



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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April 7, 2022

To: The Officials of Clark County
Clark County
501 E Court Ave
Jeffersonville, IN 47130

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of Clark County. We have reviewed the audit report opined upon by Crowe LLP, Independent Public Accountants, for the period January 1, 2019 to December 31, 2019. Per the *Independent Auditor's Report*, the financial statements present fairly in all material respects, the cash and investment balances of the County as of December 31, 2019, and its cash receipts and disbursements for the year then ended, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

In our opinion, Crowe LLP prepared the audit report in accordance with the guidelines established by the State Board of Accounts.

In addition to the report presented herein, a Supplemental Report for Clark County was prepared in accordance with the guidelines established by the State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

A handwritten signature in cursive script that reads "Tammy R. White".

Tammy R. White, CPA
Deputy State Examiner

CLARK COUNTY, INDIANA
Jeffersonville, Indiana

FINANCIAL STATEMENT
December 31, 2019

CLARK COUNTY, INDIANA
Jeffersonville, Indiana

FINANCIAL STATEMENT
December 31, 2019

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CLARK COUNTY
SCHEDULE OF OFFICIALS (Unaudited)
December 31, 2019

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Danny Yost	01-01-19 to 12-31-22
County Treasurer	R. Monty Snelling	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	Terry E. Conway	01-01-19 to 12-31-22
President of the Board of County Commissioners	Jack Coffman	01-01-17 to 12-31-20
President of the County Council	Barbara Hollis	01-01-19 to 12-31-22

INDEPENDENT AUDITOR'S REPORT

Those Charged with Governance
Clark County
Jeffersonville, Indiana

Report on the Financial Statement

We have audited the accompanying statement of receipts, disbursements, and cash and investment balances of the Clark County (the County) as of and for the year ended December 31, 2019, and the related notes (the financial statement).

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) as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of 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 entity'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 entity'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.

(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 do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2019, or changes in net position or cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above present fairly, in all material respects, the cash and investment balances of the County as of December 31, 2019, and its cash receipts and disbursements for the year then ended in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The accompanying Schedule of Officials and Supplementary Information Schedules are presented for the purposes of additional analysis and are not a required part of the financial statement. The information has not been subjected to the auditing procedures applied in the audit of the financial statement, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Governmental Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 31, 2022 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
March 31, 2022

CLARK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments		Cash and Investments	
	01-01-19	Receipts	Disbursements	12-31-19
County General	\$ 3,583,358	\$ 28,442,041	\$ 28,112,019	\$ 3,913,380
Sheriff Accident Report	2,036	12,026	8,000	6,062
Campaign Finance Enforcement	1,000	-	-	1,000
LIT-Economic Development	1,818,775	2,881,988	3,497,602	1,203,161
City/Town Court Cost	15,549	27,575	29,318	13,806
Clerk's Record Perpetuation	100,262	62,273	59,599	102,936
Comm Corr Project Income	35,745	315,469	301,802	49,412
Community Transition Program	5,096	4,450	9,335	211
CCATS PSC Project Income	-	859	-	859
Veterans Problem Solving Court	-	1,000	-	1,000
County Sales Disclosure	115,324	20,975	-	136,299
Cum Bridge	1,999,869	2,064,266	1,697,356	2,366,779
Clark County Cum Capital	1,030,322	2,039,519	1,653,911	1,415,930
Co. Drug Free Community	23,238	32,606	35,000	20,844
Public Safety Fund	5,497	60	-	5,557
Local Emerg. Planning R/T/K	19,850	7,947	2,069	25,728
Firearms Training	(3,204)	36,130	31,504	1,422
Health	433,598	1,214,338	1,052,126	595,810
I.D.Security Protection	21,946	22,785	40,725	4,006
Closure-Post Closure	1,482,910	100,000	-	1,582,910
Levy Excess	4,687	-	-	4,687
Local Health Maint.	63,232	72,672	54,301	81,603
Local Roads & Streets	624,790	898,133	564,788	958,135
LIT Public Safety-County Share	77,499	2,050,389	1,972,351	155,537
MVH Restricted	-	1,824,784	799,231	1,025,553
Jail Medical Fund	1,929	12,288	12,736	1,481
County Misdemeanant	1,604	133,792	114,404	20,992
County Highway	729,563	2,204,814	2,689,761	244,616
Auditor Endorsement Fund	118,922	42,180	4,358	156,744
Rainy Day Fund	512,952	2,000,000	-	2,512,952
Recorder's Perpetuation	444,558	349,229	167,612	626,175
Riverboat Revenue Fund	283,313	212,718	37,461	458,570
Sex and Violent Offender Admin	20,334	5,991	-	26,325
Sheriff's Pension Trust	71,989	98,647	90,000	80,636
Solid Waste N/R	54,369	-	-	54,369
Mosquito Control	24,686	49,441	47,167	26,960
Excess Tax	212,019	384,869	252,994	343,894
Surveyor's Perpetuation	109,541	113,005	59,033	163,513
Tax Sale Redemption	(110,656)	392,124	259,922	21,546
Tax Sale Surplus	3,201,439	4,111,989	3,143,998	4,169,430
LHD Trust Account Tobacco	78,432	45,362	37,793	86,001
Special Vehicle Inspection	800	-	326	474
Auditors Ineligible Deductions	383,835	28,334	88,400	323,769
County Elected Officials Trng	103,889	22,737	1,246	125,380
County Offender Transportation	15,410	505	-	15,915
Statewide 911	701,215	1,312,056	817,289	1,195,982

(Continued)

CLARK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	12-31-19
Consolidated Admin. Fee Fund	313,162	51,334	-	364,496
Circuit Ct. 4 Juv Admn Fee	49,108	7,682	-	56,790
Consolidated Prob. User Fee	280,254	327,823	371,039	237,038
ADR Superior Court	87,841	11,580	7,983	91,438
Cemetery Fund	323	-	-	323
Continuing Law Enforcement	1,425,965	199,765	239,954	1,385,776
Drainage Board N/R Fee	69,561	13,600	-	83,161
T.B. Health	22,058	4,663	5,472	21,249
The Pulsepoint Fund	55	-	-	55
TIF-Perry Crossing	960,624	119,617	5,005	1,075,236
Jeff/Clark Bldg. Authority	3,271,889	4,826,287	5,353,839	2,744,337
Health Insurance Fund	654,214	3,852,420	5,107,542	(600,908)
Landfill Expansion Project N/R	5,109,396	-	951,285	4,158,111
Payroll	197	-	-	197
AFLAC	19,780	150,251	152,936	17,095
Medicare W/H	3,258	1,699,164	1,699,573	2,849
Census Fed. Cr. Union W/H	-	29,328	29,328	-
Federal Tax	(306)	1,880,451	1,880,481	(336)
County Tax W/H	28,890	382,470	351,159	60,201
PERF W/H	3,436	389,690	384,727	8,399
State Tax W/H	20,763	651,994	651,605	21,152
Wage Garnishment W/H	667	60,011	59,792	886
State Settlement	-	149,773,832	149,773,832	-
Commercial Vehicle Excise Tax	-	1,093,358	1,093,358	-
Welfare Excise Tax Allocation	-	4,571,072	4,571,072	-
Financial Inst Tax	-	397,411	397,411	-
BPPE Late Filing Fee	11,575	4,250	15,825	-
CEDIT Homestead Credit	881,716	-	-	881,716
LOIT PTRC	148,119	-	-	148,119
Local Income Tax-Prop. Tax Rel	1,591,760	14,857,992	14,951,504	1,498,248
State Fines & Forfeitures	1,149	14,193	14,569	773
Infraction Judgements	10,649	208,919	209,242	10,326
Overweight Vehicle	107	249	356	-
Special Death Benefit Fund	375	6,050	6,100	325
State Sales Disclosure	1,540	18,435	18,220	1,755
Coroners Training Fund	1,008	12,028	11,826	1,210
Interstate Compact Fee	1,000	10,840	11,065	775
State Recording Fees	1,853	11,970	12,740	1,083
DLGF Homestead Prop. Database	138	35	163	10
Sex and Violent Offender-State	-	715	710	5
Education Plate Fee Dist/State	-	1,500	1,425	75
Riverboat	-	653,006	653,006	-
LIT Certified Shares	-	29,201,863	29,201,863	-
LIT Public Safety	-	7,300,466	7,300,466	-
LIT Economic Development EDIT	-	7,325,616	7,325,616	-
Justice Partners Addictions	-	60,000	9,243	50,757

