

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, 2015 to December 31, 2015



FILED
04/04/2017

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
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 <i>Government Auditing Standards</i>	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	10-12
Notes to Financial Statement	13-19
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	22-47
Schedule of Leases and Debt	48
Schedule of Capital Assets.....	49
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance	52-54
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards.....	56-57
Notes to Schedule of Expenditures of Federal Awards	58
Schedule of Findings and Questioned Costs	59-67
Auditee-Prepared Documents:	
Summary Schedule of Prior Audit Findings.....	70-72
Corrective Action Plans	73-79
Other Reports.....	80

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	R. Monty Snelling	01-01-15 to 12-31-18
County Treasurer	David J. Reinhardt	01-01-15 to 12-31-18
Clerk of the Circuit Court	Susan Popp	01-01-15 to 12-31-18
County Sheriff	Jamey Noel	01-01-15 to 12-31-18
County Recorder	Zach Payne	01-01-15 to 12-31-18
President of the Board of County Commissioners	Jack Coffman	01-01-15 to 12-31-17
President of the County Council	Barbara Hollis	01-01-15 to 12-31-17



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AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

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, 2015, 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 (Indiana Code 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, 2015.

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 Trust, 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, 2015, 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 Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 February 9, 2017, 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

February 9, 2017



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Web Site: www.in.gov/sboa

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, 2015, and the related notes to the financial statement, and have issued our report thereon dated February 9, 2017, 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 Trust, Supplemental CAR-1 Jail Commissary, Supplemental CAR-1 Sheriff's Cashbook, and Supplemental CAR-1 Sheriff's 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.

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. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2015-001, 2015-002, and 2015-003 that we consider 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 2015-001 and 2015-002.

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

February 9, 2017

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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, 2015

Fund	Cash and Investments		Cash and Investments	
	01-01-15	Receipts	Disbursements	12-31-15
County General	\$ 465,844	\$ 15,815,125	\$ 15,862,660	\$ 418,309
Sheriff Accident Report	2,234	1,111	3,040	305
CAGIT County Certified Shares	197,662	4,341,425	4,275,764	263,323
Campaign Finance Enforcement	1,000	-	-	1,000
CEDIT County Portion	506,042	1,887,952	1,817,019	576,975
City/Town Court Cost	15,061	29,777	29,482	15,356
Clerk's Record Perpetuation	19,696	40,783	15,900	44,579
Community Corrections Project Income	32,735	360,917	310,487	83,165
Community Transition Program	12,268	25,575	26,952	10,891
County Sales Disclosure	46,104	14,940	-	61,044
Cumulative Bridge	822,137	1,606,160	1,314,736	1,113,561
Clark County Cumulative Capital	1,907,803	1,295,091	1,965,099	1,237,795
County Drug Free Community	70,357	122,469	130,000	62,826
Public Safety Fund	7,234	-	942	6,292
Local Emergency Planning Right to Know	6,845	-	3,991	2,854
Firearms Training	7,790	18,485	24,143	2,132
Health	66,003	777,457	739,494	103,966
ID Security Protection	8,332	10,737	11,048	8,021
Closure-Post Closure	1,082,910	100,000	-	1,182,910
Levy Excess	-	4,687	-	4,687
Local Health Maintenance	21,619	72,672	63,748	30,543
Local Roads and Street	388,666	758,819	711,786	435,699
LOIT - County General	232,662	1,632,810	1,668,855	196,617
Jail Medical Fund	1,091	5,422	1,468	5,045
County Misdemeanant	50,930	102,965	114,903	38,992
County Highway	1,731,273	3,020,464	2,294,362	2,457,375
Auditor Endorsement Fund	43,632	25,980	11,669	57,943
Rainy Day Fund	63,717	-	-	63,717
Recorder's Perpetuation	210,870	177,237	186,127	201,980
Riverboat Revenue Fund	84,225	167,541	117,011	134,755
Sex and Violent Offender Administration	2,220	3,771	-	5,991
Sheriff's Pension Trust	49,253	77,592	58,500	68,345
Solid Waste Non-Reverting	43,819	9,340	-	53,159
Mosquito Control	3,445	49,015	49,294	3,166
Excess Tax	210,182	148,374	176,541	182,015
Surveyor's Perpetuation	32,907	21,935	10,977	43,865
Tax Sale Redemption	1,407	380,962	377,124	5,245
Tax Sale Surplus	1,599,608	1,913,669	2,000,886	1,512,391
LHD Trust Account - Tobacco	19,198	45,362	33,547	31,013
Special Vehicle Inspection	5,117	4,095	8,000	1,212
Auditors Ineligible Deductions	279,430	42,499	54,389	267,540
County Elected Officials Training	41,462	10,737	-	52,199
County Offender Transportation	4,845	2,790	-	7,635
Statewide 911	146,690	1,087,406	933,002	301,094
Adult Probation Administrative	88,644	63,723	-	152,367
Circuit Court 4 Juvenile Administration Fee	31,527	5,423	-	36,950
Supplemental Adult Probation Services	299,609	423,834	647,381	76,062
Alternative Dispute Resolution	73,566	11,700	7,895	77,371
Cemetery Fund	322	-	-	322
County User Fee	1,461,054	317,095	349,275	1,428,874
Drainage Board Non-Reverting Fee	34,343	4,950	8	39,285
T.B. Health	18,718	-	2,355	16,363
TIF Capital Projects	46,159	804,176	-	850,335
Debt Service	3,928,035	9,455,495	9,598,695	3,784,835
Self Insurance	1,037,369	3,519,613	3,346,109	1,210,873
Capital Projects	5,314,216	-	103,816	5,210,400
Payroll Clearing	197	-	-	197
Payroll Withholding - Insurance	20,484	303,182	306,902	16,764
Payroll Withholding - Other	170	1,381,919	1,381,946	143
Census Federal Credit Union W/H	-	46,617	46,617	-
Federal Tax	-	1,855,826	1,855,826	-
County Tax W/H	21,439	303,716	301,418	23,737
PERF W/H	3,454	458,301	458,301	3,454
State Tax W/H	39,081	535,572	532,611	42,042
Wage Garnishment W/H	402	153,349	153,205	546
State Settlement	-	126,786,573	126,786,573	-
LOIT Public Safety	-	5,404,833	5,404,833	-
Commercial Vehicle Excise Tax	-	1,072,073	1,072,073	-
Welfare Excise Tax Allocation	-	3,622,422	3,622,422	-
Financial Institution Tax	202	331,997	332,199	-
CEDIT Homestead Credit	912,216	5,547,328	5,592,106	867,438
State Homestead Credit	48,745	-	48,745	-
Homestead Credit Rebate	38,760	-	38,760	-
LOIT PTRC	282,029	5,404,833	5,604,048	82,814

