

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, 2017 to December 31, 2017



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	01-01-17 to 12-31-18
President of the County Council	Barbara Hollis	01-01-17 to 12-31-18



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AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF CLARK COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Clark County (County), which comprises the financial position and results of operations for the year ended December 31, 2017, 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, 2017.

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, 2017, 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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Fax: (317) 232-4711
Web Site: www.in.gov/sboa

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

TO: THE OFFICIALS OF CLARK COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Clark County (County), which comprises the financial position and results of operations for the year ended December 31, 2017, 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 2017-002 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 2017-001 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, 2017

Fund	Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	
County General	\$ 939,607	\$ 23,907,269	\$ 23,268,823	\$ 1,578,053
Sheriff Accident Report	1,045	16,257	10,385	6,917
CAGIT County Certified Shares	182,373	-	182,373	-
Campaign Finance Enforcement	1,000	-	-	1,000
CEDIT County Portion	750,971	2,387,982	1,769,764	1,369,189
City/Town Court Cost	15,232	32,382	30,775	16,839
Clerk's Record Perpetuation	73,685	67,904	53,789	87,800
Community Corrections Project Income	90,807	265,800	299,028	57,579
Community Transition Program	21,434	9,300	4,469	26,265
County Sales Disclosure	78,912	18,210	-	97,122
Cumulative Bridge	1,663,627	1,555,255	1,695,160	1,523,722
Clark County Cumulative Capital	2,906,382	1,609,359	1,861,261	2,254,480
County Drug Free Community	50,139	75,452	89,247	36,344
Public Safety Fund	6,112	-	360	5,752
Local Emergency Planning Right to Know	9,844	8,239	3,167	14,916
Firearms Training	11,472	12,400	21,318	2,554
Health	172,443	897,534	823,589	246,388
I.D. Security Protection	7,923	16,527	12,000	12,450
Closure-Post Closure	1,282,910	100,000	-	1,382,910
Levy Excess	4,687	-	-	4,687
Local Health Maintenance	83,643	36,336	76,041	43,938
Local Roads & Streets	35,682	653,051	494,304	194,429
LIT Public Safety-County Share	80,972	1,727,681	1,770,262	38,391
Jail Medical Fund	455	7,060	6,605	910
County Misdemeanor	36,753	96,468	106,890	26,331
County Highway	1,971,743	3,252,300	3,915,317	1,308,726
Auditor Endorsement Fund	85,451	30,925	12,556	103,820
Rainy Day Fund	44,405	-	-	44,405
Recorder's Perpetuation	226,626	274,724	193,915	307,435
Riverboat Revenue Fund	152,619	167,649	123,118	197,150
Sex and Violent Offender Administration	10,170	5,121	-	15,291
Sheriff's Pension Trust	91,583	89,104	120,000	60,687
Solid Waste Non-Reverting	54,369	-	-	54,369
Mosquito Control	5,934	57,787	50,135	13,586
Excess Tax	132,687	276,381	243,917	165,151
Surveyor's Perpetuation	53,095	64,450	39,604	77,941
Tax Sale Redemption	8,719	339,445	342,176	5,988
Tax Sale Surplus	1,926,302	2,788,923	1,851,855	2,863,370
LHD Trust Account Tobacco	68,563	22,681	31,375	59,869
Special Vehicle Inspection	2,813	1,670	4,088	395
Auditors Ineligible Deductions	215,930	-	50,749	165,181
County Elected Officials Training	64,101	16,521	1,484	79,138
County Offender Transportation	10,062	3,571	-	13,633
Statewide 911	487,807	1,247,948	1,178,532	557,223
Adult Probation Administrative	212,451	53,408	-	265,859
Circuit Court 4 Juvenile Administration Fee	42,493	3,427	-	45,920
Supplemental Adult Probation Services	444,046	326,271	355,733	414,584
Alternative Dispute Resolution	82,985	11,841	10,350	84,476
Cemetery Fund	322	1,000	232	1,090
County User Fee	1,494,947	315,614	313,061	1,497,500
Drainage Board Non-Reverting Fee	46,511	7,800	150	54,161
T.B. Health	17,608	4,685	1,428	20,865
TIF Capital Projects	735,578	107,785	-	843,363
Debt Service	3,220,644	13,225,020	13,364,636	3,081,028
Self Insurance	1,151,340	3,637,743	3,740,589	1,048,494
Capital Projects	5,193,961	-	40,534	5,153,427
Payroll Clearing	1,025	-	828	197
Payroll Withholding Insurance	6,980	272,484	242,119	37,345
Payroll Withholding Other	18	1,464,266	1,461,926	2,358
Census Federal Credit Union W/H	-	28,028	28,028	-
Federal Tax	-	1,952,305	1,952,798	(493)
County Tax W/H	24,076	328,289	326,364	26,001
PERF W/H	3,464	484,737	484,765	3,436
State Tax W/H	42,425	553,233	551,815	43,843
Wage Garnishment W/H	425	119,676	119,443	658
State Settlement	-	133,600,473	133,600,473	-
Commercial Vehicle Excise Tax	-	925,967	925,967	-
Welfare Excise Tax Allocation	-	4,160,456	4,160,456	-
Financial Institution Tax	-	322,050	322,050	-
BPPE Late Filing Fee	-	5,150	-	5,150
CEDIT Homestead Credit	881,716	-	-	881,716
LOIT PTRC	148,118	-	-	148,118

CLARK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	
Local Income Tax-Prop. Tax Rel	-	12,604,987	12,356,301	248,686
State Fines & Forfeitures	1,532	8,111	9,293	350
Infraction Judgements	16,176	253,878	252,922	17,132
Overweight Vehicle	-	837	801	36
Special Death Benefit Fund	685	8,335	8,470	550
State Sales Disclosure	1,440	18,275	18,020	1,695
Coroners Training Fund	1,102	11,880	12,206	776
Interstate Compact Fee	563	18,625	15,455	3,733
State Recording Fees	1,080	12,395	12,495	980
DLGF Homestead Property Database	2	-	2	-
Sex and Violent Offender-State	-	579	449	130
Education Plate Fee Dist/State	169	1,594	1,763	-
Riverboat	-	653,006	653,006	-
LIT Certified Shares	-	24,723,578	24,723,578	-
LIT Public Safety	-	6,180,895	6,180,895	-
LIT Economic Development EDIT	-	6,424,093	6,424,093	-
Supplemental CAR-1 Treasurer's Trust	2,834,927	3,617,732	2,833,927	3,618,732
Supplemental CAR-1 Sheriff's Inmate Trust	169,279	2,122,069	2,115,313	176,035
Supplemental CAR-1 Jail Commissary	116,803	1,590,454	1,574,324	132,933
Supplemental CAR-1 Clerk Investment	233,508	342	500	233,350
Supplemental CAR-1 Landfill Trust	927,684	4,780	4,000	928,464
Supplemental CAR-1 Clerk -Odyssey	4,271,875	5,711,458	5,909,965	4,073,368
Supplemental CAR-1 Clerk Gavel	15,485	7,607	23,092	-
Supplemental CAR-1 Sheriff DOC/Property	2,112	5,813,364	5,784,815	30,661
Supplemental CAR-1 Clerk ISETS Child Support	36,804	1,279,369	1,293,050	23,123
Supplemental CAR-1 Community Correction IDOC Checking	5,091	-	5,091	-
Reassessment	745,452	224,390	413,740	556,102
LOIT Special Dist. Share	2,900,445	-	660,000	2,240,445
Auditor Non-Reverting	77,529	7,047	16,077	68,499
Hwy/Developer Road Improvement	151,737	91,896	21,840	221,793
SJPSF Circuit Court 4	82,142	9,417	17,453	74,106
SPDSF	328,884	492,614	360,062	461,436
Landowners Liability and Contingency	273,572	305,820	134,009	445,383
Landfill Improvements	263,268	61,729	65,237	259,760
Juvenile Detention Project Income	99,255	159,500	128,191	130,564
Clark County Donation Fund B	1,171	4,480	5,017	634
Redevelopment Commission Fund	26,334	-	1,676	24,658
Urban Conservation	2,318	-	-	2,318
Weather Warning System	2,031	-	-	2,031
TMA Fund	161,380	870,432	266,200	765,612
Henryville Sanitation Corp.	961	-	-	961
Information Technology Fund	19,301	262,164	157,763	123,702
911 LOIT	652,779	2,174,209	2,007,412	819,576
New Hope Services	-	584,191	584,191	-
Mental Health	(17,080)	533,625	516,545	-
State Forestry Sale Timber	22,533	165	22,533	165
Capital Development Tourism	-	324,768	324,768	-
Convention & Expedition	-	974,304	974,304	-
Prosecutors Federal Forfeiture	21,327	-	2,558	18,769
Subdivision Performance Assur.	85,859	15,097	20,008	80,948
Salem-Noble Road Construction	89,110	-	-	89,110
E911 System Employee Benefit	562	600	834	328
Judgment Funding Bonds of 2015	45,595	-	-	45,595
2011 Health Insurance Rebate	1,428	-	-	1,428
Sheriff's P.R. Non-Reverting	2,154	-	-	2,154
Prosecutor Copy Fund	2,374	342	-	2,716
Sheriff Restitution Fund	3,150	-	-	3,150
Prosecutors State Forfeiture	5,922	49,845	-	55,767
Treasurer Fees Fund Non-Reverting	42,114	75,816	95,417	22,513
Sheriff Expense & Seizure	487	-	-	487
Prosecutor Infraction User Fee	1,293	-	-	1,293
Planning and Zoning Fees Fund	138,889	165,317	156,116	148,090
Sheriff Local Foreclosure	14,666	57,800	43,621	28,845
Assessor Training Fund	25,317	30	-	25,347
Juvenile Detention Center HIP	-	27,000	20,495	6,505
Clark County Clerk's Copy Fund	9,400	5,479	2,196	12,683
Judgment Funding Bonds of 2016	117,814	-	50,000	67,814
Jail Treatment Service Grt Pro	-	120	-	120
Judgment Funding Bonds of 2017	-	11,083,203	9,987,847	1,095,356
Local Aviation Grant Tracking	1	-	-	1
Health Department Grant Fund	5,346	-	-	5,346
20.602 OWI Police Grant	5,041	18,071	20,722	2,390

