

**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, 2016 to December 31, 2016



**FILED**  
12/28/2018



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### 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	01-01-16 to 12-31-18
President of the County Council	Barbara Hollis	01-01-16 to 12-31-18



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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, 2016, and the related notes to the financial statement as listed in the Table of Contents.

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

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

***Auditor's Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2016.

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2016, in accordance with the financial reporting provisions of the Indiana State Board of Accounts 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 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.


*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.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated December 27, 2018, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

  
Paul D. Joyce, CPA  
State Examiner

December 27, 2018



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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, 2016, and the related notes to the financial statement, and have issued our report thereon dated December 27, 2018, 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.

**Internal Control over Financial Reporting**

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

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

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 County's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2016-002 to be a material weakness.

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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2016-001 to be a significant deficiency.

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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Clark County's Response to Findings**

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

**Purpose of This Report**

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

  
Paul D. Joyce, CPA  
State Examiner

December 27, 2018

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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, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
County General	\$ 418,309	\$ 17,045,906	\$ 16,524,608	\$ 939,607
Sheriff Accident Report	305	1,160	420	1,045
CAGIT County Certified Shares	263,323	4,355,037	4,435,987	182,373
Campaign Finance Enforcement	1,000	-	-	1,000
CEDIT County Portion	576,975	2,509,353	2,335,357	750,971
City/Town Court Cost	15,356	30,064	30,188	15,232
Clerk's Record Perpetuation	44,579	62,397	33,291	73,685
Community Corrections Project Income	83,165	416,455	408,813	90,807
Community Transition Program	10,891	29,475	18,932	21,434
County Sales Disclosure	61,044	17,868	-	78,912
Cumulative Bridge	1,113,561	1,563,808	1,013,742	1,663,627
Clark County Cumulative Capital	1,237,795	3,320,090	2,051,503	2,506,382
County Drug Free Community	62,826	99,313	112,000	50,139
Public Safety Fund	6,292	-	180	6,112
Local Emergency Planning Right to Know	2,854	7,114	124	9,844
Firearms Training	2,132	30,556	21,216	11,472
Health	103,966	890,271	821,794	172,443
ID Security Protection	8,021	11,902	12,000	7,923
Closure-Post Closure	1,182,910	100,000	-	1,282,910
Levy Excess	4,687	-	-	4,687
Local Health Maintenance	30,543	109,008	55,908	83,643
Local Roads & Streets	435,699	515,966	915,983	35,682
LOIT County General	196,617	1,600,096	1,715,741	80,972
Jail Medical Fund	5,045	5,869	10,459	455
County Misdemeanant	38,992	102,965	105,204	36,753
County Highway	2,457,375	3,067,449	3,553,081	1,971,743
Auditor Endorsement Fund	57,943	29,486	1,978	85,451
Rainy Day Fund	63,717	-	19,312	44,405
Recorder's Perpetuation	201,980	209,072	184,426	226,626
Riverboat Revenue Fund	134,755	167,749	149,885	152,619
Sex and Violent Offender Administration	5,991	4,179	-	10,170
Sheriff's Pension Trust	68,345	98,238	75,000	91,583
Solid Waste Non-Reverting	53,159	1,210	-	54,369
Mosquito Control	3,166	58,433	55,665	5,934
Excess Tax	182,015	161,310	210,638	132,687
Surveyor's Perpetuation	43,865	26,103	16,873	53,095
Tax Sale Redemption	5,245	251,787	248,313	8,719
Tax Sale Surplus	1,512,391	1,837,625	1,423,714	1,926,302
LHD Trust Account Tobacco	31,013	68,544	30,994	68,563
Special Vehicle Inspection	1,212	2,180	579	2,813
Auditors Ineligible Deductions	267,540	5,885	57,495	215,930
County Elected Officials Training	52,199	11,902	-	64,101
County Offender Transportation	7,635	2,427	-	10,062
Statewide 911	301,094	1,255,933	1,069,220	487,807
Adult Probation Administrative	152,367	60,084	-	212,451
Circuit Court 4 Juvenile Administration Fee	36,950	5,543	-	42,493
Supplemental Adult Probation Services	76,062	634,388	266,404	444,046
Alternative Dispute Resolution	77,371	12,920	7,306	82,985
Cemetery Fund	322	-	-	322
County User Fee	1,428,874	330,785	264,712	1,494,947
Drainage Board Non-Reverting Fee	39,285	13,575	6,349	46,511
T.B. Health	16,363	2,800	1,555	17,608
TIF Capital Projects	850,335	127,133	241,890	735,578
Debt Service	3,784,835	11,423,609	11,987,800	3,220,644
Self Insurance	1,210,873	3,759,409	3,818,942	1,151,340
Capital Projects	5,210,400	-	16,439	5,193,961
Payroll Clearing	197	828	-	1,025
Payroll Withholding Insurance	16,764	269,816	279,600	6,980
Payroll Withholding Other	143	1,427,324	1,427,449	18
Census Federal Credit Union W/H	-	43,270	43,270	-
Federal Tax	-	1,942,585	1,942,585	-
County Tax W/H	23,737	313,385	313,046	24,076
PERF W/H	3,454	467,607	467,597	3,464
State Tax W/H	42,042	552,386	552,003	42,425
Wage Garnishment W/H	546	142,446	142,567	425
State Settlement	-	130,960,455	130,960,455	-
LOIT Public Safety	-	5,657,032	5,657,032	-
Commercial Vehicle Excise Tax	-	955,024	955,024	-
Welfare Excise Tax Allocation	-	3,789,863	3,789,863	-
Financial Institution Tax	-	357,905	357,905	-
CEDIT Homestead Credit	867,438	5,806,466	5,792,188	881,716
LOIT PTRC	82,814	5,678,457	5,613,153	148,118
State Fines & Forfeitures	1,391	4,437	4,296	1,532
Infraction Judgements	15,660	222,400	221,884	16,176
Overweight Vehicle	-	355	355	-
Special Death Benefit Fund	845	9,470	9,630	685
State Sales Disclosure	1,505	17,868	17,933	1,440
Coroners Training Fund	644	10,888	10,430	1,102
Interstate Compact Fee	1,200	11,170	11,807	563
State Recording Fees	816	12,347	12,083	1,080
DLGF Homestead Property Database	15	10	23	2
Sex and Violent Offender-State	10	468	478	-
Education Plate Fee Dist/State	-	1,688	1,519	169

CLARK COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Riverboat	-	652,982	652,982	-
CAGIT	-	22,628,127	22,628,127	-
CEDIT	-	5,806,388	5,806,388	-
Supplemental CAR-1 Treasurer's Trust	3,331,518	2,833,927	3,330,518	2,834,927
Supplemental CAR-1 Sheriff's Inmate Trust	144,316	2,166,204	2,141,241	169,279
Supplemental CAR-1 Jail Commissary	53,819	1,527,412	1,464,428	116,803
Supplemental CAR-1 Clerk Investment	1,881,271	2,447	1,650,210	233,508
Supplemental CAR-1 Landfill Trust	926,153	5,031	3,500	927,684
Supplemental CAR-1 Clerk-Odyssey	3,634,797	7,921,548	7,284,470	4,271,875
Supplemental CAR-1 Clerk Gavel	57,997	20	42,532	15,485
Supplemental CAR-1 Clerk ISETS Child Support	30,400	1,299,405	1,293,001	36,804
Supplemental CAR-1 Sheriff DOC/ Property	27,669	3,630,997	3,656,554	2,112
Supplemental CAR-1 Community Corrections IDOC Checking	5,000	26,297	26,206	5,091
Reassessment	954,935	240,094	449,577	745,452
LOIT Special Dist. Share	-	3,150,445	250,000	2,900,445
Auditor Non-Reverting	70,658	44,082	37,211	77,529
Hwy/Developer Road Improvement	84,414	67,323	-	151,737
SJPSF Circuit Court 4	76,287	12,501	6,646	82,142
SPDSF	363,527	221,812	256,455	328,884
Landowners Liability and Contingency	75,905	255,544	57,877	273,572
Landfill Improvements	246,153	150,624	133,509	263,268
Juvenile Detention Project Income	76,248	144,716	121,709	99,255
Clark County Donation Fund B	567	3,930	3,326	1,171
Redevelopment Commission Fund	26,566	-	232	26,334
Urban Conservation	2,318	-	-	2,318
Weather Warning System	2,031	-	-	2,031
TMA Fund	332,796	144,884	316,300	161,380
Henryville Sanitation Corp.	961	-	-	961
Information Technology Fund	74,133	176,468	231,300	19,301
911 LOIT	460,580	2,081,147	1,888,948	652,779
New Hope Services	-	487,833	487,833	-
Mental Health	22,663	484,247	523,990	(17,080)
State Forestry Sale Timber	33,627	22,533	33,627	22,533
Capital Development Tourism	-	339,624	339,624	-
Convention & Expedition	-	1,018,873	1,018,873	-
Prosecutors Federal Forfeiture	22,387	-	1,060	21,327
Subdivision Performance Assur.	96,546	26,965	37,652	85,859
Salem-Noble Road Construction	89,110	-	-	89,110
E911 System Employee Benefit	555	100	93	562
Judgment Funding Bonds of 2015	110,587	-	64,992	45,595
2011 Health Insurance Rebate	868	560	-	1,428
Sheriff's P.R. Non-Reverting	2,154	-	-	2,154
Prosecutor Copy Fund	2,026	348	-	2,374
Sheriff Restitution Fund	3,150	-	-	3,150
Prosecutors State Forfeiture	642	5,580	300	5,922
Treasurer Fees Fund Non-Reverting	43,784	83,227	84,897	42,114
Sheriff Expense and Seizure	487	-	-	487
Prosecutor Infraction User Fee	1,293	-	-	1,293
Planning and Zoning Fees Fund	140,851	103,213	105,175	138,889
Sheriff Local Foreclosure	6,248	63,000	54,582	14,666
Assessor Training Fund	25,317	-	-	25,317
Juvenile Detention Center HIP	278	-	278	-
Clark County Clerk's Copy Fund	6,261	3,638	499	9,400
Judgment Funding Bonds of 2016	-	9,370,000	9,252,186	117,814
LOIT 2016 Special Distribution	-	11,997,368	11,997,368	-
Local Aviation Grant Tracking	1	-	-	1
Health Department Grant Fund	5,346	-	-	5,346
20.602 OWI Police Grant	6,360	9,644	10,963	5,041
20.609 Big City Big County	2,131	12,393	19,876	(5,352)
16.738 ICJG Drug/Prosecutor	36,488	135,078	129,377	42,189
16.575 ICJG Victim Asst/Pros#1	(14,787)	104,230	100,203	(10,760)
16.588 Domestic Violence Grant #1	(2,065)	23,876	51,270	(29,459)
16.588 Stop Grant Police Department	(37,066)	59,669	48,215	(25,612)
Children's Sexual Assault Services	20,441	-	-	20,441
97.042 Emergency Management Performance	7,096	-	4,339	2,757
10.555 School Lunch Grant	3,172	24,599	26,445	1,326
97.056 911 09 PSGP Grant	26,620	-	-	26,620
14.228 Construction of Star Hill Road	-	36,280	36,280	-
16.738 Edward Byrne Memorial JAG	262	4,003	4,003	262
93.586 Family Treatment Drug Court	1,908	15,500	12,995	4,413
16.607 Bulletproof Vest	1	-	-	1
97.056 2015 Port Security Grant	88	-	-	88
84.010A Title I Grant	(200)	27,621	30,361	(2,940)
20.601 Centipede Grant	21	-	21	-
16.606 SCAAP-St. Crim. Alien	(2,320)	10,979	3,813	4,846
14.228 Washington Twp Water Co	-	3,334	-	3,334
97.073 2015 Winlink Grant	-	603	603	-
20.600 Non-Motorist Grant	-	2,540	1,497	1,043
20.602 HVE Grant	1	6,000	6,029	(28)
97.056 2016 Port Sec.-Marine	8	21,600	174,592	(152,984)
93.008 MRC Preparedness Program	6,890	-	2,405	4,485
93.074 Public Health Prep Cit.	(596)	596	-	-
93.074 Coord. Off for Terrorism	2,419	-	2,419	-

