

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, 2018 to December 31, 2018



FILED
08/09/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	R. Monty Snelling Danny Yost	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Treasurer	David J. Reinhardt R. Monty Snelling	01-01-15 to 12-31-18 01-01-19 to 12-31-22
Clerk of the Circuit Court	Susan Popp	01-01-15 to 12-31-22
County Sheriff	Jamey Noel	01-01-15 to 12-31-22
County Recorder	Zach Payne Terry E. Conway	01-01-15 to 12-31-18 01-01-19 to 12-31-22
President of the Board of County Commissioners	Jack Coffman	01-01-18 to 12-31-19
President of the County Council	Barbara Hollis	01-01-18 to 12-31-19



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF CLARK COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Clark County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, 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, 2018.

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, 2018, 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 July 10, 2019, 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

July 10, 2019



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

TO: THE OFFICIALS OF CLARK COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Clark County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, and the related notes to the financial statement, and have issued our report thereon dated July 10, 2019, 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.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2018-001, 2018-002, 2018-003, and 2018-004, that we consider to be material weaknesses.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2018-001 and 2018-002.

Clark County's Response to Findings

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

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

July 10, 2019

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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, 2018

Fund	Cash and Investments		Cash and Investments	
	01-01-18	Receipts	Disbursements	12-31-18
County General	\$ 1,578,053	\$ 24,113,944	\$ 22,108,639	\$ 3,583,358
Sheriff Accident Report	6,917	5,860	10,741	2,036
Campaign Finance Enforcement	1,000	-	-	1,000
CEDIT County Portion	1,369,189	2,735,105	2,285,519	1,818,775
City/Town Court Cost	16,839	30,531	31,822	15,548
Clerk's Record Perpetuation	87,800	69,078	56,616	100,262
Community Corrections Project Income	57,579	189,522	211,356	35,745
Community Transition Program	26,265	4,350	25,519	5,096
County Sales Disclosure	97,122	18,222	20	115,324
Cumulative Bridge	1,523,722	1,707,390	1,231,243	1,999,869
Clark County Cumulative Capital	2,254,480	1,616,195	2,840,353	1,030,322
County Drug Free Community	36,344	42,894	56,000	23,238
Public Safety Fund	5,752	-	255	5,497
Local Emergency Planning Right to Know	14,916	7,923	2,989	19,850
Firearms Training	2,554	6,085	11,843	(3,204)
Health	246,388	1,109,899	922,689	433,598
I.D.Security Protection	12,450	24,755	15,259	21,946
Closure-Post Closure	1,382,910	100,000	-	1,482,910
Levy Excess	4,687	-	-	4,687
Local Health Maintenance	43,938	72,672	53,378	63,232
Local Roads & Streets	194,429	892,987	462,626	624,790
LIT Public Safety-County Share	38,391	1,976,980	1,937,872	77,499
Jail Medical Fund	910	6,272	5,253	1,929
County Misdemeanant	26,331	86,485	111,212	1,604
County Highway	1,308,726	4,229,546	4,808,709	729,563
Auditor Endorsement Fund	103,820	30,815	15,713	118,922
Rainy Day Fund	44,405	787,611	319,064	512,952
Recorder's Perpetuation	307,435	389,266	252,143	444,558
Riverboat Revenue Fund	197,150	167,951	81,788	283,313
Sex and Violent Offender Administration	15,291	5,043	-	20,334
Sheriff's Pension Trust	60,687	101,302	90,000	71,989
Solid Waste Non-Reverting	54,369	-	-	54,369
Mosquito Control	13,586	59,933	48,833	24,686
Excess Tax	165,151	152,727	105,859	212,019
Surveyor's Perpetuation	77,941	123,260	91,660	109,541
Tax Sale Redemption	5,988	372,874	489,518	(110,656)
Tax Sale Surplus	2,863,370	2,603,320	2,265,252	3,201,438
LHD Trust Account Tobacco	59,869	45,410	26,847	78,432
Special Vehicle Inspection	395	405	-	800
Auditors Ineligible Deductions	165,181	344,308	125,654	383,835
County Elected Officials Training	79,138	24,751	-	103,889
County Offender Transportation	13,633	1,777	-	15,410
Statewide 911	557,223	1,267,613	1,123,621	701,215
Adult Probation Administrative	265,859	47,303	-	313,162
Circuit Court 4 Juvenile Administration Fee	45,920	3,188	-	49,108
Supplemental Adult Probation Services	414,584	315,431	449,761	280,254
Alternative Dispute Resolution	84,476	10,806	7,441	87,841
Cemetery Fund	1,090	-	767	323
County User Fee	1,497,500	289,101	360,636	1,425,965
Drainage Board Non-Reverting Fee	54,161	15,400	-	69,561
T.B. Health	20,865	5,781	4,588	22,058
The Pulsepoint Fund	-	12,000	11,945	55
TIF Capital Projects	843,363	122,262	5,000	960,625

CLARK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments		Cash and Investments	
	01-01-18	Receipts	Disbursements	12-31-18
Debt Service	3,081,028	5,331,020	5,140,159	3,271,889
Self Insurance	1,048,494	4,045,766	4,440,046	654,214
Capital Projects	5,153,427	-	44,031	5,109,396
Payroll Clearing	197	-	-	197
Payroll Withholding Insurance	37,345	160,148	177,713	19,780
Payroll Withholding Other	2,358	1,549,314	1,548,414	3,258
Census Federal Credit Union W/H	-	28,478	28,478	-
Federal Tax	(493)	1,705,004	1,704,817	(306)
County Tax W/H	26,001	346,969	344,080	28,890
PERF W/H	3,436	270,605	270,605	3,436
State Tax W/H	43,843	585,707	608,787	20,763
Wage Garnishment W/H	658	86,468	86,459	667
State Settlement	-	141,775,266	141,775,266	-
Commercial Vehicle Excise Tax	-	898,167	898,167	-
Welfare Excise Tax Allocation	-	4,408,031	4,408,031	-
Financial Institution Tax	-	304,389	304,389	-
BPPE Late Filing Fee	5,150	6,425	-	11,575
CEDIT Homestead Credit	881,716	-	-	881,716
LOIT PTRC	148,118	-	-	148,118
Local Income Tax-Prop. Tax Rel	248,686	14,301,293	12,958,218	1,591,761
State Fines & Forfeitures	350	5,001	4,202	1,149
Infraction Judgements	17,132	253,268	259,751	10,649
Overweight Vehicle	36	959	888	107
Special Death Benefit Fund	550	6,455	6,630	375
State Sales Disclosure	1,695	18,192	18,347	1,540
Coroners Training Fund	776	16,285	16,053	1,008
Interstate Compact Fee	3,733	10,195	12,928	1,000
State Recording Fees	980	13,033	12,160	1,853
DLGF Homestead Property Database	-	611	473	138
Sex and Violent Offender-State	130	831	961	-
Education Plate Fee Dist/State	-	1,481	1,481	-
Riverboat	-	653,006	653,006	-
LIT Certified Shares	-	28,172,386	28,172,386	-
LIT Public Safety	-	7,043,097	7,043,097	-
LIT Economic Development EDIT	-	7,786,915	7,786,915	-
Reassessment	556,101	313,241	314,708	554,634
LOIT Special Dist. Share	2,240,445	-	787,611	1,452,834
Auditor Non-Reverting	68,499	26,955	16,659	78,795
Hwy/Developer Road Improvement	221,793	79,278	7,222	293,849
SJPSF Circuit Court 4	74,106	6,935	28,993	52,048
SPDSF	461,436	490,617	528,654	423,399
Landowners Liability and Contingency	445,383	307,254	256,067	496,570
Landfill Improvements	259,760	33,353	79,541	213,572
Juvenile Detention Project Income	130,564	258,225	148,110	240,679
Clark County Donation Fund B	634	4,630	5,234	30
Redevelopment Commission Fund	24,658	-	132	24,526
Urban Conservation	2,318	-	-	2,318
Weather Warning System	2,031	-	-	2,031
TMA Fund	765,612	257,265	160,200	862,677
Henryville Sanitation Corp.	961	-	-	961
Information Technology Fund	123,702	238,629	104,702	257,629
911 LOIT	819,576	2,196,056	1,970,147	1,045,485
New Hope Services	-	523,892	523,892	-
Mental Health	-	613,588	566,750	46,838