(Continued)

CLARK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and		Cash and	
	Investments	Receipts	Disbursements	Investments
	01-01-19			12-31-19
Landfill Trust	928,419	6,719	5,000	930,138
Sheriff's Department Cash	-	436,974	411,071	25,903
Commissary Checking	152,930	1,660,958	1,697,338	116,550
Inmate Trust	156,778	1,986,194	1,982,385	160,587
DOC/Property	45,419	5,245,304	5,280,668	10,055
Treasurer's Trust	3,935,647	4,610,025	3,935,647	4,610,025
Treasurer's Change Fund	-	1,000	-	1,000
Clerk Odyssey	5,234,989	11,044,525	11,527,990	4,751,524
Clerk Investments	233,675	1,212,052	212,026	1,233,701
Clerk ISETS Child Support	26,017	1,158,925	1,153,374	31,568
Reassessment	554,634	359,674	508,333	405,975
LOIT Special Dist. Share	1,452,834	-	-	1,452,834
Clark County Health Dept Build	-	338,914	322,606	16,308
Auditor Non-Reverting	78,795	30,692	19,613	89,874
Hwy/Developer Road Improvement	293,850	35,880	12,000	317,730
SJPSF Circuit Ct. 4	52,048	15,432	27,118	40,362
SPDSF	423,399	392,414	511,981	303,832
Landowners Liab & Cont.	496,570	306,745	112,027	691,288
Landfill Improvements	213,572	2,938	162,464	54,046
Juv Det Project Income	240,679	245,387	220,080	265,986
Clark County Donation Fund B	30	2,330	1,983	377
Redevelopment Commission Fund	24,526	-	132	24,394
Urban Conservation	2,318	-	-	2,318
Weather Warning System	2,031	-	-	2,031
TMA Fund	862,677	127,785	102,385	888,077
Henryville Sanitation Corp.	961	-	-	961
Information Technology Fund	257,629	257,535	213,832	301,332
911 LOIT	1,045,485	2,271,648	2,507,835	809,298
Mental Health	46,838	-	46,838	-
St Forestry Sale Timber	3,142	200	100	3,242
Capital Dev. Tourism	-	414,322	418,198	(3,876)
Convention & Expedition	-	1,242,966	1,242,966	-
Subdivision Performance Assur.	80,948	-	5,072	75,876
Salem-Noble Road Construction	89,110	-	-	89,110
E911 System Employee Benefit	201	900	-	1,101
Judgment Funding Bonds of 2015	45,595	-	-	45,595
2011 Health Ins. Rebate	1,428	-	-	1,428
Sheriff's P.R. Non-Reverting	2,154	-	-	2,154
Prosecutor Copy Fund	3,074	206	-	3,280
Sheriff Restitution Fund	50	-	-	50
Prosecutors State Forfeiture	49,407	-	18,717	30,690
Treasurer Fees Fund N/R	25,445	93,254	81,639	37,060
Sheriff Expense & Seizure	487	-	-	487
Prosecutor Infraction User Fee	1,292	-	1,292	-
Planning & Zoning Fees Fund	112,238	236,870	217,912	131,196
Sheriff Local Foreclosure	61,845	50,400	16,170	96,075

(Continued)

CLARK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-19			12-31-19
Assessor Training Fund	25,347	2	-	25,349
Juvenile Detention Center HIP	8,909	-	8,909	-
Clark Coutu Clerk's Copy fund	16,759	4,117	5,446	15,430
Enhanced GIS Access Services	35,671	43,034	7,195	71,510
Judgment Funding Bonds of 2016	67,814	-	-	67,814
Jail Treatment Service Grt Pro	727	3,230	150	3,807
Judgment Funding Bonds of 2017	1,040,390	-	-	1,040,390
Local Aviation Grant Tracking	1	-	-	1
Health Dept. Grant Fund	4,542	-	140	4,402
20.602 OWI Police Grant	4,006	19,896	25,566	(1,664)
20.609 Big City Big County	431	18,562	20,031	(1,038)
16.575 ICJG Victim Asst/Pros#1	2,718	122,604	119,862	5,460
16.588 Domestic Violence Gr.#1	(30,321)	92,453	69,646	(7,514)
16.588 Stop Grant Police Dept	(15,667)	52,368	36,907	(206)
Children's Sexual Assault Ser	20,441	-	-	20,441
97.042 Emergency Mgt Perform	2,758	-	-	2,758
10.555 School Lunch Grant	6,656	29,750	35,867	539
97.056 911 09 PSGP Grant	26,620	-	-	26,620
16.738 Edward Byrne Mem. JAG	262	31,558	31,820	-
93.586 Family Treatment DrugCt	3,869	-	3,869	-
16.607 Bulletproof Vest	1	-	1	-
97.056 2015 Port Security Grt	89	-	89	-
20.600 Non-Motorist Grant	1,010	4,000	5,016	(6)
20.616 HVE Grant	(28)	28	-	-
97.056 2016 Port Sec.-Marine	29,081	8	29,089	-
97.056 Port Security Grant #2	1,436	52,757	54,193	-
93.243 CCFTDC Brdg to Success	-	152,209	146,663	5,546
Port Security Grant 3	-	16,518	16,518	-
97.067 HSGP SHSP	-	-	53,606	(53,606)
93.940 HIV Prevention Project	(96,006)	209,772	166,502	(52,736)
93.917 Sexually Trans Disease	(65,051)	149,828	93,256	(8,479)
93.959 HIV Substance Abuse Pro	(14,845)	91,163	86,436	(10,118)
93.959 Quit for Babies/SAPT BI	(29,736)	79,590	69,463	(19,609)
93.074 Public Health Prep.	2,224	45,386	46,554	1,056
93.136 Overdose Response Pilot	(1,075)	10,000	8,925	-
93.917 Ryan White Part B Supp	-	47,500	27,825	19,675
93.917 HIV Substance Abuse	-	21,718	25,287	(3,569)
Ryan White Part B	-	50,015	54,069	(4,054)
93.917 HIV Care Formula Grant	-	49,263	97,141	(47,878)
Childhood Lead Poisoning Preve	-	9,906	9,906	-
Syringe Access Program Grant	-	3,500	3,500	-
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
Juv. Prob. Clinical Serv. Cord	-	54,217	73,215	(18,998)