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, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
State Fines and Forfeitures	3,112	4,228	5,949	1,391
Infraction Judgements	14,695	238,314	237,349	15,660
Overweight Vehicle	566	1,458	2,024	-
Special Death Benefit Fund	540	9,125	8,820	845
State Sales Disclosure	1,375	14,940	14,810	1,505
Coroners Training Fund	771	11,226	11,353	644
Interstate Compact Fee	875	10,625	10,300	1,200
State Recording Fees	1,658	9,948	10,790	816
DLGF Homestead Property Database	34	51	70	15
Sex and Violent Offender-State	-	169	159	10
Inheritance Tax	-	12,725	12,725	-
Education Plate Fee Dist/State	-	1,575	1,575	-
Riverboat	-	653,006	653,006	-
CAGIT	1,739	21,619,333	21,621,072	-
CEDIT	-	5,547,328	5,547,328	-
Supplemental CAR-1 Treasurer's Trust	3,215,989	3,331,518	3,215,989	3,331,518
Supplemental CAR-1 Community Corrections IDOC Checking	5,000	22,151	22,151	5,000
Supplemental CAR-1 Clerk Investment	1,901,292	1,875	21,896	1,881,271
Supplemental CAR-1 Clerk-Odyssey	3,307,149	5,329,888	5,002,240	3,634,797
Supplemental CAR-1 Clerk-Gavel	85,373	1,347,455	1,344,431	88,397
Supplemental CAR-1 Landfill Trust	923,560	5,593	3,000	926,153
Supplemental CAR-1 Sheriff's Inmate Trust	243,777	1,433,990	1,533,451	144,316
Supplemental CAR-1 Jail Commissary	156,003	1,828,786	1,930,970	53,819
Supplemental CAR-1 Sheriff's Cashbook	93,489	793,083	841,584	44,988
Supplemental CAR-1 Sheriff DOC Checking	27,502	3,957,374	3,957,207	27,669
Supplemental CAR-1 Redevelopment Commission General Fund	32,873	16	32,889	-
Supplemental CAR-1 TIF Perry Crossing	142,222	70	142,292	-
Supplemental CAR-1 TIF Henryville I-65	23,438	12	23,450	-
Supplemental CAR-1 TIF Memphis Corridor	506,815	259	507,074	-
Supplemental CAR-1 TIF Salem Road	1,628	1	1,629	-
Reassessment	987,457	341,455	373,977	954,935
Auditor Non-Reverting	91,141	10,498	30,981	70,658
Hwy/Developer Road Improvement	95,974	15,000	26,560	84,414
SJPSF Circuit Court 4	81,050	11,320	16,083	76,287
SPDSF	294,918	321,541	252,932	363,527
Landowners Liability and Contingency	112,478	204,001	240,574	75,905
Landfill Improvements	105,986	259,868	119,701	246,153
Juvenile Detention Project Income	221	149,319	73,292	76,248
Clark County Donation Fund B	4,638	-	4,071	567
Redevelopment Commission Fund	-	32,889	6,323	26,566
Urban Conservation	2,318	-	-	2,318
Weather Warning System	2,031	-	-	2,031
TMA Fund	185,753	166,443	19,400	332,796
Henryville Sanitation Corp.	961	-	-	961
Information Technology Fund	253,447	174,017	353,331	74,133
911 LOIT	467,967	1,975,849	1,983,236	460,580
New Hope Services	-	472,670	472,670	-
Mental Health	43,225	469,525	490,087	22,663
State Forestry Sale Timber	-	33,627	-	33,627
Capital Development Tourism	-	371,150	371,150	-
Convention and Expedition	-	1,113,451	1,113,451	-
Prosecutors Federal Forfeiture	29,201	-	6,814	22,387
Subdivision Performance Assur.	10,206	95,240	8,900	96,546
Salem-Noble Road Construction	89,110	-	-	89,110
E911 System Employee Benefit	555	-	-	555
Clark County Judgment Funding Loan Fund	11,462	8,050,000	7,950,875	110,587
2011 Health Insurance Rebate	868	-	-	868
Sheriff's P.R. Non-Reverting	2,154	-	-	2,154
Prosecutor Copy Fund	1,939	100	13	2,026
Sheriff Restitution Fund	3,150	-	-	3,150
Prosecutors State Forfeiture	892	-	250	642
Treasurer Fees Fund Non-Reverting	54,669	76,488	87,373	43,784
Sheriff Expense and Seizure	407	80	-	487
Prosecutor Infraction User Fee	1,277	16	-	1,293
Planning and Zoning Fees Fund	102,355	111,381	72,885	140,851
Sheriff Local Foreclosure	52,530	129,077	175,359	6,248
Assessor Training Fund	24,697	620	-	25,317
Juvenile Detention Center HIP	2,919	-	2,641	278
Clark County Clerk's Copy Fund	1,413	5,266	418	6,261
Local Aviation Grant Tracking	1	-	-	1
Health Department Grant Fund	6,387	-	1,041	5,346
20.602 OWI Police Grant	3,049	10,677	7,366	6,360
20.609 Big City Big County	557	12,893	11,319	2,131
16.738 ICJG Drug/Prosecutor	10,479	150,517	124,508	36,488
16.575 ICJG Victim Asst/Pros#1	(16,028)	63,425	62,184	(14,787)

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, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
16.588 Domestic Violence Grant #1	39,487	10,584	52,136	(2,065)
16.588 Stop Grant Police Department	(16,425)	25,519	46,160	(37,066)
Children's Sexual Assault Services	20,441	-	-	20,441
97.042 Emergency Management Performance	7,892	-	796	7,096
10.555 School Lunch Grant	2,054	22,977	21,859	3,172
16.738 Crisis Inter. 11-DJ-013	(606)	606	-	-
97.056 911 09 PSGP Grant	26,620	-	-	26,620
16.575 ICJG Victim Asst/Pros #2	7,658	-	7,658	-
16.738 Edward Byrne Memorial JAG	262	-	-	262
93.586 Family Treatment Drug Court	2,288	10,500	10,880	1,908
16.607 Bulletproof Vest	1	-	-	1
97.056 2015 Port Security Grant	-	50,664	50,576	88
84.010A Title I Grant	-	19,898	20,098	(200)
20.601 Centipede Grant	-	3,017	2,996	21
16.606 SCAAP-St. Crim. Alien	-	-	2,320	(2,320)
93.008 MRC Preparedness Program	9,516	-	2,626	6,890
93.074 Public Health Prep Cit.	(3,297)	25,794	23,093	(596)
93.089 Hospital Prep. Prog MRC	-	313	313	-
93.074 Coord. Off for Terrorism	434	13,260	11,275	2,419
93.940 HIV Prevention Project	3,790	21,314	23,323	1,781
93.994 Maternal and Child Services	(2,761)	2,761	-	-
93.940 Sexually Transmitted Disease	1,714	70,383	74,575	(2,478)
93.959 HIV Substance Abuse Program	29,177	105,911	100,707	34,381
93.959 Quit for Babies/SAPT BI	(12,836)	71,307	64,296	(5,825)
93.074 Public Health Prep.	-	36,582	22,942	13,640
20.106 Extend Runway 18-36 Ph5	2,824	265	3,088	1
20.106 Extend Runway 18-36 Ph3	2,196	-	2,195	1
20.106 Extend Runway 18-36 Ph2	1,578	-	1,577	1
20.106 Runway 18-36 Extension	86	-	85	1
93.563 ARRA Prosecutor IVD Incentive	856	-	856	-
93.563 Title IV-D Incentive	8,247	32,253	11,255	29,245
93.563 Prosecutor IVD Incentive Post '99	5,728	48,529	50,607	3,650
93.563 Clerk IVD Incentive Post '99	63,122	32,253	73,757	21,618
Circuit Court 2 Drug Chemical Testing #1	2,004	-	-	2,004
Community Corrections #1	-	416,778	352,238	64,540
Indiana Homeland Security Fo.	3,989	-	-	3,989
Ace Overtime Grant - Sheriff	20	-	-	20
Adult Protective Services #1	(13,887)	128,717	117,414	(2,584)
Community Corrections Program 2	79,613	315,450	395,063	-
CASA - The Voice of Clark	79,212	111,869	122,216	68,865
Interpreters Grant	3,943	11,207	13,464	1,686
Court Reform Grant	1	-	-	1
Sheriff DFC Grant	9,057	8,954	8,474	9,537
Circuit Court 2 Drug Court CCYC #1	6,874	-	-	6,874
Family Treatment Drug CCYC #1	1,828	2,581	3,051	1,358
Circuit Court 4 Probation - CCYC#2	110	-	-	110
Community Corrections CCYC	2,546	2,581	2,540	2,587
Circuit Court #4-Adult Probation CCYC	3,183	-	193	2,990
JDAI-Juvenile Detention Alternative Init	46,182	114,391	126,753	33,820
FY 2014 Problem Solving Court	155	5,000	2,175	2,980
Problem Solving Drug Court	5,000	-	3,480	1,520
Indiana Homeland Security Fund	-	3,983	3,975	8
Circuit Court 4 JDAI-CCYC	138	-	-	138
Marine Patrol Assistance Grant	-	15,000	14,996	4
HVE Grant	-	5,000	4,999	1
2015 Court Reform Grant	-	9,375	-	9,375
HIV/Aids Support Services	(5,257)	155,513	164,959	(14,703)
Totals	\$ 38,487,112	\$ 266,954,312	\$ 266,192,452	\$ 39,248,972

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, 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:

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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, 2015, and in other instances expenditures being made in excess of available funds on hand.

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 2015 totaled \$2,025,000.

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, and etc., of the facilities. Lease payments during the year 2015 totaled \$300,000 and \$1,117,019 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. 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.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 requirement. 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 pension termination costs of \$3,372,346 was paid by Lifepoint Health.

Note 12. 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, 2015, was \$1,196,964 and has been earmarked to fund upcoming road projects identified by the County and INDOT.

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, 2015, was \$2,000,000 and has been earmarked to fund upcoming road projects identified by the County and INDOT.

Note 13. 2016 Judgment Funding Bonds

On December 6, 2016, Clark 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 Sheriff, the Jail, and the County Prosecutor. A debt service 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.

