179,052	1,732	26,259	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,682,243	15,672	3,075	-	-	-	-
Total disbursements	4,682,243	15,672	3,075	179,052	10,359	26,259	-
Excess (deficiency) of receipts over disbursements	26,388	-	-	987,458	15,785	(13,203)	20,810
Cash and investments - ending	\$ 27,502	\$ 5,000	\$ -	\$ 987,458	\$ 91,141	\$ 95,974	\$ 81,050

COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	SPDSF	Landowners Liability & Cont.	Landfill Improvements	Juvenile Detention Project Income	Clark County Donation Fund B	Urban Conservation	Weather Warning System
Cash and investments - beginning	\$ 252,650	\$ 76,735	\$ 117,523	\$ (43,548)	\$ 2,063	\$ 2,318	\$ 1,848
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	160,075	-	-	-	-	-
Fines and forfeits	19,495	-	-	-	-	-	-
Other receipts	271,165	-	115,466	242,810	9,650	-	183
Total receipts	290,660	160,075	115,466	242,810	9,650	-	183
Disbursements:							
Personal services	69,000	-	-	123,424	-	-	-
Supplies	503	-	-	14,123	2,992	-	-
Other services and charges	178,887	124,332	127,003	57,997	4,083	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	3,497	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	248,390	124,332	127,003	199,041	7,075	-	-
Excess (deficiency) of receipts over disbursements	42,270	35,743	(11,537)	43,769	2,575	-	183
Cash and investments - ending	\$ 294,920	\$ 112,478	\$ 105,986	\$ 221	\$ 4,638	\$ 2,318	\$ 2,031

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	TMA Fund	Henryville Sanitation Corp.	Information Technology Fund	911 LOIT	New Hope Services	Mental Health	State Forestry Sale Timber
Cash and investments - beginning	\$ 192,453	\$ 961	\$ 351,731	\$ 780,545	\$ -	\$ 69,036	\$ 32,169
Receipts:							
Taxes	-	-	-	-	429,080	426,171	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	46,890	46,538	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	176,413	-	-	-	-
Other receipts	-	-	50	647,374	-	-	25,785
Total receipts	-	-	176,463	647,374	475,970	472,709	25,785
Disbursements:							
Personal services	-	-	-	285,117	-	-	-
Supplies	-	-	-	3,568	-	-	-
Other services and charges	6,700	-	185,293	667,029	-	-	57,954
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	89,454	4,239	-	-	-
Other disbursements	-	-	-	-	475,970	498,520	-
Total disbursements	6,700	-	274,747	959,953	475,970	498,520	57,954
Excess (deficiency) of receipts over disbursements	(6,700)	-	(98,284)	(312,579)	-	(25,811)	(32,169)
Cash and investments - ending	\$ 185,753	\$ 961	\$ 253,447	\$ 467,966	\$ -	\$ 43,225	\$ -

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Capital Development Tourism	Convention and Expedition	Prosecutors Federal Forfeiture	Subdivision Performance Assur.	Salem-Noble Road Construction	E911 System Employee Benefit	Clark County Judgment Funding Loan Fund
Cash and investments - beginning	\$ -	\$ -	\$ 42,437	\$ 10,206	\$ 89,110	\$ 300	\$ 11,462
Receipts:							
Taxes	306,400	919,199	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	5,518	-	-	425	-
Total receipts	<u>306,400</u>	<u>919,199</u>	<u>5,518</u>	<u>-</u>	<u>-</u>	<u>425</u>	<u>-</u>
Disbursements:							
Personal services	-	-	281	-	-	-	-
Supplies	-	-	-	-	-	170	-
Other services and charges	306,400	919,199	2,672	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	15,800	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>306,400</u>	<u>919,199</u>	<u>18,753</u>	<u>-</u>	<u>-</u>	<u>170</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(13,235)</u>	<u>-</u>	<u>-</u>	<u>255</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,202</u>	<u>\$ 10,206</u>	<u>\$ 89,110</u>	<u>\$ 555</u>	<u>\$ 11,462</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	2011 Health Insurance Rebate	Sheriff's P.R. Non-Reverting	Prosecutor Copy Fund	Sheriff Restitution Fund	Prosecutors State Forfeiture	Treasurer Fees Fund Non-Reverting	Sheriff Expense & Seizure
Cash and investments - beginning	\$ 868	\$ 2,154	\$ 1,829	\$ 3,150	\$ 892	\$ 68,992	\$ 407
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	7,304	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	110	-	-	62,150	-
Total receipts	-	-	110	-	-	69,454	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	1,906	-
Other services and charges	-	-	-	-	-	78,587	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	3,285	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	83,778	-
Excess (deficiency) of receipts over disbursements	-	-	110	-	-	(14,324)	-
Cash and investments - ending	<u>\$ 868</u>	<u>\$ 2,154</u>	<u>\$ 1,939</u>	<u>\$ 3,150</u>	<u>\$ 892</u>	<u>\$ 54,668</u>	<u>\$ 407</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Prosecutor Infraction User Fee	Planning and Zoning Fees Fund	Sheriff Local Foreclosure	Assessor Training Fund	Juvenile Detention Center HIP	Clark County Clerk's Copy Fund	Local Aviation Grant Tracking
Cash and investments - beginning	\$ 1,277	\$ 131,041	\$ 106,631	\$ 19,807	\$ -	\$ -	\$ 9,879
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	64,019	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	74,820	4,890	-	-	-
Fines and forfeits	-	-	-	-	-	3,589	-
Other receipts	-	67	-	-	12,919	-	-
Total receipts	-	64,086	74,820	4,890	12,919	3,589	-
Disbursements:							
Personal services	-	43,338	128,921	-	-	-	-
Supplies	-	1,442	-	-	-	-	-
Other services and charges	-	47,992	-	-	-	2,176	9,878
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	10,000	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	92,772	128,921	-	10,000	2,176	9,878
Excess (deficiency) of receipts over disbursements	-	(28,686)	(54,101)	4,890	2,919	1,413	(9,878)
Cash and investments - ending	<u>\$ 1,277</u>	<u>\$ 102,355</u>	<u>\$ 52,530</u>	<u>\$ 24,697</u>	<u>\$ 2,919</u>	<u>\$ 1,413</u>	<u>\$ 1</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Health Dept. Grant Fund	20.602 OWI Police Grant	20.609 Big City Big County	16.738 ICJG Drug/Prosecutor	16.575 ICJG Victim Asst/Pros#1	16.588 Domestic Violence Gr.#1	16.588 Stop Grant Police Department
Cash and investments - beginning	\$ 11,837	\$ 3,130	\$ 2,820	\$ 2,704	\$ (15,847)	\$ 23,578	\$ (6,720)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	6,684	5,894	61,298	32,885	20,614	30,060
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	71,310	19,095	42,886	-
Total receipts	-	6,684	5,894	132,608	51,980	63,500	30,060
Disbursements:							
Personal services	-	6,764	8,157	124,833	51,431	47,591	39,765
Supplies	671	-	-	-	-	-	-
Other services and charges	1,500	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	3,280	-	-	-	-	-	-
Other disbursements	-	-	-	-	730	-	-
Total disbursements	5,451	6,764	8,157	124,833	52,161	47,591	39,765
Excess (deficiency) of receipts over disbursements	(5,451)	(80)	(2,263)	7,775	(181)	15,909	(9,705)
Cash and investments - ending	\$ 6,386	\$ 3,050	\$ 557	\$ 10,479	\$ (16,028)	\$ 39,487	\$ (16,425)