CLARK COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
93.940 HIV Prevention Project	1,781	24,556	30,568	(4,231)
93.940 Sexually Transmitted Disease	(2,478)	48,765	57,384	(11,097)
93.959 HIV Substance Abuse Program	34,381	74,482	112,843	(3,980)
93.959 Quit for Babies/SAPT BI	(5,825)	62,172	60,628	(4,281)
93.074 Public Health Prep.	13,640	55,579	74,480	(5,261)
93.074 Zika Preparedness	-	2,813	2,977	(164)
20.106 Extend Runway 18-36 Ph5	1	-	-	1
20.106 Extend Runway 18-36 Ph3	1	-	-	1
20.106 Extend Runway 18-36 Ph2	1	-	-	1
20.106 Runway 18-36 Extension	1	-	-	1
93.563 Title IV-D Incentive	29,245	37,488	44,149	22,584
93.563 Prosecutor IVD Incentive Post '99	3,650	54,299	19,302	38,647
93.563 Clerk IVD Incentive Post '99	21,618	40,427	55,448	6,597
Circuit Court 2 Drug Chemical Testing #1	2,004	-	-	2,004
Community Corrections #1	64,540	313,610	385,179	(7,029)
Indiana Homeland Security Fo.	3,989	-	-	3,989
Ace Overtime Grant - Sheriff	20	-	20	-
Adult Protective Services #1	(2,584)	134,950	156,250	(23,884)
Community Corrections Program 2	-	543,978	346,351	197,627
CASA- The Voice of Clark	68,865	104,604	134,295	39,174
Family Court Project	-	60	-	60
Interpreters Grant	1,686	11,700	12,644	742
Court Reform Grant	1	-	-	1
Sheriff DFC Grant	9,537	7,600	11,329	5,808
Circuit Court 2 Drug Court CCYC #1	6,874	-	-	6,874
Family Treatment Drug CCYC #1	1,358	2,737	1,358	2,737
Circuit Court 4 Probation CCYC#2	110	-	60	50
Community Corrections CCYC	2,587	2,737	2,566	2,758
Circuit Court #4 Adult Probation CCYC	2,990	-	2,103	887
JDAI-Juvenile Detention Alternative Init	33,820	68,532	92,351	10,001
FY 2014 Problem Solving Court	2,980	8,174	5,666	5,488
Problem Solving Drug Court	1,520	-	1,520	-
Circuit Court 4 JDAI-CCYC	138	-	-	138
Marine Patrol Assistance Grant	4	7,511	14,272	(6,757)
2015 Court Reform Grant	9,375	-	2,831	6,544
CASA State Capacity Bldg Grant	-	16,710	6,338	10,372
Drug Prosecution Fund	-	8,660	8,660	-
CC Adult Guardianship Program	-	25,000	-	25,000
Community Crossing Grant	-	1,000,000	-	1,000,000
HIV/Aids Support Services	(14,703)	227,822	175,905	37,214
The Exchange	-	7,000	-	7,000
Totals	<u>\$ 39,203,984</u>	<u>\$ 297,702,356</u>	<u>\$ 293,135,654</u>	<u>\$ 43,770,686</u>

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

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

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

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

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Intergovernmental receipts.* Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

*Charges for services.* Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

*Fines and forfeits.* Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

*Other receipts.* Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

**E. Disbursements**

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

*Personal services.* Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

*Supplies.* Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

*Other services and charges.* Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

*Debt service - principal and interest.* Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

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

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Other disbursements.* Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

**F. Interfund Transfers**

The County may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

**G. Fund Accounting**

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy and Annual Pension Cost*

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

**B. County Police Retirement Plan**

*Plan Description*

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

*Funding Policy*

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

**C. County Police Benefit Plan**

*Plan Description*

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

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of some funds being set up for reimbursable grants for which reimbursement had not been received by December 31, 2016. Deficits in cash balances were also a result of expenditures being made in excess of available funds on hand.

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. Restatement of Supplemental CAR-1 Sheriff's Cashbook**

The Supplemental CAR-1 Sheriff's Cashbook fund that was included in the prior-year financial statement was omitted from the current financial statement to more accurately reflect the financial activity of the County. This fund accounts for the financial activity of the County Sheriff's Department that was also accounted for in other funds within the County's financial statement.

**Note 9. Combined Funds**

Funds related to Supplemental CAR-1 Clerk-Gavel were combined and reported as one fund in the prior financial statement, but were reported individually as Supplemental CAR-1 Clerk Gavel and Supplemental CAR-1 Clerk ISETS Child Support in the current financial statement.

**Note 10. 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 2016 totaled \$2,032,500.

**Note 11. 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, and repair, etc., of the facilities. Lease payments during the year 2016 totaled \$300,000 and \$1,038,519 for debt service and operating expenses, respectively.

**Note 12. Subsequent Events**

In 2017, Indiana Code 6-1.1-18.5-13.8 was added to the Indiana Code providing for the County to increase its maximum permissible ad valorem property tax levy in excess of the limitations established under Indiana Code 6-1.1-18.5-3. The increase is a permanent increase in the County's maximum permissible ad valorem property tax levy for purposes of determining the County's maximum permissible ad valorem property tax levy after 2018. The amount of the increase is the product of:

- (1) the amount of the Judgment Funding Bonds of 2016 issued by the County; multiplied by
- (2) a percentage specified in the resolution adopted by the County but not to exceed one hundred percent.

The County's maximum permissible ad valorem property tax levy increase shall be for property taxes first due and payable in 2018.

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

In August 2017, the County Council adopted Resolution 4-2017 authorizing the increase in the County's maximum permissible ad valorem property tax levy of \$9,370,000.

**Note 13. Other Postemployment Benefits**

The County provides health and life insurance benefits to eligible retirees and their spouses. 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 14. 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 Kentuckiana Regional Planning and Development Agency (KIPDA) or INDOT Federal Aid projects. These funds may only be used for these purposes and must be utilized by June 30, 2019.

On March 21, 2013, the County entered into a second "Memorandum of Agreement" with 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 SMFR funds are maintained at INDOT in a separate "Relinquishment Fund" and are currently being used to fund the County's federal matching requirements for various road projects. The balance in the "Relinquishment Fund" not reported in the financial statements at December 31, 2016, was \$2,279,825.

**Note 15. 2017 Judgment Funding Bonds**

In December 2017, the County issued 2017 Judgment Funding Bonds in the amount of \$10,110,000. The bonds were issued to cover the 2017 operational budget shortfall for the departments of the County Sheriff, the County Jail, and the County Prosecuting Attorney. A debt service tax rate was provided for the repayments of the bonds. Semiannual debt service payments are due in January and July beginning in July 2018. The interest rate will increase from 2 to 3 and 5 percent over the duration of the bond until the final payment is made on January 1, 2028.

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#### OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the County's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the County. It is presented as intended by the County.