CLARK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
State Forestry Sale Timber	165	2,977	-	3,142
Capital Development Tourism	-	326,150	326,150	-
Convention & Expedition	-	978,451	978,451	-
Prosecutors Federal Forfeiture	18,769	-	18,769	-
Subdivision Performance Assur.	80,948	-	-	80,948
Salem-Noble Road Construction	89,110	-	-	89,110
E911 System Employee Benefit	328	350	477	201
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	2,716	358	-	3,074
Sheriff Restitution Fund	3,150	-	3,100	50
Prosecutors State Forfeiture	55,767	502	6,862	49,407
Treasurer Fees Fund Non-Reverting	22,513	52,109	49,177	25,445
Sheriff Expense & Seizure	487	-	-	487
Prosecutor Infraction User Fee	1,293	-	-	1,293
Planning and Zoning Fees Fund	148,090	169,310	205,162	112,238
Sheriff Local Foreclosure	28,845	33,000	-	61,845
Assessor Training Fund	25,347	-	-	25,347
Juvenile Detention Center HIP	6,505	18,910	16,506	8,909
Clark County Clerk's Copy Fund	12,683	5,671	1,595	16,759
Enhanced GIS Access Services	-	35,671	-	35,671
Judgment Funding Bonds of 2016	67,814	-	-	67,814
Jail Treatment Service Grt Pro	120	607	-	727
Judgment Funding Bonds of 2017	1,095,356	-	54,966	1,040,390
Local Aviation Grant Tracking	1	-	-	1
Health Department Grant Fund	5,346	-	804	4,542
20.602 OWI Police Grant	2,390	16,995	15,379	4,006
20.609 Big City Big County	(1,146)	19,516	17,939	431
16.738 ICJG Drug/Prosecutor	(5,211)	11,371	6,160	-
16.575 ICJG Victim Asst/Pros#1	(5,374)	105,218	97,126	2,718
16.588 Domestic Violence Gr.#1	(29,107)	53,052	54,266	(30,321)
16.588 Stop Grant Police Dept	(27,613)	43,044	31,098	(15,667)
Children's Sexual Assault Ser	20,441	-	-	20,441
97.042 Emergency Management Performance	2,757	-	-	2,757
10.555 School Lunch Grant	(4,836)	36,719	25,227	6,656
97.056 911 09 PSGP Grant	26,620	-	-	26,620
16.738 Edward Byrne Mem. JAG	262	2,735	2,735	262
93.586 Family Treatment Drug Court	-	3,869	-	3,869
16.607 Bulletproof Vest	1	-	-	1
97.056 2015 Port Security Grant	89	-	-	89
16.606 SCAAP-St. Crim. Alien	2,225	-	2,225	-
20.600 Non-Motorist Grant	1,619	2,000	2,609	1,010
20.602 HVE Grant	(28)	11,979	11,979	(28)
97.056 2016 Port Sec.-Marine	(40,687)	70,921	1,153	29,081
16.738 Pretrial Officer Prog.	(9,075)	12,216	3,141	-
97.056 Port Security Grant #2	9,022	167,664	175,250	1,436
93.008 MRC Preparedness Prog.	1,348	-	1,348	-
93.940 HIV Prevention Project	(30,818)	104,085	169,272	(96,005)
93.917 Sexually Transmitted Disease	(14,879)	96,770	146,942	(65,051)
93.959 HIV Substance Abuse Program	(11,463)	117,410	120,792	(14,845)
93.959 Quit for Babies/SAPT BI	(10,789)	36,100	55,047	(29,736)
93.074 Public Health Prep.	(4,906)	68,153	61,023	2,224
93.940 Syringe Exchange Program	(842)	2,536	1,694	-

CLARK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-18			12-31-18
93.136 Overdose Response Pilot	-	28,301	29,376	(1,075)
93.917 Ryan White Part B Supp	-	9,000	9,000	-
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	53,449	37,170	8,171	82,448
93.563 Pros IVD Incentive Post '99	89,484	55,925	5,579	139,830
93.563 Clerk IVD Incentive Post '99	27,016	37,170	19,219	44,967
Circuit Court 2 Drug Chemical Testing #1	2,004	-	2,004	-
Community Corrections-#1	140,407	174,990	247,205	68,192
Indiana Homeland Security Fo.	3,989	-	-	3,989
Adult Protective Services #1	(41,400)	226,809	228,708	(43,299)
Community Corrections Program 2	-	321,017	222,234	98,783
CASA- The Voice of Clark	110,629	224,874	233,628	101,875
Family Court Project	60	-	-	60
Interpreters Grant	8	-	-	8
Court Reform Grant	1	-	-	1
Sheriff DFC Grant	7,169	8,500	6,735	8,934
Circuit Ct. 2 Drug Court CCYC #1	6,874	-	-	6,874
Family Treatment Drug CCYC #1	-	1,750	-	1,750
Circuit Court 4 Probation-CCYC#2	50	1,000	50	1,000
Community Corrections-CCYC	508	1,000	1,396	112
Circuit Ct. #4 Adult Probation CCYC	887	-	887	-
JDAI-Juvenile Detention Alternative Init	16,332	32,154	33,661	14,825
FY 2014 Problem Solving Court	1,912	10,000	1,697	10,215
Circuit Court 4 JDAI-CCYC	138	-	-	138
Marine Patrol Assistance Grant	(956)	12,519	11,470	93
2015 Court Reform Grant	(6,722)	6,722	-	-
CASA State Capacity Bldg Grant	19,519	30,855	33,624	16,750
Drug Prosecution Fund	379	-	379	-
CC Adult Guardianship Program	17,320	62,500	59,139	20,681
Community Crossing Grant	493,723	-	316,611	177,112
Probation EBP	27	77,500	35,154	42,373
Probation EBP #2	69,580	71,625	75,398	65,807
Off. of Judicial Adm Pretrial	45,380	47,000	52,327	40,053
Railroad Grade Crossing fund	35,625	37,395	73,020	-
PD Court Recidivism Reduction1	-	38,438	17,676	20,762
Jail Treatment Services #1	-	41,875	18,647	23,228
Prosecutor's CCYC Fund	-	2,500	-	2,500
HIV/Aids Support Services	44,323	194,246	241,844	(3,275)
The Exchange	10,000	11,650	9,903	11,747
Supplemental CAR-1 Treasurer's Trust	3,618,732	3,935,647	3,618,732	3,935,647
Supplemental CAR-1 Sheriff's Inmate Trust	176,035	2,007,578	2,026,835	156,778
Supplemental CAR-1 Sheriff DOC Property	30,661	4,818,063	4,803,305	45,419
Supplemental CAR-1 Jail Commissary	132,933	1,644,332	1,624,335	152,930
Supplemental CAR-1 Clerk Investment	233,350	327	-	233,677
Supplemental CAR-1 Clerk Odyssey	4,073,368	6,286,297	5,124,677	5,234,988
Supplemental CAR-1 Clerk ISETS Child Support	23,123	1,221,249	1,218,355	26,017
Supplemental CAR-1 Landfill Trust	928,464	4,455	4,500	928,419
Totals	<u>\$ 47,201,982</u>	<u>\$ 295,809,868</u>	<u>\$ 290,371,468</u>	<u>\$ 52,640,382</u>

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

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

F. *Interfund Transfers*

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

G. *Fund Accounting*

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

Note 2. *Budgets*

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

Note 3. *Property Taxes*

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

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of some reimbursable grant fund expenditures made by the County for which reimbursement had not been received by December 31, 2018, and in other instances expenditures being made in excess of available funds on hand.

Note 8. Holding Corporation

The County has entered into capital leases with 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 2018 totaled \$2,032,000.

Note 9. Building Authority

The County has entered into a capital lease with the Jeffersonville-Clark County Building Authority (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. The lease also requires payments for operation, maintenance, repair, etc., of the facilities. Lease payments during the year 2018 totaled \$298,401 and \$1,385,749 for debt service and operating expenses, respectively.

Note 10. Other Postemployment Benefits

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

Note 11. 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.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 statement at December 31, 2018 was \$1,606,272.

Note 12. Subsequent Events

On June 10, 2019, the County passed Ordinance 2-2019 authorizing the issuance of General Obligation Bonds in an amount not to exceed \$2,615,000. The bond proceeds will be used to purchase a building leased from the Jeffersonville-Clark County Building Authority and to pay issuance cost and other administrative costs.

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, 2018

	County General	Sheriff Accident Report	Campaign Finance Enforcement	CEDIT County Portion	City/Town Court Cost	Clerk's Record Perpetuation
Cash and investments - beginning	\$ 1,578,053	\$ 6,917	\$ 1,000	\$ 1,369,189	\$ 16,839	\$ 87,800
Receipts:						
Taxes	13,072,605	-	-	-	-	-
Licenses and permits	103,343	-	-	-	-	-
Intergovernmental receipts	7,809,589	-	-	2,735,105	-	-
Charges for services	679,298	-	-	-	-	4
Fines and forfeits	372,608	-	-	-	30,531	69,074
Other receipts	2,076,501	5,860	-	-	-	-
Total receipts	24,113,944	5,860	-	2,735,105	30,531	69,078
Disbursements:						
Personal services	17,156,987	-	-	1,300,000	-	53,143
Supplies	692,822	-	-	-	-	2,029
Other services and charges	4,190,138	-	-	985,519	31,822	1,056
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	56,342	-	-	-	-	388
Other disbursements	12,350	10,741	-	-	-	-
Total disbursements	22,108,639	10,741	-	2,285,519	31,822	56,616
Excess (deficiency) of receipts over disbursements	2,005,305	(4,881)	-	449,586	(1,291)	12,462
Cash and investments - ending	\$ 3,583,358	\$ 2,036	\$ 1,000	\$ 1,818,775	\$ 15,548	\$ 100,262

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Community Corrections Project Income	Community Transition Program	County Sales Disclosure	Cumulative Bridge	Clark County Cumulative Capital	County Drug Free Community
Cash and investments - beginning	\$ 57,579	\$ 26,265	\$ 97,122	\$ 1,523,722	\$ 2,254,480	\$ 36,344
Receipts:						
Taxes	-	-	-	1,524,356	1,010,610	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	158,484	105,117	-
Charges for services	-	-	18,222	360	475,468	-
Fines and forfeits	189,522	-	-	-	-	42,894
Other receipts	-	4,350	-	24,190	25,000	-
Total receipts	189,522	4,350	18,222	1,707,390	1,616,195	42,894
Disbursements:						
Personal services	161,702	-	-	484,630	-	-
Supplies	10,593	7,751	-	59,881	-	-
Other services and charges	37,821	16,000	-	145,169	417,288	56,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,240	1,768	-	541,563	2,361,520	-
Other disbursements	-	-	20	-	61,545	-
Total disbursements	211,356	25,519	20	1,231,243	2,840,353	56,000
Excess (deficiency) of receipts over disbursements	(21,834)	(21,169)	18,202	476,147	(1,224,158)	(13,106)
Cash and investments - ending	\$ 35,745	\$ 5,096	\$ 115,324	\$ 1,999,869	\$ 1,030,322	\$ 23,238