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Children's Sexual Assault Services	97.042 Emergency Management Performance	97.056 Port Security Grant	10.555 School Lunch Grant	16.738 Crisis Intervention 11-DJ-013	97.036 2012 Tornado Emergency	97.056 911 09 PSGP Grant
Cash and investments - beginning	\$ 20,441	\$ 52,019	\$ 10,492	\$ 8,025	\$ (606)	\$ -	\$ 26,620
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	31,000	-	186,136	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	31,000	-	186,136	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	3,357	-	36,971	-	-	-
Other services and charges	-	9,907	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	30,863	-	-	-	-	-
Other disbursements	-	-	10,492	-	-	186,136	-
Total disbursements	-	44,127	10,492	36,971	-	186,136	-
Excess (deficiency) of receipts over disbursements	-	(44,127)	(10,492)	(5,971)	-	-	-
Cash and investments - ending	<u>\$ 20,441</u>	<u>\$ 7,892</u>	<u>\$ -</u>	<u>\$ 2,054</u>	<u>\$ (606)</u>	<u>\$ -</u>	<u>\$ 26,620</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	16.575 ICJG Victim Asst/Pros#2	16.588 Domestic Violence Grant #2	16.588 Victim Assistant/ARRA	14.228 Construction of Star Hill Road	16.523 Juvenile Acct. Block	16.738 Edward Byrne Memorial JAG
Cash and investments - beginning	\$ 7,658	\$ (597)	\$ (132)	\$ -	\$ (9,445)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	25,000	3,483
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	597	132	30,360	-	-
Total receipts	-	597	132	30,360	25,000	3,483
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	30,360	15,555	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	3,221
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	30,360	15,555	3,221
Excess (deficiency) of receipts over disbursements	-	597	132	-	9,445	262
Cash and investments - ending	<u>\$ 7,658</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 262</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	93.586 Family Treatment Drug Court	16.607 Bulletproof Vest	16.738 2012 Edward Byrne (JAG)	16.738 2011 Edward Byrne (JAG)	97.042 2013 COMP EMPG	93.008 MRC Preparedness Program
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,641
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	3,500	2,778	3,227	3,907	5,177	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	12,466	-	-	-	-	3,500
Total receipts	<u>15,966</u>	<u>2,778</u>	<u>3,227</u>	<u>3,907</u>	<u>5,177</u>	<u>3,500</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	1,046	-	-	-	-	200
Other services and charges	11,445	-	-	-	-	425
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	3,907	5,177	-
Other disbursements	1,188	2,777	3,227	-	-	-
Total disbursements	<u>13,679</u>	<u>2,777</u>	<u>3,227</u>	<u>3,907</u>	<u>5,177</u>	<u>625</u>
Excess (deficiency) of receipts over disbursements	<u>2,287</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,875</u>
Cash and investments - ending	<u>\$ 2,287</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,516</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	93.074 Public Health Prep Cit.	93.089 Hospital Prep. Prog MRC	93.074 Coor. Off for Terrorism	93.940 HIV Prevention Project	93.959 Prenatal Substance Abuse Program	93.994 Maternal and Child Services
Cash and investments - beginning	\$ (11,380)	\$ (998)	\$ (5,452)	\$ 2,849	\$ (20)	\$ 9,154
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	45,825	5,857	21,565	19,681	-	-
Fines and forfeits	-	-	-	-	-	370
Other receipts	891	998	1,246	1,181	20	649
Total receipts	<u>46,716</u>	<u>6,855</u>	<u>22,811</u>	<u>20,862</u>	<u>20</u>	<u>1,019</u>
Disbursements:						
Personal services	31,591	-	16,926	14,266	-	5,941
Supplies	2,001	2,294	-	2,950	-	750
Other services and charges	1,200	1,744	-	2,706	-	303
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	3,840	1,819	-	-	-	-
Other disbursements	-	-	-	-	-	5,941
Total disbursements	<u>38,632</u>	<u>5,857</u>	<u>16,926</u>	<u>19,922</u>	<u>-</u>	<u>12,935</u>
Excess (deficiency) of receipts over disbursements	<u>8,084</u>	<u>998</u>	<u>5,885</u>	<u>940</u>	<u>20</u>	<u>(11,916)</u>
Cash and investments - ending	<u>\$ (3,296)</u>	<u>\$ -</u>	<u>\$ 433</u>	<u>\$ 3,789</u>	<u>\$ -</u>	<u>\$ (2,762)</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	93.977 Sexually Transmitted Disease	93.959 HIV Substance Abuse Program	93.959 Quit for Babies/SAPT BI	20.106 Extend Runway 18-36 Ph5	20.106 Extend Runway 18-36 Ph4	20.106 Extend Runway 18-36 Ph3
Cash and investments - beginning	\$ 4,925	\$ 30,885	\$ (4,927)	\$ 35,050	\$ (48,337)	\$ 2,727
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	55,643	87,093	61,623	73,822	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	6,690	5,941	4,252	48,337	2,195
Total receipts	<u>55,643</u>	<u>93,783</u>	<u>67,564</u>	<u>78,074</u>	<u>48,337</u>	<u>2,195</u>
Disbursements:						
Personal services	58,853	87,973	58,463	-	-	-
Supplies	-	804	17,010	-	-	-
Other services and charges	-	4,033	-	110,301	-	2,726
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	2,681	-	-	-	-
Total disbursements	<u>58,853</u>	<u>95,491</u>	<u>75,473</u>	<u>110,301</u>	<u>-</u>	<u>2,726</u>
Excess (deficiency) of receipts over disbursements	<u>(3,210)</u>	<u>(1,708)</u>	<u>(7,909)</u>	<u>(32,227)</u>	<u>48,337</u>	<u>(531)</u>
Cash and investments - ending	<u>\$ 1,715</u>	<u>\$ 29,177</u>	<u>\$ (12,836)</u>	<u>\$ 2,823</u>	<u>\$ -</u>	<u>\$ 2,196</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	20.106 Extend Runway 18-36 Ph2	20.106 Extend Runway 18-36	20.106 Runway 18-36 Extension	20.106 Runway 18-36-Bean Road	93.563 ARRA Prosecutor IVD Incentive	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ 18,284	\$ 1,813	\$ 5,024	\$ -	\$ 22,357	\$ 50,417
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	14,413	-	12,300	88,367	-	31,707