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	County General	Sheriff Accident Report	CAGIT County Certified Shares	Campaign Finance Enforcement	CEDIT County Portion	City/Town Court Cost
Cash and investments - beginning	\$ 418,309	\$ 305	\$ 263,323	\$ 1,000	\$ 576,975	\$ 15,356
Receipts:						
Taxes	3,993,844	-	-	-	-	-
Licenses and permits	166,946	-	-	-	-	-
Intergovernmental receipts	1,295,728	-	4,274,460	-	2,509,353	-
Charges for services	674,857	-	-	-	-	-
Fines and forfeits	435,039	-	-	-	-	30,064
Other receipts	10,479,492	1,160	80,577	-	-	-
Total receipts	17,045,906	1,160	4,355,037	-	2,509,353	30,064
Disbursements:						
Personal services	12,392,173	-	3,654,133	-	700,000	-
Supplies	473,123	-	106,229	-	-	-
Other services and charges	3,469,430	420	663,834	-	1,151,491	30,188
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	151,658	-	10,892	-	-	-
Other disbursements	38,224	-	899	-	483,866	-
Total disbursements	16,524,608	420	4,435,987	-	2,335,357	30,188
Excess (deficiency) of receipts over disbursements	521,298	740	(80,950)	-	173,996	(124)
Cash and investments - ending	\$ 939,607	\$ 1,045	\$ 182,373	\$ 1,000	\$ 750,971	\$ 15,232

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Clerk's Record Perpetuation	Community Corrections Project Income	Community Transition Program	County Sales Disclosure	Cumulative Bridge	Clark County Cumulative Capital
Cash and investments - beginning	\$ 44,579	\$ 83,165	\$ 10,891	\$ 61,044	\$ 1,113,561	\$ 1,237,795
Receipts:						
Taxes	-	-	-	-	1,354,277	900,537
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	146,458	97,401
Charges for services	281	-	-	17,868	61,793	2,178,152
Fines and forfeits	62,116	381,405	-	-	-	-
Other receipts	-	35,050	29,475	-	1,280	144,000
Total receipts	<u>62,397</u>	<u>416,455</u>	<u>29,475</u>	<u>17,868</u>	<u>1,563,808</u>	<u>3,320,090</u>
Disbursements:						
Personal services	30,855	284,220	-	-	475,501	-
Supplies	2,216	26,181	669	-	21,477	9,758
Other services and charges	220	93,033	8,875	-	122,212	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	5,379	-	-	394,552	2,041,745
Other disbursements	-	-	9,388	-	-	-
Total disbursements	<u>33,291</u>	<u>408,813</u>	<u>18,932</u>	<u>-</u>	<u>1,013,742</u>	<u>2,051,503</u>
Excess (deficiency) of receipts over disbursements	<u>29,106</u>	<u>7,642</u>	<u>10,543</u>	<u>17,868</u>	<u>550,066</u>	<u>1,268,587</u>
Cash and investments - ending	<u>\$ 73,685</u>	<u>\$ 90,807</u>	<u>\$ 21,434</u>	<u>\$ 78,912</u>	<u>\$ 1,663,627</u>	<u>\$ 2,506,382</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	County Drug Free Community	Public Safety Fund	Local Emergency Planning Right to Know	Firearms Training	Health	ID Security Protection
Cash and investments - beginning	\$ 62,826	\$ 6,292	\$ 2,854	\$ 2,132	\$ 103,966	\$ 8,021
Receipts:						
Taxes	-	-	-	-	601,751	-
Licenses and permits	-	-	-	28,465	91,868	-
Intergovernmental receipts	-	-	-	-	65,053	-
Charges for services	-	-	-	-	104,054	11,902
Fines and forfeits	99,313	-	-	-	1,493	-
Other receipts	-	-	7,114	2,091	26,052	-
Total receipts	99,313	-	7,114	30,556	890,271	11,902
Disbursements:						
Personal services	-	-	-	-	766,237	-
Supplies	-	-	-	6,157	15,186	-
Other services and charges	112,000	180	124	-	40,371	12,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	15,059	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	112,000	180	124	21,216	821,794	12,000
Excess (deficiency) of receipts over disbursements	(12,687)	(180)	6,990	9,340	68,477	(98)
Cash and investments - ending	\$ 50,139	\$ 6,112	\$ 9,844	\$ 11,472	\$ 172,443	\$ 7,923

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Closure-Post Closure	Levy Excess	Local Health Maintenance	Local Roads & Streets	LOIT County General	Jail Medical Fund
Cash and investments - beginning	\$ 1,182,910	\$ 4,687	\$ 30,543	\$ 435,699	\$ 196,617	\$ 5,045
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	515,966	1,600,096	-
Charges for services	100,000	-	-	-	-	5,869
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	109,008	-	-	-
Total receipts	100,000	-	109,008	515,966	1,600,096	5,869
Disbursements:						
Personal services	-	-	30,583	-	-	-
Supplies	-	-	1,902	806,940	496,126	-
Other services and charges	-	-	17,230	109,043	1,153,115	10,459
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	6,193	-	66,500	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	55,908	915,983	1,715,741	10,459
Excess (deficiency) of receipts over disbursements	100,000	-	53,100	(400,017)	(115,645)	(4,590)
Cash and investments - ending	\$ 1,282,910	\$ 4,687	\$ 83,643	\$ 35,682	\$ 80,972	\$ 455

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	County Misdemeanant	County Highway	Auditor Endorsement Fund	Rainy Day Fund	Recorder's Perpetuation	Riverboat Revenue Fund
Cash and investments - beginning	\$ 38,992	\$ 2,457,375	\$ 57,943	\$ 63,717	\$ 201,980	\$ 134,755
Receipts:						
Taxes	-	241	150	-	-	-
Licenses and permits	-	6,360	-	-	-	-
Intergovernmental receipts	-	2,956,946	-	-	-	-
Charges for services	-	-	29,336	-	209,072	-
Fines and forfeits	41,200	-	-	-	-	-
Other receipts	61,765	103,902	-	-	-	167,749
Total receipts	102,965	3,067,449	29,486	-	209,072	167,749
Disbursements:						
Personal services	105,204	1,380,987	1,636	-	158,153	42,514
Supplies	-	1,112,541	342	-	4,784	-
Other services and charges	-	271,741	-	19,312	17,994	102,223
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	787,812	-	-	3,495	1,335
Other disbursements	-	-	-	-	-	3,813
Total disbursements	105,204	3,553,081	1,978	19,312	184,426	149,885
Excess (deficiency) of receipts over disbursements	(2,239)	(485,632)	27,508	(19,312)	24,646	17,864
Cash and investments - ending	\$ 36,753	\$ 1,971,743	\$ 85,451	\$ 44,405	\$ 226,626	\$ 152,619

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Sex and Violent Offender Administration	Sheriff's Pension Trust	Solid Waste Non-Reverting	Mosquito Control	Excess Tax	Surveyor's Perpetuation
Cash and investments - beginning	\$ 5,991	\$ 68,345	\$ 53,159	\$ 3,166	\$ 182,015	\$ 43,865
Receipts:						
Taxes	-	-	-	52,745	161,263	-
Licenses and permits	-	-	1,210	-	-	-
Intergovernmental receipts	-	-	-	5,688	-	-
Charges for services	4,179	-	-	-	-	26,103
Fines and forfeits	-	98,238	-	-	-	-
Other receipts	-	-	-	-	47	-
Total receipts	4,179	98,238	1,210	58,433	161,310	26,103
Disbursements:						
Personal services	-	75,000	-	55,665	-	-
Supplies	-	-	-	-	-	269
Other services and charges	-	-	-	-	158,304	16,604
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	52,334	-
Total disbursements	-	75,000	-	55,665	210,638	16,873
Excess (deficiency) of receipts over disbursements	4,179	23,238	1,210	2,768	(49,328)	9,230
Cash and investments - ending	\$ 10,170	\$ 91,583	\$ 54,369	\$ 5,934	\$ 132,687	\$ 53,095

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Tax Sale Redemption	Tax Sale Surplus	LHD Trust Account Tobacco	Special Vehicle Inspection	Auditors Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	\$ 5,245	\$ 1,512,391	\$ 31,013	\$ 1,212	\$ 267,540	\$ 52,199
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	2,180	-	11,902
Fines and forfeits	-	-	-	-	-	-
Other receipts	251,787	1,837,625	68,544	-	5,885	-
Total receipts	251,787	1,837,625	68,544	2,180	5,885	11,902
Disbursements:						
Personal services	-	-	14,594	-	13,391	-
Supplies	-	-	-	-	7,080	-
Other services and charges	248,313	1,423,714	16,400	-	35,805	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	579	1,219	-
Other disbursements	-	-	-	-	-	-
Total disbursements	248,313	1,423,714	30,994	579	57,495	-
Excess (deficiency) of receipts over disbursements	3,474	413,911	37,550	1,601	(51,610)	11,902
Cash and investments - ending	\$ 8,719	\$ 1,926,302	\$ 68,563	\$ 2,813	\$ 215,930	\$ 64,101

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	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	\$ 7,635	\$ 301,094	\$ 152,367	\$ 36,950	\$ 76,062	\$ 77,371
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	1,255,933	-	-	-	-
Fines and forfeits	2,427	-	60,084	5,543	632,718	12,920
Other receipts	-	-	-	-	1,670	-
Total receipts	2,427	1,255,933	60,084	5,543	634,388	12,920
Disbursements:						
Personal services	-	1,069,220	-	-	249,688	1,460
Supplies	-	-	-	-	1,192	-
Other services and charges	-	-	-	-	3,494	5,521
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	12,030	-
Other disbursements	-	-	-	-	-	325
Total disbursements	-	1,069,220	-	-	266,404	7,306
Excess (deficiency) of receipts over disbursements	2,427	186,713	60,084	5,543	367,984	5,614
Cash and investments - ending	\$ 10,062	\$ 487,807	\$ 212,451	\$ 42,493	\$ 444,046	\$ 82,985