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Public Safety Fund	Local Emergency Planning Right to Know	Firearms Training	Health	I.D. Security Protection	Closure-Post Closure
Cash and investments - beginning	\$ 5,752	\$ 14,916	\$ 2,554	\$ 246,388	\$ 12,450	\$ 1,382,910
Receipts:						
Taxes	-	-	-	769,647	-	-
Licenses and permits	-	-	6,085	133,081	-	-
Intergovernmental receipts	-	-	-	80,051	-	-
Charges for services	-	-	-	109,107	24,755	100,000
Fines and forfeits	-	-	-	1,047	-	-
Other receipts	-	7,923	-	16,966	-	-
Total receipts	-	7,923	6,085	1,109,899	24,755	100,000
Disbursements:						
Personal services	-	-	-	862,357	-	-
Supplies	-	-	9,228	19,524	-	-
Other services and charges	255	2,989	2,615	35,444	15,259	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	364	-	-
Other disbursements	-	-	-	5,000	-	-
Total disbursements	255	2,989	11,843	922,689	15,259	-
Excess (deficiency) of receipts over disbursements	(255)	4,934	(5,758)	187,210	9,496	100,000
Cash and investments - ending	\$ 5,497	\$ 19,850	\$ (3,204)	\$ 433,598	\$ 21,946	\$ 1,482,910

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Levy Excess	Local Health Maintenance	Local Roads & Streets	LIT Public Safety-County Share	Jail Medical Fund	County Misdemeanant
Cash and investments - beginning	\$ 4,687	\$ 43,938	\$ 194,429	\$ 38,391	\$ 910	\$ 26,331
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	889,987	1,976,980	-	-
Charges for services	-	-	-	-	6,272	-
Fines and forfeits	-	-	-	-	-	24,720
Other receipts	-	72,672	3,000	-	-	61,765
Total receipts	-	72,672	892,987	1,976,980	6,272	86,485
Disbursements:						
Personal services	-	36,927	-	-	-	111,212
Supplies	-	501	462,626	732,440	-	-
Other services and charges	-	15,827	-	1,135,042	5,253	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	123	-	46,159	-	-
Other disbursements	-	-	-	24,231	-	-
Total disbursements	-	53,378	462,626	1,937,872	5,253	111,212
Excess (deficiency) of receipts over disbursements	-	19,294	430,361	39,108	1,019	(24,727)
Cash and investments - ending	\$ 4,687	\$ 63,232	\$ 624,790	\$ 77,499	\$ 1,929	\$ 1,604

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	County Highway	Auditor Endorsement Fund	Rainy Day Fund	Recorder's Perpetuation	Riverboat Revenue Fund	Sex and Violent Offender Administration
Cash and investments - beginning	\$ 1,308,726	\$ 103,820	\$ 44,405	\$ 307,435	\$ 197,150	\$ 15,291
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	12,650	-	-	-	-	-
Intergovernmental receipts	3,966,659	-	-	-	-	-
Charges for services	10,868	30,765	-	389,266	-	5,043
Fines and forfeits	-	-	-	-	-	-
Other receipts	239,369	50	787,611	-	167,951	-
Total receipts	4,229,546	30,815	787,611	389,266	167,951	5,043
Disbursements:						
Personal services	1,445,530	14,480	-	150,509	-	-
Supplies	1,397,919	225	-	11,465	-	-
Other services and charges	329,375	-	319,064	84,393	81,788	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,635,885	1,008	-	5,776	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	4,808,709	15,713	319,064	252,143	81,788	-
Excess (deficiency) of receipts over disbursements	(579,163)	15,102	468,547	137,123	86,163	5,043
Cash and investments - ending	\$ 729,563	\$ 118,922	\$ 512,952	\$ 444,558	\$ 283,313	\$ 20,334

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sheriff's Pension Trust	Solid Waste Non-Reverting	Mosquito Control	Excess Tax	Surveyor's Perpetuation	Tax Sale Redemption
Cash and investments - beginning	\$ 60,687	\$ 54,369	\$ 13,586	\$ 165,151	\$ 77,941	\$ 5,988
Receipts:						
Taxes	-	-	54,273	152,666	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	5,660	-	-	-
Charges for services	-	-	-	-	123,260	-
Fines and forfeits	101,302	-	-	-	-	-
Other receipts	-	-	-	61	-	372,874
Total receipts	101,302	-	59,933	152,727	123,260	372,874
Disbursements:						
Personal services	90,000	-	48,604	-	-	-
Supplies	-	-	229	-	(1)	-
Other services and charges	-	-	-	93,822	88,121	489,518
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	3,540	-
Other disbursements	-	-	-	12,037	-	-
Total disbursements	90,000	-	48,833	105,859	91,660	489,518
Excess (deficiency) of receipts over disbursements	11,302	-	11,100	46,868	31,600	(116,644)
Cash and investments - ending	\$ 71,989	\$ 54,369	\$ 24,686	\$ 212,019	\$ 109,541	\$ (110,656)

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Tax Sale Surplus	LHD Trust Account Tobacco	Special Vehicle Inspection	Auditors Ineligible Deductions	County Elected Officials Training	County Offender Transportation
Cash and investments - beginning	\$ 2,863,370	\$ 59,869	\$ 395	\$ 165,181	\$ 79,138	\$ 13,633
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	405	2,005	24,751	-
Fines and forfeits	-	-	-	-	-	1,777
Other receipts	2,603,320	45,410	-	342,303	-	-
Total receipts	2,603,320	45,410	405	344,308	24,751	1,777
Disbursements:						
Personal services	-	18,132	-	11,314	-	-
Supplies	-	115	-	9,170	-	-
Other services and charges	2,265,252	8,600	-	104,661	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	509	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,265,252	26,847	-	125,654	-	-
Excess (deficiency) of receipts over disbursements	338,068	18,563	405	218,654	24,751	1,777
Cash and investments - ending	\$ 3,201,438	\$ 78,432	\$ 800	\$ 383,835	\$ 103,889	\$ 15,410

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Statewide 911	Adult Probation Administrative	Circuit Court 4 Juvenile Administration Fee	Supplemental Adult Probation Services	Alternative Dispute Resolution	Cemetery Fund
Cash and investments - beginning	\$ 557,223	\$ 265,859	\$ 45,920	\$ 414,584	\$ 84,476	\$ 1,090
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	1,267,613	70	-	-	-	-
Fines and forfeits	-	47,233	3,188	310,376	10,806	-
Other receipts	-	-	-	5,055	-	-
Total receipts	1,267,613	47,303	3,188	315,431	10,806	-
Disbursements:						
Personal services	1,123,621	-	-	284,511	1,562	-
Supplies	-	-	-	12,668	-	767
Other services and charges	-	-	-	147,023	5,879	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	5,520	-	-
Other disbursements	-	-	-	39	-	-
Total disbursements	1,123,621	-	-	449,761	7,441	767
Excess (deficiency) of receipts over disbursements	143,992	47,303	3,188	(134,330)	3,365	(767)
Cash and investments - ending	\$ 701,215	\$ 313,162	\$ 49,108	\$ 280,254	\$ 87,841	\$ 323

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	County User Fee	Drainage Board Non-Reverting Fee	T.B. Health	The Pulsepoint Fund	TIF Capital Projects	Debt Service
Cash and investments - beginning	\$ 1,497,500	\$ 54,161	\$ 20,865	\$ -	\$ 843,363	\$ 3,081,028
Receipts:						
Taxes	-	-	-	-	122,262	4,263,824
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	395,807
Charges for services	3,308	-	-	-	-	-
Fines and forfeits	271,204	15,400	-	-	-	-
Other receipts	14,589	-	5,781	12,000	-	671,389
Total receipts	289,101	15,400	5,781	12,000	122,262	5,331,020
Disbursements:						
Personal services	138,674	-	-	-	-	-
Supplies	357	-	2,994	-	-	-
Other services and charges	219,772	-	1,594	11,945	5,000	2,032,751
Debt service - principal and interest	-	-	-	-	-	3,107,408
Capital outlay	-	-	-	-	-	-
Other disbursements	1,833	-	-	-	-	-
Total disbursements	360,636	-	4,588	11,945	5,000	5,140,159
Excess (deficiency) of receipts over disbursements	(71,535)	15,400	1,193	55	117,262	190,861
Cash and investments - ending	\$ 1,425,965	\$ 69,561	\$ 22,058	\$ 55	\$ 960,625	\$ 3,271,889

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Self Insurance	Capital Projects	Payroll Clearing	Payroll Withholding Insurance	Payroll Withholding Other	Census Federal Credit Union W/H
Cash and investments - beginning	\$ 1,048,494	\$ 5,153,427	\$ 197	\$ 37,345	\$ 2,358	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	5,770	-	-	-	-	-
Fines and forfeits	52	-	-	-	-	-
Other receipts	4,039,944	-	-	160,148	1,549,314	28,478
Total receipts	4,045,766	-	-	160,148	1,549,314	28,478
Disbursements:						
Personal services	374,648	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	4,064,195	44,031	-	177,713	1,548,414	28,478
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,203	-	-	-	-	-
Total disbursements	4,440,046	44,031	-	177,713	1,548,414	28,478
Excess (deficiency) of receipts over disbursements	(394,280)	(44,031)	-	(17,565)	900	-
Cash and investments - ending	\$ 654,214	\$ 5,109,396	\$ 197	\$ 19,780	\$ 3,258	\$ -