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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, 2015

	County General	Sheriff Accident Report	CAGIT County Certified Shares	Campaign Finance Enforcement	CEDIT County Portion	City/Town Court Cost	Clerk's Record Perpetuation	Community Corrections Project Income
Cash and investments - beginning	\$ 465,844	\$ 2,234	\$ 197,662	\$ 1,000	\$ 506,042	\$ 15,061	\$ 19,696	\$ 32,735
Receipts:								
Taxes	4,929,612	-	4,311,967	-	1,887,952	-	-	-
Licenses and permits	81,594	-	-	-	-	-	-	-
Intergovernmental receipts	492,837	-	-	-	-	-	-	-
Charges for services	616,150	-	-	-	-	-	256	-
Fines and forfeits	462,771	-	-	-	-	29,777	40,191	313,694
Other receipts	9,232,161	1,111	29,458	-	-	-	336	47,223
Total receipts	15,815,125	1,111	4,341,425	-	1,887,952	29,777	40,783	360,917
Disbursements:								
Personal services	11,049,465	-	3,596,006	-	700,000	-	2,827	264,974
Supplies	449,170	-	86,519	-	-	-	6,089	10,149
Other services and charges	4,103,821	3,040	562,295	-	1,117,019	29,482	250	35,364
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	259,864	-	30,338	-	-	-	6,734	-
Other disbursements	340	-	606	-	-	-	-	-
Total disbursements	15,862,660	3,040	4,275,764	-	1,817,019	29,482	15,900	310,487
Excess (deficiency) of receipts over disbursements	(47,535)	(1,929)	65,661	-	70,933	295	24,883	50,430
Cash and investments - ending	\$ 418,309	\$ 305	\$ 263,323	\$ 1,000	\$ 576,975	\$ 15,356	\$ 44,579	\$ 83,165

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Community Transition Program	County Sales Disclosure	Cumulative Bridge	Clark County Cumulative Capital	County Drug Free Community	Public Safety Fund	Local Emergency Planning Right to Know	Firearms Training
Cash and investments - beginning	\$ 12,268	\$ 46,104	\$ 822,137	\$ 1,907,803	\$ 70,357	\$ 7,234	\$ 6,845	\$ 7,790
Receipts:								
Taxes	-	-	1,398,484	929,960	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	18,395
Intergovernmental receipts	-	-	147,893	98,356	-	-	-	-
Charges for services	-	14,940	44,513	266,775	-	-	-	-
Fines and forfeits	-	-	-	-	122,469	-	-	-
Other receipts	25,575	-	15,270	-	-	-	-	90
Total receipts	25,575	14,940	1,606,160	1,295,091	122,469	-	-	18,485
Disbursements:								
Personal services	-	-	484,843	-	-	-	-	-
Supplies	6,508	-	8,702	367,001	-	399	-	554
Other services and charges	9,311	-	254,505	6,746	130,000	543	3,991	7,323
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	52	-	566,686	1,591,352	-	-	-	16,266
Other disbursements	11,081	-	-	-	-	-	-	-
Total disbursements	26,952	-	1,314,736	1,965,099	130,000	942	3,991	24,143
Excess (deficiency) of receipts over disbursements	(1,377)	14,940	291,424	(670,008)	(7,531)	(942)	(3,991)	(5,658)
Cash and investments - ending	\$ 10,891	\$ 61,044	\$ 1,113,561	\$ 1,237,795	\$ 62,826	\$ 6,292	\$ 2,854	\$ 2,132

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Health	ID Security Protection	Closure-Post Closure	Levy Excess	Local Health Maintenance	Local Roads and Street	LOIT - County General	Jail Medical Fund
Cash and investments - beginning	\$ 66,003	\$ 8,332	\$ 1,082,910	\$ -	\$ 21,619	\$ 388,666	\$ 232,662	\$ 1,091
Receipts:								
Taxes	512,362	-	-	-	-	-	1,609,773	-
Licenses and permits	86,069	-	-	-	-	-	-	-
Intergovernmental receipts	54,203	-	-	-	-	516,463	-	-
Charges for services	96,192	10,737	100,000	-	-	241,364	-	5,422
Fines and forfeits	6,950	-	-	-	-	-	-	-
Other receipts	21,681	-	-	4,687	72,672	992	23,037	-
Total receipts	<u>777,457</u>	<u>10,737</u>	<u>100,000</u>	<u>4,687</u>	<u>72,672</u>	<u>758,819</u>	<u>1,632,810</u>	<u>5,422</u>
Disbursements:								
Personal services	680,387	-	-	-	39,512	-	-	-
Supplies	12,186	4,048	-	-	2,782	535,699	612,846	-
Other services and charges	37,082	7,000	-	-	21,454	129,315	1,056,009	1,468
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	9,839	-	-	-	-	46,772	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>739,494</u>	<u>11,048</u>	<u>-</u>	<u>-</u>	<u>63,748</u>	<u>711,786</u>	<u>1,668,855</u>	<u>1,468</u>
Excess (deficiency) of receipts over disbursements	<u>37,963</u>	<u>(311)</u>	<u>100,000</u>	<u>4,687</u>	<u>8,924</u>	<u>47,033</u>	<u>(36,045)</u>	<u>3,954</u>
Cash and investments - ending	<u>\$ 103,966</u>	<u>\$ 8,021</u>	<u>\$ 1,182,910</u>	<u>\$ 4,687</u>	<u>\$ 30,543</u>	<u>\$ 435,699</u>	<u>\$ 196,617</u>	<u>\$ 5,045</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	County Misdemeanant	County Highway	Auditor Endorsement Fund	Rainy Day Fund	Recorder's Perpetuation	Riverboat Revenue Fund	Sex and Violent Offender Administration	Sheriff's Pension Trust
Cash and investments - beginning	\$ 50,930	\$ 1,731,273	\$ 43,632	\$ 63,717	\$ 210,870	\$ 84,225	\$ 2,220	\$ 49,253
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	1,440	-	-	-	-	-	-
Intergovernmental receipts	-	2,982,698	-	-	-	-	-	-
Charges for services	-	-	25,980	-	177,237	-	3,771	-
Fines and forfeits	41,200	-	-	-	-	-	-	77,592
Other receipts	61,765	36,326	-	-	-	167,541	-	-
Total receipts	<u>102,965</u>	<u>3,020,464</u>	<u>25,980</u>	<u>-</u>	<u>177,237</u>	<u>167,541</u>	<u>3,771</u>	<u>77,592</u>
Disbursements:								
Personal services	114,903	1,308,494	9,939	-	155,922	31,020	-	58,500
Supplies	-	601,471	1,730	-	325	-	-	-
Other services and charges	-	271,566	-	-	29,880	85,991	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	112,831	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>114,903</u>	<u>2,294,362</u>	<u>11,669</u>	<u>-</u>	<u>186,127</u>	<u>117,011</u>	<u>-</u>	<u>58,500</u>
Excess (deficiency) of receipts over disbursements	<u>(11,938)</u>	<u>726,102</u>	<u>14,311</u>	<u>-</u>	<u>(8,890)</u>	<u>50,530</u>	<u>3,771</u>	<u>19,092</u>
Cash and investments - ending	<u>\$ 38,992</u>	<u>\$ 2,457,375</u>	<u>\$ 57,943</u>	<u>\$ 63,717</u>	<u>\$ 201,980</u>	<u>\$ 134,755</u>	<u>\$ 5,991</u>	<u>\$ 68,345</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Solid Waste Non-Reverting	Mosquito Control	Excess Tax	Surveyor's Perpetuation	Tax Sale Redemption	Tax Sale Surplus	LHD Trust Account - Tobacco	Special Vehicle Inspection
Cash and investments - beginning	\$ 43,819	\$ 3,445	\$ 210,182	\$ 32,907	\$ 1,407	\$ 1,599,608	\$ 19,198	\$ 5,117
Receipts:								
Taxes	-	44,148	146,610	-	-	-	-	-
Licenses and permits	9,340	-	-	-	-	-	-	-
Intergovernmental receipts	-	4,667	-	-	-	-	-	-
Charges for services	-	-	-	21,935	-	-	-	4,095
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	200	1,764	-	380,962	1,913,669	45,362	-
Total receipts	<u>9,340</u>	<u>49,015</u>	<u>148,374</u>	<u>21,935</u>	<u>380,962</u>	<u>1,913,669</u>	<u>45,362</u>	<u>4,095</u>
Disbursements:								
Personal services	-	48,835	-	-	-	-	14,046	-
Supplies	-	459	-	606	-	-	501	-
Other services and charges	-	-	119,508	10,371	377,124	2,000,886	19,000	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	8,000
Other disbursements	-	-	57,033	-	-	-	-	-
Total disbursements	<u>-</u>	<u>49,294</u>	<u>176,541</u>	<u>10,977</u>	<u>377,124</u>	<u>2,000,886</u>	<u>33,547</u>	<u>8,000</u>
Excess (deficiency) of receipts over disbursements	<u>9,340</u>	<u>(279)</u>	<u>(28,167)</u>	<u>10,958</u>	<u>3,838</u>	<u>(87,217)</u>	<u>11,815</u>	<u>(3,905)</u>
Cash and investments - ending	<u>\$ 53,159</u>	<u>\$ 3,166</u>	<u>\$ 182,015</u>	<u>\$ 43,865</u>	<u>\$ 5,245</u>	<u>\$ 1,512,391</u>	<u>\$ 31,013</u>	<u>\$ 1,212</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Auditors Ineligible Deductions	County Elected Officials Training	County Offender Transportation	Statewide 911	Adult Probation Administrative	Circuit Court 4 Juvenile Administration Fee	Supplemental Adult Probation Services	Alternative Dispute Resolution
Cash and investments - beginning	\$ 279,430	\$ 41,462	\$ 4,845	\$ 146,690	\$ 88,644	\$ 31,527	\$ 299,609	\$ 73,566
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	10,737	-	1,087,356	-	-	-	-
Fines and forfeits	-	-	2,790	-	63,723	5,423	423,834	11,700
Other receipts	42,499	-	-	50	-	-	-	-
Total receipts	42,499	10,737	2,790	1,087,406	63,723	5,423	423,834	11,700
Disbursements:								
Personal services	17,587	-	-	933,002	-	-	635,200	-
Supplies	1,860	-	-	-	-	-	795	-
Other services and charges	30,279	-	-	-	-	-	5,750	7,895
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	4,663	-	-	-	-	-	5,636	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	54,389	-	-	933,002	-	-	647,381	7,895
Excess (deficiency) of receipts over disbursements	(11,890)	10,737	2,790	154,404	63,723	5,423	(223,547)	3,805
Cash and investments - ending	\$ 267,540	\$ 52,199	\$ 7,635	\$ 301,094	\$ 152,367	\$ 36,950	\$ 76,062	\$ 77,371