(Continued)

CLARK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
CCATS Supreme Court Grant	-	10,000	3,701	6,299
93.563 Title IV-D Incentive	82,448	38,347	7,945	112,850
93.563 Pros IVD Inc-Post '99	139,830	57,688	35,154	162,364
93.563 Clerk IVD Inc-Post '99	44,967	38,989	11,290	72,666
Community Corrections-#1	68,192	-	68,192	-
Indiana Homeland Security	3,989	3,418	107,561	(100,154)
Adult Protective Serv #1	(43,299)	257,849	240,376	(25,826)
Community Corrections Program2	98,783	449,424	507,782	40,425
CASA- The Voice of Clark	101,875	265,321	259,213	107,983
Family Court Project	60	-	-	60
Interpreters Grant	8	10,000	10,000	8
Court Reform Grant	1	-	-	1
Greater Clark DARE	-	3,000	3,000	-
Sheriff DFC Grant	8,934	3,578	9,471	3,041
Circuit Ct. 2 Drug Ct-CCYC #1	6,874	-	-	6,874
Family Treatment Drug CCYC #1	1,750	-	1,750	-
Circuit Ct. 4 Probation-CCYC#2	1,000	1,750	2,067	683
Community Corrections-CCYC	112	1,827	1,939	-
JDAI-Juv. Det. Alt. Init	14,825	42,669	52,647	4,847
Problem Solving Court	10,215	20,000	20,215	10,000
Circuit Ct. 4 JDAI-CCYC	138	-	-	138
Marine Patrol Assistance Grant	93	10,000	10,093	-
CASA State Capacity Bldg Grant	16,751	38,881	48,544	7,088
CC Adult Guardianship Program	20,681	62,500	73,156	10,025
Community Crossing Grant	177,112	545,775	545,775	177,112
Probation EBP	42,373	108,500	110,386	40,487
Probation EBP #2	65,808	-	65,808	-
Off. of Judicial Adm Pretrial	40,054	63,533	62,486	41,101
PD Court Recidivism Reduction1	20,761	53,813	43,778	30,796
Jail Treatment Services #1	23,228	58,775	54,285	27,718
Prosecutor's CCYC Fund	2,500	-	-	2,500
HIV/Aids Support Services	(3,275)	269,918	248,792	17,851
The Interchange	11,747	-	11,613	134
Federal Forfeiture	-	110,002	137,650	(27,648)
SAMHSA	-	396,666	393,742	2,924
Totals	<u>\$ 52,640,384</u>	<u>\$ 322,010,639</u>	<u>\$ 318,134,734</u>	<u>\$ 56,516,289</u>

See notes to financial statement.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
December 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity: Clark County (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.

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.

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.

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, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, 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.

(Continued)

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
December 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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

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

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

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

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

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

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

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.

(Continued)

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
December 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

NOTE 4 - DEPOSITS AND INVESTMENTS

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

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.

(Continued)

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

Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and 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.

The Public Employees' Hybrid 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.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and 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 PERF Hybrid or the My Choice.

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.

(Continued)

NOTE 6 - PENSION PLANS (Continued)

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.

County Police Benefit Plan

Plan Description

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

Funding Policy

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

NOTE 7 - 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 8 - CASH BALANCE DEFICITS

As of December 31, 2019, the following funds contained deficits in cash: Health Insurance Fund, Federal Tax, Capital Dev. Tourism, 20.602 OWI Police Grant, 20.609 Big City Big County, 16.588 Domestic Violence Gr. #1, 16.588 Stop Grant Police Dept, 20.600 Non-Motorist Grant, 97.067 HSGP SHSP, 93.940 HIV Prevention Project, 93.917 Sexually Transmitted Disease, 93.959 HIV Substance Abuse, 93.959 Quit for Babies/SAPT, 93.917 HIV Substance Abuse, Ryan White Part B, 93.917 HIV Care Formula, Juv. Prob. Clinical Serv. Cord, Indiana Homeland Security, Adult Protective Serv #1, Federal Forfeiture.

(Continued)

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
December 31, 2019

NOTE 8 - CASH BALANCE DEFICITS (Continued)

This is a result of some reimbursable grant fund expenditures made by the County for which reimbursement had not been received by December 31, 2019, and in other instances expenditures being made in excess of available funds on hand.

NOTE 9 - 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 2019 totaled \$2,033,000.

NOTE 10 - BUILDING CORPORATION

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 2019 totaled \$298,955 and \$985,596 for debt service and operating expenses, respectively.

NOTE 11 - DEBT

The County has issued revenue bonds, notes payables, loans payable through various agreements. In 2019, the County issued the 2019 General Obligation Bonds of 2019 in the amount of \$2,290,000. The County made principal payments of \$2,101,000 in 2019 on various outstanding bond agreements.

NOTE 12 - SUBSEQUENT EVENTS

In 2020, the County issued \$8,135,000 of lease rental revenue and refunding revenue bonds for the purpose of repairs and improvements. The County began making semiannual principal and interest payments on the bonds beginning in January 2021. The bonds mature on January 15, 2027.

Subsequent to December 31, 2019, the County entered into the below leases with Crossroads Bank:

- 2020 lease for two dump trucks with principal payments totaling \$275,999
- 2021 lease for a dump truck with principal payments totaling \$138,000 paid over a five-year period
- 2022 lease for three dump trucks with principal payments totaling \$482,700 paid over a five-year period

SUPPLEMENTAL SCHEDULES (Unaudited)

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2019

	County General	Sheriff Accident Report	Campaign Finance Enforcement	LIT-Economic Development	City/Town Court Cost	Clerk's Record Perpetuation	Comm Corr Project Income	Community Transition Program	CCATS PSC Project Income	Veterans Problem Solving Court	County Sales Disclosure	Cum Bridge	Clark County Cum Capital	Co. Drug Free Community
Cash and investments - beginning	\$ 3,583,358	\$ 2,036	\$ 1,000	\$ 1,818,775	\$ 15,549	\$ 100,262	\$ 35,745	\$ 5,096	\$ -	\$ -	\$ 115,324	\$ 1,999,869	\$ 1,030,322	\$ 23,238
Receipts:														
Taxes	14,370,362	-	-	-	-	-	-	-	-	-	-	1,550,748	1,027,604	-
Licenses and permits	51,037	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	7,123,645	-	-	2,751,053	-	-	-	-	-	-	-	159,642	105,737	-
Charges for services	708,559	-	-	-	-	443	90,613	-	-	-	20,855	50,993	897,478	-
Fines and forfeits	1,374,744	-	-	-	27,575	61,830	224,527	-	859	1,000	-	-	-	31,606
Other receipts	4,813,694	12,026	-	130,935	-	-	329	4,450	-	-	120	302,883	8,700	1,000
Total receipts	28,442,041	12,026	-	2,881,988	27,575	62,273	315,469	4,450	859	1,000	20,975	2,064,266	2,039,519	32,606
Disbursements:														
Personal services	18,564,424	-	-	1,397,515	-	58,276	202,005	-	-	-	-	505,848	-	-
Supplies	698,834	-	-	13,051	-	451	844	496	-	-	-	59,895	-	-
Other services and charges	7,599,715	-	-	1,063,427	29,318	872	6,473	8,839	-	-	-	76,174	31,675	35,000
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	155,838	8,000	-	23,609	-	-	1,867	-	-	-	-	1,055,439	1,576,672	-
Other disbursements	1,093,208	-	-	1,000,000	-	-	90,613	-	-	-	-	-	45,564	-
Total disbursements	28,112,019	8,000	-	3,497,602	29,318	59,599	301,802	9,335	-	-	-	1,697,356	1,653,911	35,000
Excess (deficiency) of receipts over disbursements	330,022	4,026	-	(615,614)	(1,743)	2,674	13,667	(4,885)	859	1,000	20,975	366,910	385,608	(2,394)
Cash and investments - ending	\$ 3,913,380	\$ 6,062	\$ 1,000	\$ 1,203,161	\$ 13,806	\$ 102,936	\$ 49,412	\$ 211	\$ 859	\$ 1,000	\$ 136,299	\$ 2,366,779	\$ 1,415,930	\$ 20,844