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Federal Tax	County Tax W/H	PERF W/H	State Tax W/H	Wage Garnishment W/H	State Settlement
Cash and investments - beginning	\$ (493)	\$ 26,001	\$ 3,436	\$ 43,843	\$ 658	\$ -
Receipts:						
Taxes	-	-	-	-	-	131,021,721
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	8,674,204
Charges for services	-	-	-	-	-	734,567
Fines and forfeits	-	-	-	-	-	70,930
Other receipts	1,705,004	346,969	270,605	585,707	86,468	1,273,844
Total receipts	1,705,004	346,969	270,605	585,707	86,468	141,775,266
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,704,817	344,080	270,605	608,787	86,459	169
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	141,775,097
Total disbursements	1,704,817	344,080	270,605	608,787	86,459	141,775,266
Excess (deficiency) of receipts over disbursements	187	2,889	-	(23,080)	9	-
Cash and investments - ending	\$ (306)	\$ 28,890	\$ 3,436	\$ 20,763	\$ 667	\$ -

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Commercial Vehicle Excise Tax	Welfare Excise Tax Allocation	Financial Institution Tax	BPPE Late Filing Fee	CEDIT Homestead Credit	LOIT PTRC
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 5,150	\$ 881,716	\$ 148,118
Receipts:						
Taxes	-	-	304,389	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	898,167	4,408,031	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	6,425	-	-
Other receipts	-	-	-	-	-	-
Total receipts	898,167	4,408,031	304,389	6,425	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	898,167	4,408,031	304,389	-	-	-
Total disbursements	898,167	4,408,031	304,389	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	6,425	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 11,575	\$ 881,716	\$ 148,118

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Local Income Tax-Prop. Tax Rel	State Fines & Forfeitures	Infraction Judgements	Overweight Vehicle	Special Death Benefit Fund	State Sales Disclosure
Cash and investments - beginning	\$ 248,686	\$ 350	\$ 17,132	\$ 36	\$ 550	\$ 1,695
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	13,764,745	-	-	-	-	-
Charges for services	-	-	-	-	-	18,192
Fines and forfeits	-	5,001	253,268	959	6,455	-
Other receipts	536,548	-	-	-	-	-
Total receipts	14,301,293	5,001	253,268	959	6,455	18,192
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	12,958,218	4,202	259,751	888	6,630	18,347
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	12,958,218	4,202	259,751	888	6,630	18,347
Excess (deficiency) of receipts over disbursements	1,343,075	799	(6,483)	71	(175)	(155)
Cash and investments - ending	\$ 1,591,761	\$ 1,149	\$ 10,649	\$ 107	\$ 375	\$ 1,540

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	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	\$ 776	\$ 3,733	\$ 980	\$ -	\$ 130	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	13,033	-	560	-
Fines and forfeits	-	10,195	-	-	-	1,481
Other receipts	16,285	-	-	611	271	-
Total receipts	16,285	10,195	13,033	611	831	1,481
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	16,053	12,928	12,160	202	961	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	271	-	1,481
Total disbursements	16,053	12,928	12,160	473	961	1,481
Excess (deficiency) of receipts over disbursements	232	(2,733)	873	138	(130)	-
Cash and investments - ending	\$ 1,008	\$ 1,000	\$ 1,853	\$ 138	\$ -	\$ -

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Riverboat	LIT Certified Shares	LIT Public Safety	LIT Economic Development EDIT	Reassessment	LOIT Special Dist. Share
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 556,101	\$ 2,240,445
Receipts:						
Taxes	-	-	-	-	283,727	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	28,172,386	7,043,097	7,786,915	29,514	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	653,006	-	-	-	-	-
Total receipts	653,006	28,172,386	7,043,097	7,786,915	313,241	-
Disbursements:						
Personal services	-	-	-	-	15,964	-
Supplies	-	-	-	-	-	-
Other services and charges	653,006	-	-	-	298,744	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	28,172,386	7,043,097	7,786,915	-	787,611
Total disbursements	653,006	28,172,386	7,043,097	7,786,915	314,708	787,611
Excess (deficiency) of receipts over disbursements	-	-	-	-	(1,467)	(787,611)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 554,634	\$ 1,452,834

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Auditor Non-Reverting	Hwy/Developer Road Improvement	SJPSF Circuit Court 4	SPDSF	Landowners Liability and Contingency	Landfill Improvements
Cash and investments - beginning	\$ 68,499	\$ 221,793	\$ 74,106	\$ 461,436	\$ 445,383	\$ 259,760
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	158	-	-	-	307,254	2,937
Fines and forfeits	26,797	-	6,935	9,346	-	-
Other receipts	-	79,278	-	481,271	-	30,416
Total receipts	26,955	79,278	6,935	490,617	307,254	33,353
Disbursements:						
Personal services	6,244	-	-	70,060	-	-
Supplies	157	-	10,914	1,482	-	-
Other services and charges	9,348	7,222	13,364	453,852	256,067	79,541
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	910	-	4,715	3,260	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	16,659	7,222	28,993	528,654	256,067	79,541
Excess (deficiency) of receipts over disbursements	10,296	72,056	(22,058)	(38,037)	51,187	(46,188)
Cash and investments - ending	\$ 78,795	\$ 293,849	\$ 52,048	\$ 423,399	\$ 496,570	\$ 213,572

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Juvenile Detention Project Income	Clark County Donation Fund B	Redevelopment Commission Fund	Urban Conservation	Weather Warning System	TMA Fund
Cash and investments - beginning	\$ 130,564	\$ 634	\$ 24,658	\$ 2,318	\$ 2,031	\$ 765,612
Receipts:						
Taxes	-	-	-	-	-	257,265
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	258,225	4,630	-	-	-	-
Total receipts	258,225	4,630	-	-	-	257,265
Disbursements:						
Personal services	33,516	-	-	-	-	-
Supplies	35,410	-	-	-	-	-
Other services and charges	69,875	5,234	132	-	-	160,200
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	9,309	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	148,110	5,234	132	-	-	160,200
Excess (deficiency) of receipts over disbursements	110,115	(604)	(132)	-	-	97,065
Cash and investments - ending	\$ 240,679	\$ 30	\$ 24,526	\$ 2,318	\$ 2,031	\$ 862,677

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Henryville Sanitation Corp.	Information Technology Fund	911 LOIT	New Hope Services	Mental Health	State Forestry Sale Timber
Cash and investments - beginning	\$ 961	\$ 123,702	\$ 819,576	\$ -	\$ -	\$ 165
Receipts:						
Taxes	-	-	-	474,568	555,773	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	49,324	57,815	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	238,629	-	-	-	-
Other receipts	-	-	2,196,056	-	-	2,977
Total receipts	-	238,629	2,196,056	523,892	613,588	2,977
Disbursements:						
Personal services	-	-	777,388	-	-	-
Supplies	-	1,150	14,407	-	-	-
Other services and charges	-	51,444	1,162,118	523,892	566,750	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	52,108	16,234	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	104,702	1,970,147	523,892	566,750	-
Excess (deficiency) of receipts over disbursements	-	133,927	225,909	-	46,838	2,977
Cash and investments - ending	\$ 961	\$ 257,629	\$ 1,045,485	\$ -	\$ 46,838	\$ 3,142

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Capital Development Tourism	Convention & Expedition	Prosecutors Federal Forfeiture	Subdivision Performance Assur.	Salem-Noble Road Construction	E911 System Employee Benefit
Cash and investments - beginning	\$ -	\$ -	\$ 18,769	\$ 80,948	\$ 89,110	\$ 328
Receipts:						
Taxes	326,150	978,451	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	350
Total receipts	326,150	978,451	-	-	-	350
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	477
Other services and charges	326,150	978,451	99	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	18,670	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	326,150	978,451	18,769	-	-	477
Excess (deficiency) of receipts over disbursements	-	-	(18,769)	-	-	(127)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 80,948	\$ 89,110	\$ 201

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Judgment Funding Bonds of 2015	2011 Health Insurance Rebate	Sheriff's P.R. Non-Reverting	Prosecutor Copy Fund	Sheriff Restitution Fund	Prosecutors State Forfeiture
Cash and investments - beginning	\$ 45,595	\$ 1,428	\$ 2,154	\$ 2,716	\$ 3,150	\$ 55,767
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	358	-	502
Total receipts	-	-	-	358	-	502
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	3,100	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	6,862
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	3,100	6,862
Excess (deficiency) of receipts over disbursements	-	-	-	358	(3,100)	(6,360)
Cash and investments - ending	\$ 45,595	\$ 1,428	\$ 2,154	\$ 3,074	\$ 50	\$ 49,407

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Treasurer Fees Fund Non-Reverting	Sheriff Expense & Seizure	Prosecutor Infraction User Fee	Planning and Zoning Fees Fund	Sheriff Local Foreclosure	Assessor Training Fund
Cash and investments - beginning	\$ 22,513	\$ 487	\$ 1,293	\$ 148,090	\$ 28,845	\$ 25,347
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	169,273	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	5,451	-	-	37	33,000	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	46,658	-	-	-	-	-
Total receipts	52,109	-	-	169,310	33,000	-
Disbursements:						
Personal services	-	-	-	73,249	-	-
Supplies	1,445	-	-	3,559	-	-
Other services and charges	47,732	-	-	128,354	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	49,177	-	-	205,162	-	-
Excess (deficiency) of receipts over disbursements	2,932	-	-	(35,852)	33,000	-
Cash and investments - ending	\$ 25,445	\$ 487	\$ 1,293	\$ 112,238	\$ 61,845	\$ 25,347