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Cemetery Fund	County User Fee	Drainage Board Non-Reverting Fee	T.B. Health	TIF Capital Projects	Debt Service
Cash and investments - beginning	\$ 322	\$ 1,428,874	\$ 39,285	\$ 16,363	\$ 850,335	\$ 3,784,835
Receipts:						
Taxes	-	-	-	-	127,133	9,262,395
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	812,626
Charges for services	-	4,674	-	-	-	-
Fines and forfeits	-	324,258	13,575	-	-	-
Other receipts	-	1,853	-	2,800	-	1,348,588
Total receipts	-	330,785	13,575	2,800	127,133	11,423,609
Disbursements:						
Personal services	-	168,253	-	-	-	-
Supplies	-	4,000	-	1,555	-	-
Other services and charges	-	92,459	6,349	-	241,890	2,036,020
Debt service - principal and interest	-	-	-	-	-	9,951,780
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	264,712	6,349	1,555	241,890	11,987,800
Excess (deficiency) of receipts over disbursements	-	66,073	7,226	1,245	(114,757)	(564,191)
Cash and investments - ending	\$ 322	\$ 1,494,947	\$ 46,511	\$ 17,608	\$ 735,578	\$ 3,220,644

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Self Insurance	Capital Projects	Payroll Clearing	Payroll Withholding Insurance	Payroll Withholding Other	Census Federal Credit Union W/H
Cash and investments - beginning	\$ 1,210,873	\$ 5,210,400	\$ 197	\$ 16,764	\$ 143	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	18,838	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,740,571	-	828	269,816	1,427,324	43,270
Total receipts	<u>3,759,409</u>	<u>-</u>	<u>828</u>	<u>269,816</u>	<u>1,427,324</u>	<u>43,270</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	3,808,910	15,679	-	279,600	1,427,449	43,270
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	10,032	760	-	-	-	-
Total disbursements	<u>3,818,942</u>	<u>16,439</u>	<u>-</u>	<u>279,600</u>	<u>1,427,449</u>	<u>43,270</u>
Excess (deficiency) of receipts over disbursements	<u>(59,533)</u>	<u>(16,439)</u>	<u>828</u>	<u>(9,784)</u>	<u>(125)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,151,340</u>	<u>\$ 5,193,961</u>	<u>\$ 1,025</u>	<u>\$ 6,980</u>	<u>\$ 18</u>	<u>\$ -</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Federal Tax	County Tax W/H	PERF W/H	State Tax W/H	Wage Garnishment W/H	State Settlement
Cash and investments - beginning	\$ -	\$ 23,737	\$ 3,454	\$ 42,042	\$ 546	\$ -
Receipts:						
Taxes	-	-	-	-	-	121,550,260
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	7,513,895
Charges for services	-	-	-	-	-	719,139
Fines and forfeits	-	-	-	-	-	57,408
Other receipts	1,942,585	313,385	467,607	552,386	142,446	1,119,753
Total receipts	1,942,585	313,385	467,607	552,386	142,446	130,960,455
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,942,585	313,046	467,597	552,003	142,567	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	130,960,455
Total disbursements	1,942,585	313,046	467,597	552,003	142,567	130,960,455
Excess (deficiency) of receipts over disbursements	-	339	10	383	(121)	-
Cash and investments - ending	\$ -	\$ 24,076	\$ 3,464	\$ 42,425	\$ 425	\$ -

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	LOIT Public Safety	Commercial Vehicle Excise Tax	Welfare Excise Tax Allocation	Financial Institution Tax	CEDIT Homestead Credit	LOIT PTRC
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 867,438	\$ 82,814
Receipts:						
Taxes	-	-	-	357,905	-	21,425
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	5,657,032	955,024	3,789,863	-	5,806,466	5,657,032
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>5,657,032</u>	<u>955,024</u>	<u>3,789,863</u>	<u>357,905</u>	<u>5,806,466</u>	<u>5,678,457</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	5,792,188	5,613,153
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>5,657,032</u>	<u>955,024</u>	<u>3,789,863</u>	<u>357,905</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>5,657,032</u>	<u>955,024</u>	<u>3,789,863</u>	<u>357,905</u>	<u>5,792,188</u>	<u>5,613,153</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,278</u>	<u>65,304</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 881,716</u>	<u>\$ 148,118</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	State Fines & Forfeitures	Infraction Judgements	Overweight Vehicle	Special Death Benefit Fund	State Sales Disclosure	Coroners Training Fund
Cash and investments - beginning	\$ 1,391	\$ 15,660	\$ -	\$ 845	\$ 1,505	\$ 644
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	17,868	-
Fines and forfeits	4,437	222,400	355	9,470	-	-
Other receipts	-	-	-	-	-	10,888
Total receipts	<u>4,437</u>	<u>222,400</u>	<u>355</u>	<u>9,470</u>	<u>17,868</u>	<u>10,888</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	4,296	221,884	355	9,630	17,933	10,430
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>4,296</u>	<u>221,884</u>	<u>355</u>	<u>9,630</u>	<u>17,933</u>	<u>10,430</u>
Excess (deficiency) of receipts over disbursements	<u>141</u>	<u>516</u>	<u>-</u>	<u>(160)</u>	<u>(65)</u>	<u>458</u>
Cash and investments - ending	<u>\$ 1,532</u>	<u>\$ 16,176</u>	<u>\$ -</u>	<u>\$ 685</u>	<u>\$ 1,440</u>	<u>\$ 1,102</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Interstate Compact Fee	State Recording Fees	DLGF Homestead Property Database	Sex and Violent Offender-State	Education Plate Fee Dist/State	Riverboat
Cash and investments - beginning	\$ 1,200	\$ 816	\$ 15	\$ 10	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	12,347	-	468	-	-
Fines and forfeits	11,170	-	-	-	1,688	-
Other receipts	-	-	10	-	-	652,982
Total receipts	11,170	12,347	10	468	1,688	652,982
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	11,807	12,083	23	478	-	652,982
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,519	-
Total disbursements	11,807	12,083	23	478	1,519	652,982
Excess (deficiency) of receipts over disbursements	(637)	264	(13)	(10)	169	-
Cash and investments - ending	\$ 563	\$ 1,080	\$ 2	\$ -	\$ 169	\$ -

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	CAGIT	CEDIT	Supplemental CAR-1 Treasurer's Trust	Supplemental CAR-1 Sheriff's Inmate Trust	Supplemental CAR-1 Jail Commissary	Supplemental CAR-1 Clerk Investment
Cash and investments - beginning	\$ -	\$ -	\$ 3,331,518	\$ 144,316	\$ 53,819	\$ 1,881,271
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	22,628,127	5,322,522	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	483,866	2,833,927	2,166,204	1,527,412	2,447
Total receipts	<u>22,628,127</u>	<u>5,806,388</u>	<u>2,833,927</u>	<u>2,166,204</u>	<u>1,527,412</u>	<u>2,447</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	22,628,127	5,806,388	3,330,518	2,141,241	1,464,428	1,650,210
Total disbursements	<u>22,628,127</u>	<u>5,806,388</u>	<u>3,330,518</u>	<u>2,141,241</u>	<u>1,464,428</u>	<u>1,650,210</u>
Excess (deficiency) of receipts over disbursements	-	-	(496,591)	24,963	62,984	(1,647,763)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,834,927</u>	<u>\$ 169,279</u>	<u>\$ 116,803</u>	<u>\$ 233,508</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Supplemental CAR-1 Landfill Trust	Supplemental CAR-1 Clerk-Odyssey	Supplemental CAR-1 Clerk Gavel	Supplemental CAR-1 Clerk ISETS Child Support	Supplemental CAR-1 Sheriff DOC/ Property	Supplemental CAR-1 Community Corrections IDOC Checking
Cash and investments - beginning	\$ 926,153	\$ 3,634,797	\$ 57,997	\$ 30,400	\$ 27,669	\$ 5,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,031	7,921,548	20	1,299,405	3,630,997	26,297
Total receipts	5,031	7,921,548	20	1,299,405	3,630,997	26,297
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,500	7,284,470	42,532	1,293,001	3,656,554	26,206
Total disbursements	3,500	7,284,470	42,532	1,293,001	3,656,554	26,206
Excess (deficiency) of receipts over disbursements	1,531	637,078	(42,512)	6,404	(25,557)	91
Cash and investments - ending	\$ 927,684	\$ 4,271,875	\$ 15,485	\$ 36,804	\$ 2,112	\$ 5,091

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Reassessment	LOIT Special Dist. Share	Auditor Non-Reverting	Hwy/Developer Road Improvement	SJPSF Circuit Court 4	SPDSF
Cash and investments - beginning	\$ 954,935	\$ -	\$ 70,658	\$ 84,414	\$ 76,287	\$ 363,527
Receipts:						
Taxes	216,632	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	23,462	-	-	-	-	-
Charges for services	-	-	129	-	-	-
Fines and forfeits	-	-	10,948	-	9,687	30,708
Other receipts	-	3,150,445	33,005	67,323	2,814	191,104
Total receipts	240,094	3,150,445	44,082	67,323	12,501	221,812
Disbursements:						
Personal services	16,188	-	26,640	-	-	71,981
Supplies	-	-	2,387	-	171	1,042
Other services and charges	408,389	250,000	8,184	-	3,433	180,437
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	25,000	-	-	-	3,042	2,995
Other disbursements	-	-	-	-	-	-
Total disbursements	449,577	250,000	37,211	-	6,646	256,455
Excess (deficiency) of receipts over disbursements	(209,483)	2,900,445	6,871	67,323	5,855	(34,643)
Cash and investments - ending	\$ 745,452	\$ 2,900,445	\$ 77,529	\$ 151,737	\$ 82,142	\$ 328,884

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Landowners Liability and Contingency	Landfill Improvements	Juvenile Detention Project Income	Clark County Donation Fund B	Redevelopment Commission Fund	Urban Conservation
Cash and investments - beginning	\$ 75,905	\$ 246,153	\$ 76,248	\$ 567	\$ 26,566	\$ 2,318
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	255,544	96,531	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	54,093	144,716	3,930	-	-
Total receipts	255,544	150,624	144,716	3,930	-	-
Disbursements:						
Personal services	-	-	38,829	-	-	-
Supplies	-	-	29,687	248	-	-
Other services and charges	57,877	133,509	51,316	3,078	232	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,877	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	57,877	133,509	121,709	3,326	232	-
Excess (deficiency) of receipts over disbursements	197,667	17,115	23,007	604	(232)	-
Cash and investments - ending	\$ 273,572	\$ 263,268	\$ 99,255	\$ 1,171	\$ 26,334	\$ 2,318