(Continued)

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2019

	Public Safety Fund	Local Emerg. Planning R/T/K	Firearms Training	Health	I.D.Security Protection	Closure-Post Closure	Levy Excess	Local Health Maint.	Local Roads & Streets	LIT Public Safety-County Share	MVH Restricted	Jail Medical Fund	County Misdemeanant	County Highway
Cash and investments - beginning	\$ 5,497	\$ 19,850	\$ (3,204)	\$ 433,598	\$ 21,946	\$ 1,482,910	\$ 4,687	\$ 63,232	\$ 624,790	\$ 77,499	\$ -	\$ 1,929	\$ 1,604	\$ 729,563
Receipts:														
Taxes	-	-	-	781,619	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	36,130	119,294	-	-	-	-	-	-	-	-	-	28,130
Intergovernmental receipts	-	-	-	80,443	-	-	-	-	823,959	2,049,500	1,824,784	-	-	1,898,958
Charges for services	-	-	-	103,519	22,785	100,000	-	-	-	-	-	12,288	-	2,959
Fines and forfeits	-	-	-	1,731	-	-	-	-	-	-	-	-	58,415	-
Other receipts	60	7,947	-	127,732	-	-	-	72,672	74,174	889	-	-	75,377	274,767
Total receipts	60	7,947	36,130	1,214,338	22,785	100,000	-	72,672	898,133	2,050,389	1,824,784	12,288	133,792	2,204,814
Disbursements:														
Personal services	-	-	-	886,139	-	-	-	36,498	-	-	-	-	114,404	1,422,477
Supplies	-	-	37	17,031	-	-	-	160	489,888	682,602	796,231	-	-	428,424
Other services and charges	-	2,069	13,165	46,407	40,725	-	-	17,643	74,900	1,232,198	-	12,736	-	377,562
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	18,302	78,799	-	-	-	-	-	57,551	3,000	-	-	387,124
Other disbursements	-	-	-	23,750	-	-	-	-	-	-	-	-	-	74,174
Total disbursements	-	2,069	31,504	1,052,126	40,725	-	-	54,301	564,788	1,972,351	799,231	12,736	114,404	2,689,761
Excess (deficiency) of receipts over disbursements	60	5,878	4,626	162,212	(17,940)	100,000	-	18,371	333,345	78,038	1,025,553	(448)	19,388	(484,947)
Cash and investments - ending	\$ 5,557	\$ 25,728	\$ 1,422	\$ 595,810	\$ 4,006	\$ 1,582,910	\$ 4,687	\$ 81,603	\$ 958,135	\$ 155,537	\$ 1,025,553	\$ 1,481	\$ 20,992	\$ 244,616

(Continued)

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2019

	Auditor Endorsement Fund	Rainy Day Fund	Recorder's Perpetuation	Riverboat Revenue Fund	Sex and Violent Offender Admin	Sheriff's Pension Trust	Solid Waste N/R	Mosquito Control	Excess Tax	Surveyor's Perpetuation	Tax Sale Redemption	Tax Sale Surplus	LHD Trust Account Tobacco	Special Vehicle Inspection
Cash and investments - beginning	\$ 118,922	\$ 512,952	\$ 444,558	\$ 283,313	\$ 20,334	\$ 71,989	\$ 54,369	\$ 24,686	\$ 212,019	\$ 109,541	\$ (110,656)	\$ 3,201,439	\$ 78,432	\$ 800
Receipts:														
Taxes	-	-	-	-	-	-	-	44,880	384,862	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	4,561	-	-	-	-	-	-
Charges for services	42,130	-	349,229	-	5,991	-	-	-	-	113,005	-	-	-	-
Fines and forfeits	-	-	-	-	-	98,647	-	-	-	-	-	-	-	-
Other receipts	50	2,000,000	-	212,718	-	-	-	-	7	-	392,124	4,111,989	45,362	-
Total receipts	42,180	2,000,000	349,229	212,718	5,991	98,647	-	49,441	384,869	113,005	392,124	4,111,989	45,362	-
Disbursements:														
Personal services	3,008	-	154,221	-	-	90,000	-	46,314	-	-	-	-	16,293	-
Supplies	-	-	6,008	-	-	-	-	813	-	-	-	-	450	-
Other services and charges	25	-	7,224	37,461	-	-	-	40	231,249	59,033	259,922	3,018,518	2,322	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	1,325	-	159	-	-	-	-	-	-	-	-	-	18,728	326
Other disbursements	-	-	-	-	-	-	-	-	21,745	-	-	125,480	-	-
Total disbursements	4,358	-	167,612	37,461	-	90,000	-	47,167	252,994	59,033	259,922	3,143,998	37,793	326
Excess (deficiency) of receipts over disbursements	37,822	2,000,000	181,617	175,257	5,991	8,647	-	2,274	131,875	53,972	132,202	967,991	7,569	(326)
Cash and investments - ending	\$ 156,744	\$ 2,512,952	\$ 626,175	\$ 458,570	\$ 26,325	\$ 80,636	\$ 54,369	\$ 26,960	\$ 343,894	\$ 163,513	\$ 21,546	\$ 4,169,430	\$ 86,001	\$ 474

(Continued)

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2019

	Auditors Ineligible Deductions	County Elected Officials Trng	County Offender Transportation	Statewide 911	Consolidated Admin. Fee Fund	Circuit Ct. 4 Juv Admn Fee	Consolidated Prob. User Fee	ADR Superior Court	Cemetery Fund	Continuing Law Enforcement	Drainage Board N/R Fee	T.B. Health	The Pulsepoint Fund	TIF-Perry Crossing
Cash and investments - beginning	\$ 383,835	\$ 103,889	\$ 15,410	\$ 701,215	\$ 313,162	\$ 49,108	\$ 280,254	\$ 87,841	\$ 323	\$ 1,425,965	\$ 69,561	\$ 22,058	\$ 55	\$ 960,624
Receipts:														
Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	119,617
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	22,737	-	1,221,443	-	-	-	-	-	2,764	-	-	-	-
Fines and forfeits	-	-	505	-	51,334	7,682	324,664	11,580	-	195,416	13,600	-	-	-
Other receipts	28,334	-	-	90,613	-	-	3,159	-	-	1,585	-	4,663	-	-
Total receipts	28,334	22,737	505	1,312,056	51,334	7,682	327,823	11,580	-	199,765	13,600	4,663	-	119,617
Disbursements:														
Personal services	12,718	-	-	817,289	-	-	259,876	1,562	-	162,911	-	-	-	-
Supplies	14,122	-	-	-	-	-	6,355	-	-	5,000	-	5,472	-	-
Other services and charges	59,997	1,246	-	-	-	-	99,359	6,421	-	72,043	-	-	-	5,005
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	1,563	-	-	-	-	-	5,449	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	88,400	1,246	-	817,289	-	-	371,039	7,983	-	239,954	-	5,472	-	5,005
Excess (deficiency) of receipts over disbursements	(60,066)	21,491	505	494,767	51,334	7,682	(43,216)	3,597	-	(40,189)	13,600	(809)	-	114,612
Cash and investments - ending	\$ 323,769	\$ 125,380	\$ 15,915	\$ 1,195,982	\$ 364,496	\$ 56,790	\$ 237,038	\$ 91,438	\$ 323	\$ 1,385,776	\$ 83,161	\$ 21,249	\$ 55	\$ 1,075,236