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Cemetery Fund	County User Fee	Drainage Board Non-Reverting Fee	T.B. Health	TIF Capital Projects	Debt Service	Self Insurance	Capital Projects
Cash and investments - beginning	\$ 322	\$ 1,461,054	\$ 34,343	\$ 18,718	\$ 46,159	\$ 3,928,035	\$ 1,037,369	\$ 5,314,216
Receipts:								
Taxes	-	-	-	-	133,381	6,825,538	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	612,391	-	-
Charges for services	-	3,021	-	-	-	-	18,371	-
Fines and forfeits	-	313,508	4,950	-	-	-	-	-
Other receipts	-	566	-	-	670,795	2,017,566	3,501,242	-
Total receipts	-	317,095	4,950	-	804,176	9,455,495	3,519,613	-
Disbursements:								
Personal services	-	240,418	-	-	-	-	-	-
Supplies	-	6,657	8	1,865	-	-	-	-
Other services and charges	-	94,935	-	490	-	5,000	3,338,784	103,816
Debt service - principal and interest	-	-	-	-	-	9,593,695	-	-
Capital outlay	-	7,265	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	7,325	-
Total disbursements	-	349,275	8	2,355	-	9,598,695	3,346,109	103,816
Excess (deficiency) of receipts over disbursements	-	(32,180)	4,942	(2,355)	804,176	(143,200)	173,504	(103,816)
Cash and investments - ending	\$ 322	\$ 1,428,874	\$ 39,285	\$ 16,363	\$ 850,335	\$ 3,784,835	\$ 1,210,873	\$ 5,210,400

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Payroll Clearing	Payroll Withholding - Insurance	Payroll Withholding - Other	Census Federal Credit Union W/H	Federal Tax	County Tax W/H	PERF W/H	State Tax W/H
Cash and investments - beginning	\$ 197	\$ 20,484	\$ 170	\$ -	\$ -	\$ 21,439	\$ 3,454	\$ 39,081
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	303,182	1,381,919	46,617	1,855,826	303,716	458,301	535,572
Total receipts	-	303,182	1,381,919	46,617	1,855,826	303,716	458,301	535,572
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	306,902	1,381,946	46,617	1,855,826	301,418	458,301	532,611
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	306,902	1,381,946	46,617	1,855,826	301,418	458,301	532,611
Excess (deficiency) of receipts over disbursements	-	(3,720)	(27)	-	-	2,298	-	2,961
Cash and investments - ending	\$ 197	\$ 16,764	\$ 143	\$ -	\$ -	\$ 23,737	\$ 3,454	\$ 42,042

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Wage Garnishment W/H	State Settlement	LOIT Public Safety	Commercial Vehicle Excise Tax	Welfare Excise Tax Allocation	Financial Institution Tax	CEDIT Homestead Credit	State Homestead Credit
Cash and investments - beginning	\$ 402	\$ -	\$ -	\$ -	\$ -	\$ 202	\$ 912,216	\$ 48,745
Receipts:								
Taxes	-	117,724,377	5,404,833	-	-	331,997	5,547,328	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	7,184,944	-	1,072,073	3,622,422	-	-	-
Charges for services	-	641,950	-	-	-	-	-	-
Fines and forfeits	-	90,599	-	-	-	-	-	-
Other receipts	153,349	1,144,703	-	-	-	-	-	-
Total receipts	153,349	126,786,573	5,404,833	1,072,073	3,622,422	331,997	5,547,328	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	153,205	-	-	-	-	-	5,592,106	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	126,786,573	5,404,833	1,072,073	3,622,422	332,199	-	48,745
Total disbursements	153,205	126,786,573	5,404,833	1,072,073	3,622,422	332,199	5,592,106	48,745
Excess (deficiency) of receipts over disbursements	144	-	-	-	-	(202)	(44,778)	(48,745)
Cash and investments - ending	\$ 546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 867,438	\$ -

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Homestead Credit Rebate	LOIT PTRC	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle	Special Death Benefit Fund	State Sales Disclosure	Coroners Training Fund
Cash and investments - beginning	\$ 38,760	\$ 282,029	\$ 3,112	\$ 14,695	\$ 566	\$ 540	\$ 1,375	\$ 771
Receipts:								
Taxes	-	5,404,833	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	14,900	-
Fines and forfeits	-	-	4,228	235,314	1,458	9,125	40	-
Other receipts	-	-	-	3,000	-	-	-	11,226
Total receipts	-	5,404,833	4,228	238,314	1,458	9,125	14,940	11,226
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	38,760	5,604,048	5,949	237,349	2,024	8,820	14,810	11,353
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	38,760	5,604,048	5,949	237,349	2,024	8,820	14,810	11,353
Excess (deficiency) of receipts over disbursements	(38,760)	(199,215)	(1,721)	965	(566)	305	130	(127)
Cash and investments - ending	\$ -	\$ 82,814	\$ 1,391	\$ 15,660	\$ -	\$ 845	\$ 1,505	\$ 644

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Interstate Compact Fee	State Recording Fees	DLGF Homestead Property Database	Sex and Violent Offender-State	Inheritance Tax	Education Plate Fee Dist/State	Riverboat	CAGIT
Cash and investments - beginning	\$ 875	\$ 1,658	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ 1,739
Receipts:								
Taxes	-	-	-	-	-	-	-	21,619,333
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	12,720	-	-	-
Charges for services	-	9,948	-	169	-	-	-	-
Fines and forfeits	10,625	-	-	-	-	1,575	-	-
Other receipts	-	-	51	-	5	-	653,006	-
Total receipts	10,625	9,948	51	169	12,725	1,575	653,006	21,619,333
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	10,300	10,790	70	159	12,725	-	653,006	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	1,575	-	21,621,072
Total disbursements	10,300	10,790	70	159	12,725	1,575	653,006	21,621,072
Excess (deficiency) of receipts over disbursements	325	(842)	(19)	10	-	-	-	(1,739)
Cash and investments - ending	\$ 1,200	\$ 816	\$ 15	\$ 10	\$ -	\$ -	\$ -	\$ -

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	CREDIT	Supplemental CAR-1 Treasurer's Trust	Supplemental CAR-1 Community Corrections IDOC Checking	Supplemental CAR-1 Clerk Investment	Supplemental CAR-1 Clerk-Odyssey	Supplemental CAR-1 Clerk-Gavel	Supplemental CAR-1 Landfill Trust	Supplemental CAR-1 Sheriff's Inmate Trust
Cash and investments - beginning	\$ -	\$ 3,215,989	\$ 5,000	\$ 1,901,292	\$ 3,307,149	\$ 85,373	\$ 923,560	\$ 243,777
Receipts:								
Taxes	5,547,328	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	3,331,518	22,151	1,875	5,329,888	1,347,455	5,593	1,433,990
Total receipts	5,547,328	3,331,518	22,151	1,875	5,329,888	1,347,455	5,593	1,433,990
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	5,547,328	3,215,989	22,151	21,896	5,002,240	1,344,431	3,000	1,533,451
Total disbursements	5,547,328	3,215,989	22,151	21,896	5,002,240	1,344,431	3,000	1,533,451
Excess (deficiency) of receipts over disbursements	-	115,529	-	(20,021)	327,648	3,024	2,593	(99,461)
Cash and investments - ending	\$ -	\$ 3,331,518	\$ 5,000	\$ 1,881,271	\$ 3,634,797	\$ 88,397	\$ 926,153	\$ 144,316