CLARK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments			Cash and Investments 12-31-17
	01-01-17	Receipts	Disbursements	
20.609 Big City Big County	(5,352)	22,103	17,897	(1,146)
16.738 ICJG Drug/Prosecutor	42,189	109,148	156,548	(5,211)
16.575 ICJG Victim Asst/Pros#1	(10,760)	104,791	99,405	(5,374)
16.588 Domestic Violence Grant #1	(29,459)	51,478	51,126	(29,107)
16.588 Stop Grant Police Department	(25,612)	45,847	47,848	(27,613)
Children's Sexual Assault Services	20,441	-	-	20,441
97.042 Emergency Management Performance	2,757	-	-	2,757
10.555 School Lunch Grant	1,326	16,267	22,429	(4,836)
97.056 911 09 PSGP Grant	26,620	-	-	26,620
16.738 Edward Byrne Memorial JAG	262	3,712	3,712	262
93.586 Family Treatment Drug Court	4,413	-	4,413	-
16.607 Bulletproof Vest	1	-	-	1
97.056 2015 Port Security Grant	88	-	-	88
84.010A Title I Grant	(2,940)	12,555	9,615	-
16.606 SCAAP-St. Crim. Alien	4,846	-	2,621	2,225
14.228 Washington Twp Water Co	3,334	12,000	15,334	-
20.600 Non-Motorist Grant	1,043	2,123	1,547	1,619
20.602 HVE Grant	(28)	6,346	6,346	(28)
97.056 2016 Port Sec.-Marine	(152,984)	438,923	326,626	(40,687)
16.738 Pretrial Officer Prog.	-	22,064	31,139	(9,075)
14.228 New Washington Storm Dr	-	38,889	38,889	-
97.056 Port Security Grant #2	-	86,250	77,228	9,022
93.008 MRC Preparedness Program	4,485	-	3,137	1,348
93.940 HIV Prevention Project	(4,231)	28,447	55,034	(30,818)
93.940 Sexually Transmitted Disease	(11,097)	56,212	59,994	(14,879)
93.959 HIV Substance Abuse Program	(3,980)	86,121	93,604	(11,463)
93.959 Quit for Babies/SAPT BI	(4,281)	44,149	50,657	(10,789)
93.074 Public Health Prep.	(5,261)	55,957	55,602	(4,906)
93.074 Zika Preparedness	(164)	164	-	-
93.940 Syringe Exchange Program	-	13,221	14,063	(842)
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	22,584	37,458	6,593	53,449
93.563 Prosecutor IVD Incentive Post '99	38,647	56,347	5,510	89,484
93.563 Clerk IVD Incentive Post '99	6,597	37,458	17,039	27,016
Circuit Court 2 Drug Chemical Testing #1	2,004	-	-	2,004
Community Corrections-#1	(7,029)	440,744	293,308	140,407
Indiana Homeland Security Fo.	3,989	-	-	3,989
Adult Protective Services #1	(23,884)	179,108	196,624	(41,400)
Community Corrections Program 2	197,627	326,547	524,174	-
CASA- The Voice of Clark	39,174	263,712	192,257	110,629
Family Court Project	60	-	-	60
Interpreters Grant	742	8,950	9,684	8
Court Reform Grant	1	-	-	1
Sheriff DFC Grant	5,808	7,042	5,681	7,169
Circuit Court 2 Drug Court-CCYC #1	6,874	-	-	6,874
Family Treatment Drug CCYC #1	2,737	2,860	5,597	-
Circuit Court 4 Probation-CCYC#2	50	-	-	50
Community Corrections-CCYC	2,758	3,000	5,250	508
Circuit Court #4 Adult Probation CCYC	887	-	-	887
JDAI-Juvenile Detention Alternative Init	10,001	39,444	33,113	16,332
FY 2014 Problem Solving Court	5,488	8,185	11,761	1,912
Circuit Court 4 JDAI-CCYC	138	-	-	138
Marine Patrol Assistance Grant	(6,757)	20,526	14,725	(956)
2015 Court Reform Grant	6,544	11,732	24,998	(6,722)
CASA State Capacity Bldg Grant	10,372	24,670	15,523	19,519
Drug Prosecution Fund	-	5,935	5,556	379
CC Adult Guardianship Program	25,000	25,177	32,857	17,320
Community Crossing Grant	1,000,000	1,000,000	1,506,277	493,723
Probation EBP	-	8,000	7,973	27
Probation EBP #2	-	119,375	49,795	69,580
Off. of Judicial Adm Pretrial	-	61,001	15,621	45,380
Railroad Grade Crossing fund	-	35,625	-	35,625
HIV/Aids Support Services	37,214	232,326	225,217	44,323
The Exchange	7,000	10,022	7,022	10,000
Totals	\$ 43,770,686	\$ 297,921,099	\$ 294,489,803	\$ 47,201,982

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.

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,

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Funding Policy and Annual Pension Cost

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

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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, 2017. Deficits in cash balances were also a result of expenditures being made in excess of available funds on hand.

Note 8. Holding Corporation

The County has entered into a capital lease with the Clark County Detention Center 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 2017 totaled \$2,039,000.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 9. Building Authority

The County has entered into a capital lease with the Jeffersonville-Clark County Building Authority (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. The lease also requires payments for operation, maintenance, and repair, etc., of the facilities. Lease payments during the year 2017 totaled \$298,420 and \$1,108,297 for debt service and operating expenses, respectively.

Note 10. 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 11. 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, 2017, was \$2,134,605.

Note 12. Ad Valorem Property Tax Levy

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.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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.

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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, 2017

	County General	Sheriff Accident Report	CAGIT County Certified Shares	Campaign Finance Enforcement	CEDIT County Portion	City/Town Court Cost
Cash and investments - beginning	\$ 939,607	\$ 1,045	\$ 182,373	\$ 1,000	\$ 750,971	\$ 15,232
Receipts:						
Taxes	4,292,252	-	-	-	-	-
Licenses and permits	94,273	-	-	-	-	-
Intergovernmental receipts	6,038,165	-	-	-	2,387,982	-
Charges for services	736,590	-	-	-	-	-
Fines and forfeits	444,521	-	-	-	-	29,482
Other receipts	12,301,468	16,257	-	-	-	2,900
Total receipts	23,907,269	16,257	-	-	2,387,982	32,382
Disbursements:						
Personal services	16,019,245	-	-	-	700,000	-
Supplies	667,067	-	-	-	-	-
Other services and charges	5,312,236	-	-	-	1,069,764	30,775
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,253,799	10,385	-	-	-	-
Other disbursements	16,476	-	182,373	-	-	-
Total disbursements	23,268,823	10,385	182,373	-	1,769,764	30,775
Excess (deficiency) of receipts over disbursements	638,446	5,872	(182,373)	-	618,218	1,607
Cash and investments - ending	\$ 1,578,053	\$ 6,917	\$ -	\$ 1,000	\$ 1,369,189	\$ 16,839

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Clerk's Record Perpetuation	Community Corrections Project Income	Community Transition Program	County Sales Disclosure	Cumulative Bridge	Clark County Cumulative Capital
Cash and investments - beginning	\$ 73,685	\$ 90,807	\$ 21,434	\$ 78,912	\$ 1,663,627	\$ 2,506,382
Receipts:						
Taxes	-	-	-	-	1,396,502	927,043
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	158,678	105,390
Charges for services	-	-	-	18,210	-	534,846
Fines and forfeits	61,885	258,361	-	-	-	-
Other receipts	6,019	7,439	9,300	-	75	42,080
Total receipts	67,904	265,800	9,300	18,210	1,555,255	1,609,359
Disbursements:						
Personal services	53,299	239,762	-	-	456,955	-
Supplies	490	6,190	3,507	-	35,215	-
Other services and charges	-	52,241	962	-	539,082	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	835	-	-	663,908	1,861,261
Other disbursements	-	-	-	-	-	-
Total disbursements	53,789	299,028	4,469	-	1,695,160	1,861,261
Excess (deficiency) of receipts over disbursements	14,115	(33,228)	4,831	18,210	(139,905)	(251,902)
Cash and investments - ending	\$ 87,800	\$ 57,579	\$ 26,265	\$ 97,122	\$ 1,523,722	\$ 2,254,480