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Juvenile Detention Center HIP	Clark County Clerk's Copy Fund	Enhanced GIS Access Services	Judgment Funding Bonds of 2016	Jail Treatment Service Grt Pro	Judgment Funding Bonds of 2017
Cash and investments - beginning	\$ 6,505	\$ 12,683	\$ -	\$ 67,814	\$ 120	\$ 1,095,356
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	5,671	-	-	580	-
Other receipts	18,910	-	35,671	-	27	-
Total receipts	18,910	5,671	35,671	-	607	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	16,506	1,245	-	-	-	54,966
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	350	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	16,506	1,595	-	-	-	54,966
Excess (deficiency) of receipts over disbursements	2,404	4,076	35,671	-	607	(54,966)
Cash and investments - ending	\$ 8,909	\$ 16,759	\$ 35,671	\$ 67,814	\$ 727	\$ 1,040,390

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Local Aviation Grant Tracking	Health Department Grant Fund	20.602 OWI Police Grant	20.609 Big City Big County	16.738 ICJG Drug/Prosecutor	16.575 ICJG Victim Asst/Pros#1
Cash and investments - beginning	\$ 1	\$ 5,346	\$ 2,390	\$ (1,146)	\$ (5,211)	\$ (5,374)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	16,995	18,935	4,937	66,823
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	581	6,434	38,395
Total receipts	-	-	16,995	19,516	11,371	105,218
Disbursements:						
Personal services	-	-	15,379	17,939	5,881	97,126
Supplies	-	804	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	279	-
Total disbursements	-	804	15,379	17,939	6,160	97,126
Excess (deficiency) of receipts over disbursements	-	(804)	1,616	1,577	5,211	8,092
Cash and investments - ending	\$ 1	\$ 4,542	\$ 4,006	\$ 431	\$ -	\$ 2,718

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	16.588 Domestic Violence Gr.#1	16.588 Stop Grant Police Dept	Children's Sexual Assault Ser	97.042 Emergency Management Performance	10.555 School Lunch Grant	97.056 911 09 PSGP Grant
Cash and investments - beginning	\$ (29,107)	\$ (27,613)	\$ 20,441	\$ 2,757	\$ (4,836)	\$ 26,620
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	18,236	32,251	-	-	36,719	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	34,816	10,793	-	-	-	-
Total receipts	53,052	43,044	-	-	36,719	-
Disbursements:						
Personal services	54,266	31,098	-	-	-	-
Supplies	-	-	-	-	23,096	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	2,131	-
Total disbursements	54,266	31,098	-	-	25,227	-
Excess (deficiency) of receipts over disbursements	(1,214)	11,946	-	-	11,492	-
Cash and investments - ending	\$ (30,321)	\$ (15,667)	\$ 20,441	\$ 2,757	\$ 6,656	\$ 26,620

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	16.738 Edward Byrne Mem. JAG	93.586 Family Treatment Drug Court	16.607 Bulletproof Vest	97.056 2015 Port Security Grant	16.606 SCAAP-St. Crim. Alien	20.600 Non-Motorist Grant
Cash and investments - beginning	\$ 262	\$ -	\$ 1	\$ 89	\$ 2,225	\$ 1,619
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	2,735	-	-	-	-	2,000
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	3,869	-	-	-	-
Total receipts	2,735	3,869	-	-	-	2,000
Disbursements:						
Personal services	-	-	-	-	-	2,028
Supplies	-	-	-	-	2,225	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	2,735	-	-	-	-	-
Other disbursements	-	-	-	-	-	581
Total disbursements	2,735	-	-	-	2,225	2,609
Excess (deficiency) of receipts over disbursements	-	3,869	-	-	(2,225)	(609)
Cash and investments - ending	\$ 262	\$ 3,869	\$ 1	\$ 89	\$ -	\$ 1,010

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	20.602 HVE Grant	97.056 2016 Port Sec.-Marine	16.738 Pretrial Officer Prog.	97.056 Port Security Grant #2	93.008 MRC Preparedness Prog.	93.940 HIV Prevention Project
Cash and investments - beginning	\$ (28)	\$ (40,687)	\$ (9,075)	\$ 9,022	\$ 1,348	\$ (30,818)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	11,979	16,436	12,177	120,684	-	85,362
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	54,485	39	46,980	-	18,723
Total receipts	11,979	70,921	12,216	167,664	-	104,085
Disbursements:						
Personal services	9,979	-	3,141	-	-	92,649
Supplies	2,000	-	-	-	1,284	2,432
Other services and charges	-	-	-	-	64	60,682
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,153	-	106,328	-	13,509
Other disbursements	-	-	-	68,922	-	-
Total disbursements	11,979	1,153	3,141	175,250	1,348	169,272
Excess (deficiency) of receipts over disbursements	-	69,768	9,075	(7,586)	(1,348)	(65,187)
Cash and investments - ending	\$ (28)	\$ 29,081	\$ -	\$ 1,436	\$ -	\$ (96,005)

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	93.917 Sexually Transmitted Disease	93.959 HIV Substance Abuse Program	93.959 Quit for Babies/SAPT BI	93.074 Public Health Prep.	93.940 Syringe Exchange Program	93.136 Overdose Response Pilot
Cash and investments - beginning	\$ (14,879)	\$ (11,463)	\$ (10,789)	\$ (4,906)	\$ (842)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	96,770	117,410	36,100	68,153	2,536	28,301
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	96,770	117,410	36,100	68,153	2,536	28,301
Disbursements:						
Personal services	87,358	74,641	46,951	40,045	-	-
Supplies	10,066	24,871	622	8,155	1,694	325
Other services and charges	34,691	2,557	7,474	2,230	-	29,051
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	14,827	-	-	10,593	-	-
Other disbursements	-	18,723	-	-	-	-
Total disbursements	146,942	120,792	55,047	61,023	1,694	29,376
Excess (deficiency) of receipts over disbursements	(50,172)	(3,382)	(18,947)	7,130	842	(1,075)
Cash and investments - ending	\$ (65,051)	\$ (14,845)	\$ (29,736)	\$ 2,224	\$ -	\$ (1,075)

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	93.917 Ryan White Part B Supp	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
Cash and investments - beginning	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 53,449
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	9,000	-	-	-	-	37,170
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	9,000	-	-	-	-	37,170
Disbursements:						
Personal services	-	-	-	-	-	934
Supplies	9,000	-	-	-	-	-
Other services and charges	-	-	-	-	-	7,237
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	9,000	-	-	-	-	8,171
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	28,999
Cash and investments - ending	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 82,448

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	93.563 Pros IVD Incentive Post '99	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
Cash and investments - beginning	\$ 89,484	\$ 27,016	\$ 2,004	\$ 140,407	\$ 3,989	\$ (41,400)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	55,925	37,170	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	174,990	-	226,809
Total receipts	55,925	37,170	-	174,990	-	226,809
Disbursements:						
Personal services	5,579	17,269	-	196,193	-	186,702
Supplies	-	-	-	5,313	-	2,347
Other services and charges	-	1,950	2,004	45,699	-	11,444
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	28,215
Other disbursements	-	-	-	-	-	-
Total disbursements	5,579	19,219	2,004	247,205	-	228,708
Excess (deficiency) of receipts over disbursements	50,346	17,951	(2,004)	(72,215)	-	(1,899)
Cash and investments - ending	\$ 139,830	\$ 44,967	\$ -	\$ 68,192	\$ 3,989	\$ (43,299)

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Community Corrections Program 2	CASA- The Voice of Clark	Family Court Project	Interpreters Grant	Court Reform Grant	Sheriff DFC Grant
Cash and investments - beginning	\$ -	\$ 110,629	\$ 60	\$ 8	\$ 1	\$ 7,169
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	321,017	224,874	-	-	-	8,500
Total receipts	321,017	224,874	-	-	-	8,500
Disbursements:						
Personal services	122,999	191,874	-	-	-	-
Supplies	5,371	3,381	-	-	-	3,693
Other services and charges	79,866	28,282	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	184	-	-	-	3,042
Other disbursements	13,998	9,907	-	-	-	-
Total disbursements	222,234	233,628	-	-	-	6,735
Excess (deficiency) of receipts over disbursements	98,783	(8,754)	-	-	-	1,765
Cash and investments - ending	\$ 98,783	\$ 101,875	\$ 60	\$ 8	\$ 1	\$ 8,934

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Circuit Ct. 2 Drug Court CCYC #1	Family Treatment Drug CCYC #1	Circuit Court 4 Probation-CCYC#2	Community Corrections-CCYC	Circuit Ct. #4 Adult Probation CCYC	JDAI-Juvenile Detention Alternative Init
Cash and investments - beginning	\$ 6,874	\$ -	\$ 50	\$ 508	\$ 887	\$ 16,332
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,750	1,000	1,000	-	32,154
Total receipts	-	1,750	1,000	1,000	-	32,154
Disbursements:						
Personal services	-	-	-	-	-	7,230
Supplies	-	-	-	1,396	-	3,444
Other services and charges	-	-	50	-	887	4,077
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	18,910
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	50	1,396	887	33,661
Excess (deficiency) of receipts over disbursements	-	1,750	950	(396)	(887)	(1,507)
Cash and investments - ending	\$ 6,874	\$ 1,750	\$ 1,000	\$ 112	\$ -	\$ 14,825