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Supplemental CAR-1 Jail Commissary	Supplemental CAR-1 Sheriff's Cashbook	Supplemental CAR-1 Sheriff DOC Checking	Supplemental CAR-1 Redevelopment Commission General Fund	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
Cash and investments - beginning	\$ 156,003	\$ 93,489	\$ 27,502	\$ 32,873	\$ 142,222	\$ 23,438	\$ 506,815	\$ 1,628
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,828,786	793,083	3,957,374	16	70	12	259	1
Total receipts	1,828,786	793,083	3,957,374	16	70	12	259	1
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,930,970	841,584	3,957,207	32,889	142,292	23,450	507,074	1,629
Total disbursements	1,930,970	841,584	3,957,207	32,889	142,292	23,450	507,074	1,629
Excess (deficiency) of receipts over disbursements	(102,184)	(48,501)	167	(32,873)	(142,222)	(23,438)	(506,815)	(1,628)
Cash and investments - ending	\$ 53,819	\$ 44,988	\$ 27,669	\$ -	\$ -	\$ -	\$ -	\$ -

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Reassessment	Auditor Non-Reverting	Hwy/Developer Road Improvement	SJPSF Circuit Court 4	SPDSF	Landowners Liability and Contingency	Landfill Improvements	Juvenile Detention Project Income
Cash and investments - beginning	\$ 987,457	\$ 91,141	\$ 95,974	\$ 81,050	\$ 294,918	\$ 112,478	\$ 105,986	\$ 221
Receipts:								
Taxes	308,789	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	32,666	-	-	-	-	-	-	-
Charges for services	-	194	-	-	-	186,001	97,439	-
Fines and forfeits	-	10,275	-	11,320	18,481	-	-	-
Other receipts	-	29	15,000	-	303,060	18,000	162,429	149,319
Total receipts	341,455	10,498	15,000	11,320	321,541	204,001	259,868	149,319
Disbursements:								
Personal services	15,525	6,536	-	-	69,790	-	-	-
Supplies	-	4,365	-	5,908	926	-	-	17,573
Other services and charges	356,802	19,820	26,560	8,040	182,216	182,006	119,701	53,383
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	1,650	260	-	2,135	-	-	-	2,336
Other disbursements	-	-	-	-	-	58,568	-	-
Total disbursements	373,977	30,981	26,560	16,083	252,932	240,574	119,701	73,292
Excess (deficiency) of receipts over disbursements	(32,522)	(20,483)	(11,560)	(4,763)	68,609	(36,573)	140,167	76,027
Cash and investments - ending	\$ 954,935	\$ 70,658	\$ 84,414	\$ 76,287	\$ 363,527	\$ 75,905	\$ 246,153	\$ 76,248

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Clark County Donation Fund B	Redevelopment Commission Fund	Urban Conservation	Weather Warning System	TMA Fund	Henryville Sanitation Corp.	Information Technology Fund	911 LOIT
Cash and investments - beginning	\$ 4,638	\$ -	\$ 2,318	\$ 2,031	\$ 185,753	\$ 961	\$ 253,447	\$ 467,967
Receipts:								
Taxes	-	-	-	-	166,443	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	174,017	-
Other receipts	-	32,889	-	-	-	-	-	1,975,849
Total receipts	-	32,889	-	-	166,443	-	174,017	1,975,849
Disbursements:								
Personal services	-	-	-	-	-	-	-	777,579
Supplies	388	-	-	-	-	-	-	8,942
Other services and charges	3,683	6,323	-	-	19,400	-	177,192	1,192,519
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	176,139	4,196
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	4,071	6,323	-	-	19,400	-	353,331	1,983,236
Excess (deficiency) of receipts over disbursements	(4,071)	26,566	-	-	147,043	-	(179,314)	(7,387)
Cash and investments - ending	<u>\$ 567</u>	<u>\$ 26,566</u>	<u>\$ 2,318</u>	<u>\$ 2,031</u>	<u>\$ 332,796</u>	<u>\$ 961</u>	<u>\$ 74,133</u>	<u>\$ 460,580</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	New Hope Services	Mental Health	State Forestry Sale Timber	Capital Development Tourism	Convention and Expedition	Prosecutors Federal Forfeiture	Subdivision Performance Assur.	Salem-Noble Road Construction
Cash and investments - beginning	\$ -	\$ 43,225	\$ -	\$ -	\$ -	\$ 29,201	\$ 10,206	\$ 89,110
Receipts:								
Taxes	427,441	424,655	-	371,150	1,113,451	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	45,229	44,870	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	33,627	-	-	-	95,240	-
Total receipts	<u>472,670</u>	<u>469,525</u>	<u>33,627</u>	<u>371,150</u>	<u>1,113,451</u>	<u>-</u>	<u>95,240</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	371,150	1,113,451	297	8,900	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	6,517	-	-
Other disbursements	472,670	490,087	-	-	-	-	-	-
Total disbursements	<u>472,670</u>	<u>490,087</u>	<u>-</u>	<u>371,150</u>	<u>1,113,451</u>	<u>6,814</u>	<u>8,900</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(20,562)</u>	<u>33,627</u>	<u>-</u>	<u>-</u>	<u>(6,814)</u>	<u>86,340</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 22,663</u>	<u>\$ 33,627</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,387</u>	<u>\$ 96,546</u>	<u>\$ 89,110</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	E911 System Employee Benefit	Clark County Judgment Funding Loan Fund	2011 Health Insurance Rebate	Sheriff's P.R. Non-Reverting	Prosecutor Copy Fund	Sheriff Restitution Fund	Prosecutors State Forfeiture	Treasurer Fees Fund Non-Reverting
Cash and investments - beginning	\$ 555	\$ 11,462	\$ 868	\$ 2,154	\$ 1,939	\$ 3,150	\$ 892	\$ 54,669
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	13	-	-	48,952
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	8,050,000	-	-	87	-	-	27,536
Total receipts	-	8,050,000	-	-	100	-	-	76,488
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	1,512
Other services and charges	-	-	-	-	-	-	250	84,461
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	1,400
Other disbursements	-	7,950,875	-	-	13	-	-	-
Total disbursements	-	7,950,875	-	-	13	-	250	87,373
Excess (deficiency) of receipts over disbursements	-	99,125	-	-	87	-	(250)	(10,885)
Cash and investments - ending	\$ 555	\$ 110,587	\$ 868	\$ 2,154	\$ 2,026	\$ 3,150	\$ 642	\$ 43,784

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Sheriff Expense and Seizure	Prosecutor Infraction User Fee	Planning and Zoning Fees Fund	Sheriff Local Foreclosure	Assessor Training Fund	Juvenile Detention Center HIP	Clark Couty Clerk's Copy Fund	Local Aviation Grant Tracking
Cash and investments - beginning	\$ 407	\$ 1,277	\$ 102,355	\$ 52,530	\$ 24,697	\$ 2,919	\$ 1,413	\$ 1
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	111,381	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	129,077	620	-	-	-
Fines and forfeits	-	-	-	-	-	-	5,266	-
Other receipts	80	16	-	-	-	-	-	-
Total receipts	<u>80</u>	<u>16</u>	<u>111,381</u>	<u>129,077</u>	<u>620</u>	<u>-</u>	<u>5,266</u>	<u>-</u>
Disbursements:								
Personal services	-	-	46,295	175,359	-	-	-	-
Supplies	-	-	1,059	-	-	-	-	-
Other services and charges	-	-	25,531	-	-	-	418	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	2,641	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>72,885</u>	<u>175,359</u>	<u>-</u>	<u>2,641</u>	<u>418</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>80</u>	<u>16</u>	<u>38,496</u>	<u>(46,282)</u>	<u>620</u>	<u>(2,641)</u>	<u>4,848</u>	<u>-</u>
Cash and investments - ending	<u>\$ 487</u>	<u>\$ 1,293</u>	<u>\$ 140,851</u>	<u>\$ 6,248</u>	<u>\$ 25,317</u>	<u>\$ 278</u>	<u>\$ 6,261</u>	<u>\$ 1</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Health Department 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 Grant #1	16.588 Stop Grant Police Department	Children's Sexual Assault Services
Cash and investments - beginning	\$ 6,387	\$ 3,049	\$ 557	\$ 10,479	\$ (16,028)	\$ 39,487	\$ (16,425)	\$ 20,441
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	10,677	12,893	40,936	33,767	10,584	25,519	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	109,581	29,658	-	-	-
Total receipts	-	10,677	12,893	150,517	63,425	10,584	25,519	-
Disbursements:								
Personal services	-	7,366	11,319	124,508	62,184	52,136	46,160	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	1,041	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	1,041	7,366	11,319	124,508	62,184	52,136	46,160	-
Excess (deficiency) of receipts over disbursements	(1,041)	3,311	1,574	26,009	1,241	(41,552)	(20,641)	-
Cash and investments - ending	\$ 5,346	\$ 6,360	\$ 2,131	\$ 36,488	\$ (14,787)	\$ (2,065)	\$ (37,066)	\$ 20,441