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	County Drug Free Community	Public Safety Fund	Local Emergency Planning Right to Know	Firearms Training	Health	I.D. Security Protection
Cash and investments - beginning	\$ 50,139	\$ 6,112	\$ 9,844	\$ 11,472	\$ 172,443	\$ 7,923
Receipts:						
Taxes	-	-	-	-	580,208	-
Licenses and permits	-	-	-	11,900	124,264	-
Intergovernmental receipts	-	-	-	-	65,918	-
Charges for services	-	-	-	-	105,318	16,527
Fines and forfeits	70,741	-	-	-	637	-
Other receipts	4,711	-	8,239	500	21,189	-
Total receipts	75,452	-	8,239	12,400	897,534	16,527
Disbursements:						
Personal services	-	-	-	-	781,968	-
Supplies	-	-	-	10,542	14,487	-
Other services and charges	89,247	360	2,045	6,044	25,462	12,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,122	4,732	900	-
Other disbursements	-	-	-	-	772	-
Total disbursements	89,247	360	3,167	21,318	823,589	12,000
Excess (deficiency) of receipts over disbursements	(13,795)	(360)	5,072	(8,918)	73,945	4,527
Cash and investments - ending	\$ 36,344	\$ 5,752	\$ 14,916	\$ 2,554	\$ 246,388	\$ 12,450

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Closure-Post Closure	Levy Excess	Local Health Maintenance	Local Roads & Streets	LIT Public Safety-County Share	Jail Medical Fund
Cash and investments - beginning	\$ 1,282,910	\$ 4,687	\$ 83,643	\$ 35,682	\$ 80,972	\$ 455
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	1,040
Intergovernmental receipts	-	-	-	652,973	1,724,747	-
Charges for services	100,000	-	-	-	-	6,020
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	36,336	78	2,934	-
Total receipts	100,000	-	36,336	653,051	1,727,681	7,060
Disbursements:						
Personal services	-	-	35,956	-	-	-
Supplies	-	-	1,703	494,304	632,934	-
Other services and charges	-	-	4,925	-	1,095,574	6,605
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	33,457	-	41,754	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	76,041	494,304	1,770,262	6,605
Excess (deficiency) of receipts over disbursements	100,000	-	(39,705)	158,747	(42,581)	455
Cash and investments - ending	\$ 1,382,910	\$ 4,687	\$ 43,938	\$ 194,429	\$ 38,391	\$ 910

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	County Misdemeanant	County Highway	Auditor Endorsement Fund	Rainy Day Fund	Recorder's Perpetuation	Riverboat Revenue Fund
Cash and investments - beginning	\$ 36,753	\$ 1,971,743	\$ 85,451	\$ 44,405	\$ 226,626	\$ 152,619
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	15,400	-	-	-	-
Intergovernmental receipts	-	3,201,460	-	-	-	-
Charges for services	-	-	30,925	-	274,724	-
Fines and forfeits	24,720	-	-	-	-	-
Other receipts	71,748	35,440	-	-	-	167,649
Total receipts	96,468	3,252,300	30,925	-	274,724	167,649
Disbursements:						
Personal services	106,890	1,388,696	12,556	-	154,535	14,133
Supplies	-	1,314,428	-	-	4,064	5,971
Other services and charges	-	377,916	-	-	29,388	103,014
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	834,202	-	-	5,928	-
Other disbursements	-	75	-	-	-	-
Total disbursements	106,890	3,915,317	12,556	-	193,915	123,118
Excess (deficiency) of receipts over disbursements	(10,422)	(663,017)	18,369	-	80,809	44,531
Cash and investments - ending	\$ 26,331	\$ 1,308,726	\$ 103,820	\$ 44,405	\$ 307,435	\$ 197,150

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Sex and Violent Offender Administration	Sheriff's Pension Trust	Solid Waste Non-Reverting	Mosquito Control	Excess Tax	Surveyor's Perpetuation
Cash and investments - beginning	\$ 10,170	\$ 91,583	\$ 54,369	\$ 5,934	\$ 132,687	\$ 53,095
Receipts:						
Taxes	-	-	-	51,866	276,345	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	5,921	-	-
Charges for services	5,121	-	-	-	-	64,450
Fines and forfeits	-	89,104	-	-	-	-
Other receipts	-	-	-	-	36	-
Total receipts	<u>5,121</u>	<u>89,104</u>	<u>-</u>	<u>57,787</u>	<u>276,381</u>	<u>64,450</u>
Disbursements:						
Personal services	-	120,000	-	50,135	-	-
Supplies	-	-	-	-	-	389
Other services and charges	-	-	-	-	208,695	38,315
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	900
Other disbursements	-	-	-	-	35,222	-
Total disbursements	<u>-</u>	<u>120,000</u>	<u>-</u>	<u>50,135</u>	<u>243,917</u>	<u>39,604</u>
Excess (deficiency) of receipts over disbursements	<u>5,121</u>	<u>(30,896)</u>	<u>-</u>	<u>7,652</u>	<u>32,464</u>	<u>24,846</u>
Cash and investments - ending	<u>\$ 15,291</u>	<u>\$ 60,687</u>	<u>\$ 54,369</u>	<u>\$ 13,586</u>	<u>\$ 165,151</u>	<u>\$ 77,941</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Tax Sale Redemption	Tax Sale Surplus	LHD Trust Account Tobacco	Special Vehicle Inspection	Auditors Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	\$ 8,719	\$ 1,926,302	\$ 68,563	\$ 2,813	\$ 215,930	\$ 64,101
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	1,670	-	16,521
Fines and forfeits	-	-	-	-	-	-
Other receipts	339,445	2,788,923	22,681	-	-	-
Total receipts	339,445	2,788,923	22,681	1,670	-	16,521
Disbursements:						
Personal services	-	-	14,975	-	15,688	-
Supplies	-	-	-	-	6,776	-
Other services and charges	342,176	1,851,855	16,400	-	27,061	1,484
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	4,088	1,224	-
Other disbursements	-	-	-	-	-	-
Total disbursements	342,176	1,851,855	31,375	4,088	50,749	1,484
Excess (deficiency) of receipts over disbursements	(2,731)	937,068	(8,694)	(2,418)	(50,749)	15,037
Cash and investments - ending	\$ 5,988	\$ 2,863,370	\$ 59,869	\$ 395	\$ 165,181	\$ 79,138

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	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	\$ 10,062	\$ 487,807	\$ 212,451	\$ 42,493	\$ 444,046	\$ 82,985
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	1,247,948	70	-	-	-
Fines and forfeits	3,571	-	53,338	3,427	322,501	11,841
Other receipts	-	-	-	-	3,770	-
Total receipts	3,571	1,247,948	53,408	3,427	326,271	11,841
Disbursements:						
Personal services	-	1,178,532	-	-	258,976	1,542
Supplies	-	-	-	-	1,908	-
Other services and charges	-	-	-	-	83,597	8,708
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	11,252	-
Other disbursements	-	-	-	-	-	100
Total disbursements	-	1,178,532	-	-	355,733	10,350
Excess (deficiency) of receipts over disbursements	3,571	69,416	53,408	3,427	(29,462)	1,491
Cash and investments - ending	\$ 13,633	\$ 557,223	\$ 265,859	\$ 45,920	\$ 414,584	\$ 84,476

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Cemetery Fund	County User Fee	Drainage Board Non-Reverting Fee	T.B. Health	TIF Capital Projects	Debt Service
Cash and investments - beginning	\$ 322	\$ 1,494,947	\$ 46,511	\$ 17,608	\$ 735,578	\$ 3,220,644
Receipts:						
Taxes	-	-	-	-	107,785	10,847,823
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,440	-	-	-	1,026,667
Charges for services	-	4,925	-	-	-	-
Fines and forfeits	-	303,972	7,800	-	-	-
Other receipts	1,000	5,277	-	4,685	-	1,350,530
Total receipts	1,000	315,614	7,800	4,685	107,785	13,225,020
Disbursements:						
Personal services	-	175,334	-	-	-	-
Supplies	232	4,150	-	1,428	-	-
Other services and charges	-	132,727	150	-	-	2,039,750
Debt service - principal and interest	-	-	-	-	-	11,324,886
Capital outlay	-	-	-	-	-	-
Other disbursements	-	850	-	-	-	-
Total disbursements	232	313,061	150	1,428	-	13,364,636
Excess (deficiency) of receipts over disbursements	768	2,553	7,650	3,257	107,785	(139,616)
Cash and investments - ending	\$ 1,090	\$ 1,497,500	\$ 54,161	\$ 20,865	\$ 843,363	\$ 3,081,028