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	FY 2014 Problem Solving Court	Circuit Court 4 JDAI-CCYC	Marine Patrol Assistance Grant	2015 Court Reform Grant	CASA State Capacity Bldg Grant	Drug Prosecution Fund
Cash and investments - beginning	\$ 1,912	\$ 138	\$ (956)	\$ (6,722)	\$ 19,519	\$ 379
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	10,000	-	12,519	6,722	30,855	-
Total receipts	10,000	-	12,519	6,722	30,855	-
Disbursements:						
Personal services	-	-	10,000	-	33,624	-
Supplies	997	-	1,470	-	-	-
Other services and charges	700	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	379
Other disbursements	-	-	-	-	-	-
Total disbursements	1,697	-	11,470	-	33,624	379
Excess (deficiency) of receipts over disbursements	8,303	-	1,049	6,722	(2,769)	(379)
Cash and investments - ending	\$ 10,215	\$ 138	\$ 93	\$ -	\$ 16,750	\$ -

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CC Adult Guardianship Program	Community Crossing Grant	Probation EBP	Probation EBP #2	Off. of Judicial Adm Pretrial
Cash and investments - beginning	\$ 17,320	\$ 493,723	\$ 27	\$ 69,580	\$ 45,380
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	62,500	-	77,500	71,625	47,000
Total receipts	62,500	-	77,500	71,625	47,000
Disbursements:					
Personal services	47,679	-	35,127	72,537	48,663
Supplies	213	-	-	1,886	-
Other services and charges	10,994	-	-	975	3,664
Debt service - principal and interest	-	-	-	-	-
Capital outlay	253	316,611	-	-	-
Other disbursements	-	-	27	-	-
Total disbursements	59,139	316,611	35,154	75,398	52,327
Excess (deficiency) of receipts over disbursements	3,361	(316,611)	42,346	(3,773)	(5,327)
Cash and investments - ending	\$ 20,681	\$ 177,112	\$ 42,373	\$ 65,807	\$ 40,053

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Railroad Grade Crossing fund	PD Court Recidivism Reduction1	Jail Treatment Services #1	Prosecutor's CCYC Fund	HIV/Aids Support Services
Cash and investments - beginning	\$ 35,625	\$ -	\$ -	\$ -	\$ 44,323
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	28,527
Fines and forfeits	-	-	-	-	-
Other receipts	37,395	38,438	41,875	2,500	165,719
Total receipts	37,395	38,438	41,875	2,500	194,246
Disbursements:					
Personal services	-	17,676	17,620	-	197,423
Supplies	-	-	1,027	-	2,262
Other services and charges	73,020	-	-	-	41,409
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	750
Other disbursements	-	-	-	-	-
Total disbursements	73,020	17,676	18,647	-	241,844
Excess (deficiency) of receipts over disbursements	(35,625)	20,762	23,228	2,500	(47,598)
Cash and investments - ending	\$ -	\$ 20,762	\$ 23,228	\$ 2,500	\$ (3,275)

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	The Exchange	Supplemental CAR-1 Treasurer's Trust	Supplemental CAR-1 Sheriff's Inmate Trust	Supplemental CAR-1 Sheriff DOC Property	Supplemental CAR-1 Jail Commissary
Cash and investments - beginning	\$ 10,000	\$ 3,618,732	\$ 176,035	\$ 30,661	\$ 132,933
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	11,650	3,935,647	2,007,578	4,818,063	1,644,332
Total receipts	11,650	3,935,647	2,007,578	4,818,063	1,644,332
Disbursements:					
Personal services	-	-	-	-	-
Supplies	9,668	-	-	-	-
Other services and charges	235	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	3,618,732	2,026,835	4,803,305	1,624,335
Total disbursements	9,903	3,618,732	2,026,835	4,803,305	1,624,335
Excess (deficiency) of receipts over disbursements	1,747	316,915	(19,257)	14,758	19,997
Cash and investments - ending	\$ 11,747	\$ 3,935,647	\$ 156,778	\$ 45,419	\$ 152,930

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Supplemental CAR-1 Clerk Investment	Supplemental CAR-1 Clerk Odyssey	Supplemental CAR-1 Clerk ISETS Child Support	Supplemental CAR-1 Landfill Trust	Totals
Cash and investments - beginning	\$ 233,350	\$ 4,073,368	\$ 23,123	\$ 928,464	\$ 47,201,982
Receipts:					
Taxes	-	-	-	-	155,172,287
Licenses and permits	-	-	-	-	424,432
Intergovernmental receipts	-	-	-	-	89,007,637
Charges for services	-	-	-	-	5,355,130
Fines and forfeits	-	-	-	-	2,134,406
Other receipts	327	6,286,297	1,221,249	4,455	43,715,976
Total receipts	327	6,286,297	1,221,249	4,455	295,809,868
Disbursements:					
Personal services	-	-	-	-	26,632,574
Supplies	-	-	-	-	3,634,446
Other services and charges	-	-	-	-	41,863,677
Debt service - principal and interest	-	-	-	-	3,107,408
Capital outlay	-	-	-	-	5,291,612
Other disbursements	-	5,124,677	1,218,355	4,500	209,841,751
Total disbursements	-	5,124,677	1,218,355	4,500	290,371,468
Excess (deficiency) of receipts over disbursements	327	1,161,620	2,894	(45)	5,438,400
Cash and investments - ending	\$ 233,677	\$ 5,234,988	\$ 26,017	\$ 928,419	\$ 52,640,382

CLARK COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Crossroads Bank	3 Intl Trucks	\$ 81,909	8/1/2015	8/1/2020
Caterpillar Financial Services	Skid Steer	18,755	5/1/2016	5/1/2021
Caterpillar Financial Services	Asphalt Compactor	12,814	9/1/2016	8/1/2021
TCF Financial	Gradall Excavator	70,097	3/1/2018	3/1/2022
Sun Trust Bank	Gradall Equipment	46,465	5/1/2013	5/1/2020
Crossroads Bank	3 Mack Trucks	49,869	4/17/2014	2/1/2019
Clark County Detention Center Building Corporation	Lease Rental Revenue Refunding Bonds Series 2013/2013 A Bonds	1,661,000	7/1/2013	1/1/2023
Clark County Detention Center Building Corporation	Jail Holding Corporation-2004 Lease Rental Bonds/Lease Rental Revenue Bonds Series 2013/2013 B Bonds	82,000	11/21/2013	1/15/2029
Clark County Detention Center Building Corporation	Jail Detention Lease Rental Bonds-2007	290,000	7/1/2008	7/1/2026
Jeffersonville-Clark County Building Authority	Building Lease	<u>299,005</u>	1/15/2009	1/15/2029
Total governmental activities		<u>2,611,914</u>		
Total of annual lease payments		<u>\$ 2,611,914</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General obligation bonds	2010 Building Bond		\$ 1,080,000	\$ 184,245
General obligation bonds	2011 Landfill Bond		5,190,000	900,463
General obligation bonds	2013-Landfill Bond		8,935,000	446,990
General obligation bonds	2017-Judgment Bond (Sheriff & Prosecutor)		9,191,000	1,272,750
Notes and Loans	Emergency Communication Equipment		690,000	756,328
Notes and Loans	Sheriff Department Vehicles		<u>578,797</u>	<u>333,125</u>
Total governmental activities			<u>25,664,797</u>	<u>3,893,901</u>
Totals			<u>\$ 25,664,797</u>	<u>\$ 3,893,901</u>

CLARK COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

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>\$ 128,955,343</u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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Web Site: www.in.gov/sboa

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, 2018. 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, 2018.

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 an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2018-005. Our opinion on the major federal program is not modified with respect to this matter.

The County's response to the noncompliance finding 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 2018-005, 2018-006, and 2018-007, that we consider to be material weaknesses.

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

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

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


Paul D. Joyce, CPA
State Examiner

July 10, 2019

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, 2018

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
Department of Agriculture					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553	FY 2018	\$ -	\$ 12,024
National School Lunch Program	Indiana Department of Education	10.555			
National School Lunch Program - Lunch			FY 2018		19,383
National School Lunch Program - Snack			FY 2018		3,180
National School Lunch Program - Commodities			FY 2018	-	2,164
Total - National School Lunch Program				-	24,727
Total - Child Nutrition Cluster				-	36,751
Total - Department of Agriculture				-	36,751
Department of Justice					
Edward Byrne Memorial Justice Assistance Grant Program		16.738			
16.738 Pretrial Officer Prog.	Indiana Criminal Justice Institute		EDS#D3-17-11628	-	12,177
ICJG Drug/Prosecutor	Indiana Criminal Justice Institute		EDS#D3-17-11649	-	4,937
16.738 Edward Byrne Mem. JAG	City of Jeffersonville		2018-DJ-BX-0838	-	2,735
Total - Edward Bryne Memorial Justice Assistance Grant Program				-	19,849
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575			
VOCA Grant/Prosecutor			EDS #D3-17-11405	-	66,823
Violence Against Women Formula Grants	Indiana Criminal Justice Insitute	16.588			
Domestic Violence Grant			16ST5162	-	18,236
Stop Grant Police			EDS#D3-17-11317	-	32,251
Total - Violence Against Women Formula Grants				-	50,487
Equitable Sharing Program	Direct Grant	16.922			
Prosecutors Federal Forfeiture				-	18,769
Total - Department of Justice				-	155,928
Department of Transportation					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
Highway-Bethany Road			710003	-	164,457
Old Salem Road Project			1382057	-	184,455
Cum Bridge Inspection and Inventory			1500201	-	45,924
New Washington Safe Routes to School			1400779	-	43,597
Total - Highway Planning and Construction				-	438,433
Total - Highway Planning and Construction Cluster				-	438,433
Highway Safety Cluster					
State and Community Highway Safety	Indiana Criminal Justice Institute	20.600			
2016 Non-Motorist-Jeff Police			EDS#D3-17-11212	-	2,000
Alcohol Impaired Driving Countermeasures Incentive Grants I	Indiana Criminal Justice Institute	20.601			
2017 High Visibility Motorcycle Enforcement Grant			EDS#D3-18-123272	-	11,979
Occupant Protection Incentive Grants	Town of Sellersburg	20.602			
OWI Police Grant			FY 2018	-	16,995