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,577	-	426	-	-	-
Total receipts	<u>15,990</u>	<u>-</u>	<u>12,726</u>	<u>88,367</u>	<u>-</u>	<u>31,707</u>
Disbursements:						
Personal services	-	-	-	-	-	64,629
Supplies	-	-	-	-	6,334	-
Other services and charges	32,696	1,813	17,665	88,367	4,938	9,249
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	10,229	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>32,696</u>	<u>1,813</u>	<u>17,665</u>	<u>88,367</u>	<u>21,501</u>	<u>73,878</u>
Excess (deficiency) of receipts over disbursements	<u>(16,706)</u>	<u>(1,813)</u>	<u>(4,939)</u>	<u>-</u>	<u>(21,501)</u>	<u>(42,171)</u>
Cash and investments - ending	<u>\$ 1,578</u>	<u>\$ -</u>	<u>\$ 85</u>	<u>\$ -</u>	<u>\$ 856</u>	<u>\$ 8,246</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	93.563 Prosecutor IVD Incentive Post '99	93.563 Clerk IVD Incentive Post '99	Circuit Court 2 Drug Chemical Testing #1	Circuit Court #4 Parenting/TX #1	Community Corrections #1	Indiana Homeland Security Fo.
Cash and investments - beginning	\$ 14,403	\$ 31,415	\$ 2,004	\$ 153	\$ 36,543	\$ 3,989
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	47,704	31,707	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	330,707	-
Total receipts	<u>47,704</u>	<u>31,707</u>	<u>-</u>	<u>-</u>	<u>330,707</u>	<u>-</u>
Disbursements:						
Personal services	55,188	-	-	-	295,508	-
Supplies	-	-	-	153	14,297	-
Other services and charges	1,192	-	-	-	30,290	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	13,340	-
Other disbursements	-	-	-	-	13,815	-
Total disbursements	<u>56,380</u>	<u>-</u>	<u>-</u>	<u>153</u>	<u>367,250</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(8,676)</u>	<u>31,707</u>	<u>-</u>	<u>(153)</u>	<u>(36,543)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 5,727</u>	<u>\$ 63,122</u>	<u>\$ 2,004</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,989</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Ace Overtime Grant - Sheriff	Adult Protective Services #1	Community Corrections Program 2	CASA - The Voice of Clark	Family Court Project	Interpreters Grant
Cash and investments - beginning	\$ 20	\$ (20,640)	\$ 92	\$ 60,954	\$ -	\$ 1,875
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	118,826	391,142	120,989	1,199	10,000
Total receipts	-	118,826	391,142	120,989	1,199	10,000
Disbursements:						
Personal services	-	106,872	253,049	81,100	-	-
Supplies	-	760	5,560	2,091	-	-
Other services and charges	-	3,592	52,323	19,540	-	7,932
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	849	598	-	1,199	-
Other disbursements	-	-	92	-	-	-
Total disbursements	-	112,073	311,622	102,731	1,199	7,932
Excess (deficiency) of receipts over disbursements	-	6,753	79,520	18,258	-	2,068
Cash and investments - ending	<u>\$ 20</u>	<u>\$ (13,887)</u>	<u>\$ 79,612</u>	<u>\$ 79,212</u>	<u>\$ -</u>	<u>\$ 3,943</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Court Reform Grant	Adult Protective Services #2	Sheriff DFC Grant	Circuit Court 2 Drug Court CCYC #1	Family Treatment Drug Court #2	Family Treatment Drug CCYC #1
Cash and investments - beginning	\$ 15,328	\$ 3,386	\$ 8,938	\$ 8,650	\$ 11,978	\$ 3,036
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	7,000	-	-	2,544
Total receipts	-	-	7,000	-	-	2,544
Disbursements:						
Personal services	15,327	-	-	-	-	-
Supplies	-	-	6,227	1,376	-	-
Other services and charges	-	-	654	400	500	2,764
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	3,386	-	-	11,478	988
Total disbursements	15,327	3,386	6,881	1,776	11,978	3,752
Excess (deficiency) of receipts over disbursements	(15,327)	(3,386)	119	(1,776)	(11,978)	(1,208)
Cash and investments - ending	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 9,057</u>	<u>\$ 6,874</u>	<u>\$ -</u>	<u>\$ 1,828</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Circuit Court 2 Drug Court CCYC #2	Circuit Court 4 Probation CCYC #2	Community Corrections CCYC	Circuit Court #4 Adult Probation CCYC	JDAl-Juvenile Detention Alternative Init	FY 2014 Problem Solving Court
Cash and investments - beginning	\$ 93	\$ 110	\$ 3,036	\$ 2,481	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	2,544	2,544	155,064	2,500
Total receipts	-	-	2,544	2,544	155,064	2,500
Disbursements:						
Personal services	-	-	-	-	62,616	-
Supplies	93	-	3,034	-	-	-
Other services and charges	-	-	-	1,842	8,835	2,345
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	37,431	-
Other disbursements	-	-	-	-	-	-
Total disbursements	93	-	3,034	1,842	108,882	2,345
Excess (deficiency) of receipts over disbursements	(93)	-	(490)	702	46,182	155
Cash and investments - ending	<u>\$ -</u>	<u>\$ 110</u>	<u>\$ 2,546</u>	<u>\$ 3,183</u>	<u>\$ 46,182</u>	<u>\$ 155</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Problem Solving Drug Court	Circuit Court 4 JDAI-CCYC	Clark County Juvenile Det-CCYC	HIV/Aids Support Services	Baby & Me Tobacco Free	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 9,385	\$ -	\$ 42,116,116
Receipts:						
Taxes	-	-	-	-	-	177,937,944
Licenses and permits	-	-	-	-	-	311,413
Intergovernmental receipts	-	-	-	-	-	16,846,845
Charges for services	-	-	-	-	-	5,424,348
Fines and forfeits	-	-	-	-	-	2,600,824
Other receipts	5,000	2,544	2,544	191,767	1,794	50,675,458
Total receipts	5,000	2,544	2,544	191,767	1,794	253,796,832
Disbursements:						
Personal services	-	-	-	206,409	-	21,940,209
Supplies	-	-	-	-	316	2,666,387
Other services and charges	-	2,406	2,544	-	920	37,048,040
Debt service - principal and interest	-	-	-	-	-	6,697,440
Capital outlay	-	-	-	-	558	3,668,961
Other disbursements	-	-	-	-	-	185,404,799
Total disbursements	-	2,406	2,544	206,409	1,794	257,425,836
Excess (deficiency) of receipts over disbursements	5,000	138	-	(14,642)	-	(3,629,004)
Cash and investments - ending	<u>\$ 5,000</u>	<u>\$ 138</u>	<u>\$ -</u>	<u>\$ (5,257)</u>	<u>\$ -</u>	<u>\$ 38,487,112</u>