(Continued)

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2019

	Jeff/Clark Bldg. Authority	Health Insurance Fund	Landfill Expansion Project N/R	Payroll	AFLAC	Medicare W/H	Census Fed. Cr. Union W/H	Federal Tax	County Tax W/H	PERF W/H	State Tax W/H	Wage Garnishment W/H	State Settlement	Commercial Vehicle Excise Tax
Cash and investments - beginning	\$ 3,271,889	\$ 654,214	\$ 5,109,396	\$ 197	\$ 19,780	\$ 3,258	\$ -	\$ (306)	\$ 28,890	\$ 3,436	\$ 20,763	\$ 667	\$ -	\$ -
Receipts:														
Taxes	3,119,220	-	-	-	-	-	-	-	-	-	-	-	138,733,218	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	282,795	-	-	-	-	-	-	-	-	-	-	-	8,984,567	1,093,358
Charges for services	-	5,385	-	-	-	-	-	-	-	-	-	-	651,092	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	74,980	-
Other receipts	1,424,272	3,847,035	-	-	150,251	1,699,164	29,328	1,880,451	382,470	389,690	651,994	60,011	1,329,975	-
Total receipts	4,826,287	3,852,420	-	-	150,251	1,699,164	29,328	1,880,451	382,470	389,690	651,994	60,011	149,773,832	1,093,358
Disbursements:														
Personal services	-	510,720	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	2,104,922	4,596,822	951,285	-	152,936	1,699,573	29,328	1,880,481	351,159	384,727	651,605	59,792	-	-
Debt service - principal and interest	3,248,917	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-	-	-	149,773,832	1,093,358
Total disbursements	5,353,839	5,107,542	951,285	-	152,936	1,699,573	29,328	1,880,481	351,159	384,727	651,605	59,792	149,773,832	1,093,358
Excess (deficiency) of receipts over disbursements	(527,552)	(1,255,122)	(951,285)	-	(2,685)	(409)	-	(30)	31,311	4,963	389	219	-	-
Cash and investments - ending	\$ 2,744,337	\$ (600,908)	\$ 4,158,111	\$ 197	\$ 17,095	\$ 2,849	\$ -	\$ (336)	\$ 60,201	\$ 8,399	\$ 21,152	\$ 886	\$ -	\$ -

(Continued)

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2019

	Welfare Excise Tax Allocation	Financial Inst Tax	BPPE Late Filing Fee	CEDIT Homestead Credit	LOIT PTRC	Local Income Tax-Prop. Tax Rel	State Fines & Forfeitures	Infraction Judgements	Overweight Vehicle	Special Death Benefit Fund	State Sales Disclosure	Coroners Training Fund	Interstate Compact Fee	State Recording Fees
Cash and investments - beginning	\$ -	\$ -	\$ 11,575	\$ 881,716	\$ 148,119	\$ 1,591,760	\$ 1,149	\$ 10,649	\$ 107	\$ 375	\$ 1,540	\$ 1,008	\$ 1,000	\$ 1,853
Receipts:														
Taxes	-	397,411	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	4,571,072	-	-	-	-	14,857,992	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	18,435	-	-	11,970
Fines and forfeits	-	-	4,250	-	-	-	14,193	208,919	249	6,050	-	-	10,840	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	12,028	-	-
Total receipts	4,571,072	397,411	4,250	-	-	14,857,992	14,193	208,919	249	6,050	18,435	12,028	10,840	11,970
Disbursements:														
Personal services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	15,825	-	-	14,945,578	14,569	209,242	356	6,100	18,220	11,826	11,065	12,740
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	4,571,072	397,411	-	-	-	5,926	-	-	-	-	-	-	-	-
Total disbursements	4,571,072	397,411	15,825	-	-	14,951,504	14,569	209,242	356	6,100	18,220	11,826	11,065	12,740
Excess (deficiency) of receipts over disbursements	-	-	(11,575)	-	-	(93,512)	(376)	(323)	(107)	(50)	215	202	(225)	(770)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 881,716	\$ 148,119	\$ 1,498,248	\$ 773	\$ 10,326	\$ -	\$ 325	\$ 1,755	\$ 1,210	\$ 775	\$ 1,083

(Continued)

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2019

	DLGF Homestead Prop. Database	Sex and Violent Offender-State	Education Plate Fee Dist/State	Riverboat	LIT Certified Shares	LIT Public Safety	LIT Economic Development EDIT	Justice Partners Addictions	Landfill Trust	Sheriff's Department Cash	Commissary Checking	Inmate Trust	DOC/Property	Treasurer's Trust
Cash and investments - beginning	\$ 138	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 928,419	\$ -	\$ 152,930	\$ 156,778	\$ 45,419	\$ 3,935,647
Receipts:														
Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	29,201,863	7,300,466	7,325,616	-	-	-	-	-	-	-
Charges for services	-	715	-	-	-	-	-	60,000	-	-	-	-	-	-
Fines and forfeits	-	-	1,500	-	-	-	-	-	-	-	-	-	-	-
Other receipts	35	-	-	653,006	-	-	-	-	6,719	436,974	1,660,958	1,986,194	5,245,304	4,610,025
Total receipts	35	715	1,500	653,006	29,201,863	7,300,466	7,325,616	60,000	6,719	436,974	1,660,958	1,986,194	5,245,304	4,610,025
Disbursements:														
Personal services	-	-	-	-	-	-	-	5,867	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	97	-	-	-	-	-	-
Other services and charges	163	710	-	653,006	-	-	-	620	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	2,659	-	-	-	-	-	-
Other disbursements	-	-	1,425	-	29,201,863	7,300,466	7,325,616	-	5,000	411,071	1,697,338	1,982,385	5,280,668	3,935,647
Total disbursements	163	710	1,425	653,006	29,201,863	7,300,466	7,325,616	9,243	5,000	411,071	1,697,338	1,982,385	5,280,668	3,935,647
Excess (deficiency) of receipts over disbursements	(128)	5	75	-	-	-	-	50,757	1,719	25,903	(36,380)	3,809	(35,364)	674,378
Cash and investments - ending	\$ 10	\$ 5	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ 50,757	\$ 930,138	\$ 25,903	\$ 116,550	\$ 160,587	\$ 10,055	\$ 4,610,025

(Continued)