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Self Insurance	Capital Projects	Payroll Clearing	Payroll Withholding Insurance	Payroll Withholding Other	Census Federal Credit Union W/H
Cash and investments - beginning	\$ 1,151,340	\$ 5,193,961	\$ 1,025	\$ 6,980	\$ 18	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	12,635	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,625,108	-	-	272,484	1,464,266	28,028
Total receipts	3,637,743	-	-	272,484	1,464,266	28,028
Disbursements:						
Personal services	86,122	-	828	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	3,647,479	40,534	-	242,119	1,461,926	28,028
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	6,988	-	-	-	-	-
Total disbursements	3,740,589	40,534	828	242,119	1,461,926	28,028
Excess (deficiency) of receipts over disbursements	(102,846)	(40,534)	(828)	30,365	2,340	-
Cash and investments - ending	\$ 1,048,494	\$ 5,153,427	\$ 197	\$ 37,345	\$ 2,358	\$ -

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Federal Tax	County Tax W/H	PERF W/H	State Tax W/H	Wage Garnishment W/H	State Settlement
Cash and investments - beginning	\$ -	\$ 24,076	\$ 3,464	\$ 42,425	\$ 425	\$ -
Receipts:						
Taxes	-	-	-	-	-	123,526,804
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	8,239,839
Charges for services	-	-	-	-	-	481,613
Fines and forfeits	-	-	-	-	-	79,595
Other receipts	1,952,305	328,289	484,737	553,233	119,676	1,272,622
Total receipts	1,952,305	328,289	484,737	553,233	119,676	133,600,473
Disbursements:						
Personal services	141	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,952,657	326,364	484,765	551,815	119,443	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	133,600,473
Total disbursements	1,952,798	326,364	484,765	551,815	119,443	133,600,473
Excess (deficiency) of receipts over disbursements	(493)	1,925	(28)	1,418	233	-
Cash and investments - ending	\$ (493)	\$ 26,001	\$ 3,436	\$ 43,843	\$ 658	\$ -

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Commercial Vehicle Excise Tax	Welfare Excise Tax Allocation	Financial Institution Tax	BPPE Late Filing Fee	CEDIT Homestead Credit	LOIT PTRC
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 881,716	\$ 148,118
Receipts:						
Taxes	-	-	322,050	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	925,967	4,160,456	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	5,150	-	-
Other receipts	-	-	-	-	-	-
Total receipts	925,967	4,160,456	322,050	5,150	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	925,967	4,160,456	322,050	-	-	-
Total disbursements	925,967	4,160,456	322,050	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	5,150	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 5,150	\$ 881,716	\$ 148,118

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Local Income Tax-Prop. Tax Rel	State Fines & Forfeitures	Infraction Judgements	Overweight Vehicle	Special Death Benefit Fund	State Sales Disclosure
Cash and investments - beginning	\$ -	\$ 1,532	\$ 16,176	\$ -	\$ 685	\$ 1,440
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	12,604,987	-	-	-	-	-
Charges for services	-	-	-	-	-	18,275
Fines and forfeits	-	8,111	252,453	837	8,335	-
Other receipts	-	-	1,425	-	-	-
Total receipts	12,604,987	8,111	253,878	837	8,335	18,275
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	12,333,885	9,293	252,922	801	8,470	18,020
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	22,416	-	-	-	-	-
Total disbursements	12,356,301	9,293	252,922	801	8,470	18,020
Excess (deficiency) of receipts over disbursements	248,686	(1,182)	956	36	(135)	255
Cash and investments - ending	\$ 248,686	\$ 350	\$ 17,132	\$ 36	\$ 550	\$ 1,695

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Coroners Training Fund	Interstate Compact Fee	State Recording Fees	DLGF Homestead Property Database	Sex and Violent Offender-State	Education Plate Fee Dist/State
Cash and investments - beginning	\$ 1,102	\$ 563	\$ 1,080	\$ 2	\$ -	\$ 169
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	12,395	-	579	-
Fines and forfeits	-	18,625	-	-	-	1,594
Other receipts	11,880	-	-	-	-	-
Total receipts	11,880	18,625	12,395	-	579	1,594
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	12,206	10,186	12,495	2	449	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	5,269	-	-	-	1,763
Total disbursements	12,206	15,455	12,495	2	449	1,763
Excess (deficiency) of receipts over disbursements	(326)	3,170	(100)	(2)	130	(169)
Cash and investments - ending	\$ 776	\$ 3,733	\$ 980	\$ -	\$ 130	\$ -

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Riverboat	LIT Certified Shares	LIT Public Safety	LIT Economic Development EDIT	Supplemental CAR-1 Treasurer's Trust	Supplemental CAR-1 Sheriff's Inmate Trust
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 2,834,927	\$ 169,279
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	24,723,578	6,180,895	6,424,093	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	653,006	-	-	-	3,617,732	2,122,069
Total receipts	653,006	24,723,578	6,180,895	6,424,093	3,617,732	2,122,069
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	653,006	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	24,723,578	6,180,895	6,424,093	2,833,927	2,115,313
Total disbursements	653,006	24,723,578	6,180,895	6,424,093	2,833,927	2,115,313
Excess (deficiency) of receipts over disbursements	-	-	-	-	783,805	6,756
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 3,618,732	\$ 176,035

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Supplemental CAR-1 Jail Commissary	Supplemental CAR-1 Clerk Investment	Supplemental CAR-1 Landfill Trust	Supplemental CAR-1 Clerk -Odyssey	Supplemental CAR-1 Clerk Gavel	Supplemental CAR-1 Sheriff DOC/Property
Cash and investments - beginning	\$ 116,803	\$ 233,508	\$ 927,684	\$ 4,271,875	\$ 15,485	\$ 2,112
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,590,454	342	4,780	5,711,458	7,607	5,813,364
Total receipts	1,590,454	342	4,780	5,711,458	7,607	5,813,364
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,574,324	500	4,000	5,909,965	23,092	5,784,815
Total disbursements	1,574,324	500	4,000	5,909,965	23,092	5,784,815
Excess (deficiency) of receipts over disbursements	16,130	(158)	780	(198,507)	(15,485)	28,549
Cash and investments - ending	\$ 132,933	\$ 233,350	\$ 928,464	\$ 4,073,368	\$ -	\$ 30,661

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Supplemental CAR-1 Clerk ISETS Child Support	Supplemental CAR-1 Community Correction IDOC Checking	Reassessment	LOIT Special Dist. Share	Auditor Non-Reverting	Hwy/Developer Road Improvement
Cash and investments - beginning	\$ 36,804	\$ 5,091	\$ 745,452	\$ 2,900,445	\$ 77,529	\$ 151,737
Receipts:						
Taxes	-	-	201,496	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	22,894	-	-	-
Charges for services	-	-	-	-	90	-
Fines and forfeits	-	-	-	-	6,957	-
Other receipts	1,279,369	-	-	-	-	91,896
Total receipts	1,279,369	-	224,390	-	7,047	91,896
Disbursements:						
Personal services	-	-	16,368	-	-	-
Supplies	-	-	1,047	-	402	-
Other services and charges	-	-	389,620	660,000	14,731	21,840
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	6,705	-	944	-
Other disbursements	1,293,050	5,091	-	-	-	-
Total disbursements	1,293,050	5,091	413,740	660,000	16,077	21,840
Excess (deficiency) of receipts over disbursements	(13,681)	(5,091)	(189,350)	(660,000)	(9,030)	70,056
Cash and investments - ending	\$ 23,123	\$ -	\$ 556,102	\$ 2,240,445	\$ 68,499	\$ 221,793

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	SJPSF Circuit Court 4	SPDSF	Landowners Liability and Contingency	Landfill Improvements	Juvenile Detention Project Income	Clark County Donation Fund B
Cash and investments - beginning	\$ 82,142	\$ 328,884	\$ 273,572	\$ 263,268	\$ 99,255	\$ 1,171
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	305,820	3,670	-	-
Fines and forfeits	9,417	14,187	-	-	-	-
Other receipts	-	478,427	-	58,059	159,500	4,480
Total receipts	9,417	492,614	305,820	61,729	159,500	4,480
Disbursements:						
Personal services	-	69,054	-	-	35,611	-
Supplies	7,317	3,054	-	-	25,405	10
Other services and charges	5,117	287,434	134,009	65,237	61,722	5,007
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	4,833	520	-	-	5,453	-
Other disbursements	186	-	-	-	-	-
Total disbursements	17,453	360,062	134,009	65,237	128,191	5,017
Excess (deficiency) of receipts over disbursements	(8,036)	132,552	171,811	(3,508)	31,309	(537)
Cash and investments - ending	\$ 74,106	\$ 461,436	\$ 445,383	\$ 259,760	\$ 130,564	\$ 634