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Weather Warning System	TMA Fund	Henryville Sanitation Corp.	Information Technology Fund	911 LOIT	New Hope Services
Cash and investments - beginning	\$ 2,031	\$ 332,796	\$ 961	\$ 74,133	\$ 460,580	\$ -
Receipts:						
Taxes	-	144,884	-	-	-	440,199
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	47,634
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	176,468	-	-
Other receipts	-	-	-	-	2,081,147	-
Total receipts	-	144,884	-	176,468	2,081,147	487,833
Disbursements:						
Personal services	-	-	-	-	715,376	-
Supplies	-	-	-	-	7,917	-
Other services and charges	-	316,300	-	50,316	1,159,985	487,833
Debt service - principal and interest	-	-	-	123,906	-	-
Capital outlay	-	-	-	57,078	5,670	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	316,300	-	231,300	1,888,948	487,833
Excess (deficiency) of receipts over disbursements	-	(171,416)	-	(54,832)	192,199	-
Cash and investments - ending	\$ 2,031	\$ 161,380	\$ 961	\$ 19,301	\$ 652,779	\$ -

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Mental Health	State Forestry Sale Timber	Capital Development Tourism	Convention & Expedition	Prosecutors Federal Forfeiture	Subdivision Performance Assur.
Cash and investments - beginning	\$ 22,663	\$ 33,627	\$ -	\$ -	\$ 22,387	\$ 96,546
Receipts:						
Taxes	436,968	-	339,624	1,018,873	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	47,279	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	22,533	-	-	-	26,965
Total receipts	484,247	22,533	339,624	1,018,873	-	26,965
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	523,990	33,627	339,624	1,018,873	9	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,051	-
Other disbursements	-	-	-	-	-	37,652
Total disbursements	523,990	33,627	339,624	1,018,873	1,060	37,652
Excess (deficiency) of receipts over disbursements	(39,743)	(11,094)	-	-	(1,060)	(10,687)
Cash and investments - ending	\$ (17,080)	\$ 22,533	\$ -	\$ -	\$ 21,327	\$ 85,859

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Salem-Noble Road Construction	E911 System Employee Benefit	Judgment Funding Bonds of 2015	2011 Health Insurance Rebate	Sheriffs P.R. Non-Reverting	Prosecutor Copy Fund
Cash and investments - beginning	\$ 89,110	\$ 555	\$ 110,587	\$ 868	\$ 2,154	\$ 2,026
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	100	-	560	-	348
Total receipts	-	100	-	560	-	348
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	93	-	-	-	-
Other services and charges	-	-	49,992	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	15,000	-	-	-
Total disbursements	-	93	64,992	-	-	-
Excess (deficiency) of receipts over disbursements	-	7	(64,992)	560	-	348
Cash and investments - ending	\$ 89,110	\$ 562	\$ 45,595	\$ 1,428	\$ 2,154	\$ 2,374

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Sheriff Restitution Fund	Prosecutors State Forfeiture	Treasurer Fees Fund Non-Reverting	Sheriff Expense and Seizure	Prosecutor Infraction User Fee	Planning and Zoning Fees Fund
Cash and investments - beginning	\$ 3,150	\$ 642	\$ 43,784	\$ 487	\$ 1,293	\$ 140,851
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	103,213
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	7,586	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	5,580	75,641	-	-	-
Total receipts	-	5,580	83,227	-	-	103,213
Disbursements:						
Personal services	-	-	-	-	-	72,355
Supplies	-	-	1,139	-	-	1,112
Other services and charges	-	-	83,354	-	-	31,708
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	300	404	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	300	84,897	-	-	105,175
Excess (deficiency) of receipts over disbursements	-	5,280	(1,670)	-	-	(1,962)
Cash and investments - ending	\$ 3,150	\$ 5,922	\$ 42,114	\$ 487	\$ 1,293	\$ 138,889

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Sheriff Local Foreclosure	Assessor Training Fund	Juvenile Detention Center HIP	Clark County Clerk's Copy Fund	Judgment Funding Bonds of 2016	LOIT 2016 Special Distribution
Cash and investments - beginning	\$ 6,248	\$ 25,317	\$ 278	\$ 6,261	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	63,000	-	-	-	-	-
Fines and forfeits	-	-	-	3,638	-	-
Other receipts	-	-	-	-	9,370,000	11,997,368
Total receipts	63,000	-	-	3,638	9,370,000	11,997,368
Disbursements:						
Personal services	54,582	-	-	-	-	-
Supplies	-	-	-	499	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	278	-	-	-
Other disbursements	-	-	-	-	9,252,186	11,997,368
Total disbursements	54,582	-	278	499	9,252,186	11,997,368
Excess (deficiency) of receipts over disbursements	8,418	-	(278)	3,139	117,814	-
Cash and investments - ending	\$ 14,666	\$ 25,317	\$ -	\$ 9,400	\$ 117,814	\$ -

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Local Aviation Grant Tracking	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
Cash and investments - beginning	\$ 1	\$ 5,346	\$ 6,360	\$ 2,131	\$ 36,488	\$ (14,787)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	9,642	12,393	33,577	66,310
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	2	-	101,501	37,920
Total receipts	-	-	9,644	12,393	135,078	104,230
Disbursements:						
Personal services	-	-	10,963	19,876	129,377	100,203
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	10,963	19,876	129,377	100,203
Excess (deficiency) of receipts over disbursements	-	-	(1,319)	(7,483)	5,701	4,027
Cash and investments - ending	\$ 1	\$ 5,346	\$ 5,041	\$ (5,352)	\$ 42,189	\$ (10,760)

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	16.588 Domestic Violence Grant #1	16.588 Stop Grant Police Department	Children's Sexual Assault Services	97.042 Emergency Management Performance	10.555 School Lunch Grant	97.056 911 09 PSGP Grant
Cash and investments - beginning	\$ (2,065)	\$ (37,066)	\$ 20,441	\$ 7,096	\$ 3,172	\$ 26,620
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	17,005	30,597	-	-	24,599	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,871	29,072	-	-	-	-
Total receipts	23,876	59,669	-	-	24,599	-
Disbursements:						
Personal services	51,270	48,215	-	-	-	-
Supplies	-	-	-	-	26,445	-
Other services and charges	-	-	-	359	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	3,980	-	-
Total disbursements	51,270	48,215	-	4,339	26,445	-
Excess (deficiency) of receipts over disbursements	(27,394)	11,454	-	(4,339)	(1,846)	-
Cash and investments - ending	\$ (29,459)	\$ (25,612)	\$ 20,441	\$ 2,757	\$ 1,326	\$ 26,620

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	14,228 Construction of Star Hill Road	16,738 Edward Byrne Memorial JAG	93,586 Family Treatment Drug Court	16,607 Bulletproof Vest	97,056 2015 Port Security Grant	84,010A Title I Grant
Cash and investments - beginning	\$ -	\$ 262	\$ 1,908	\$ 1	\$ 88	\$ (200)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	4,003	15,500	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	36,280	-	-	-	-	27,621
Total receipts	36,280	4,003	15,500	-	-	27,621
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	860	-	-	-
Other services and charges	36,280	-	11,415	-	-	30,361
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	4,003	-	-	-	-
Other disbursements	-	-	720	-	-	-
Total disbursements	36,280	4,003	12,995	-	-	30,361
Excess (deficiency) of receipts over disbursements	-	-	2,505	-	-	(2,740)
Cash and investments - ending	\$ -	\$ 262	\$ 4,413	\$ 1	\$ 88	\$ (2,940)

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	20.601 Centipede Grant	16.606 SCAAP-St. Crim. Alien	14.228 Washington Twp Water Co	97.073 2015 Winlink Grant	20.600 Non-Motorist Grant	20.602 HVE Grant
Cash and investments - beginning	\$ 21	\$ (2,320)	\$ -	\$ -	\$ -	\$ 1
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	10,959	-	603	2,540	6,000
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	20	3,334	-	-	-
Total receipts	-	10,979	3,334	603	2,540	6,000
Disbursements:						
Personal services	-	-	-	-	1,497	5,510
Supplies	-	-	-	-	-	-
Other services and charges	21	-	-	-	-	1
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,743	-	603	-	-
Other disbursements	-	2,070	-	-	-	518
Total disbursements	21	3,813	-	603	1,497	6,029
Excess (deficiency) of receipts over disbursements	(21)	7,166	3,334	-	1,043	(29)
Cash and investments - ending	\$ -	\$ 4,846	\$ 3,334	\$ -	\$ 1,043	\$ (28)

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	97.056 2016 Port Sec.-Marine	93.008 MRC Preparedness Program	93.074 Public Health Prep Cit.	93.074 Coor. Off for Terrorism	93.940 HIV Prevention Project	93.940 Sexually Transmitted Disease
Cash and investments - beginning	\$ 8	\$ 6,890	\$ (596)	\$ 2,419	\$ 1,781	\$ (2,478)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	21,600	-	-	-	24,556	45,904
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	596	-	-	2,861
Total receipts	21,600	-	596	-	24,556	48,765
Disbursements:						
Personal services	-	-	-	-	15,657	53,504
Supplies	-	1,167	-	-	1,500	1,350
Other services and charges	22,208	1,238	-	-	2,689	2,530
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	152,384	-	-	-	-	-
Other disbursements	-	-	-	2,419	10,722	-
Total disbursements	174,592	2,405	-	2,419	30,568	57,384
Excess (deficiency) of receipts over disbursements	(152,992)	(2,405)	596	(2,419)	(6,012)	(8,619)
Cash and investments - ending	\$ (152,984)	\$ 4,485	\$ -	\$ -	\$ (4,231)	\$ (11,097)