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2019

	Treasurer's Change Fund	Clerk Odyssey	Clerk Investments	Clerk ISETS Child Support	Reassessment	LOIT Special Dist. Share	Clark County Health Dept Build	Auditor Non-Reverting	Hwy/Developer Road Improvement	SJPSF Circuit Ct. 4	SPDSF	Landowners Liab & Cont.	Landfill Improvements	Juv Det Project Income
Cash and investments - beginning	\$ -	\$ 5,234,989	\$ 233,675	\$ 26,017	\$ 554,634	\$ 1,452,834	\$ -	\$ 78,795	\$ 293,850	\$ 52,048	\$ 423,399	\$ 496,570	\$ 213,572	\$ 240,679
Receipts:														
Taxes	-	-	-	-	326,087	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	33,587	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	216	-	-	-	306,745	2,938	-
Fines and forfeits	-	-	-	-	-	-	-	30,476	-	15,432	10,777	-	-	-
Other receipts	1,000	11,044,525	1,212,052	1,158,925	-	-	338,914	-	35,880	-	381,637	-	-	245,387
Total receipts	1,000	11,044,525	1,212,052	1,158,925	359,674	-	338,914	30,692	35,880	15,432	392,414	306,745	2,938	245,387
Disbursements:														
Personal services	-	-	-	-	17,107	-	-	14,573	-	-	70,281	-	-	93,841
Supplies	-	-	-	-	-	-	-	-	-	5,024	-	-	-	30,566
Other services and charges	-	-	-	-	487,101	-	322,606	5,040	12,000	13,365	441,700	112,027	162,464	78,729
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	4,125	-	-	-	-	8,729	-	-	-	16,944
Other disbursements	-	11,527,990	212,026	1,153,374	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	11,527,990	212,026	1,153,374	508,333	-	322,606	19,613	12,000	27,118	511,981	112,027	162,464	220,080
Excess (deficiency) of receipts over disbursements	1,000	(483,465)	1,000,026	5,551	(148,659)	-	16,308	11,079	23,880	(11,686)	(119,567)	194,718	(159,526)	25,307
Cash and investments - ending	\$ 1,000	\$ 4,751,524	\$ 1,233,701	\$ 31,568	\$ 405,975	\$ 1,452,834	\$ 16,308	\$ 89,874	\$ 317,730	\$ 40,362	\$ 303,832	\$ 691,288	\$ 54,046	\$ 265,986

(Continued)

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2019

	Clark County Donation Fund B	Redevelopment Commission Fund	Urban Conservation	Weather Warning System	TMA Fund	Henryville Sanitation Corp.	Information Technology Fund	911 LOIT	Mental Health	St Forestry Sale Timber	Capital Dev. Tourism	Convention & Expedition	Subdivision Performance Assur.	Salem-Noble Road Construction
Cash and investments - beginning	\$ 30	\$ 24,526	\$ 2,318	\$ 2,031	\$ 862,677	\$ 961	\$ 257,629	\$ 1,045,485	\$ 46,838	\$ 3,142	\$ -	\$ -	\$ 80,948	\$ 89,110
Receipts:														
Taxes	-	-	-	-	127,785	-	-	-	-	-	414,322	1,242,966	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	257,535	-	-	200	-	-	-	-
Other receipts	2,330	-	-	-	-	-	-	2,271,648	-	-	-	-	-	-
Total receipts	2,330	-	-	-	127,785	-	257,535	2,271,648	-	200	414,322	1,242,966	-	-
Disbursements:														
Personal services	-	-	-	-	-	-	-	1,124,898	-	-	-	-	-	-
Supplies	1,758	-	-	-	-	-	452	9,753	-	-	-	-	-	-
Other services and charges	225	132	-	-	102,385	-	58,613	1,167,603	46,838	-	418,198	1,242,966	5,072	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	154,767	205,581	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	100	-	-	-	-
Total disbursements	1,983	132	-	-	102,385	-	213,832	2,507,835	46,838	100	418,198	1,242,966	5,072	-
Excess (deficiency) of receipts over disbursements	347	(132)	-	-	25,400	-	43,703	(236,187)	(46,838)	100	(3,876)	-	(5,072)	-
Cash and investments - ending	\$ 377	\$ 24,394	\$ 2,318	\$ 2,031	\$ 888,077	\$ 961	\$ 301,332	\$ 809,298	\$ -	\$ 3,242	\$ (3,876)	\$ -	\$ 75,876	\$ 89,110

(Continued)

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2019

	E911 System Employee Benefit	Judgment Funding Bonds of 2015	2011 Health Ins. Rebate	Sheriff's P.R. Non-Reverting	Prosecutor Copy Fund	Sheriff Restitution Fund	Prosecutors State Forfeiture	Treasurer Fees Fund N/R	Sheriff Expense & Seizure	Prosecutor Infraction User Fee	Planning & Zoning Fees Fund	Sheriff Local Foreclosure	Assessor Training Fund	Juvenile Detention Center HIP
Cash and investments - beginning	\$ 201	\$ 45,595	\$ 1,428	\$ 2,154	\$ 3,074	\$ 50	\$ 49,407	\$ 25,445	\$ 487	\$ 1,292	\$ 112,238	\$ 61,845	\$ 25,347	\$ 8,909
Receipts:														
Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	228,425	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	4,013	-	-	-	50,400	2	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	900	-	-	-	206	-	-	89,241	-	-	8,445	-	-	-
Total receipts	900	-	-	-	206	-	-	93,254	-	-	236,870	50,400	2	-
Disbursements:														
Personal services	-	-	-	-	-	-	-	-	-	-	89,678	16,170	-	-
Supplies	-	-	-	-	-	-	-	1,578	-	-	4,228	-	-	-
Other services and charges	-	-	-	-	-	-	76	76,275	-	-	113,630	-	-	8,909
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	18,641	3,786	-	1,292	1,894	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-	8,482	-	-	-
Total disbursements	-	-	-	-	-	-	18,717	81,639	-	1,292	217,912	16,170	-	8,909
Excess (deficiency) of receipts over disbursements	900	-	-	-	206	-	(18,717)	11,615	-	(1,292)	18,958	34,230	2	(8,909)
Cash and investments - ending	\$ 1,101	\$ 45,595	\$ 1,428	\$ 2,154	\$ 3,280	\$ 50	\$ 30,690	\$ 37,060	\$ 487	\$ -	\$ 131,196	\$ 96,075	\$ 25,349	\$ -

(Continued)

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2019

	Clark Couty Clerk's Copy fund	Enhanced GIS Access Services	Judgment Funding Bonds of 2016	Jail Treatment Service Grt Pro	Judgment Funding Bonds of 2017	Local Aviation Grant Tracking	Health Dept. Grant Fund	20.602 OWI Police Grant	20.609 Big City Big County	16.575 ICJG Victim Asst/Pros#1	16.588 Domestic Violence Gr.#1	16.588 Stop Grant Police Dept	Children's Sexual Assault Ser	97.042 Emergency Mgt Perform
Cash and investments - beginning	\$ 16,759	\$ 35,671	\$ 67,814	\$ 727	\$ 1,040,390	\$ 1	\$ 4,542	\$ 4,006	\$ 431	\$ 2,718	\$ (30,321)	\$ (15,667)	\$ 20,441	\$ 2,758
Receipts:														
Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	19,896	18,562	87,652	20,482	41,575	-	-
Fines and forfeits	4,117	-	-	3,130	-	-	-	-	-	-	-	-	-	-
Other receipts	-	43,034	-	100	-	-	-	-	-	34,952	71,971	10,793	-	-
Total receipts	4,117	43,034	-	3,230	-	-	-	19,896	18,562	122,604	92,453	52,368	-	-
Disbursements:														
Personal services	-	-	-	-	-	-	-	25,566	20,031	99,917	69,646	36,907	-	-
Supplies	1,747	-	-	150	-	-	140	-	-	-	-	-	-	-
Other services and charges	2,860	7,195	-	-	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	839	-	-	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	19,945	-	-	-	-
Total disbursements	5,446	7,195	-	150	-	-	140	25,566	20,031	119,862	69,646	36,907	-	-
Excess (deficiency) of receipts over disbursements	(1,329)	35,839	-	3,080	-	-	(140)	(5,670)	(1,469)	2,742	22,807	15,461	-	-
Cash and investments - ending	\$ 15,430	\$ 71,510	\$ 67,814	\$ 3,807	\$ 1,040,390	\$ 1	\$ 4,402	\$ (1,664)	\$ (1,038)	\$ 5,460	\$ (7,514)	\$ (206)	\$ 20,441	\$ 2,758