CLARK COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2014

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Clark County Highway Dept.	Gradall Equipment	\$ 46,465	5/1/2013	5/1/2020
Clark County Highway Dept.	3 Mack Trucks	50,086	4/17/2014	2/1/2019
Clark County Highway Dept.	Kubota Tractor Mowers	39,273	3/12/2014	12/12/2018
Clark County Detention Building Corporation	Lease Rental Revenue Refunding Bonds Series 2013/ 2013 A Bonds	1,667,000	7/1/2013	1/1/2023
Clark County Detention Building Corporation	Jail Holding Corporation-2004 Lease Rental Bonds/Lease Rental Revenue Bonds Series 2013 / 2013 B Bonds	79,000	11/21/2013	1/15/2029
Clark County Detention Building Corporation	Jail Detention Lease Rental Bonds-2007	279,000	7/1/2008	7/1/2026
Jeffersonville-Clark County Building Authority	Building Lease	300,000	1/15/2009	1/15/2029
Orion Networks	Telephone System with telco and support (monthly)	123,906	2/1/2015	1/20/2020
Total governmental activities		<u>2,584,730</u>		
Total of annual lease payments		<u>\$ 2,584,730</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	2010 Building Bond	\$ 1,610,000	\$ 178,456
General obligation bonds	2011 Landfill Bond	7,680,000	920,862
General obligation bonds	2013-Landfill Bond	9,000,000	423,516
General obligation bonds	2014-Judgment Bond (Sheriff)	5,695,000	2,862,176
Total governmental activities		<u>23,985,000</u>	<u>4,385,010</u>
Totals		<u>\$ 23,985,000</u>	<u>\$ 4,385,010</u>

CLARK COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2014

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	\$ 11,385,579
Infrastructure	61,134,954
Buildings	29,817,580
Improvements other than buildings	125,307
Machinery, equipment, and vehicles	16,849,311
Construction in progress	2,932,170
Total governmental activities	122,244,901
Total capital assets	\$ 122,244,901

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF CLARK COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Clark County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2014-004 and 2014-005. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance


Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2014-004 and 2014-005 to be material weaknesses.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

December 8, 2016

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

CLARK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2014

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Agriculture</u>				
Child Nutrition Cluster	Indiana Department of Education			
School Breakfast Program		10.553	K308	\$ 10,800
National School Lunch Program		10.555	K308	<u>21,622</u>
Total - Child Nutrition Cluster				<u>32,422</u>
Total - Department of Agriculture				<u>32,422</u>
<u>Department of Housing and Urban Development</u>				
CDBG - State-Administered CDBG Cluster				
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii Construction of Star Hill Road	Office of Community and Rural Affairs	14.228	A192-13-DR2-09-229	<u>30,360</u>
Total - CDBG - State-Administered CDBG Cluster				<u>30,360</u>
Total - Department of Housing and Urban Development				<u>30,360</u>
<u>Department of Justice</u>				
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute			
ICJG Drug/Prosecutor		16.738	2012-DJ-BX-0765	16,382
ICJG Drug/Prosecutor			2013-DJ-BX-0039	44,916
Edward Byrne Memorial Justice Assistance Grant Program	Town of Clarksville			
Justice Assistance Grant			2011-DJ-BX-3489	3,907
Justice Assistance Grant			2012-DJ-BX-0234	3,227
Edward Byrne Memorial Justice Assistance Grant Program	City of Jeffersonville			
Edward Byrne Memorial JAG			2013-DJ-BX-0759	<u>3,483</u>
Total - Edward Byrne Memorial JAG Program				<u>71,915</u>
Total - JAG Program Cluster				<u>71,915</u>
Joint Law Enforcement Operations (JLEO)	Direct Grant			
US Marshal Sex Offender Reimbursement		16.111	2014	<u>4,634</u>
Juvenile Accountability Block Grants	Indiana Criminal Justice Institute			
		16.523	2011-JB-FX-0017	<u>25,000</u>
Title V_Delinquency Prevention Program	Indiana Criminal Justice Institute			
Family Court Project		16.548	2010-JP-FX-0043	<u>1,199</u>
Crime Victim Assistance	Indiana Criminal Justice Institute			
VOCA Grant/Prosecutor		16.575	2013-WF-AX-0036	<u>32,885</u>
Violence Against Women Formula Grants	Indiana Criminal Justice Institute			
Domestic Violence Grant		16.588	2013-WF-AX-0010	20,614
Stop Grant Police			2012-WF-AX-0035	<u>30,060</u>
Total - Violence Against Women Formula Grants				<u>50,674</u>
Bulletproof Vest Partnership Program	Direct Grant			
Bulletproof Vest Grant		16.607	2012BUBX12064373	<u>2,778</u>
Equitable Sharing Program	Direct Grant			
		16.922	2014	<u>18,753</u>
Total - Department of Justice				<u>207,838</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	Indiana Department of Transportation			
Highway-Bethany Road		20.205	0710003	4,143
Star Hill Road			0201017	374,898
Highway-Salem Noble			0400935	32,304
LRS/St. John Road			0500175	309
Cum Bridge-Bridge Inspection			0600219/0901961	<u>36,419</u>
Total - Highway Planning and Construction				<u>448,073</u>
Total - Highway Planning and Construction Cluster				<u>448,073</u>
Highway Safety Cluster				
Occupant Protection Incentive Grants	Town of Sellersburg			
OWI Police Grant		20.602	D3-11-5226	<u>6,684</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