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Redevelopment Commission Fund	Urban Conservation	Weather Warning System	TMA Fund	Henryville Sanitation Corp.	Information Technology Fund
Cash and investments - beginning	\$ 26,334	\$ 2,318	\$ 2,031	\$ 161,380	\$ 961	\$ 19,301
Receipts:						
Taxes	-	-	-	870,432	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	238,594
Other receipts	-	-	-	-	-	23,570
Total receipts	-	-	-	870,432	-	262,164
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	6,620
Other services and charges	1,676	-	-	266,200	-	46,674
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	104,469
Other disbursements	-	-	-	-	-	-
Total disbursements	1,676	-	-	266,200	-	157,763
Excess (deficiency) of receipts over disbursements	(1,676)	-	-	604,232	-	104,401
Cash and investments - ending	\$ 24,658	\$ 2,318	\$ 2,031	\$ 765,612	\$ 961	\$ 123,702

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	911 LOIT	New Hope Services	Mental Health	State Forestry Sale Timber	Capital Development Tourism	Convention & Expedition
Cash and investments - beginning	\$ 652,779	\$ -	\$ (17,080)	\$ 22,533	\$ -	\$ -
Receipts:						
Taxes	-	524,588	479,154	-	324,768	974,304
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	59,603	54,471	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,174,209	-	-	165	-	-
Total receipts	2,174,209	584,191	533,625	165	324,768	974,304
Disbursements:						
Personal services	806,399	-	-	-	-	-
Supplies	11,662	-	-	-	-	-
Other services and charges	1,140,556	584,191	516,545	22,533	324,768	974,304
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	48,795	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,007,412	584,191	516,545	22,533	324,768	974,304
Excess (deficiency) of receipts over disbursements	166,797	-	17,080	(22,368)	-	-
Cash and investments - ending	\$ 819,576	\$ -	\$ -	\$ 165	\$ -	\$ -

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Prosecutors Federal Forfeiture	Subdivision Performance Assur.	Salem-Noble Road Construction	E911 System Employee Benefit	Judgment Funding Bonds of 2015	2011 Health Insurance Rebate
Cash and investments - beginning	\$ 21,327	\$ 85,859	\$ 89,110	\$ 562	\$ 45,595	\$ 1,428
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	15,097	-	600	-	-
Total receipts	-	15,097	-	600	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	834	-	-
Other services and charges	-	20,008	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	2,558	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,558	20,008	-	834	-	-
Excess (deficiency) of receipts over disbursements	(2,558)	(4,911)	-	(234)	-	-
Cash and investments - ending	\$ 18,769	\$ 80,948	\$ 89,110	\$ 328	\$ 45,595	\$ 1,428

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Sheriffs P.R. Non-Reverting	Prosecutor Copy Fund	Sheriff Restitution Fund	Prosecutors State Forfeiture	Treasurer Fees Fund Non-Reverting	Sheriff Expense & Seizure
Cash and investments - beginning	\$ 2,154	\$ 2,374	\$ 3,150	\$ 5,922	\$ 42,114	\$ 487
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	4,838	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	342	-	49,845	70,978	-
Total receipts	-	342	-	49,845	75,816	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	1,340	-
Other services and charges	-	-	-	-	78,149	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	831	-
Other disbursements	-	-	-	-	15,097	-
Total disbursements	-	-	-	-	95,417	-
Excess (deficiency) of receipts over disbursements	-	342	-	49,845	(19,601)	-
Cash and investments - ending	\$ 2,154	\$ 2,716	\$ 3,150	\$ 55,767	\$ 22,513	\$ 487

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Prosecutor Infraction User Fee	Planning and Zoning Fees Fund	Sheriff Local Foreclosure	Assessor Training Fund	Juvenile Detention Center HIP	Clark County Clerk's Copy Fund
Cash and investments - beginning	\$ 1,293	\$ 138,889	\$ 14,666	\$ 25,317	\$ -	\$ 9,400
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	165,317	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	57,800	30	-	-
Fines and forfeits	-	-	-	-	-	5,479
Other receipts	-	-	-	-	27,000	-
Total receipts	-	165,317	57,800	30	27,000	5,479
Disbursements:						
Personal services	-	66,846	43,621	-	-	-
Supplies	-	2,296	-	-	-	-
Other services and charges	-	86,974	-	-	20,495	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	2,196
Other disbursements	-	-	-	-	-	-
Total disbursements	-	156,116	43,621	-	20,495	2,196
Excess (deficiency) of receipts over disbursements	-	9,201	14,179	30	6,505	3,283
Cash and investments - ending	\$ 1,293	\$ 148,090	\$ 28,845	\$ 25,347	\$ 6,505	\$ 12,683

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Judgment Funding Bonds of 2016	Jail Treatment Service Grt Pro	Judgment Funding Bonds of 2017	Local Aviation Grant Tracking	Health Department Grant Fund	20.602 OWI Police Grant
Cash and investments - beginning	\$ 117,814	\$ -	\$ -	\$ 1	\$ 5,346	\$ 5,041
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	15,361
Fines and forfeits	-	120	-	-	-	-
Other receipts	-	-	11,083,203	-	-	2,710
Total receipts	-	120	11,083,203	-	-	18,071
Disbursements:						
Personal services	-	-	-	-	-	17,859
Supplies	-	-	-	-	-	-
Other services and charges	50,000	-	54,340	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	9,933,507	-	-	2,863
Total disbursements	50,000	-	9,987,847	-	-	20,722
Excess (deficiency) of receipts over disbursements	(50,000)	120	1,095,356	-	-	(2,651)
Cash and investments - ending	\$ 67,814	\$ 120	\$ 1,095,356	\$ 1	\$ 5,346	\$ 2,390

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	20.609 Big City Big County	16.738 ICJG Drug/Prosecutor	16.575 ICJG Victim Asst/Pros#1	16.588 Domestic Violence Grant #1	16.588 Stop Grant Police Department	Children's Sexual Assault Services
Cash and investments - beginning	\$ (5,352)	\$ 42,189	\$ (10,760)	\$ (29,459)	\$ (25,612)	\$ 20,441
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	17,935	47,212	66,396	21,551	30,597	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,168	61,936	38,395	29,927	15,250	-
Total receipts	22,103	109,148	104,791	51,478	45,847	-
Disbursements:						
Personal services	16,447	156,548	99,405	51,126	47,848	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,450	-	-	-	-	-
Total disbursements	17,897	156,548	99,405	51,126	47,848	-
Excess (deficiency) of receipts over disbursements	4,206	(47,400)	5,386	352	(2,001)	-
Cash and investments - ending	\$ (1,146)	\$ (5,211)	\$ (5,374)	\$ (29,107)	\$ (27,613)	\$ 20,441

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	97.042 Emergency Management Performance	10.555 School Lunch Grant	97.056 911 09 PSGP Grant	16.738 Edward Byrne Memorial JAG	93.586 Family Treatment Drug Court	16.607 Bulletproof Vest
Cash and investments - beginning	\$ 2,757	\$ 1,326	\$ 26,620	\$ 262	\$ 4,413	\$ 1
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	16,091	-	3,712	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	176	-	-	-	-
Total receipts	-	16,267	-	3,712	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	22,429	-	-	-	-
Other services and charges	-	-	-	-	4,413	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	3,712	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	22,429	-	3,712	4,413	-
Excess (deficiency) of receipts over disbursements	-	(6,162)	-	-	(4,413)	-
Cash and investments - ending	\$ 2,757	\$ (4,836)	\$ 26,620	\$ 262	\$ -	\$ 1

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	97.056 2015 Port Security Grant	84.010A Title I Grant	16.606 SCAAP-St. Crim. Alien	14.228 Washington Twp Water Co	20.600 Non-Motorist Grant	20.602 HVE Grant
Cash and investments - beginning	\$ 88	\$ (2,940)	\$ 4,846	\$ 3,334	\$ 1,043	\$ (28)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	2,000	5,849
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	12,555	-	12,000	123	497
Total receipts	-	12,555	-	12,000	2,123	6,346
Disbursements:						
Personal services	-	-	-	-	1,547	6,346
Supplies	-	-	-	-	-	-
Other services and charges	-	9,615	-	15,334	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	2,621	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	9,615	2,621	15,334	1,547	6,346
Excess (deficiency) of receipts over disbursements	-	2,940	(2,621)	(3,334)	576	-
Cash and investments - ending	\$ 88	\$ -	\$ 2,225	\$ -	\$ 1,619	\$ (28)

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	97.056 2016 Port Sec.-Marine	16.738 Pretrial Officer Prog.	14.228 New Washington Storm Dr	97.056 Port Security Grant #2	93.008 MRC Preparedness Program	93.940 HIV Prevention Project
Cash and investments - beginning	\$ (152,984)	\$ -	\$ -	\$ -	\$ 4,485	\$ (4,231)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	438,073	22,064	-	55,500	-	27,975
Fines and forfeits	-	-	-	-	-	-
Other receipts	850	-	38,889	30,750	-	472
Total receipts	438,923	22,064	38,889	86,250	-	28,447
Disbursements:						
Personal services	-	31,139	-	-	-	20,933
Supplies	-	-	-	-	960	30,261
Other services and charges	32,000	-	38,889	55,500	100	3,840
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	294,626	-	-	21,728	2,077	-
Other disbursements	-	-	-	-	-	-
Total disbursements	326,626	31,139	38,889	77,228	3,137	55,034
Excess (deficiency) of receipts over disbursements	112,297	(9,075)	-	9,022	(3,137)	(26,587)
Cash and investments - ending	\$ (40,687)	\$ (9,075)	\$ -	\$ 9,022	\$ 1,348	\$ (30,818)