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	93.959 HIV Substance Abuse Program	93.959 Quit for Babies/SAPT Bl	93.074 Public Health Prep.	93.074 Zika Preparedness	20.106 Extend Runway 18-36 Ph5	20.106 Extend Runway 18-36 Ph3
Cash and investments - beginning	\$ 34,381	\$ (5,825)	\$ 13,640	\$ -	\$ 1	\$ 1
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	74,482	58,594	55,579	2,813	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	3,578	-	-	-	-
Total receipts	<u>74,482</u>	<u>62,172</u>	<u>55,579</u>	<u>2,813</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	48,543	50,772	48,780	-	-	-
Supplies	15,669	356	1,566	1,691	-	-
Other services and charges	3,946	-	130	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	24,004	1,286	-	-
Other disbursements	44,685	9,500	-	-	-	-
Total disbursements	<u>112,843</u>	<u>60,628</u>	<u>74,480</u>	<u>2,977</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(38,361)</u>	<u>1,544</u>	<u>(18,901)</u>	<u>(164)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (3,980)</u>	<u>\$ (4,281)</u>	<u>\$ (5,261)</u>	<u>\$ (164)</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, 2016

	20.106 Extend Runway 18-36 Ph2	20.106 Runway 18-36 Extension	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
Cash and investments - beginning	\$ 1	\$ 1	\$ 29,245	\$ 3,650	\$ 21,618	\$ 2,004
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	35,994	54,152	35,994	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,494	147	4,433	-
Total receipts	-	-	37,488	54,299	40,427	-
Disbursements:						
Personal services	-	-	31,224	19,102	55,448	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	11,697	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,081	200	-	-
Other disbursements	-	-	147	-	-	-
Total disbursements	-	-	44,149	19,302	55,448	-
Excess (deficiency) of receipts over disbursements	-	-	(6,661)	34,997	(15,021)	-
Cash and investments - ending	\$ 1	\$ 1	\$ 22,584	\$ 38,647	\$ 6,597	\$ 2,004

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Community Corrections #1	Indiana Homeland Security Fo.	Ace Overtime Grant - Sheriff	Adult Protective Services #1	Community Corrections Program 2	CASA- The Voice of Clark
Cash and investments - beginning	\$ 64,540	\$ 3,989	\$ 20	\$ (2,584)	\$ -	\$ 68,865
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	313,610	-	-	134,950	543,978	104,604
Total receipts	313,610	-	-	134,950	543,978	104,604
Disbursements:						
Personal services	333,944	-	-	138,364	285,757	107,345
Supplies	8,561	-	-	1,951	13,075	1,932
Other services and charges	42,674	-	20	2,863	47,519	24,711
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	13,072	-	176
Other disbursements	-	-	-	-	-	131
Total disbursements	385,179	-	20	156,250	346,351	134,295
Excess (deficiency) of receipts over disbursements	(71,569)	-	(20)	(21,300)	197,627	(29,691)
Cash and investments - ending	\$ (7,029)	\$ 3,989	\$ -	\$ (23,884)	\$ 197,627	\$ 39,174

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Family Court Project	Interpreters Grant	Court Reform Grant	Sheriff DFC Grant	Circuit Court 2 Drug Court CCYC #1	Family Treatment Drug CCYC #1
Cash and investments - beginning	\$ -	\$ 1,686	\$ 1	\$ 9,537	\$ 6,874	\$ 1,358
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	60	11,700	-	7,600	-	2,737
Total receipts	60	11,700	-	7,600	-	2,737
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	7,208	-	-
Other services and charges	-	12,644	-	65	-	1,358
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	3,000	-	-
Other disbursements	-	-	-	1,056	-	-
Total disbursements	-	12,644	-	11,329	-	1,358
Excess (deficiency) of receipts over disbursements	60	(944)	-	(3,729)	-	1,379
Cash and investments - ending	\$ 60	\$ 742	\$ 1	\$ 5,808	\$ 6,874	\$ 2,737

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	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	\$ 110	\$ 2,587	\$ 2,990	\$ 33,820	\$ 2,980	\$ 1,520
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,737	-	68,532	8,174	-
Total receipts	-	2,737	-	68,532	8,174	-
Disbursements:						
Personal services	-	-	-	72,960	-	-
Supplies	60	2,498	1,410	1,185	113	1,520
Other services and charges	-	68	693	18,206	5,553	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	60	2,566	2,103	92,351	5,666	1,520
Excess (deficiency) of receipts over disbursements	(60)	171	(2,103)	(23,819)	2,508	(1,520)
Cash and investments - ending	\$ 50	\$ 2,758	\$ 887	\$ 10,001	\$ 5,488	\$ -

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Circuit Court 4 JDAI-CCYC	Marine Patrol Assistance Grant	2015 Court Reform Grant	CASA State Capacity Bldg Grant	Drug Prosecution Fund
Cash and investments - beginning	\$ 138	\$ 4	\$ 9,375	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	7,511	-	16,710	8,660
Total receipts	-	7,511	-	16,710	8,660
Disbursements:					
Personal services	-	11,391	-	2,971	-
Supplies	-	-	-	-	-
Other services and charges	-	150	2,831	3,367	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	2,731	-	-	8,660
Other disbursements	-	-	-	-	-
Total disbursements	-	14,272	2,831	6,338	8,660
Excess (deficiency) of receipts over disbursements	-	(6,761)	(2,831)	10,372	-
Cash and investments - ending	\$ 138	\$ (6,757)	\$ 6,544	\$ 10,372	\$ -

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	CC Adult Guardianship Program	Community Crossing Grant	HIV/Aids Support Services	The Exchange	Totals
Cash and investments - beginning	\$ -	\$ -	\$ (14,703)	\$ -	\$ 39,203,984
Receipts:					
Taxes	-	-	-	-	140,981,106
Licenses and permits	-	-	-	-	398,062
Intergovernmental receipts	-	-	-	-	71,728,111
Charges for services	-	-	-	-	6,533,001
Fines and forfeits	-	-	-	-	2,738,770
Other receipts	25,000	1,000,000	227,822	7,000	75,323,306
Total receipts	25,000	1,000,000	227,822	7,000	297,702,356
Disbursements:					
Personal services	-	-	152,582	-	24,460,673
Supplies	-	-	13,549	-	3,245,688
Other services and charges	-	-	3,372	-	38,511,351
Debt service - principal and interest	-	-	-	-	10,075,686
Capital outlay	-	-	1,400	-	3,810,486
Other disbursements	-	-	5,002	-	213,031,770
Total disbursements	-	-	175,905	-	293,135,654
Excess (deficiency) of receipts over disbursements	25,000	1,000,000	51,917	7,000	4,566,702
Cash and investments - ending	\$ 25,000	\$ 1,000,000	\$ 37,214	\$ 7,000	\$ 43,770,686

CLARK COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2016

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
Jail Detention Center 2004/2007 Combo	Lease Rental Revenue Refunding Bonds Series 2013/ 2013 A Bonds	1,657,000	7/1/2013	1/1/2023
Jail Detention Center 2004/2007 Combo	Jail Holding Corporation-2004 Lease Rental Bonds/Lease Rental Revenue Bonds Series 2013 / 2013 B Bonds	98,000	11/21/2013	1/15/2029
Jail Detention Center 2004/2007 Combo	Jail Detention Lease Rental Bonds-2007	284,000	7/1/2008	7/1/2026
Jeff/Clark Building Authority Lease Rental Bonds-First Mortgage-Series 2008	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>2,648,815</u>		
Total of annual lease payments		<u>\$ 2,648,815</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General obligation bonds	2010 Building Bond		\$ 1,355,000	\$ 182,298
General obligation bonds	2011 Landfill Bond		6,470,000	902,162
General obligation bonds	2013-Landfill Bond		8,985,000	448,066
General obligation bonds	2016-Judgment Bond (Sheriff & Prosecutor)		<u>9,370,000</u>	<u>4,729,015</u>
Total governmental activities			<u>26,180,000</u>	<u>6,261,541</u>
Totals			<u>\$ 26,180,000</u>	<u>\$ 6,261,541</u>

CLARK COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2016

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 11,385,579
Infrastructure	62,734,307
Buildings	30,180,180
Improvements other than buildings	145,307
Machinery, equipment, and vehicles	18,952,798
Construction in progress	<u>5,557,172</u>
Total governmental activities	<u>128,955,343</u>
Total capital assets	<u><u>\$ 128,955,343</u></u>

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
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](http://www.in.gov/sboa)

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

TO: THE OFFICIALS OF CLARK COUNTY, INDIANA

**Report on Compliance for the 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 its major federal program for the year ended December 31, 2016. The County's major federal program is 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 the County's major federal program 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 the major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on the 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 its major federal program for the year ended December 31, 2016.