CLARK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2014
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Transportation (continued)</u>				
Highway Safety Cluster (continued) Safety Belt Performance Grants Big City Big County Grant	Town of Sellersburg	20.609	D3-11-5307	<u>5,894</u>
Total - Highway Safety Cluster				<u>12,578</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants Local Emergency Planning	Indiana Department of Homeland Security	20.703	C44P-5-392B	<u>6,795</u>
Total - Department of Transportation				<u>467,446</u>
<u>Department of Health and Human Services</u>				
Medical Reserve Corps Small Grant Program MRC Preparedness Program	Indiana National Association of County and City Health Officials	93.008	5MRC5G101005-03	<u>625</u>
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Public Health Prep CIT Public Health Prep CIT Coor. Off for Terrorism Coor. Off for Terrorism Hospital Prep. Program MRC	Indiana State Department of Health	93.074	A70-4-0532289 A70-5-0532374 A70-4-0532204 A70-5-0532438 A70-4-0532312	35,050 10,774 15,000 6,565 <u>5,857</u>
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				<u>73,246</u>
Substance Abuse and Mental Health Services-Access to Recovery Circuit Ct. #2 Drug Court	Indiana State Department of Health	93.275	410ATR111ADDF10	<u>3,075</u>
Child Support Enforcement Clerk Perpetuation IV-D Earned Indirect Costs Title IV-D Incentive Pros. IV-D Inc.-Post '99 Title IV-D - Prosecutor Title IV-D - Clerk	Indiana Department of Child Services	93.563	FY2014 FY2014 FY2014 FY2014 FY2014 FY2014	454 73,452 73,878 56,379 227,883 <u>18,831</u>
Total - Child Support Enforcement				<u>450,877</u>
State Court Improvement Program Family Treatment Drug Court	Supreme Court of Indiana	93.586	Clark-CIP-2014B	<u>3,500</u>
HIV Prevention Activities_Health Department Based Sexually Transmitted Disease Prevention HIV Prevention HIV Prevention	Indiana State Department of Health	93.940	A70-4-106086 A70-4-112305 AIDS 109-4	42,663 12,429 <u>7,252</u>
Total - HIV Prevention Activities_Health Department Based				<u>62,344</u>
Block Grants for Prevention and Treatment of Substance Abuse Quit Smoking for Babies Prenatal Substance Abuse Program Prenatal Substance Abuse Program	Indiana State Department of Health	93.959	A70-4-069686 A70-4-112294 A70-4-112328	61,623 62,333 <u>24,760</u>
Total - Block Grants for Prevention and Treatment of Substance Abuse				<u>148,716</u>
Preventive Health Services_Sexually Transmitted Diseases Control Grants	Indiana State Department of Health	93.977	STD 109-4	<u>12,980</u>
Total - Department of Health and Human Services				<u>755,363</u>
<u>Department of Homeland Security</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters) 2012 Tornado Emergency	Indiana Department of Homeland Security	97.036	DR-4058-IN	<u>186,136</u>
Emergency Management Performance Grants C44P-5-011B Emergency Management Performance Fund	Indiana Department of Homeland Security	97.042	C44P-5--011B EMW-2013-EP-00016	19,610 <u>5,177</u>
Total - Emergency Management Performance Grants				<u>24,787</u>
Total - Department of Homeland Security				<u>210,923</u>
Total federal awards expended				<u>\$ 1,704,352</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

CLARK COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2014. The information in the SEFA is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-133, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

Note 3. Noncash Assistance

The County expended the following amount of noncash assistance for the year ending December 31, 2014. This noncash assistance is also included in the federal expenditures presented in the schedule.

Program Title	Federal CFDA Number	2014
Child Nutrition Cluster:		
Food Commodities:		
National School Lunch Program	10.555	\$ 1,422

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Qualified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section .510(a) of OMB Circular A-133?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	Highway Planning and Construction Cluster Child Support Enforcement

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

FINDING 2014-001 - PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Condition

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). Financial activity was not always properly classified in the County Auditor's financial ledger for easy identification of federal grant activity. A contract consultant was hired by the County to prepare the SEFA. Once the SEFA was prepared by the consultant, there were no controls to ensure the information was properly reported and agreed with supporting records.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

During the audit of the SEFA, there were the following errors:

1. Ten grants were reported incorrectly resulting in an overstatement of \$416,548.
2. Ten grants were omitted from the SEFA resulting in an understatement of \$383,516.
3. Multiple grants that were included in the same fund on the County's Financial Ledger were reported as one grant on the SEFA.
4. Several grants were reported under incorrect federal grant titles.

Audit adjustments were proposed, accepted by the County, and made to the SEFA.

Criteria

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with section .310. . . ."

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

Cause

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

***FINDING 2014-002 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS
AND REPORTING - COUNTY SHERIFF'S DEPARTMENT***

Condition

Multiple problems were identified with the computerized financial system being used by the County Sheriff's Department that restricted the ability to audit the financial transactions. The County Sheriff's Department did not have a proper internal control system in place to ensure all financial activity was properly accounted for and recorded in the financial records.

The following problems were identified with the financial activity of the County Sheriff's Department:

1. Financial statement amounts reported were not reflective of amounts shown in the County Sheriff's Department computerized financial ledger. Financial reports generated from the computerized accounting system were not accurate. Reporting information duplicated some receipt and disbursement transactions and reported these amounts in multiple receipt and disbursement categories resulting in incorrect financial figures.
2. Source document numbers, such as receipt and check numbers, were not properly recorded in the computer system. For a single receipt transaction, the source document receipt number shown on financial reports would indicate a different number depending upon the type of report printed. The financial reports showing disbursement activity did not include a check number.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

3. The computerized depository reconciliation program did not generate correct financial information. Information generated on the reports was based upon financial activity clearing the bank instead of actual financial activity recorded and the record balances.
4. Monies received for services and sale of property processed through the County Sheriff's Department PayPal account were not recorded in the financial records. Monies were retained in the PayPal account and used to make purchases. Disbursements activity associated with the PayPal account was not recorded within the financial records.
5. Some Supplemental CAR-1 Sheriff's Inmate fund activity related to the County Sheriff's Department debit card program was not reflected in the financial records.