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	93.940 Sexually Transmitted Disease	93.959 HIV Substance Abuse Program	93.959 Quit for Babies/SAPT BI	93.074 Public Health Prep.	93.074 Zika Preparedness	93.940 Syringe Exchange Program
Cash and investments - beginning	\$ (11,097)	\$ (3,980)	\$ (4,281)	\$ (5,261)	\$ (164)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	56,212	86,121	44,149	55,957	164	12,449
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	772
Total receipts	<u>56,212</u>	<u>86,121</u>	<u>44,149</u>	<u>55,957</u>	<u>164</u>	<u>13,221</u>
Disbursements:						
Personal services	47,018	55,880	48,566	47,300	-	11,334
Supplies	4,128	31,225	55	1,746	-	2,574
Other services and charges	7,804	2,802	2,036	649	-	155
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,044	3,697	-	5,907	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>59,994</u>	<u>93,604</u>	<u>50,657</u>	<u>55,602</u>	<u>-</u>	<u>14,063</u>
Excess (deficiency) of receipts over disbursements	<u>(3,782)</u>	<u>(7,483)</u>	<u>(6,508)</u>	<u>355</u>	<u>164</u>	<u>(842)</u>
Cash and investments - ending	<u>\$ (14,879)</u>	<u>\$ (11,463)</u>	<u>\$ (10,789)</u>	<u>\$ (4,906)</u>	<u>\$ -</u>	<u>\$ (842)</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	20.106 Extend Runway 18-36 Ph5	20.106 Extend Runway 18-36 Ph3	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
Cash and investments - beginning	\$ 1	\$ 1	\$ 1	\$ 1	\$ 22,584	\$ 38,647
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	37,458	56,347
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	37,458	56,347
Disbursements:						
Personal services	-	-	-	-	743	5,510
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	5,850	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	6,593	5,510
Excess (deficiency) of receipts over disbursements	-	-	-	-	30,865	50,837
Cash and investments - ending	\$ 1	\$ 1	\$ 1	\$ 1	\$ 53,449	\$ 89,484

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	93.563 Clerk IVD Incentive Post '99	Circuit Court 2 Drug Chemical Testing #1	Community Corrections-#1	Indiana Homeland Security Fo.	Adult Protective Services #1	Community Corrections Program 2
Cash and investments - beginning	\$ 6,597	\$ 2,004	\$ (7,029)	\$ 3,989	\$ (23,884)	\$ 197,627
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	37,458	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	440,744	-	179,108	326,547
Total receipts	37,458	-	440,744	-	179,108	326,547
Disbursements:						
Personal services	17,039	-	205,666	-	176,573	371,289
Supplies	-	-	7,491	-	2,144	16,057
Other services and charges	-	-	80,151	-	4,755	128,977
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	13,152	822
Other disbursements	-	-	-	-	-	7,029
Total disbursements	17,039	-	293,308	-	196,624	524,174
Excess (deficiency) of receipts over disbursements	20,419	-	147,436	-	(17,516)	(197,627)
Cash and investments - ending	\$ 27,016	\$ 2,004	\$ 140,407	\$ 3,989	\$ (41,400)	\$ -

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CASA- The Voice of Clark	Family Court Project	Interpreters Grant	Court Reform Grant	Sheriff DFC Grant	Circuit Court 2 Drug Court-CCYC #1
Cash and investments - beginning	\$ 39,174	\$ 60	\$ 742	\$ 1	\$ 5,808	\$ 6,874
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	263,712	-	8,950	-	7,042	-
Total receipts	263,712	-	8,950	-	7,042	-
Disbursements:						
Personal services	149,302	-	-	-	-	-
Supplies	3,570	-	-	-	5,681	-
Other services and charges	25,196	-	9,684	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,994	-	-	-	-	-
Other disbursements	12,195	-	-	-	-	-
Total disbursements	192,257	-	9,684	-	5,681	-
Excess (deficiency) of receipts over disbursements	71,455	-	(734)	-	1,361	-
Cash and investments - ending	\$ 110,629	\$ 60	\$ 8	\$ 1	\$ 7,169	\$ 6,874

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Family Treatment Drug CCYC #1	Circuit Court 4 Probation-CCYC#2	Community Corrections-CCYC	Circuit Court #4 Adult Probation CCYC	JDAI-Juvenile Detention Alternative Init
Cash and investments - beginning	\$ 2,737	\$ 50	\$ 2,758	\$ 887	\$ 10,001
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,860	-	3,000	-	39,444
Total receipts	2,860	-	3,000	-	39,444
Disbursements:					
Personal services	-	-	-	-	2,096
Supplies	-	-	5,250	-	1,693
Other services and charges	5,597	-	-	-	2,324
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	27,000
Other disbursements	-	-	-	-	-
Total disbursements	5,597	-	5,250	-	33,113
Excess (deficiency) of receipts over disbursements	(2,737)	-	(2,250)	-	6,331
Cash and investments - ending	\$ -	\$ 50	\$ 508	\$ 887	\$ 16,332

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	FY 2014 Problem Solving Court	Circuit Court 4 JDAI-CCYC	Marine Patrol Assistance Grant	2015 Court Reform Grant	CASA State Capacity Bldg Grant
Cash and investments - beginning	\$ 5,488	\$ 138	\$ (6,757)	\$ 6,544	\$ 10,372
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	8,185	-	20,526	11,732	24,670
Total receipts	8,185	-	20,526	11,732	24,670
Disbursements:					
Personal services	-	-	7,740	-	13,269
Supplies	3,635	-	-	244	-
Other services and charges	8,126	-	1,405	24,754	900
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	5,580	-	-
Other disbursements	-	-	-	-	1,354
Total disbursements	11,761	-	14,725	24,998	15,523
Excess (deficiency) of receipts over disbursements	(3,576)	-	5,801	(13,266)	9,147
Cash and investments - ending	\$ 1,912	\$ 138	\$ (956)	\$ (6,722)	\$ 19,519

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Drug Prosecution Fund	CC Adult Guardianship Program	Community Crossing Grant	Probation EBP	Probation EBP #2
Cash and investments - beginning	\$ -	\$ 25,000	\$ 1,000,000	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,935	25,177	1,000,000	8,000	119,375
Total receipts	5,935	25,177	1,000,000	8,000	119,375
Disbursements:					
Personal services	-	25,339	-	-	47,667
Supplies	1,547	1,154	-	-	2,128
Other services and charges	-	5,295	-	2,973	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	4,009	959	1,465,515	5,000	-
Other disbursements	-	110	40,762	-	-
Total disbursements	5,556	32,857	1,506,277	7,973	49,795
Excess (deficiency) of receipts over disbursements	379	(7,680)	(506,277)	27	69,580
Cash and investments - ending	\$ 379	\$ 17,320	\$ 493,723	\$ 27	\$ 69,580

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Off. of Judicial Adm Pretrial	Railroad Grade Crossing fund	HIV/Aids Support Services	The Exchange	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 37,214	\$ 7,000	\$ 43,770,686
Receipts:					
Taxes	-	-	-	-	145,703,420
Licenses and permits	-	-	-	-	412,194
Intergovernmental receipts	-	-	-	-	78,766,124
Charges for services	-	-	-	-	5,218,241
Fines and forfeits	-	-	-	-	2,335,355
Other receipts	61,001	35,625	232,326	10,022	65,485,765
Total receipts	61,001	35,625	232,326	10,022	297,921,099
Disbursements:					
Personal services	15,621	-	186,934	-	24,788,251
Supplies	-	-	7,672	5,222	3,422,638
Other services and charges	-	-	15,401	1,800	42,003,878
Debt service - principal and interest	-	-	-	-	11,324,886
Capital outlay	-	-	14,738	-	6,781,232
Other disbursements	-	-	472	-	206,168,918
Total disbursements	15,621	-	225,217	7,022	294,489,803
Excess (deficiency) of receipts over disbursements	45,380	35,625	7,109	3,000	3,431,296
Cash and investments - ending	\$ 45,380	\$ 35,625	\$ 44,323	\$ 10,000	\$ 47,201,982

CLARK COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2017

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	1,658,000	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	87,000	11/21/2013	1/15/2029
Jail Detention Center 2004/2007 Combo	Jail Detention Lease Rental Bonds-2007	287,000	7/1/2008	7/1/2026
Jeff/Clark Building Authority Lease Rental Bonds-First Mortgage-Series 2008	Building Lease	<u>300,000</u>	1/15/2009	1/15/2029
Total governmental activities		<u>2,517,909</u>		
Total of annual lease payments		<u>\$ 2,517,909</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	2010 Building Bond	\$ 1,220,000	\$ 183,445
General obligation bonds	2011 Landfill Bond	5,845,000	906,862
General obligation bonds	2013-Landfill Bond	8,955,000	437,516
General obligation bonds	2017-Judgment Bond (Sheriff & Prosecutor)	<u>10,110,000</u>	<u>642,810</u>
Total governmental activities		<u>26,130,000</u>	<u>2,170,633</u>
Totals		<u>\$ 26,130,000</u>	<u>\$ 2,170,633</u>

CLARK COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2017

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

	Ending Balance
Governmental activities:	
Land	\$ 11,385,579
Infrastructure	62,734,307
Buildings	30,180,180
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>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF CLARK COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Clark County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2017. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2017.