CLARK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2018

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	-	18,935
Total - Highway Safety Cluster				-	49,909
Total - Department of Transportation				-	488,342
Department of Health and Human Services					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Public Health Preparedness	Indiana State Department of Health	93.074	U90TP000521	-	68,153
Injury Prevention and Control Research and State and Community Based Programs Trauma & Injury Prevention	Indiana State Department of Health	93.136	SCM 24296	-	28,301
Child Support Enforcement Pros. IV-D Inc.-Post '99 Clerk IV-D Inc.-Post '99 Title IV-D Incentive FFP Reimbursement Earned Indirect Costs	Indiana Department of Child Services	93.563	1604INCEST 1604INCEST 1604INCEST 1704INCSES 1804INCSES	- - - - -	5,580 19,219 8,171 253,647 67,035
Total - Child Support Enforcement				-	353,652
State Court Improvement Program Family Treatment Drug	Supreme Court of Indiana	93.586	FY 2018	-	5,914
HIV Care Formula Grants Ryan White Part B Supplemental	Indiana State Department of Health	93.917	X08HA31247	-	119,997
HIV Prevention Activities Health Department Based Syringe Exchange HIV Prevention	Indiana State Department of Health	93.940	NU62PS003682 SCM15110	- -	34,408 57,985
Total - HIV Prevention Activities Health Department Based				-	92,393
Block Grants for Prevention and Treatment of Substance Abuse Quit Smoking for Babies	Indiana State Department of Health	93.959	A70-4-13870	-	82,067
Total - Department of Health and Human Services				-	750,477
Department of Homeland Security					
Boating Safety Financial Assistance Marine Patrol Assistance Grant	Indiana Department of Natural Resources	97.012	300LE1BOATGRT17 300LE1BOATGRT18	- -	1,259 5,453
Total - Boating Safety Financial Assistance				-	6,712
Disaster Grants - Public Assistance (Presidentially Declared Disasters) FEMA-1997-DR-IN	Indiana Department of Homeland Security	97.036	019-UTOWZ-00	-	10,868
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	- -	92,250 44,870
Total - Port Security Grant Program				-	137,120
Total - Department of Homeland Security				-	154,700
Total federal awards expended				\$ -	\$ 1,586,198

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, 2018. 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 weaknesses identified?	yes
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	yes

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 each:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
16.575	Highway Planning and Construction Cluster	Unmodified
97.056	Crime Victim Assistance	Unmodified
	Port Security Grant Program	Unmodified

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

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

FINDING 2018-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness, Noncompliance

Condition

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA).

The County had not established effective internal controls over the federal award information entered into the Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source of the County's SEFA. One employee prepared the federal award information entered into Gateway without a control to prevent, or detect and correct, errors prior to submission.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Context

The SEFA contained the following errors:

1. Eleven grant awards were incorrectly reported, resulting in the understatement of expenditures in the amount of \$165,509.
2. Eleven grant awards were incorrectly reported, resulting in an overstatement of expenditures in the amount of \$151,679.
3. Four grants were omitted, resulting in an understatement of expenditures in the amount of \$45,881.
4. There were several instances in which the pass-through entity, program name, or project number were incorrect.

The net amount of errors resulted in an understatement in the reported total federal awards expended of \$59,711.

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

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. . . ."

2 CFR 200.508 states in part:

"The auditee must: . . .

- (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 200.510(b) states:

"Schedule of expenditures of Federal awards. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

Cause

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

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Context*.

Recommendation

We recommended that the County's management establish controls related to the preparation of the SEFA.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Views of Responsible Officials

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

FINDING 2018-002

Subject: Internal Controls over Financial Transactions and Reporting
Audit Findings: Material Weakness, Noncompliance

Condition

The County did not have a proper system of internal control in place over financial transactions and reporting to prevent, or detect and correct, errors on the financial statement. Due to the lack of controls over the input of financial information entered into the Indiana Gateway for Government Units financial reporting system, which was the source of the Annual Financial Report (AFR) and the financial statement, material errors remained undetected.

Context

The departmental financial activity of the County Sheriff, Clerk of the Circuit Court, County Treasurer, and Landfill Trust were not reported, resulting in the understatement of the beginning cash and investment balance of \$9,216,666, receipts of \$19,917,948, disbursements of \$18,419,806, and ending cash and investment balance of \$10,714,808.

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

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. . . ."

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

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.

Views of Responsible Officials

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

FINDING 2018-003

Subject: Internal Controls over Financial Transactions and Reporting - Payroll Withholdings
Audit Finding: Material Weakness

Repeat Finding

This is a repeat of Finding 2017-001 from the immediately prior audit.

Condition

The County did not have controls in place to reconcile the balance 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 the 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.

Context

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

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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 and identified errors to not be corrected in a timely manner.

Recommendation

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

Views of Responsible Officials

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

FINDING 2018-004

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 2017-002 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, issuing checks, and occasionally posting checks.
2. 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.
3. 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.

Effect

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

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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 2018-005

Subject: Port Security Grant Program - Cash Management

Federal Agency: Department of Homeland Security

Federal Program: Port Security Grant Program

CFDA Number: 97.056

Federal Award Numbers and Years (or Other Identifying Numbers): EMW-2016-PU-00071,
EMW-2017-PU-00453

Compliance Requirement: Cash Management

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 Cash Management compliance requirement.

For two of the four reimbursement requests filed, the County requested and received reimbursement from the federal agency prior to paying the expense.

Context

The lack of controls and noncompliance were systemic 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 Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 200.305(b) states in part:

"For non-Federal entities other than states, payments methods must minimize the time elapsing between the transfer of funds from the United States Treasury or the pass-through entity and the disbursement by the non-Federal entity whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means. . . .

- (3) Reimbursement is the preferred method when the requirements in paragraph (b) cannot be met, when the Federal awarding agency sets a specific condition per § 200.207 Specific conditions, or when the non-Federal entity requests payment by reimbursement. This method may be used on any Federal award for construction, or if the major portion of the construction project is accomplished through private market financing or Federal loans, and the Federal award constitutes a minor portion of the project. . . ."

Cause

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

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 Cash Management compliance requirement.

Views of Responsible Officials

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

FINDING 2018-006

Subject: Port Security Grant Program - Reporting
Federal Agency: Department of Homeland Security
Federal Program: Port Security Grant Program
CFDA Number: 97.056

Federal Award Numbers and Years (or Other Identifying Numbers): EMW-2016-PU-00071,
EMW-2017-PU-00453

Compliance Requirement: Reporting
Audit Finding: Material Weakness

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Repeat Finding

This is a repeat of Finding 2017-004 from the immediately prior audit.

Condition

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

Grant program reports were prepared and submitted by one individual with no evidence of oversight or review to ensure the accuracy of the reports prior to submission.

Context

The lack of controls was a systemic issue 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 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). . . ."

Cause

Management of the County had not developed a system of internal controls that segregated key functions.

Effect

The failure to establish an effective internal control system placed the County at risk of noncompliance with the grant agreement and the Reporting compliance requirement.

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.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2018-007

Subject: Crime Victim Assistance - Reporting
Federal Agency: Department of Justice
Federal Program: Crime Victim Assistance
CFDA Number: 16.575
Federal Award Number and Year (or Other Identifying Number): EDS #D3-17-11405
Pass-Through Entity: Indiana Criminal Justice Institute
Compliance Requirement: Reporting
Audit Finding: Material Weakness

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.

The Quarterly Performance Reports were prepared and submitted by one individual without any evidence of oversight or review to ensure the accuracy of the reports prior to submission.

Context

The lack of controls was a systemic issue 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 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). . . ."

Cause

Management of the County had not developed a system of internal controls that segregated key functions.

Effect

The failure to establish an effective internal control system placed the County at risk of noncompliance with the grant agreement and the Reporting compliance requirement.

Questioned Costs

There were no questioned costs identified.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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.



BOARD OF COMMISSIONERS

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

Jack Coffman
Bryan Glover
Connie Sellers

R. Scott Lewis, County Attorney

July 9, 2019

VIA EMAIL

To: Indiana State Board of Accounts

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-001

Fiscal Year in which the finding initially occurred: 2016

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: None

Contact Person Responsible for Corrective Action: Danny Yost (Clark County Auditor)

Contact Phone Number: (812) 285-6211

Status of Audit Finding:

The Corrective Action Plan for this Finding was submitted by the previous Auditor, R. Monty Snelling, whose term as Auditor ended on December 31, 2018. Mr. Snelling had already begun the implementation of the Corrective Action Plan before his term ended. Danny Yost, who began his term as the new Auditor on January 1, 2019, has continued to implement the previously submitted Corrective Action Plan, including the utilization of a different Payroll Deputy Employee and additional oversight, verification and segregation of duties, as more fully set forth in the said Corrective Action Plan. As of June 2019, the County Auditor's additional oversight, verification and segregation of duties are on-going and the Auditor is continuing to refine these controls. To the best of the knowledge and belief of the Clark County Auditor, the Corrective Action Plan is working sufficiently to ensure compliance with all rules and regulations subject to the on-going corrections and the refinement of the controls.