Criteria

Accounting records and other public records must be maintained in a manner that will support accurate financial statements. Anything other than an unqualified opinion on the Independent Auditor's Report on the financial statement may have adverse financial consequences with the possibility of an increase in interest costs to the taxpayers of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things segregation of duties, safeguarding controls over cash and other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Cause

Proper controls were not in place to monitor financial activity and ensure all financial activity is recorded with the financial system. Financial reports were not being reviewed to ensure activity generated from the computerized system was complete and accurate. Controls were not in place to reconcile subsidiary records with control records to determine if financial activity was being properly recorded and captured within the system. A control system was not in place to ensure that all payments received by credit card were properly recorded and monies were actually received from the credit card company. Controls were not in place to ensure proper accountability over debit cards issued to ensure proper accountability of funds. Procedures were not in place to request financial information from the company used to process the debit cards to ensure the financial activity was accurately processed and accounted for within the County Sheriff's Department financial records.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

The failure to have a system in place to properly monitor financial activity resulted in incorrect financial reporting and the inability to determine proper accountability of funds. A qualification was issued on the financial statements related to the financial activity of the County Sheriff's Department which could have resulted in increased debt borrowing costs to the County.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2014-003 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING - CLERK OF THE CIRCUIT COURT

Condition

Deficiencies were noted in the internal control system of the Clerk of the Circuit Court related to financial transactions and reporting. The lack of segregation of duties existed without sufficient compensating controls in place.

The Clerk of the Circuit Court had not separated incompatible activities related to receipts, disbursements, and cash and investments. One individual was responsible for performing the reconciliation of the depository account balance with the record balance, reconciling of the trust subsidiary record with the control record, preparing and making bank deposits, reconciling daily cash collections, recording receipt and disbursements transactions in the ledger, recording adjustments in the ledger, issuing checks, and preparing the supplemental Annual Financial Report.

Criteria

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Court of Indiana, Chapter 13)

Cause

Management of the Clerk of the Court had not established a proper system of internal control.

Effect

The failure to establish controls could have enabled material misstatements or irregularities to remain undetected and increased the risk for incorrect financial reporting.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Section III - Federal Award Findings and Questioned Costs

FINDING 2014-004 - ALLOWABLE COSTS/COSTS PRINCIPLES

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): FY2014
Pass-Through Entity: Indiana Department of Child Services

Condition

Management of the County had not established an effective internal control system over the Allowable Costs/Cost Principles compliance requirement.

The County Prosecuting Attorney's office and the Clerk of the Circuit Court were required to maintain periodic certifications (time and effort reports) on all full and part-time employees paid entirely from the grant funds. There were no periodic certifications completed for employees that were paid from IV-D Incentive funds.

Context

The County Prosecuting Attorney's office and the Clerk of the Circuit Court were not aware that periodic certifications were required to be completed for employees paid from IV-D Incentive funds. Therefore, for the audit period no periodic certifications were completed for any employees paid from IV-D Incentive funds.

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

OMB Circular A-87, Attachment B, item 8h, states in part:

". . . (3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

(4) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system (see subsection (6)) or other substitute system has been approved by the cognizant Federal agency. Such documentary support will be required where employees work on:

- (a) More than one Federal award,
- (b) A Federal award and a non Federal award,
- (c) An indirect cost activity and a direct cost activity,
- (d) Two or more indirect activities which are allocated using different allocation bases, or
- (e) An unallowable activity and a direct or indirect cost activity."

Cause

Those in charge of administrating the Child Support Enforcement program in the County Prosecuting Attorney's office and the Clerk of the Circuit Court were unaware of the requirements for time and effort reporting for employees receiving compensation from IV-D Incentive Funds.

Effect

The failure to establish internal controls enabled material noncompliance to go undetected. Noncompliance of the grant agreement or the Allowable Costs/Cost Principles requirements that have a direct and material effect to the program could have resulted in the loss of federal funds to the County.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County Prosecuting Attorney's office and Clerk of the Circuit Court establish controls related to the grant agreement and compliance requirement pertaining to Allowable Costs/Cost Principles to ensure that all requirements are complied with in the future.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2014-005 - REPORTING

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): FY2014
Pass-Through Entity: Indiana Department of Child Services

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Condition

Management of the County had not established an effective internal control system over the Reporting compliance requirement.

The individuals preparing and approving the monthly claims for reimbursement in the County Prosecuting Attorney's office did not properly verify that the costs reported on the Monthly Expense Claims were in agreement with the financial records of the County. An employee was paid from the IV-D budget, but no evidence was presented that the employee was performing IV-D duties. The salary and benefits of this employee should not have been included in the amount reported on the Monthly Expense Claim, however, this employee's salary and benefits were reported as monthly expenses on 3 of the 12 Monthly Expense Claims filed in 2014. In two other instances, mathematical errors were noted on the Monthly Expense Claims. Prior period adjustments were submitted in subsequent months and audit periods to attempt to correct the errors.

Context

Individuals were not properly preparing and approving the Monthly Expense Claim in the County Prosecuting Attorney's office. As a result, 5 of the 12 Monthly Expense Claims submitted for reimbursement by the County Prosecuting Attorney's office contained errors.

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

45 CFR 92.20(b) states in part:

"The financial management systems of other grantees and subgrantees must meet the following standards:

- (1) *Financial reporting.* Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or subgrant.
- (2) *Accounting records.* Grantees and subgrantees must maintain records which adequately identify the source and application of funds provided for financially-assisted activities. These records must contain information pertaining to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income.
- (3) *Internal control.* Effective control and accountability must be maintained for all grant and subgrant cash, real and personal property, and other assets. Grantees and subgrantees must adequately safeguard all such property and must assure that it is used solely for authorized purposes. . . ."

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

The Monthly Expense Claim was not being properly prepared and reviewed by the County Prosecuting Attorney's office.

Effect

The failure to establish internal controls enabled material noncompliance to go undetected. Noncompliance of the grant agreement or Reporting requirements that have a direct and material effect to the program could have resulted in the loss of federal funds to the County.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County Prosecuting Attorney's office establish controls related to the grant agreement and compliance requirements pertaining to Reporting.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

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AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are presented as intended by the County.



BOARD OF COMMISSIONERS

Clark County Government Building, Room 404
501 East Court Avenue • Jeffersonville, Indiana 47130
812.285.6275 • Fax 812.285.6366 • www.co.clark.in.us

Jack Coffman
Bryan Glover
Rick Stephenson

N. Lisa Glickfield, General Counsel

June 21, 2016

Indiana State Board of Accounts
302 W. Washington St., Room E418
Indianapolis, IN 46204-2765

Re: Clark County Summary Schedule of Prior Audit Findings

Please accept this letter as our response to the Prior Audit Findings for Clark County, Indiana.

Finding 2013-006, Internal Controls over Reporting

Fiscal Year in which the finding initially occurred: 2013
Pass-Through Entity: Indiana Department of Child Services
Contact Person: Jeremy Mull
Title: President, Clark County Prosecutor
Phone Number: 812-285-6264
Contact Person: Susan Popp
Title: Clark County Clerk
Phone Number: 812-285-6244

The County has confirmed with the Clark County Prosecutor that these issues have been resolved and that the corrective action plan is being followed. In addition, the County Clerk has implemented controls over segregation of duties and continues to work with staff to ensure compliance that these controls are being followed.