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


**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 the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the 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 a 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 a 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

December 27, 2018

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

CLARK COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2016

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	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of Agriculture</u>					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553		\$ -	\$ 8,450
School Breakfast Program					
National School Lunch Program	Indiana Department of Education	10.555		-	17,302
National School Lunch Program					
Total - Child Nutrition Cluster				-	25,752
Total - Department of Agriculture				-	25,752
<u>Department of Housing and Urban Development</u>					
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii					
14.228 Const. of Star Hill Road	Office of Community and Rural Affairs	14.228	B-08-DI-18-0001	-	36,280
WTWC Planning Grant			B-10-DC-18-0001	-	18,000
Total - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii				-	54,280
Total - Department of Housing and Urban Development				-	54,280
<u>Department of Justice</u>					
Edward Byrne Memorial Justice Assistance Grant Program					
ICJG Drug/Prosecutor	Indiana Criminal Justice Institute	16.738	2013-DJ-BX-0039	-	7,342
16.738 Edward Byrne Mem. JAG	City of Jeffersonville		2015-DJ-BX-1036	-	4,003
ICJG Drug/Prosecutor	Indiana Criminal Justice Institute		EDS D3-16-10756	-	26,234
Total - Edward Byrne Memorial Justice Assistance Grant Program				-	37,579
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575			
VOCA Grant/Prosecutor			2015-VA-GX-0063	-	66,310
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588			
Stop Grant Police			2013-WF-AX-0047	-	30,597
Domestic Violence Grant			2014-WF-AX-0005	-	17,005
Total - Violence Against Women Formula Grants				-	47,602
State Criminal Alien Assistance Program	Direct Grant	16.606			
16.606 SCAAP-St. Criminal Alien			2015-HO571-IN-AP	-	6,113
16.606 SCAAP-St. Criminal Alien			2016-H0198-IN-AP	-	4,846
Total - State Criminal Alien Assistance Program				-	10,959
Equitable Sharing Program	Direct Grant	16.922			
Prosecutors Federal Forfeiture				-	1,060
Total - Department of Justice				-	163,510
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction					
Star Hill Road	Indiana Department of Transportation	20.205	0201017	-	310,517
Highway-Salem Noble			0400935	-	80,915
Highway-Bethany Road			0710003	-	1,566,427
Cum Bridge-Bridge Inspection			1382106	-	61,793
New Wash Safe Routes to School			1400779	-	107,928
Sign Inventory			1401347	-	94,365
Total - Highway Planning and Construction Cluster				-	2,221,945
Highway Safety Cluster					
State and Community Highway Safety					
2016 Non-Motorist-Jeff Police	City of Jeffersonville	20.600	D3-16-10261	-	2,540

CLARK COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2016

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	Passed Through to Subrecipient	Total Federal Awards Expended
Occupant Protection Incentive Grants		20.602			
OWI Police Grant	Town of Sellersburg		D3-11-5226	-	9,642
20.602 HVE Grant	Indiana Criminal Justice Institute		EDS#D3-16-10917	-	6,000
<b>Total - Occupant Protection Incentive Grants</b>				-	<b>15,642</b>
Safety Belt Performance Grants		20.609			
Big City Big County Grant	Town of Sellersburg		D3-11-5307	-	12,393
<b>Total - Highway Safety Cluster</b>				-	<b>30,575</b>
<b>Total - Department of Transportation</b>				-	<b>2,252,520</b>
<b>Department of Health and Human Services</b>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana State Department of Health	93.074			
Zika Preparedness			16802	-	2,813
Public Health Preparedness			U90TP000521	-	55,579
<b>Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements</b>				-	<b>58,392</b>
Child Support Enforcement	Indiana Department of Child Services	93.563			
Clerk Perpetuation IV-D			134IN4005	-	281
Earned Indirect Costs			1704INCSES	-	97,275
Pros. IV-D Inc.-Post '99			502IVDINCENF12	-	19,155
Clerk IV-D Inc.-Post '99			502IVDINCENF12	-	42,655
Title IV-D Incentive			502IVDINCENF12	-	51,015
FFP Reimbursements				-	220,213
<b>Total - Child Support Enforcement</b>				-	<b>430,594</b>
State Court Improvement Program	Supreme Court of Indiana	93.586			
93.586 Family Treatment Drug			Clark-CIP-2015-BT	-	15,500
HIV Prevention Activities_Health Department Based	Indiana State Department of Health	93.940			
HIV Prevention			A70-4-112305	-	24,556
Block Grants for Prevention and Treatment of Substance Abuse	Indiana State Department of Health	93.959			
Quit Smoking for Babies			A70-4-069686	-	51,128
Prenatal Substance Abuse Prog.			A70-5-112328	-	72,448
<b>Total - Block Grants for Prevention and Treatment of Substance Abuse</b>				-	<b>123,576</b>
Preventive Health Services_Sexually Transmitted Diseases Control Grants	Indiana State Department of Health	93.977			
Sexually Transmitted Disease			A70-5-112368	-	45,904
<b>Total - Department of Health and Human Services</b>				-	<b>698,522</b>
<b>Department of Homeland Security</b>					
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042			
2015 EMPG Salary Grant			EMW-2015-EP-00037	-	20,299
Port Security Grant Program	Direct Grant	97.056			
2016 Port Security-Marine Vessel			EMW-2016-PU-00071-S01	-	21,600
State Homeland Security Program (SHSP)	Indiana Department of Homeland Security	97.073			
2015 Winlink Grant			EDS#C44P-5-824B	-	603
<b>Total - Department of Homeland Security</b>				-	<b>42,502</b>
<b>Total federal awards expended</b>				<b>\$ -</b>	<b>\$ 3,237,086</b>

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

CLARK COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2016. 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. The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

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; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weakness identified?	yes
Significant deficiency identified?	yes
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major program:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Any audit finding disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	no

Identification of Major Program and type of auditor's report issued on compliance for it:

<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
Highway Planning and Construction Cluster	Unmodified

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

Auditee qualified as low-risk auditee?	no
--	----

**Section II - Financial Statement Findings**

**FINDING 2016-001**

Subject: Internal Controls over Financial Transactions and Reporting - Payroll Withholdings  
Audit Finding: Significant Deficiency

*Condition*

The County did not have controls in place to reconcile the balances of its various payroll withholding accounts with supporting records. As a result of not performing reconciliation procedures, there were withholding accounts that incorrectly reported deficit balances at year end or had balances reported at year end that were in excess of actual amounts owed. The failure to properly record and reconcile the withholding funds also resulted in a number of errors in recording transactions that went uncorrected and resulted in bank reconciliation variances.

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Context*

The lack of controls was a systemic issue throughout the audit period. The failure to properly reconcile the withholding accounts resulted in errors that were not identified until bank reconciliations were performed. Once the errors were identified during the bank reconciliation process, the errors were not corrected in a timely manner.

*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 County had not established a proper system of internal control.

*Effect*

The failure to establish controls enabled misstatements or irregularities to remain undetected.

*Recommendation*

We recommended that the County establish a system of internal controls related to financial transactions and reporting of payroll and its related withholdings funds.

*Views of Responsible Officials*

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

**FINDING 2016-002**

Subject: Internal Controls over Financial Transactions and Reporting - Clerk of the Circuit Court  
Audit Finding: Material Weakness

*Repeat Finding*

This is a repeat of Finding 2015-003 from the immediately prior audit.

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Condition*

There were several deficiencies in the internal control system of the County related to financial transactions and reporting of the Clerk of the Circuit Court (Clerk). There was a lack of segregation of duties, as the Clerk has not separated incompatible activities related to cash and investments, receipts, and disbursements.

1. The employee responsible for reconciling daily collections with receipts was also responsible for preparing the bank deposit, taking the deposit to the bank, posting the receipts, recording adjustment transactions, and issuing and posting checks.
2. The person performing the monthly bank reconciliations was also responsible for issuing checks, making adjustment transactions, and posting activity. This same individual served as the backup person for reconciling daily receipts, preparing deposit tickets, making the bank deposits, and posting receipts.
3. Although the Clerk indicated that daily collections were compared to the bank deposits by someone other than the person responsible for reconciling collections, making the deposit, and posting the transactions, documentation was not available to verify this process.
4. Disbursement transactions were issued without any oversight or review.

*Context*

The lack of internal controls was a systemic issue throughout the audit period.

*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:

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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 County 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 misstatements or irregularities to remain undetected.

*Recommendation*

We recommended that the Clerk establish a system of internal controls related to financial transactions and 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**

No matters are reportable.

#### AUDITEE-PREPARED DOCUMENTS

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



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**FINDING 2015-001**

Fiscal year in which the finding initially occurred: 2015  
Contact Person Responsible for Corrective Action: R. Monty Snelling  
Contact Phone Number: (812) 285-6221

Status of Audit Finding:

As originally stated, in our response, dated January 27, 2017.

The Auditor, auditor's staff, along with the commissioner's financial consultant, corrected errors as were required in the corrective action plan.

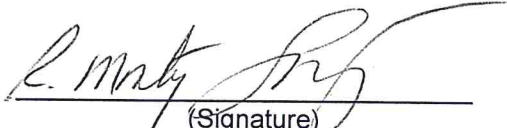
The Commissioner's Financial consultant worked with grant recipients as well as the Auditor's staff.

Ms. Oca, the financial consultant, instructed the offices on proper reporting and management.

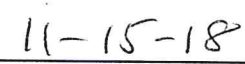
The Commissioners have complied with establishment of dedicated fund numbers for grants.

The Auditor's office has worked with grant recipients to ensure that monies are properly reported.

The Auditor's office also has worked with the recipients to prevent any comingling of funds.

  
\_\_\_\_\_  
(Signature)

  
\_\_\_\_\_  
(Title)

  
\_\_\_\_\_  
(Date)

# Clark County Sheriff's Office

Jamey Noel  
Sheriff

(812) 283-4471

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

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### Finding 2015-002

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

### ***Status Of Audit Finding:***

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

The SBOA audit report prepared for Clark County Sheriff's Department had indicated certain items that needed to be addressed, relating to the computerized financial systems. The Computerized systems that were being utilized had several issues, and were not sufficient in handling the departmental needs.

As discussed, there has been new financial systems implemented:

\* Bonds and Inmate Trust accounts were transferred out of the Tiger Financial reporting system and moved into Lockdown/Tech Friends Financial System, in May 2015.

\* Sheriff's Cash account was also transferred out of the Tiger Financial System to Liberman Financial reporting system in August 2015.

\* Property Sales account was transferred out of the Tiger Financial System and moved to Quickbooks Financial reporting system in January 2015.

\* Commissary Accounting was transferred out of the Tiger Financial System to Quickbooks Financial Reporting system in November 2015.