FINDING 2017-002

Fiscal Year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: None

Contact Person Responsible for Corrective Action: Susan Popp (Clark County Clerk)

Contact Phone Number: (812) 285-6375

Status of Audit Finding:

The Corrective Action Plan for this Finding was submitted by Susan Popp, the Clark County Clerk. Ms. Popp continues to serve as the Clark County Clerk. There were four separate numbered deficiencies in this Finding. Ms. Popp has implemented the Corrective Action Plan for each numbered deficiency by segregating duties and by separating the incompatible activities related to cash, investments, receipts and disbursements, as more fully set forth in the said Corrective Action Plan. As of June 2019, the Clerk's corrective action is on-going and the Clerk is continuing to refine these controls. To the best of the knowledge and belief of the Clark County Clerk, the Corrective Action Plan is working sufficiently to ensure compliance with all rules and regulations subject to the on-going corrections and the refinement of the controls.

FINDING 2017-003

Fiscal Year in which the finding initially occurred: 2017

Pass-Through Entity: Indiana Department of Transportation

Contact Person Responsible for Corrective Action: Brian Dixon (Clark County Engineer)

Contact Phone Number: (812) 285-2686

Status of Audit Finding:

The Corrective Action Plan for this Finding was submitted by Brian Dixon, the Clark County Engineer. Mr. Dixon continues to serve as the Clark County Engineer. Mr. Dixon has implemented the Corrective Action Plan regarding the suspension and debarment requirements, as more fully set forth in the said Corrective Action Plan. As of June 2019, the County Engineer has fully implemented the corrective action. To the best of the knowledge and belief of the Clark County Engineer, the Corrective Action Plan is working sufficiently to ensure compliance with all rules and regulations.

FINDING 2017-004

Fiscal Year in which the finding initially occurred: 2017

Federal Grantor Agency: U.S. Department of Homeland Security

Contact Person Responsible for Corrective Action: Diane Shahroudi

Contact Phone Number: (812) 283-4471, ext. 3134

Status of Audit Finding:

The Corrective Action Plan for this Finding was submitted by Jamey Noel, the Clark County Sheriff. Mr. Noel continues to serve as the Clark County Sheriff. The Sheriff has implemented the Corrective Action Plan for the segregation of duties concerning all grant agreements and

the reporting compliance requirements, as more fully set forth in the said Corrective Action Plan. As of June 2019, the Sheriff has fully implemented the corrective action. To the best of the knowledge and belief of the Clark County Sheriff, the Corrective Action Plan is working sufficiently to ensure compliance with all rules and regulations.

If you have any questions regarding this Revised Summary Schedule of Prior Audit Findings, please do not hesitate to contact me.

Sincerely,

A handwritten signature in blue ink that reads "R. Scott Lewis". The signature is written in a cursive style with a horizontal line underneath it.

R. SCOTT LEWIS

County Attorney

Title

July 9, 2019

Date



DANNY YOST

CLARK COUNTY AUDITOR

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

CORRECTIVE ACTION PLAN

FINDING 2018-001

Danny Yost
(812) 285-6221

We concur with this finding:

The Auditor's Office will implement a system of dual control to prevent, detect, and correct errors made during entry into Gateway. We will assign a second employee to verify all data and information gathered and entered into Gateway before submission. The second employee will have the responsibility of verifying and comparing the information, as well as addressing any errors found. The Auditor's Office will maintain a level of segregation throughout the process of uploading and entering information into Gateway. One employee will no longer be in sole control of these responsibilities from start to finish.

The Auditor's Office will immediately implement this system of dual control as of July 10, 2019.

Danny Y

Auditor

7-10-19



DANNY YOST

CLARK COUNTY AUDITOR

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

CORRECTIVE ACTION PLAN

FINDING 2018-002

Danny Yost
(812) 285-6221

We concur with this finding:

The Auditor's Office will implement a system of dual control to prevent, detect, and correct errors made during entry into Gateway. We will assign a second employee to verify all data and information gathered and entered into Gateway before submission. The second employee will have the responsibility of verifying and comparing the information, as well as addressing any errors found. The Auditor's Office will maintain a level of segregation throughout the process of uploading and entering information into Gateway. One employee will no longer be in sole control of these responsibilities from start to finish.

The Auditor's Office will immediately implement this system of dual control as of July 10, 2019.

Danny Yost
Auditor
7-10-19



DANNY YOST

CLARK COUNTY AUDITOR

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

CORRECTIVE ACTION PLAN

FINDING 2018-003

Danny Yost
(812) 285-6221

We concur with this finding:

The Auditor's Office was made aware of this issue, and immediately put a plan in place to prevent these issues from continuing. We have added an additional layer of controls by segregating the process from start to finish. One employee will no longer have sole control over these procedures. Not only have we added a second Auditor's Office employee to this process, we are now working with the Human Resources Director. Three employees from two separate offices are working together to compile, verify, reconcile, and process the data and information within the accounts.

The Auditor's Office implemented this system of controls beginning January 2019.

Danny F. Yost
Auditor
July 10, 2019



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 2018-004

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. The prior audit was completed in December 2018 and the same findings were noted concerning internal controls. Since the audit was completed later in the year, a repeated finding was observed for 2018. Beginning in 2019, measures have been taken to expand internal controls through diversification of duties, cross-training, and digitizing documents.

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.

Corrective Action:

- There is a designated person (Stephanie Locke) that is *ONLY* responsible for reconciling daily collections with receipts and preparing the bank deposit. That person will sign off on the daily cash balance report to indicate they compared the report with the deposits. If the daily reconciliation is "off", then the individual employee (clerk employees that take payments) that made the error corrects their daily till. If there is a difference that requires an adjustment, another deputy clerk (Nancy Sheperd) will make the adjustment in Odyssey. Any changes or adjustments are noted on the daily cash balance report. Furthermore, there is a report that is reviewed by the County Clerk (Susan Popp) to oversee the adjustments made. In other words, an adjustment is made, there are several people involved in the transaction. Adjustments do not occur with oversight.

SBOA findings:

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

Corrective Action:

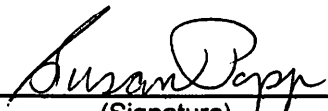
- The monthly reconciliation will have the signature of the deputy clerk who completed the reconciliation along with the County Clerk signature indicating the reconciliation was reviewed. .
- For EFT payments to the state the certification of the court cost remittance to the state should be compared 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. Disbursement transactions were issued without any oversight or review.

Corrective Action:

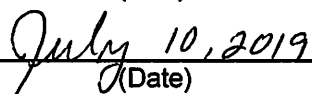
- The Odyssey system creates a system of checks and balances. The disbursement transaction is noted in the system and it corresponds to the deposit or receipt.
- The person checking/comparing the bank deposits with daily collections will initial the deposit slip. The deposit slip will have two sets of 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, the court orders will be reviewed and compared with the checks issued. Again, the checks registers could then be signed indicating the information was reviewed. .



(Signature)

Susan Popp, Clark County Clerk

(Title)



(Date)

Clark County Sheriff's Office

Jamey Noel
Sheriff

(812) 283-4471

Clark County
Government Building
501 East Court Avenue, Ste. 159
Jeffersonville, Indiana 47130

June 27, 2019

Corrective Action Plan

Indiana State Board of Accounts Finding 2018-005 and 2018-006

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 2018-005 and 2018-006 for the calendar year of 2018.

Description of the Corrective Action Plan

To correct Finding 2018-005, 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. Only after review of these ledgers to ensure the expenses have been paid will reimbursement from the Federal Agency be requested. 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.

Clark County Sheriff's Office

Jamey Noel
Sheriff

(812) 283-4471

Clark County
Government Building
501 East Court Avenue, Ste. 159
Jeffersonville, Indiana 47130

To correct Finding 2018-006, 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

The Corrective Action Plan for finding 2018-005 will be implemented July 1, 2019 will be applied to all future grant activity.

The Corrective Action Plan for finding 2018-006 was implemented January 1, 2019 and applied to all future grant activity.

Thank you for bringing this matter to my attention so that corrective action can be initiated. While the Sheriff's Office recognizes Finding 2018-006 is described as a "Repeat Finding" we would note the Sheriff's Office became aware of the issues identified in this finding in December of 2018, during the Audit for the year 2017 in Finding 2017-004. Consequently, we were not able to implement our corrective action plan for Finding 2017-004 until January of 2019. 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



OFFICE OF THE PROSECUTING ATTORNEY

JEREMY MULL
PROSECUTING ATTORNEY, 4TH JUDICIAL CIRCUIT
501 E. COURT AVENUE
215 COUNTY GOVERNMENT BUILDING
JEFFERSONVILLE, IN 47130

CRIMINAL DIVISION
(812) 285-6264/Fax (812) 285-6259

July 9, 2019

CHILD SUPPORT DIVISION
(812) 285-6261/Fax (812) 280-5633

RE: FINDING 2018-007

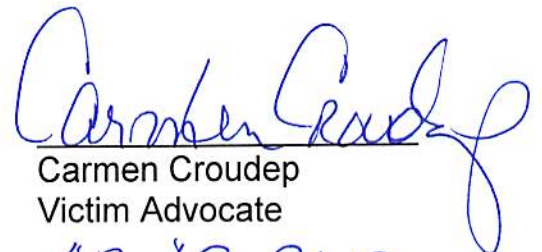
Carmen Croudep
812-285-6264

We concur with the findings that there was a failure to establish an effective internal control system.

Corrective Action Plan:

Each quarterly report (performance and fiscal) will include internal controls that segregate the duties of the person preparing the report and the individual assigned to review the report(s) prior to submission. The review process will consist of a typed or emailed response stating what has been reviewed; the name of the reviewer as well as the date reviewed. This will provide for an adequate controls system to minimize any risk to the County.

Anticipated Completion Date: July 8, 2019



Carmen Croudep
Victim Advocate

07-09-2019
Date

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.