Finding 2013-007, Internal Controls and Noncompliance Over Child Support Enforcement

Fiscal Year in which the finding initially occurred: 2013
Pass-Through Entity: Indiana Department of Child Services
Contact Person: Jeremy Mull
Title: Clark County Prosecutor
Phone Number: 812-285-6264
Contact Person: Susan Popp
Title: Clark County Clerk
Phone Number: 812-285-6244

The County has confirmed with the Clark County Prosecutor that these issues have been resolved and that the corrective action plan is being followed. In addition, the County Clerk has implemented controls over segregation of duties and continues to work with staff to ensure compliance that these controls are being followed.

Finding 2013-008, Internal Controls and Noncompliance over Compliance Requirements that have a Direct and Material Effect to the Port Security Grant Program

Fiscal Year in which the finding initially occurred: 2013
Pass-Through Entity: Larry D. Allen, LLC
Contact Person: Diane Shahroudi
Title: Bookkeeper
Phone Number: 812-285-4471, Ext. 3134

The County has met with the bookkeeper and Grant Administrator for the Sheriff's Dept. and developed written procedures to be used for all grant projects. A copy of these procedures is available upon request. These new procedures should ensure proper accounting and maintenance of grant activities.

Finding 2013-009, Reporting

Fiscal Year in which the finding initially occurred: 2013
Federal Agency: Department of Transportation, Airport Improvement Program
Contact Person: Tom Galligan
Title: President, South Central Regional Airport Authority
Phone Number: 812-207-0335

On July 1, 2013, the South Central Airport Authority was established as the successor-in-interest to the Board of Aviation Commissioner. On July 24, 2013, a transfer and assumption agreement was signed between the Board of Aviation commissioners and the South central Regional Airport Authority which transferred all powers, duties, rights, responsibilities, obligations for operations and management, assumption of all former and existing Federal Aviation Administration (FAA) grant agreements, and all real property from the Board of Aviation Commissioners to the South Central Airport Authority.

The South Central Airport Authority is no longer a part of the County's audited financial statements, and will be subject to their own audit. Audit Findings for the South Central Airport Authority will be addressed in that report.

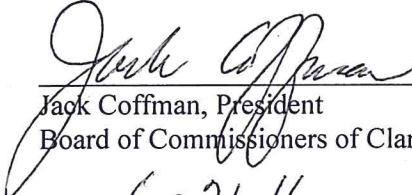
Finding 2013-010, Internal Controls over Davis-Bacon Act and Allowable Cost Requirements

Fiscal Year in which the finding initially occurred: 2013
Federal Agency: Department of Transportation, Airport Improvement Program
Contact Person: Tom Galligan
Title: President, South Central Regional Airport Authority
Phone Number: 812-207-0335

On July 1, 2013, the South Central Airport Authority was established as the successor-in-interest to the Board of Aviation Commissioner. On July 24, 2013, a transfer and assumption agreement was signed between the Board of Aviation commissioners and the South central Regional Airport Authority which transferred all powers, duties, rights, responsibilities, obligations for operations and management, assumption of all former and existing Federal Aviation Administration (FAA) grant agreements, and all real property from the Board of Aviation Commissioners to the South Central Airport Authority.

*Indiana State Board of Accounts
Clark County Summary Schedule of Prior Year Audit Findings
June 21, 2016*

The South Central Airport Authority is no longer a part of the County's audited financial statements, and will be subject to their own audit. Audit Findings for the South Central Airport Authority will be addressed in that report.



Jack Coffman, President
Board of Commissioners of Clark County, Indiana
Date: 6-21-16

Cc: Monty Snelling, Clark County Auditor
Lisa Glickfield, Clark County Attorney
Jill W. Oca, CPA
File



R. MONTY SNELLING

CLARK COUNTY AUDITOR

501 E. Court Avenue, Room 118
Jeffersonville, IN 47130-4090
(812) 285-6211
Fax (812) 285-6216

Corrective Action Plan

Indiana State Board of Accounts
302 W. Washington St., Room E418
Indianapolis, Indiana 46204-2765

RE: Corrective Action Plan

This letter is to state our response and Corrective Action Plan for the findings identified in the 2014 audit report for Clark County.

Finding 2014-001

Contact person responsible for the Corrective Action Plan: R. Monty Snelling
Title: Clark County Auditor Phone Number: 812-285-6221

While the Auditor has little control over the grants acquired by individual offices, we understand the importance of correcting the problems that have taken place. The Auditor, auditor staff, and the county consultant will research the cause of errors, that occurred, in the SEFA, too ensure corrections are in place. We will work with the holders of the grants to ensure that the grants are properly reported and under the correct CFDA numbers and titles. Additional processes will be implemented, where necessary, to ensure grants are correctly recorded in the County Ledgers.

Anticipated Completion Date: December 31, 2016

R. Monty Snelling
Clark County Auditor

Clark County Sheriff's Office

Jamey Noel
Sheriff

(812) 283-4471

501 East Court Avenue, Ste. 159
Jeffersonville, Indiana 47130

CORRECTIVE ACTION PLAN

FINDING 2014-002

Contact Person Responsible for Corrective Action: Diane Shahroudi/Bookkeeper
Contact Phone Number: 812-283-4471 ext. 3134

Description of Corrective Action Plan:

The SBOA audit report prepared for the Clark County Sheriff's Department has indicated certain items that need addressed, predominantly relating to that of the computerized financial systems. As indicated in the 2013 audit report and corrective action plan, the computerized program that was being utilized had several issues and was not sufficient in handling the departmental needs. The audit report for 2013 wasn't issued until May of 2015, therefore the issues with the computerized program carried through 2014 as well.

#1-#3 – as identified by SBOA in the finding report 2014-002

#1-#3 all relate to the computerized financial system. As indicated in the Clark County Sheriff's corrective action plan for 2013, a plan was made to implement three new and separate computer programs to handle the departmental accounts, instead of the one computerized program (Tiger) that had previously been used. The new computerized financial systems that have been implemented are intended to adequately identify the source and application of funds, properly handle source document/check numbers, and generate accurate financial information. The timeline of when the programs were implemented are listed below:

- Bonds and Inmate Trust accounts transferred out of Tiger financial reporting system to Lockdown/Tech Friends financial reporting system in May 2015
- Sheriff's Cash account transferred out of Tiger financial reporting system to Lieberman financial reporting system in August 2015
- Property Sales account transferred out of Tiger financial reporting system to QuickBooks financial reporting system in January 2016
- Commissary account transferred out of Tiger financial reporting system to QuickBooks financial reporting system in November 2015

#4 – as identified by SBOA in the finding report 2014-002

Clark County Sheriff's Office

Jamey Noel
Sheriff

(812) 283-4471

501 East Court Avenue, Ste. 159
Jeffersonville, Indiana 47130

Policies have been enforced that will allow for the proper recording of funds received for services and the sale of property via the Sheriff Department's PayPal account. This policy also includes the recording of any Disbursement activity associated with the PayPal account. PayPal statements will be reviewed and retained in the Sheriff's office and filed appropriately with any applicable receipts.