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	97.042 Emergency Management Performance	10.555 School Lunch Grant	16.738 Crisis Inter. 11-DJ-013	97.056 911 09 PSGP Grant	16.575 ICJG Victim Asst/Pros #2	16.738 Edward Byrne Memorial JAG	93.586 Family Treatment Drug Court	16.607 Bulletproof Vest
Cash and investments - beginning	\$ 7,892	\$ 2,054	\$ (606)	\$ 26,620	\$ 7,658	\$ 262	\$ 2,288	\$ 1
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	22,977	-	-	-	-	10,500	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	606	-	-	-	-	-
Total receipts	-	22,977	606	-	-	-	10,500	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	21,859	-	-	-	-	1,167	-
Other services and charges	796	-	-	-	-	-	8,998	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	715	-
Other disbursements	-	-	-	-	7,658	-	-	-
Total disbursements	796	21,859	-	-	7,658	-	10,880	-
Excess (deficiency) of receipts over disbursements	(796)	1,118	606	-	(7,658)	-	(380)	-
Cash and investments - ending	\$ 7,096	\$ 3,172	\$ -	\$ 26,620	\$ -	\$ 262	\$ 1,908	\$ 1

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	97.056 2015 Port Security Grant	84.010A Title I Grant	20.601 Centipede Grant	16.606 SCAAP-St. Crim. Alien	93.008 MRC Preparedness Program	93.074 Public Health Prep Cit.	93.089 Hospital Prep. Prog MRC	93.074 Coor. Off for Terrorism
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 9,516	\$ (3,297)	\$ -	\$ 434
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	50,664	-	3,017	-	-	25,794	-	13,260
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	19,898	-	-	-	-	313	-
Total receipts	<u>50,664</u>	<u>19,898</u>	<u>3,017</u>	<u>-</u>	<u>-</u>	<u>25,794</u>	<u>313</u>	<u>13,260</u>
Disbursements:								
Personal services	-	-	2,996	-	-	14,698	-	10,070
Supplies	-	-	-	-	383	4,571	-	1,205
Other services and charges	-	20,098	-	-	1,930	1,400	313	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	50,576	-	-	2,320	-	2,424	-	-
Other disbursements	-	-	-	-	313	-	-	-
Total disbursements	<u>50,576</u>	<u>20,098</u>	<u>2,996</u>	<u>2,320</u>	<u>2,626</u>	<u>23,093</u>	<u>313</u>	<u>11,275</u>
Excess (deficiency) of receipts over disbursements	<u>88</u>	<u>(200)</u>	<u>21</u>	<u>(2,320)</u>	<u>(2,626)</u>	<u>2,701</u>	<u>-</u>	<u>1,985</u>
Cash and investments - ending	<u>\$ 88</u>	<u>\$ (200)</u>	<u>\$ 21</u>	<u>\$ (2,320)</u>	<u>\$ 6,890</u>	<u>\$ (596)</u>	<u>\$ -</u>	<u>\$ 2,419</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	93.940 HIV Prevention Project	93.994 Maternal and Child Services	93.940 Sexually Transmitted Disease	93.959 HIV Substance Abuse Program	93.959 Quit for Babies/SAPT BI	93.074 Public Health Prep.	20.106 Extend Runway 18-36 Ph5	20.106 Extend Runway 18-36 Ph3
Cash and investments - beginning	\$ 3,790	\$ (2,761)	\$ 1,714	\$ 29,177	\$ (12,836)	\$ -	\$ 2,824	\$ 2,196
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	21,314	-	69,783	105,911	71,307	36,582	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	2,761	600	-	-	-	265	-
Total receipts	<u>21,314</u>	<u>2,761</u>	<u>70,383</u>	<u>105,911</u>	<u>71,307</u>	<u>36,582</u>	<u>265</u>	<u>-</u>
Disbursements:								
Personal services	14,592	-	72,901	98,642	61,476	22,307	-	-
Supplies	4,825	-	-	2,065	59	635	-	-
Other services and charges	3,906	-	1,674	-	-	-	3,088	2,195
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	2,761	-	-	-
Total disbursements	<u>23,323</u>	<u>-</u>	<u>74,575</u>	<u>100,707</u>	<u>64,296</u>	<u>22,942</u>	<u>3,088</u>	<u>2,195</u>
Excess (deficiency) of receipts over disbursements	<u>(2,009)</u>	<u>2,761</u>	<u>(4,192)</u>	<u>5,204</u>	<u>7,011</u>	<u>13,640</u>	<u>(2,823)</u>	<u>(2,195)</u>
Cash and investments - ending	<u>\$ 1,781</u>	<u>\$ -</u>	<u>\$ (2,478)</u>	<u>\$ 34,381</u>	<u>\$ (5,825)</u>	<u>\$ 13,640</u>	<u>\$ 1</u>	<u>\$ 1</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	20.106 Extend Runway 18-36 Ph2	20.106 Runway 18-36 Extension	93.563 ARRA Prosecutor IVD Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IVD Incentive Post '99	93.563 Clerk IVD Incentive Post '99	Circuit Court 2 Drug Chemical Testing #1	Community Corrections #1
Cash and investments - beginning	\$ 1,578	\$ 86	\$ 856	\$ 8,247	\$ 5,728	\$ 63,122	\$ 2,004	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	32,253	48,529	32,253	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	416,778
Total receipts	-	-	-	32,253	48,529	32,253	-	416,778
Disbursements:								
Personal services	-	-	-	9,305	47,702	65,897	-	287,980
Supplies	-	-	-	-	22	-	-	8,958
Other services and charges	1,577	85	-	1,950	2,169	6,500	-	29,777
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	856	-	714	1,360	-	-
Other disbursements	-	-	-	-	-	-	-	25,523
Total disbursements	1,577	85	856	11,255	50,607	73,757	-	352,238
Excess (deficiency) of receipts over disbursements	(1,577)	(85)	(856)	20,998	(2,078)	(41,504)	-	64,540
Cash and investments - ending	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 29,245</u>	<u>\$ 3,650</u>	<u>\$ 21,618</u>	<u>\$ 2,004</u>	<u>\$ 64,540</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Indiana Homeland Security Fo.	Ace Overtime Grant - Sheriff	Adult Protective Services #1	Community Corrections Program 2	CASA - The Voice of Clark	Interpreters Grant	Court Reform Grant	Sheriff DFC Grant
Cash and investments - beginning	\$ 3,989	\$ 20	\$ (13,887)	\$ 79,613	\$ 79,212	\$ 3,943	\$ 1	\$ 9,057
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	128,717	315,450	111,869	11,207	-	8,954
Total receipts	-	-	128,717	315,450	111,869	11,207	-	8,954
Disbursements:								
Personal services	-	-	112,891	341,680	95,220	-	-	-
Supplies	-	-	984	13,043	2,585	-	-	8,380
Other services and charges	-	-	3,539	37,073	23,608	13,464	-	94
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	3,155	803	-	-	-
Other disbursements	-	-	-	112	-	-	-	-
Total disbursements	-	-	117,414	395,063	122,216	13,464	-	8,474
Excess (deficiency) of receipts over disbursements	-	-	11,303	(79,613)	(10,347)	(2,257)	-	480
Cash and investments - ending	\$ 3,989	\$ 20	\$ (2,584)	\$ -	\$ 68,865	\$ 1,686	\$ 1	\$ 9,537