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2017-003 and 2017-004. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control over Compliance


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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2017-003 and 2017-004, that we consider to be material weaknesses.

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

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

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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, 2017

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		\$ -	\$ 5,624
School Breakfast Program					
National School Lunch Program	Indiana Department of Education	10.555		-	11,954
National School Lunch Program					
Total - Child Nutrition Cluster				-	17,578
Total - Department of Agriculture				-	17,578
<u>Department of Housing and Urban Development</u>					
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	Office of Community and Rural Affairs	14.228			
WTWC Planning Grant			EDS #A192-16-PL-10-024	-	12,000
14.228 New Washington Storm Dr.			A192-17-PL-15-037-2	-	35,000
Total - Community Development Block Grant/State's program and Non-Entitlement Grants in Hawaii				-	47,000
Total - Department of Housing and Urban Development				-	47,000
<u>Department of Justice</u>					
Edward Byrne Memorial Justice Assistance Grant Program		16.738			
16.738 Pretrial Officer Prog.	Indiana Criminal Justice Institute		EDS #D3-17-11628	-	22,064
ICJG Drug/Prosecutor	Indiana Criminal Justice Institute		EDS #D3-16-10756	-	12,443
ICJG Drug/Prosecutor	Indiana Criminal Justice Institute		EDS #D3-17-11649	-	34,769
16.738 Edward Byrne Mem. JAG	City of Jeffersonville			-	3,712
Total - Edward Byrne Memorial Justice Assistance Grant Program				-	72,988
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575			
VOCA Grant/Prosecutor			15VA5736	-	66,396
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588			
Domestic Violence Grant			16ST5162	-	21,551
Stop Grant Police			EDS #D3-17-11317	-	30,597
Total - Violence Against Women Formula Grants				-	52,148
Equitable Sharing Program	Direct Grant	16.922			
Prosecutors Federal Forfeiture				-	2,559
Total - Department of Justice				-	194,091
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
Highway-Bethany Road			710003	-	104,701
Old Salem Road Project			1382057	-	292,922
Cum Bridge Inspection and Inventory			1382106	-	24,150
New Washington Safe Routes to School			1400779	-	18,475
Sign Inventory			1401347	-	94,598
Total - Highway Planning and Construction				-	534,846
Total - Highway Planning and Construction Cluster				-	534,846
Highway Safety Cluster					
Occupant Protection Incentive Grants		20.602			
2016 Non-Motorist	Indiana Criminal Justice Institute		EDS #D3-17-11212	-	2,000
OWI Police Grant	Town of Sellersburg			-	15,361
Total - Occupant Protection Incentive Grants				-	17,361

CLARK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2017

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
Safety Belt Performance Grants Big City Big County Grant	Town of Sellersburg	20.609	EDS #D3-18-11927	-	17,935
National Priority Safety Programs High Visibility Enforcement Motorcycle Project	Indiana Criminal Justice Institute	20.616	EDS #D3-17-11721	-	5,849
Total - Highway Safety Cluster				-	41,145
Total - Department of Transportation				-	575,991
<u>Department of Health and Human Services</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Zika Preparedness Public Health Preparedness	Indiana State Department of Health	93.074	16802 U90TP000521	- -	164 55,957
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	56,121
Child Support Enforcement Clerk IV-D Inc.-Post '99 Pros. IV-D Inc.-Post '99 Title IV-D Incentive FFP Reimbursement Earned Indirect Costs	Indiana Department of Child Services	93.563		- - - - -	6,593 5,510 17,039 281,880 89,493
Total - Child Support Enforcement				-	400,515
HIV Care Formula Grants Sexually Transmitted Disease	Indiana State Department of Health	93.917	XO7HA00033	-	42,550
Preventive Health Services_Sexually Transmitted Diseases Control Grants Sexually Transmitted Disease	Indiana State Department of Health	93.977	H25S004337	-	13,662
HIV Prevention Activities_Health Department Based Syringe Exchange HIV Prevention	Indiana State Department of Health	93.940	NU62PS003682 SCM15110	- -	12,449 27,975
Total - HIV Prevention Activities_Health Department Based				-	40,424
Block Grants for Prevention and Treatment of Substance Abuse Quit Smoking for Babies Prenatal Substance Abuse Program Prenatal Substance Abuse Program	Indiana State Department of Health	93.959	A70-4-13870 16865 SCM21598	- - -	44,149 66,881 19,240
Total - Block Grants for Prevention and Treatment of Substance Abuse				-	130,270
Total - Department of Health and Human Services				-	683,542
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants 2015 EMPG Salary Grant	Indiana Department of Homeland Security	97.042	EMC-2016-EP-00006	-	21,707
Port Security Grant Program FY 2017 Port Security Grant 2016 Port Security-Marine Vessel	Direct Grant	97.056	EMW-2017-PU-00453 EMW-2016-PU-00071	- -	55,500 438,073
Total - Port Security Grant Program				-	493,573
Total - Department of Homeland Security				-	515,280
Total federal awards expended				\$ -	\$ 2,033,482

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, 2017. 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 programs:	
Material weaknesses identified?	yes
Significant deficiency identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

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

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
97.056	Highway Planning and Construction Cluster Port Security Grant Program	Unmodified 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 2017-001

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

Repeat Finding

This is a repeat of Finding 2016-001 from the immediately prior audit.

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 reconciliements 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 2017-002

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 2016-002 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:

"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.

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

FINDING 2017-003

Subject: Highway Planning and Construction Cluster - Suspension and Debarment
Federal Agency: Department of Transportation
Federal Program: Highway Planning and Construction
CFDA Number: 20.205
Federal Award Number and Year (or Other Identifying Number): 1382057
Pass-Through Entity: Indiana Department of Transportation
Compliance Requirement: Procurement and Suspension and Debarment
Audit Findings: Material Weakness, Other Matters

Condition

An effective internal control system was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the suspension and debarment requirements.

The County contracted with a law firm to perform and carry out the legal services associated with the Old Salem Road Project. The County did not verify that the law firm with whom the County entered into a covered transaction was not suspended or debarred or otherwise excluded from or ineligible for participation in federal assistance programs.

Context

The lack of controls and noncompliance were an isolated instance. The LPA Consulting Contract template, provided by the Indiana Department of Transportation with a suspension and debarment clause included in the contract, was used for all other covered transactions related to the Highway Planning and Construction program.

Criteria

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

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

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 180.300 states:

"When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified.

You do this by:

- (a) Checking the SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person."

Cause

Management of the County had not developed a system of internal controls that would have ensured compliance with the suspension and debarment requirements.

Effect

The failure to establish an effective internal control system enabled noncompliance to go undetected. Noncompliance with the grant agreement and the compliance requirement could have resulted in the loss of federal funds to the County.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish controls related to the grant agreement and the suspension and debarment requirements.

Views of Responsible Officials

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

FINDING 2017-004

Subject: Port Security Grant Program - Reporting
Federal Agency: Department of Homeland Security
Federal Program: Port Security Grant Program
CFDA Number: 97.056
Federal Award Number and Year (or Other Identifying Number): EMW-2016-PU-00071
Compliance Requirement: Reporting
Audit Findings: Material Weakness, Other Matters

Condition

An effective internal control system was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the Reporting compliance requirement.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

No evidence was presented for audit that indicated someone other than the preparer of the Federal Financial Reports was reviewing these reports for accuracy prior to submission to the federal agency. Three of the four Federal Financial Reports submitted during the audit period incorrectly reported the federal share of expenditures.

Context

The lack of controls and noncompliance were systemic issues throughout the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

2 CFR 200.302(b) states in part:

"The financial management system of each non-Federal entity must provide for the following.
. . .

- (2) Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in §§ 200.327 Financial reporting and 200.328 Monitoring and reporting program performance. . . ."

Cause

Management of the County had not developed a system of internal controls that would have ensured compliance with the grant agreement and the Reporting compliance requirement.

Effect

The failure to establish internal controls enabled material noncompliance to go undetected, which could have resulted in the loss of federal funds to the County.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and the Reporting compliance requirement.