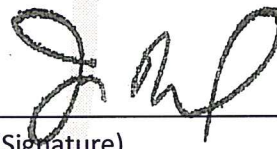
#5 – as identified by SBOA in the finding report 2014-002

With the change in the computerized financial system for the Inmate Trust Fund, all activity including to that relating to the Department's debit card program should be reflected in the financial records as of May 2015, the date that Lieberman was installed.

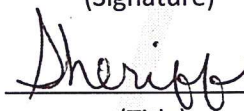
In addition to the responses listed above, an independent CPA firm was retained as of April 2015, to assist in improving these areas of deficiencies that were inherited, and will continue to do so to ensure all financial requirements are met and proper records are being retained.

In closing, we are making every effort to be efficient and effective in our procedures and are immediately addressing if we become aware of a discrepancy or a weakness. We will continue to work to improve on our financial recordkeeping and continue to review our computerized programs to ensure they are meeting the requirements of our department.

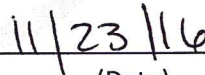
Anticipated Completion Date: These changes/corrections are already being implemented and will be ongoing.



(Signature)



(Title)



(Date)



SUSAN POPP

812.285.6244 Phone
812.285.6372 Fax
www.co.clark.in.us

Clerk of Courts

Clark County Government Building
501 E. Court Avenue, Room 137
Jeffersonville, IN 47130

December 2, 2016

Indiana State Board of Accounts
302 W. Washington St., Room E418
Indianapolis, IN 46204-2765

Re: 2014 Corrective Action Plan

Please accept this letter as the Clerk of the Circuit Court's official response to the audit findings noted in the 2014 audit report for Clark County.

Finding 2014-003

Contact Person Responsible for Corrective Action: Susan Popp
Title: Clerk of the Circuit Court
Phone Number: 812-285-6244

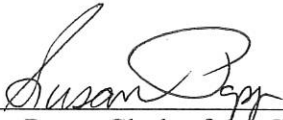
The Clerk's office has reviewed the duties of office personnel responsible for financial transactions in order to identify areas in which stronger controls are needed. Changes have been implemented to help ensure that employees responsible for bank reconciliations have limited additional duties that would create internal control weaknesses over financial transactions. In addition, the Clerk reviews reconciliations on a monthly basis to ensure accuracy, and stronger controls are being implemented to ensure that deposits are reconciled daily and any adjustments are noted. The Clerk is also receiving digital bank statements directly from the bank that are used to verify all deposits remitted to the bank are in the same amounts as internal source documents. There are currently automatic controls in place in many areas of the financial transactions since receipts reported and signed by one employee are verified by another employee prior to depositing. Beginning December 1, 2016, disbursements for state fees are now mandated to be remitted electronically by the Clerk of the Courts thereby removing employees from performing this function. In addition, the Clerk is in the process of hiring an employee in the financial department that will allow greater separation of duties within that department and stronger controls will be implemented over disbursements. Employee tasks will be reviewed and internal control processes will be implemented at key points to strengthen controls. Processes have been identified that will allow greater oversight in the preparation of the CAR-1 annual report.

Finding 2014-004

Contact Person Responsible for Corrective Action: Susan Popp
Title: Clerk of the Circuit Court
Phone Number: 812-285-6244

The Clerk's office is currently requiring signatures from employees for monthly time charged to the IV-D program. In addition, to ensure additional oversight and separation of duties, the Clerk is using the services of an outside vendor to assist them with preparing and submitting information relating to grant activities.

Respectfully submitted,



Susan Popp, Clerk of the Circuit Court

Date: 12/2/2016

Cc: File



4th Judicial Circuit
State of Indiana

**OFFICE OF THE PROSECUTING ATTORNEY
JEREMY MULL**

Clark County Prosecuting Attorney
501 East Court Avenue
215 County Government Building
Jeffersonville, IN 47130

Child Support Division
(812)285-6261 / FAX (812) 280-5633
childsupport@co.clark.in.us

Criminal Division
(812) 285-6264 / FAX (812) 285-6259

November 10, 2016

CORRECTIVE ACTION PLAN

FINDING #2014-004

Contact Person Responsible for Corrective Action: Sarah M. Hart, IV-D Child Support Director.
Contact Phone Number: (812) 285-6261

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: Child Support Director Sarah M. Hart will oversee preparation of periodic certifications (time and effort reports) for employees paid from IV-D incentive funds.

Anticipated Completion Date: A Personnel Activity Report will be completed for the employee who is partially paid out of IV-D incentive funds. The Semi-Annual IV-D Time and Efforts Certification will be completed twice a year – June 30 and December 31. The Semi-Annual IV-D Time and Efforts Certification were prepared for 2015, but may have been omitted from documents submitted for the audit. They are available to be reviewed.

FINDING #2014-005

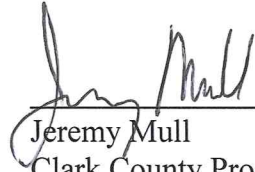
Contact Person Responsible for Corrective Action: Sarah M. Hart, IV-D Child Support Director.
Contact Phone Number: (812) 285-6261

Views of Responsible Official: We are unable to agree or disagree with the finding, as we have not reviewed the specific records supporting the SBOA's contention that the Prosecutor's Monthly Expense Claims were incorrect in five out of twelve months for 2014. However, as the audit findings reflect, there were prior period adjustments to attempt to correct the errors.

Description of Corrective Action Plan: Child Support Director Sarah M. Hart began overseeing the preparation of Monthly Expense Claims in approximately September of 2015. Therefore, we anticipate from that point forward, any errors have been minimized. Further, the Prosecutor is not intending to claim reimbursement for the employee being paid partially from the IV-D budget who is

not performing IV-D duties. Therefore, if this was claimed in three months in 2014, it was done so in error. Also, we have also attempted to eliminate this budget item from the 2017 IV-D budget and are awaiting approval.

Anticipated Completion Date: This implemented plan is ongoing.



Jeremy Mull
Clark County Prosecuting Attorney

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/>.