(Continued)

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2019

	10.555 School Lunch Grant	97.056 911 PSGP Grant	16.738 Edward Byrne Mem. JAG	93.586 Family Treatment DrugCt	16.607 Bulletproof Vest	97.056 2015 Port Security Grt	20.600 Non-Motorist Grant	20.616 HVE Grant	97.056 2016 Port Sec.-Marine	97.056 Port Security Grant #2	93.243 CCFTDC Brdg to Success	Port Security Grant 3	97.067 HSGP SHSP	93.940 HIV Prevention Project
Cash and investments - beginning	\$ 6,656	\$ 26,620	\$ 262	\$ 3,869	\$ 1	\$ 89	\$ 1,010	\$ (28)	\$ 29,081	\$ 1,436	\$ -	\$ -	\$ -	\$ (96,006)
Receipts:														
Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	29,750	-	31,558	-	-	-	4,000	-	-	52,757	-	16,518	-	200,119
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	28	8	-	152,209	-	-	9,653
Total receipts	29,750	-	31,558	-	-	-	4,000	28	8	52,757	152,209	16,518	-	209,772
Disbursements:														
Personal services	-	-	-	-	-	-	5,016	-	-	-	146,663	1,693	-	44,032
Supplies	35,867	-	-	-	-	89	-	-	655	-	-	-	-	15,364
Other services and charges	-	-	-	3,869	-	-	-	-	-	53,518	-	7,500	-	41,495
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	31,820	-	-	-	-	-	28,434	675	-	7,325	53,606	65,611
Other disbursements	-	-	-	-	1	-	-	-	-	-	-	-	-	-
Total disbursements	35,867	-	31,820	3,869	1	89	5,016	-	29,089	54,193	146,663	16,518	53,606	166,502
Excess (deficiency) of receipts over disbursements	(6,117)	-	(262)	(3,869)	(1)	(89)	(1,016)	28	(29,081)	(1,436)	5,546	-	(53,606)	43,270
Cash and investments - ending	\$ 539	\$ 26,620	\$ -	\$ -	\$ -	\$ -	\$ (6)	\$ -	\$ -	\$ -	\$ 5,546	\$ -	\$ (53,606)	\$ (52,736)

(Continued)

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2019

	93.917 Sexually Trans Disease	93.959 HIV Substance Abuse Pro	93.959 Quit for Babies/SAPT BI	93.074 Public Health Prep.	93.136 Overdose Response Pilot	93.917 Ryan White Part B Supp	93.917 HIV Substance Abuse	Ryan White Part B	93.917 HIV Care Formula Grant	Childhood Lead Poisoning Preve	Syringe Access Program Grant	20.106 Extend Runway 18-36 Ph5	20.106 Extend Runway 18-36 Ph3	20.106 Extend Runway 18-36 Ph2
Cash and investments - beginning	\$ (65,051)	\$ (14,845)	\$ (29,736)	\$ 2,224	\$ (1,075)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$ 1
Receipts:														
Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	149,828	91,163	79,590	45,386	10,000	23,750	21,718	50,015	49,263	9,906	-	-	-	
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	23,750	-	-	-	-	3,500	-	-	-
Total receipts	149,828	91,163	79,590	45,386	10,000	47,500	21,718	50,015	49,263	9,906	3,500	-	-	-
Disbursements:														
Personal services	54,869	69,549	44,589	42,042	-	16,410	24,502	47,103	60,542	-	-	-	-	-
Supplies	7,198	2,179	6,062	1,562	505	9,988	-	2,208	15,486	-	3,500	-	-	-
Other services and charges	20,200	14,708	16,540	2,950	8,420	1,427	785	4,758	21,113	9,906	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	1,336	-	2,272	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	9,653	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	93,256	86,436	69,463	46,554	8,925	27,825	25,287	54,069	97,141	9,906	3,500	-	-	-
Excess (deficiency) of receipts over disbursements	56,572	4,727	10,127	(1,168)	1,075	19,675	(3,569)	(4,054)	(47,878)	-	-	-	-	-
Cash and investments - ending	\$ (8,479)	\$ (10,118)	\$ (19,609)	\$ 1,056	\$ -	\$ 19,675	\$ (3,569)	\$ (4,054)	\$ (47,878)	\$ -	\$ -	\$ 1	\$ 1	\$ 1

(Continued)

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2019

	20.106 Runway 18-36 Extension	Juv. Prob. Clinical Serv. Cord	CCATS Supreme Court Grant	93.563 Title IV-D Incentive	93.563 Pros IVD Inc-Post '99	93.563 Clerk IVD Inc-Post '99	Community Corrections-#1	Indiana Homeland Security	Adult Protective Serv #1	Community Corrections Program2	CASA- The Voice of Clark	Family Court Project	Interpreters Grant	Court Reform Grant
Cash and investments - beginning	\$ 1	\$ -	\$ -	\$ 82,448	\$ 139,830	\$ 44,967	\$ 68,192	\$ 3,989	\$ (43,299)	\$ 98,783	\$ 101,875	\$ 60	\$ 8	\$ 1
Receipts:														
Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	34,272	-	38,347	57,688	38,347	-	-	-	-	-	-	10,000	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	19,945	10,000	-	-	642	-	3,418	257,849	449,424	265,321	-	-	-
Total receipts	-	54,217	10,000	38,347	57,688	38,989	-	3,418	257,849	449,424	265,321	-	10,000	-
Disbursements:														
Personal services	-	69,446	2,662	145	33,617	11,290	-	-	193,139	318,552	225,204	-	-	-
Supplies	-	-	100	-	-	-	-	3,418	2,470	36,381	2,370	-	-	-
Other services and charges	-	1,014	-	7,800	-	-	68,192	-	7,421	152,849	31,303	-	10,000	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	2,755	939	-	1,537	-	-	104,143	37,346	-	336	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	73,215	3,701	7,945	35,154	11,290	68,192	107,561	240,376	507,782	259,213	-	10,000	-
Excess (deficiency) of receipts over disbursements	-	(18,998)	6,299	30,402	22,534	27,699	(68,192)	(104,143)	17,473	(58,358)	6,108	-	-	-
Cash and investments - ending	\$ 1	\$ (18,998)	\$ 6,299	\$ 112,850	\$ 162,364	\$ 72,666	\$ -	\$ (100,154)	\$ (25,826)	\$ 40,425	\$ 107,983	\$ 60	\$ 8	\$ 1

(Continued)