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Circuit Court 2 Drug Court CCYC #1	Family Treatment Drug CCYC #1	Circuit Court 4 Probation - CCYC#2	Community Corrections CCYC	Circuit Court #4-Adult Probation CCYC	JDAI-Juvenile Detention Alternative Init	FY 2014 Problem Solving Court	Problem Solving Drug Court
Cash and investments - beginning	\$ 6,874	\$ 1,828	\$ 110	\$ 2,546	\$ 3,183	\$ 46,182	\$ 155	\$ 5,000
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	2,581	-	2,581	-	114,391	5,000	-
Total receipts	-	2,581	-	2,581	-	114,391	5,000	-
Disbursements:								
Personal services	-	-	-	-	-	93,654	-	-
Supplies	-	-	-	2,540	-	5,400	287	980
Other services and charges	-	3,051	-	-	193	23,456	621	2,500
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	4,243	-	-
Other disbursements	-	-	-	-	-	-	1,267	-
Total disbursements	-	3,051	-	2,540	193	126,753	2,175	3,480
Excess (deficiency) of receipts over disbursements	-	(470)	-	41	(193)	(12,362)	2,825	(3,480)
Cash and investments - ending	<u>\$ 6,874</u>	<u>\$ 1,358</u>	<u>\$ 110</u>	<u>\$ 2,587</u>	<u>\$ 2,990</u>	<u>\$ 33,820</u>	<u>\$ 2,980</u>	<u>\$ 1,520</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Indiana Homeland Security Fund	Circuit Court 4 JDAl-CCYC	Marine Patrol Assistance Grant	HVE Grant	2015 Court Reform Grant	HIV/Aids Support Services	Totals
Cash and investments - beginning	\$ -	\$ 138	\$ -	\$ -	\$ -	\$ (5,257)	\$ 38,487,112
Receipts:							
Taxes	-	-	-	-	-	-	187,121,745
Licenses and permits	-	-	-	-	-	-	308,219
Intergovernmental receipts	-	-	-	-	-	-	16,924,432
Charges for services	-	-	-	5,000	-	-	4,561,635
Fines and forfeits	-	-	-	-	-	-	2,492,895
Other receipts	3,983	-	15,000	-	9,375	155,513	55,545,386
Total receipts	<u>3,983</u>	<u>-</u>	<u>15,000</u>	<u>5,000</u>	<u>9,375</u>	<u>155,513</u>	<u>266,954,312</u>
Disbursements:							
Personal services	-	-	13,679	4,999	-	164,959	23,316,285
Supplies	-	-	-	-	-	-	2,839,550
Other services and charges	-	-	-	-	-	-	35,403,587
Debt service - principal and interest	-	-	-	-	-	-	9,593,695
Capital outlay	3,975	-	1,317	-	-	-	2,936,030
Other disbursements	-	-	-	-	-	-	192,103,305
Total disbursements	<u>3,975</u>	<u>-</u>	<u>14,996</u>	<u>4,999</u>	<u>-</u>	<u>164,959</u>	<u>266,192,452</u>
Excess (deficiency) of receipts over disbursements	<u>8</u>	<u>-</u>	<u>4</u>	<u>1</u>	<u>9,375</u>	<u>(9,446)</u>	<u>761,860</u>
Cash and investments - ending	<u>\$ 8</u>	<u>\$ 138</u>	<u>\$ 4</u>	<u>\$ 1</u>	<u>\$ 9,375</u>	<u>\$ (14,703)</u>	<u>\$ 39,248,972</u>

CLARK COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2015

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	100,172	4/17/2014	2/1/2019
Clark County Highway Dept.	Kubota Tractor Mowers	39,272	3/12/2014	12/12/2018
Clark County Detention Building Corporation	Lease Rental Revenue Refunding Bonds Series 2013/ 2013 A Bonds	1,662,500	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	89,000	11/21/2013	1/15/2029
Clark County Detention Building Corporation	Jail Detention Lease Rental Bonds-2007	281,000	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)	<u>123,906</u>	2/1/2015	1/20/2020
Total governmental activities		<u>2,642,315</u>		
Total of annual lease payments		<u>\$ 2,642,315</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General obligation bonds	2010 Building Bond		\$ 1,485,000	\$ 180,646
General obligation bonds	2011 Landfill Bond		7,085,000	916,862
General obligation bonds	2013-Landfill Bond		8,995,000	428,366
General obligation bonds	2015-Judgment Bond (Sheriff)		<u>8,050,000</u>	<u>4,042,406</u>
Total governmental activities			<u>25,615,000</u>	<u>5,568,280</u>
Totals			<u>\$ 25,615,000</u>	<u>\$ 5,568,280</u>

CLARK COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2015

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	62,734,307
Buildings	30,062,580
Improvements other than buildings	125,307
Machinery, equipment, and vehicles	18,326,012
Construction in progress	3,519,035
Total capital assets	\$ 126,152,820

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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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 *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015. 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 Federal statutes, regulations, and the terms and conditions of its Federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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.

Unmodified 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, 2015.

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 the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2015-004 and 2015-005. 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 the Uniform Guidance, 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.


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. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section 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. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2015-004 and 2015-005 that we consider 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.

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

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

February 9, 2017

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, 2015

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	Pass-Through To Subrecipient	Total Federal Awards Expended
Department of Agriculture					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553		\$ -	\$ 7,985
National School Lunch Program		10.555		-	18,767
Total - Child Nutrition Cluster				-	26,752
Total - Department of Agriculture				-	26,752
Department of Justice					
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738	2013-DJ-BX-0039	-	32,218
ICJG Drug/Prosecutor			2014-DJ-BX-1191	-	8,718
Total - Edward Byrne Memorial Justice Assistance Grant Program				-	40,936
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	2013-VA-GX-0036	-	735
VOCA Grant/Prosecutor			2014-VA-GX-0062	-	33,032
Total - Crime Victim Assistance				-	33,767
Violence Against Women Formula Grant: Stop Grant Police Domestic Violence Grant	Indiana Criminal Justice Institute	16.588	2013-WF-AX-0047	-	25,519
			2014-WX-AX-0005	-	10,584
Total - Violence Against Women Formula Grants				-	36,103
Equitable Sharing Program	Direct Grant	16.922		-	6,814
Total - Department of Justice				-	117,620
Department of Transportation					
Highway Planning and Construction Cluster	Indiana Department of Transportation	20.205	0710003	-	1,949
Highway Planning and Construction			0201017	-	407,450
Highway-Bethany Roac			0400935	-	97,142
Star Hill Road			1382106	-	44,513
Highway-Salem Noble				-	-
Cum Bridge-Bridge Inspection				-	-
Total - Highway Planning and Construction				-	551,054
Total - Highway Planning and Construction Cluster				-	551,054
Highway Safety Cluster					
Alcohol Impaired Driving Countermeasures Incentive Grants 20.601 Centipede Grant	City of Charlestown	20.601	EDS#D3-15-9941	-	3,017
Occupant Protection Incentive Grants: OWI Police Grant	Town of Sellersburg	20.602	D3-11-5226	-	10,677
Occupant Protection Incentive Grants: 20.602 HVE Grant	Indiana Criminal Justice Institute	20.602	EDS #D3-15-9955	-	5,000
Total - Occupant Protection Incentive Grants				-	15,677
Safety Belt Performance Grants Big City Big County Grant	Town of Sellersburg	20.609	D3-11-5307	-	12,893
Total - Highway Safety Cluster				-	31,587
Total - Department of Transportation				-	582,641

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

CLARK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2015
(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	Pass-Through To Subrecipient	Total Federal Awards Expended
Department of Health and Human Services					
Medical Reserve Corps Small Grant Program MRC Preparedness Program	Indiana National Association of County and City Health Officials	93.008	5MRCSG101005-03	-	2,627
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Public Health Prep CIT Coor. Off for Terrorism Public Health Preparedness	Indiana State Department of Health	93.074	A70-5-0532374 A70-5-0532438 U90TP000521	- - -	25,794 13,260 36,582
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	75,636
Child Support Enforcemen Earned Indirect Costs Clerk Perpetuation IV-D Title IV-D Incentive Pros. IV-D Inc.-Post '99 Clerk IV-D Inc.-Post '99 FFP Reimbursements	Indiana Department of Child Services	93.563		- - - - - - -	92,248 592 11,255 50,607 73,757 223,693
Total - Child Support Enforcement				-	452,152
State Court Improvement Program 93.586 Family Treatment Drug Court 93.586 Family Treatment Drug Court	Supreme Court of Indiana	93.586	Clark-CIP-2014B Clark-CIP-2015-BT	- -	9,301 1,199
Total - State Court Improvement Program				-	10,500
HIV Prevention Activities - Health Department Basec HIV Prevention Sexually Transmitted Disease Prevention	Indiana State Department of Health	93.940 93.940	A70-4-112305 A70-5-112368	- -	21,314 49,343
Total - HIV Prevention Activities - Health Department Based				-	70,657
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 93.959 93.959	A70-4-069686 A70-5-112328 014085	- - -	71,307 65,240 40,671
Total - Block Grants for Prevention and Treatment of Substance Abuse				-	177,218
Total - Department of Health and Human Services				-	788,790
Department of Homeland Security					
Emergency Management Performance Grant: C44P-5-700B- EMPG	Indiana Department of Homeland Security	97.042	C44P-5-700B	-	19,721
Port Security Grant Program Homeland Security Boat Refurbish	Direct Grant	97.056	EMW-2014-PU-00025-S01	-	37,998
Total - Department of Homeland Security				-	57,719
Total federal awards expended				\$ -	\$ 1,573,522

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

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, 2015. The information in the SEFA is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, 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, 2015. This noncash assistance is also included in the federal expenditures presented in the schedule.

Program Title	Federal CFDA Number	2015
Child Nutrition Cluster:		
Food Commodities:		
National School Lunch Program	10.555	\$ 1,887

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
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

Identification of Major Programs and type of auditor's report issued on compliance for each:

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

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

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

FINDING 2015-001 - 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, we noted the following errors:

1. Ten grants were reported incorrectly resulting in an overstatement of \$133,926, and an additional six grants were omitted from the SEFA resulting in an understatement of \$89,623. The net effect of the noted errors resulted in an overstatement of federal expenditures of \$44,303.
2. Multiple grants that were included in the same fund on the County's Financial Ledger were reported as one grant on the SEFA.
3. Several grants were reported under the incorrect federal grant titles.

Audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes. . . ."

2 CFR 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

"*Schedule of expenditures of Federal awards*. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. 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 Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal 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.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must 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. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe the significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

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 2015-002 - INTERNAL CONTROLS OVER FINANCIAL
TRANSACTIONS AND REPORTING - 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:

1. Financial statement amounts reported were not reflective of amounts shown in the County Sheriff Department's 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.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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 indicated a different number depending upon the type of report printed. The financial reports showing disbursement activity did not include a check number.
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 Department's 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 Inmate Trust Fund activity related to the County Sheriff Department's debit card program was not reflected in the financial records.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

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 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 Department's financial records. Controls were not in place showing review and approval of electronic bank withdrawals.

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 result 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 2015-003 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING - CLERK OF THE CIRCUIT COURT

Condition

The Clerk of the Circuit Court had deficiencies in the internal control system related to the lack of segregation of duties over financial transactions and reporting. There were no sufficient compensating controls.

The Clerk of the Circuit Court had not separated incompatible activities related to receipts, reimbursements, and cash and investments. One individual was responsible for performing the reconciliation of the depository account balance with the record balance, reconciliation 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

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

Cause

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

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

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

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 2015-004 - 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): 2015
Pass-Through Entity: Indiana Department of Child Services

This is a repeat finding from the immediate prior year. The prior year finding number was 2014-004.

Condition

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

The County Prosecuting Attorney's office and the Clerk of the Circuit Court had an employee in which a portion of the employee's salary was paid from a IV-D incentive fund and the General fund without proper documentation to support the distribution.

Context

The County Prosecuting Attorney's office and the Clerk of the Circuit Court were not aware that supporting documentation must be maintained to support the distribution of an employee's salary who was compensated partially from a IV-D incentive fund and a non-federal award.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR section 200.430(h)(8) states in part:

". . . (i) *Standards for Documentation of Personnel Expenses*

(1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed.

These records must:

- (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (ii) Be incorporated into the official records of the non-Federal entity
- (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS);
- (iv) Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;
- (v) Comply with the established accounting policies and practices of the non-Federal entity (See paragraph (h)(1)(ii) above for treatment of incidental work for IHEs.); and
- (vi)[Reserved]
- (vi) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity. . . ."

Cause

Those in charge of administering the Child Support Enforcement Program in the Office of the Prosecuting Attorney 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. Non-compliance 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.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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 requirements pertaining to Allowable Costs/Cost Principles to ensure that all time and effort reporting 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 2015-005 - REPORTING

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 95.563
Federal Award Number and Year (or Other Identifying Number): FY2015
Pass-Through Entity: Indiana Department of Child Services

This is a repeat finding from the immediate prior year. The prior year finding number was 2014-005.

Condition

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

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 is 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 IV-D monthly expenses for the month of February 2015. In two instances, mathematical errors were noted on the Monthly Expense Claims. Prior Period Adjustments were submitted in subsequent months to attempt to correct the errors.

Context

Individuals were not properly preparing and approving the Monthly Expense Claim for Title IV-D in the County Prosecuting Attorney's office. As a result, three of the twelve Monthly Expense Claims for Title IV-D submitted by the County Prosecuting Attorney's office contained errors.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

Cooperative Agreement For Federal Financial Participation For Prosecuting Attorneys Performing Title IV-D Services, Part IV, section B(4) states:

"Reimbursement of allowable direct costs incurred by the Prosecuting Attorney shall not exceed the amount properly claimed and will be paid by CSB only upon the receipt of a properly completed and accurate Monthly Expense Claim Form (State Form No. 54529) incorporated by reference hereto."

Cause

The Monthly Expense Claim for Title IV-D was not properly prepared and reviewed by the County Prosecuting Attorney's office.

Effect

The failure to establish internal controls enabled material noncompliance to go undetected. Non-compliance of the grant agreement or the 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's management 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.



R. MONTY SNELLING

CLARK COUNTY AUDITOR

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

December 13, 2016

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-001

Fiscal year in which the finding initially occurred: 2014
Contact Person Responsible for Corrective Action: R. Monty Snelling, Auditor
Contact Phone Number: 812-285-6221

The Auditor, auditor staff, and the county consultant have researched the cause of the errors that occurred in the SEFA and have developed additional controls to help ensure that the grants are properly reported in the County Ledgers and the SEFA report.

FINDING 2014-002

Fiscal year in which the finding initially occurred: 2014
Contact Person Responsible for Corrective Action: Diane Shahroudi/Bookkeeper
Contact Phone Number: 812-283-4471 ext. 3134

The Sheriff's department has implemented a new computerized system that is better equipped to handle the departmental accounts. The new computerized financial systems that have been implemented are intended to adequately identify, account for, and generate accurate financial information. In addition, a CPA firm was retained in 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.

With regard to the Sheriff's Department PayPal account, policies have been enforced that will allow for the proper recording of funds received for services and the sale of property.

FINDING 2014-003

Fiscal year in which the finding initially occurred: 2014
Contact Person Responsible for Corrective Action: Susan Popp, Clerk of Courts
Contact 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

Fiscal year in which the finding initially occurred: 2014
Contact Person Responsible for Corrective Action: Susan Popp, Clerk of Courts
Contact Phone Number: 812-285-6244

Fiscal year in which the finding initially occurred: 2014
Contact Person Responsible for Corrective Action: Sarah M. Hart, IV-D child Support Director
Contact Phone Number: 812-285-6261

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.

A Personnel Activity Report is being created to be used to document information for employees partially paid out of IV-D 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 are available to be reviewed.

FINDING 2014-005


Fiscal year in which the finding initially occurred: 2014

Contact Person Responsible for Corrective Action: Sarah M. Hart, IV-D child Support Director

Contact Phone Number: 812-285-6261

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. This implemented plan is ongoing.

Respectfully Submitted,



R. Monty Shelling

Auditor

(Title)

12-13-2016

(Date)

Cc; 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

January 27, 2017

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 2015 audit report for Clark County.

Finding 2015-001

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, to 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, 2017

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 2015-002

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 2015 as well.

#1-#3 – as identified by SBOA in the finding report 2015-002

#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 2015-002

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.

As of 12/31/16, the Paypal Account is no longer in use.

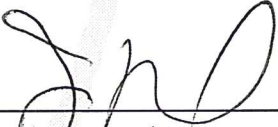
#5 – as identified by SBOA in the finding report 2015-002

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.

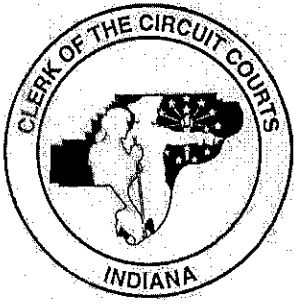
Anticipated Completion Date: These changes/corrections are already being implemented and will be ongoing.



(Signature)
Sheriff

(Title)
2-1-17

(Date)



SUSAN POPP

Clerk of the Clark County Circuit Courts

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

812.285.6244 TEL
812.285.6372 FAX
www.co.clark.in.us

February 2, 2017

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

Re: 2015 Corrective Action Plan

Please accept this letter as the Clerk of the Circuit Court's official response to the audit findings noted in the 2015 audit report for Clark County.

Finding 2015-003

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. Furthermore, there is an additional employee performing financial duties thereby allowing greater separation of duties with that department. 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.

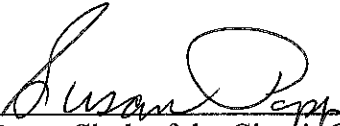
*Indiana State Board of Accounts
Corrective Action Plan – Clerk
Page 2*

Finding 2015-004

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: February 2, 2017

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

February 6, 2017

CORRECTIVE ACTION PLAN

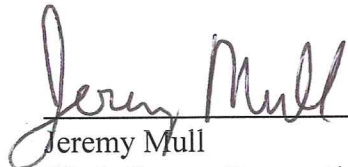
FINDING #2015-004

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 for employees paid partially from IV-D incentive funds.

Anticipated Completion Date: A Personnel Activity Report will be completed for the employee who is paid partially 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.



Jeremy Mull
Clark County Prosecuting Attorney



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

February 6, 2017

CORRECTIVE ACTION PLAN

FINDING #2015-005

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 two months in 2015. 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 was not intending to claim reimbursement for the employee being paid partially from the IV-D budget who was not performing IV-D duties. Therefore, if this was claimed in one month in 2015, it was done so in error. Also, we have eliminated this budget item from the 2017 IV-D budget.

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/>.