Views of Responsible Officials

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

AUDITEE-PREPARED DOCUMENTS

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



R. MONTY SNELLING

CLARK COUNTY AUDITOR

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-001

Fiscal year in which the finding initially occurred: 2016
Contact Person Responsible for Corrective Action: R. Monty Snelling
Contact Phone Number:

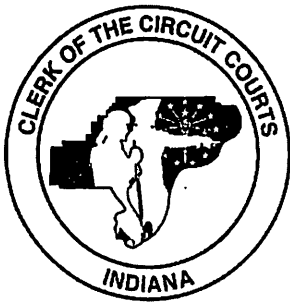
Status of Audit Finding:

The findings were revealed to late to be addressed in 2017.
They are currently being addressed and have begun.
They are addressed in the 2017 corrective action plan


(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

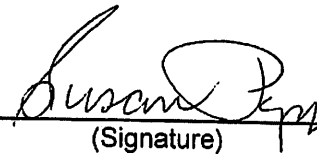
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-002

Fiscal year in which the finding initially occurred: 2016
Contact Person Responsible for Corrective Action: Susan Popp, Clark County Clerk
Contact Phone Number: 812-285-6375

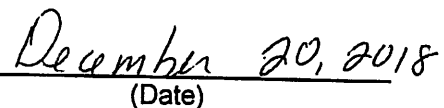
Status of Audit Finding:

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)



R. MONTY SNELLING

CLARK COUNTY AUDITOR

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

CORRECTIVE ACTION PLAN

FINDING 2017-001

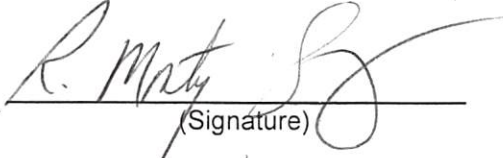
Contact Person Responsible for Corrective Action: R. Monty Snelling
Contact Phone Number: (812)-285-6211

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



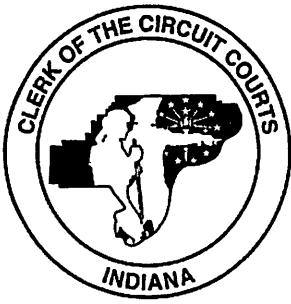
(Signature)

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 2017-002

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:

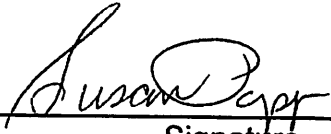
Currently, every deputy clerk collecting funds prints their daily till and compares that amount with monies collected. This report is initialed by each deputy clerk. The person responsible for daily reconciliation (finding #1) checks the clerk deputies till for accuracy.

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.

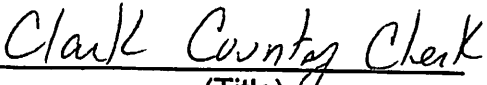
On December 5, 2018, the Daily Cash Registry, Till Transaction Journal, and Check Registry are compared to ensure they balance. These reports are stapled together and filed.

Anticipated Completion Date:


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



Signature



(Title)



(Date)

**BOARD OF COMMISSIONERS
OF CLARK COUNTY, INDIANA**

Room 404, Clark County Government Building
501E. Court Avenues
Jeffersonville, Indiana 47130
(812) 285-6275 FAX (812) 285-6366
www.co.clark.in.us

Jack Coffman, President
Bryan Glover, Vice President
Connie Sellers, Commissioner

Scott Lewis, County Attorney
Brian Dixon, County Engineer

CORRECTIVE ACTION PLAN

FINDING 2017-003


Contact Person Responsible for Corrective Action: Brian Dixon
Contact Phone Number: 812-285-2686

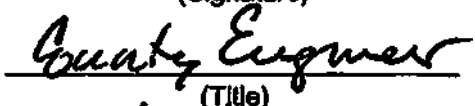
Views of Responsible Official: We concur with the finding

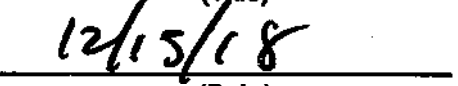
Description of Corrective Action Plan:

Any future contracts with consultants where federal funding is used we shall include a "Disbarment and Suspension" clause. This clause shall contain the necessary language that states no principals nor any contractors are presently disbarred, suspended, proposed for disbarment, declared Ineligible or voluntarily excluded from entering the Agreement by any federal agency or by any department, agency or political subdivision of the State of Indiana.

Anticipated Completion Date: This agreement shall take effect immediately December 17, 2018



(Signature)


(Title)


(Date)

Clark County Sheriff's Office

Jamey Noel
Sheriff

(812) 283-4471

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

December 19, 2018

Corrective Action Plan

Indiana State Board of Accounts Finding 2017-004

Contact Person Responsible for Corrective Action

Diane Shahroudi – Bookkeeper

Contact Phone Number

(812) 283-4471, ext. 3134

Views of the Responsible Official

I concur with the findings of Indiana State Board of Accounts Finding 2017-004 for the calendar year of 2017.

Description of the Corrective Action Plan

To correct Finding 2017-004, I have implemented the following procedural controls:

- Our Grant Administrator will receive all fund number ledgers from the Auditors Office prior to submitting financial reports.
- Our Grant Administrator will receive all invoices for review so that invoices are paid from the correct fund and fund balances are not over encumbered.
- The Grant Administrator and Bookkeeper will meet for concurrent reviews the Auditor's Office grant ledgers as compared to the Grant Administrator's financial reports for accuracy prior to submission to the federal agency. Both the Grant Administrator and Bookkeeper will sign the ledgers.
- A monthly meeting will occur to review the preceding months grant activity to ensure reporting accuracy and that all stakeholders are aware of the expenditures.

Anticipated Completion Date

This Corrective Action Plan has been implemented and will be applied to all future grant activity.

Clark County Sheriff's Office

Jamey Noel
Sheriff

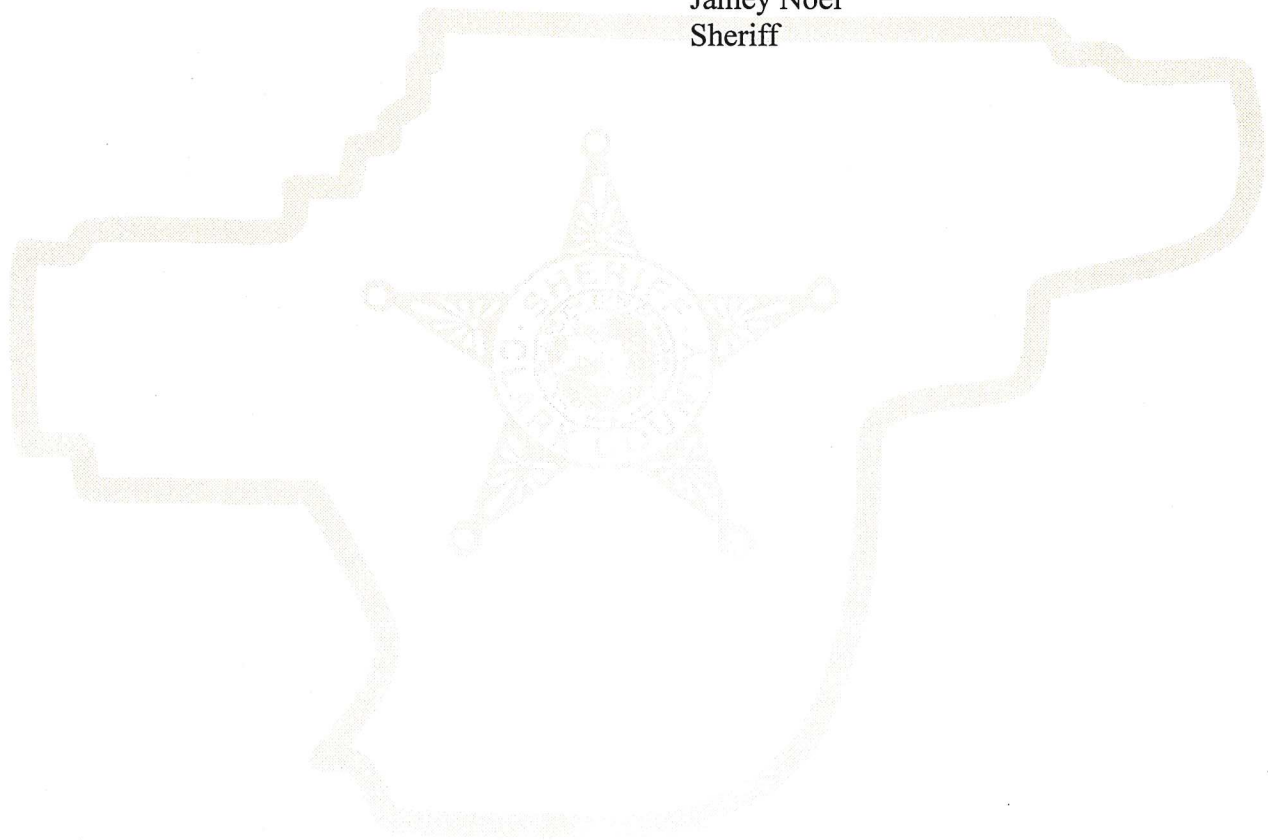
(812) 283-4471

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

Thank you for bringing this matter to my attention so that corrective action can be initiated. The Department will immediately address discrepancies or a system flaws should we become aware of such. We will continuously strive to improve on our financial recordkeeping and periodically review our grant procedures to ensure they are in compliance with the grant agreement and the reporting compliance agreement.



Jamey Noel
Sheriff



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/>.