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2019

	Greater Clark DARE	Sheriff DFC Grant	Circuit Ct. 2 Drug Ct-CCYC #1	Family Treatment Drug CCYC #1	Circuit Ct. 4 Probation-CCYC#2	Community Corrections-CCYC	JDAI-Juv. Det. Alt. Init	Problem Solving Court	Circuit Ct. 4 JDAI-CCYC	Marine Patrol Assistance Grant	CASA State Capacity Bldg Grant	CC Adult Guardianship Program	Community Crossing Grant	Probation EBP
Cash and investments - beginning	\$ -	\$ 8,934	\$ 6,874	\$ 1,750	\$ 1,000	\$ 112	\$ 14,825	\$ 10,215	\$ 138	\$ 93	\$ 16,751	\$ 20,681	\$ 177,112	\$ 42,373
Receipts:														
Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	3,000	3,578	-	-	1,750	1,827	42,669	20,000	-	10,000	38,881	62,500	545,775	108,500
Total receipts	3,000	3,578	-	-	1,750	1,827	42,669	20,000	-	10,000	38,881	62,500	545,775	108,500
Disbursements:														
Personal services	-	-	-	-	-	-	30,261	-	-	10,093	30,405	49,008	-	108,886
Supplies	3,000	6,471	-	-	2,067	112	11,195	4,215	-	-	-	318	-	1,500
Other services and charges	-	3,000	-	1,750	-	1,827	11,191	6,000	-	-	-	23,830	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-	545,775	-
Other disbursements	-	-	-	-	-	-	-	10,000	-	-	18,139	-	-	-
Total disbursements	3,000	9,471	-	1,750	2,067	1,939	52,647	20,215	-	10,093	48,544	73,156	545,775	110,386
Excess (deficiency) of receipts over disbursements	-	(5,893)	-	(1,750)	(317)	(112)	(9,978)	(215)	-	(93)	(9,663)	(10,656)	-	(1,886)
Cash and investments - ending	\$ -	\$ 3,041	\$ 6,874	\$ -	\$ 683	\$ -	\$ 4,847	\$ 10,000	\$ 138	\$ -	\$ 7,088	\$ 10,025	\$ 177,112	\$ 40,487

(Continued)

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2019

	Probation EBP #2	Off. of Judicial Adm Pretrial	PD Court Recidivism Reduction1	Jail Treatment Services #1	Prosecutor's CCYC Fund	HIV/Aids Support Services	The Interchange	Federal Forfeiture	SAMHSA	Totals
Cash and investments - beginning	\$ 65,808	\$ 40,054	\$ 20,761	\$ 23,228	\$ 2,500	\$ (3,275)	\$ 11,747	\$ -	\$ -	\$ 52,640,384
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	162,640,701
Licenses and permits	-	-	-	-	-	-	-	-	-	463,016
Intergovernmental receipts	-	-	-	-	-	-	-	-	396,666	90,870,264
Charges for services	-	-	-	-	-	94,922	-	110,002	-	6,316,768
Fines and forfeits	-	-	-	-	-	-	-	-	-	3,128,363
Other receipts	-	63,533	53,813	58,775	-	174,996	-	-	-	58,591,527
Total receipts	-	63,533	53,813	58,775	-	269,918	-	110,002	396,666	322,010,639
Disbursements:										
Personal services	-	62,486	43,778	47,264	-	202,230	-	-	-	28,942,456
Supplies	-	-	-	3,421	-	10,328	11,391	-	-	3,481,077
Other services and charges	65,808	-	-	2,646	-	29,494	222	-	-	48,808,958
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	3,248,917
Capital outlay	-	-	-	954	-	6,740	-	137,650	-	4,842,262
Other disbursements	-	-	-	-	-	-	-	-	393,742	228,811,064
Total disbursements	65,808	62,486	43,778	54,285	-	248,792	11,613	137,650	393,742	318,134,734
Excess (deficiency) of receipts over disbursements	(65,808)	1,047	10,035	4,490	-	21,126	(11,613)	(27,648)	2,924	3,875,905
Cash and investments - ending	\$ -	\$ 41,101	\$ 30,796	\$ 27,718	\$ 2,500	\$ 17,851	\$ 134	\$ (27,648)	\$ 2,924	\$ 56,516,289

CLARK COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2019

<u>Government or Enterprise</u>	Accounts <u>Payable</u>	Accounts <u>Receivable</u>
Governmental activities	\$ <u>1,990,370</u>	\$ <u>-</u>

CLARK COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2019

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities:				
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
Clark County Detention Center Building Corporation	Lease Rental Revenue Refunding Bonds Series 2013/ 2013 A Bonds	1,655,780	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	86,685	11/21/2013	1/15/2029
Clark County Detention Center Building Corporation	Jail Detention Lease Rental Bonds-2007	290,245	7/1/2008	7/1/2026
Crossroads Bank	Kubota Tractor	19,760	6/1/2019	12/1/2023
Crossroads Bank	3 Mack Trucks	49,869	4/17/2014	2/1/2019
Crossroads Bank	3 Intl Trucks	81,909	8/1/2015	8/1/2020
Crossroads Bank	3 Trucks	96,249	7/11/2019	6/1/2024
New Washington State Bank	Sheriff Dept Vehicles	263,687	1/1/2017	10/15/2021
Sun Trust Bank	Gradall Equipment	46,465	5/1/2013	5/1/2020
TCF Financial	Gradall Excavator	<u>70,097</u>	3/1/2018	3/1/2022
Total governmental activities		<u>2,692,315</u>		

Total of annual lease payments \$ 2,692,315

<u>Type</u>	<u>Description of Debt</u>	<u>Purpose</u>	<u>Ending Principal Balance</u>	<u>Principal and Interest Due Within One Year</u>
Governmental activities:				
General obligation bonds	2010 Building Bond		\$ 935,000	\$ 184,523
General obligation bonds	2011 Landfill Bond		4,515,000	901,875
General obligation bonds	2013-Landfill Bond		8,905,000	446,090
General obligation bonds	2017-Judgment Bond (Sheriff & Prosecutor)		8,250,000	1,268,350
General obligation bonds	2019 GO Bonds		<u>2,165,000</u>	<u>277,508</u>
Total governmental activities			<u>24,770,000</u>	<u>3,078,346</u>
Totals			<u>\$ 24,770,000</u>	<u>\$ 3,078,346</u>

CLARK COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2019

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 4,064,990
Infrastructure	929,177,677
Buildings	54,930,180
Improvements other than buildings	15,173,099
Machinery, equipment, and vehicles	25,160,978
Construction in progress	<u>505,406</u>
 Total governmental activities	 <u>1,029,012,330</u>
 Total capital assets	 <u>\$ 1,029,012,330</u>

CLARK COUNTY
OTHER REPORT
January 1, 2019 to December 31, 2019

The reports presented herein were prepared in addition to another official report prepared for the County as listed below:

Indiana State Board of Accounts Compliance Examination of Clark County

The above report contains the results of the compliance examination as required by the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Counties of Indiana*.

OTHER INFORMATION

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

Those Charged with Governance
Clark County
Jeffersonville, Indiana

We have audited, in accordance with the 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, this financial statement of Clark County (the "County") as of and for the year ended December 31, 2019, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated March 31, 2022.

Report on 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) as a basis for designing 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County financial statement is free from 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 financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
March 31, 2022