#### #4-as identified by SBOA in the findings report 2015-002

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

# Clark County Sheriff's Office

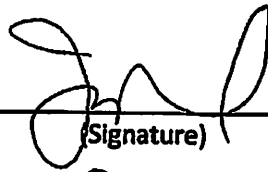
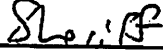
Jamey Noel  
Sheriff

(812) 283-4471

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

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

An independent CPA firm was retained as of April 2015, to assist in improving the internal controls of each system, and to ensure that all financial transactions can be tracked, recorded and reconciled by our department.

  
\_\_\_\_\_  
(Signature)  
  
\_\_\_\_\_  
(Title)  
11/13/2018  
\_\_\_\_\_  
(Date)



# SUSAN POPP

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

## Clerk of Courts

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

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

#### **FINDING 2015-003**

Fiscal year in which the finding initially occurred: 2015  
Contact Person Responsible for Corrective Action: Susan Popp, Clark County Clerk  
Contact Phone Number: 812-285-6375


#### **Status of Audit Finding:**

The Clerk's office has continued to review personnel responsibilities in regard to financial transactions in an effort to ensure strong internal controls. Due to changes in staffing the Clerk's office is continuing to review employee job assignments to increase controls. We still use Odyssey case management system, which is designed to have automatic internal controls in place. However, we have other controls in place to insure financial security. Employees cross reference their daily till deposit with another deputy clerk prior to depositing. We have cross-trained two additional employees to perform the bank reconciliations. This allows for additional oversight of the financial process. Furthermore, this strengthens internal control because there is a greater separation of financial functions. We are continuing to get digital monthly bank statements. The Clerk independently has access to the digital statements directly from the bank to verify deposits and review the statements. As stated previously, state fees are submitted electronically by the Clerk of the Courts instead of being performed by a deputy clerk. We now use "Paperstream" daily to digital store the daily till, deposit ticket and bank receipt. Prior to digitizing, these documents are examined for anomalies or discrepancies. Financial information needed to prepare the CAR-1 report is provided by different deputy clerks and is reviewed by the Clerk of the Court prior to submission to the County Auditor.

  
(Signature)

Susan Popp, Clark County Clerk

(Title)

  
(Date)



4th Judicial Circuit  
State of Indiana

**OFFICE OF THE PROSECUTING ATTORNEY  
JEREMY MULL**

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

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

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

November 14, 2018

**SUMMARY SCHEDULE FOR PRIOR AUDIT FINDINGS**

**FINDING #2015-004**

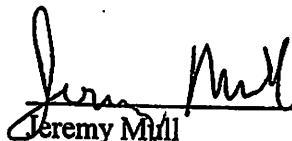
**Fiscal year in which the finding initially occurred: 2015**

**Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Child Services**

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

**Contact Phone Number: (812) 285-6261**

**Status of Audit Finding:** The Corrective Action Plan has been fully implemented. Child Support Director Sarah M. Hart has supervised the preparation of periodic certifications for employees paid partially from IV-D incentive funds. Personnel Activity Reports have been completed for the employee who is paid partially out of IV-D incentive funds. The Semi-Annual IV-D Time and Efforts Certifications have been completed twice a year – June 30 and December 31.

  
\_\_\_\_\_  
Jeremy Mull  
Clark County Prosecuting Attorney

Date: 11-14-18



4th Judicial Circuit  
State of Indiana

**OFFICE OF THE PROSECUTING ATTORNEY  
JEREMY MULL**

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

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

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

November 14, 2018

**SUMMARY SCHEDULE FOR PRIOR AUDIT FINDINGS**

**FINDING #2015-005**

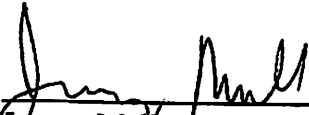
**Fiscal year in which the finding initially occurred: 2015**

**Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Child Services**

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

**Contact Phone Number: (812) 285-6261**

**Status of Audit Finding:** The Corrective Action Plan has been fully implemented. Child Support Director Sarah M. Hart began overseeing the preparation of Monthly Expense Claims in approximately September of 2015. From that point forward, any errors have been alleviated. Further, the Prosecutor eliminated the budget item from the 2017 IV-D budget for the employee being paid partially from the IV-D budget who was not performing IV-D duties. Therefore, there are no further claiming issues in this respect.

  
\_\_\_\_\_  
Jeremy Mull  
Clark County Prosecuting Attorney

Date: 11-14-18



R. MONTY SNELLING

CLARK COUNTY AUDITOR

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

**FINDING 2016-001**

Contact Person Responsible for Corrective Action: R. Monty Snelling  
Contact Phone Number: (812)-285-6211

Views of Responsible Official: We are in agreement with the findings

Description of Corrective Action Plan: The Payroll Deputy responsible no longer works for the county. An experienced Payroll Deputy has been put in place. A full time assistant is no in place. Oversight procedures, along with more checks and balances, have been put in place. Reviews and verification system has been instituted. The county H/R department is working closely with the payroll department for oversight and verification.

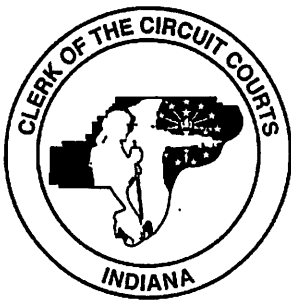
Segregation of duties have been put in place and reviewed. The county's software vendor is working closely, with payroll, to rectify past problems and to assist in way to prevent in the future

Anticipated Completion Date: 6/30/19

  
\_\_\_\_\_  
(Signature)

Auditor  
\_\_\_\_\_  
(Title)

12-19-18  
\_\_\_\_\_  
(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

### CORRECTIVE ACTION PLAN

#### **FINDING 2016-002**

Contact Person Responsible for Corrective Action: Susan Popp, Clark County Clerk  
Contact Phone Number: 812-285-6375  
Contact email address: spopp@co.clark.in.us

#### **Views of Responsible Official:**

We concur with the finding of the Indiana State Board of Accounts (SBOA) concerning the need for increased internal controls. We have taken measures since the last audit to expand internal controls through diversification of duties, cross-training, and digitizing documents. However, we can improve documentation and methods for greater internal controls.

#### **Description of Corrective Action Plan:**

##### **SBOA findings:**

1. The employee responsible for reconciling daily collections with receipts was also responsible for preparing the bank deposit, taking the deposit to the bank, posting the receipts, recording adjustment transactions, issuing checks and posting checks. Please note this person does not post checks as stated. She only enters checks when absolutely necessary.

##### **Corrective Action:**

- The County Clerk or a person designated by the County Clerk will compare the receipts for the day with the "daily cash balance report", deposit slip and bank deposit ticket. That person will sign off on the daily cash balance report to indicate they compared the report with the deposits. Any significant notations will be added to the daily cash balance report.
- We will generate a report from Odyssey that will show void or adjustment transactions. A person other than the one voiding or adjusting will sign off on the report to show the information has been reviewed and the reason for the transaction.
- Someone other than the person responsible for the issuance of checks and handling of receipts, will periodically and randomly select checks issued and verify the check(s) was issued to the correct party per the court order and the amount paid was proper amount based upon the monies received. The "check registry report" will be used and it will be

signed by the reviewer indicating or documenting transactions reviewed. These reports will be retained and provided for future audits.

**SBOA findings:**

#2. The person performing the monthly bank reconcilements was also responsible for issuing checks, making adjustment transactions, and posting activity. This same individual served as the backup person for reconciling daily receipts, preparing deposit tickets, making the bank deposits, and posting receipts.

**Corrective Action:**

- The corrective action outlined in the bullet points above will assist in oversight and internal control for finding #2.
- The monthly reconciliation will have the signature of the deputy clerk who completed the reconciliation along with the County Clerk signature indicating the reconciliation was reviewed. Any discrepancies will be noted on page 1.
- For EFT payments to the state the certification of the court cost remittance to the state should be compared with the amount shown on the bank statement for the EFT withdrawal. The signature on the certification along with the signature on the check register could be used to show evidence of review of the activity.

**SBOA findings:**

#3. Although the Clerk indicated daily collections were compared to the bank deposits by someone other than the person responsible for reconciling collections, making the deposit, and posting the transactions documentation was not available verify this process

**Corrective Action:**

- The person checking/comparing the bank deposits with daily collections will initial the deposit slip. The deposit slip will have two sets of initials; the person preparing the deposit slip and the person reviewing.

**SBOA findings:**

#4. Disbursements transactions were issued without any oversight or review.

**Corrective Action:**

- The Odyssey system creates a system of checks and balances. The disbursement transaction is noted in the system and it corresponds to the deposit and receipts.
- The person checking/comparing the bank deposits with daily collections will initial the deposit slip. The deposit slip will have two sets of initials; the person preparing the deposit slip and the person reviewing.
- The Daily Check Register report will be reviewed randomly and periodically by someone other than the person issuing the checks. Total checks related to judgments

/restitutions can be compared to the amount of the receipts to verify check amounts issued correspond with disbursements made. The report can be signed and receipts vs disbursements can be marked as reviewed. The report will be maintained for future audits.

- For bond checks issued, we will randomly review the court orders as compared to the checks issued. Again, the checks register report could then be signed indicating the information was reviewed.

Additional information in regard to findings:

Currently, every deputy clerk collecting funds prints their daily till and compares that amount with monies collected. This report is initialed by each deputy clerk. The person responsible for daily reconciliation (finding #1) checks the clerk deputies till for accuracy.

Furthermore, we have three additional clerk deputies that can post checks received into Odyssey. We also have three people cross-trained to do month end reconciliation.

On December 5, 2018, the Daily Cash Registry, Till Transaction Journal, and Check Registry are compared to ensure they balance. These reports are stapled together and filed.

Anticipated Completion Date:

We will have corrective measures in place by February 1, 2019.

Susan Pope  
Signature

Clark County Clerk  
(Title)

December 21, 2018  
(Date)

#### 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/>.