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STATE BOARD OF ACCOUNTS  
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May 26, 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, 2020 to December 31, 2020. 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, 2020, 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.

We call your attention to the findings included in the report on pages 48-50. Please see the Schedule of Findings and Questioned Costs for further details. Management's Corrective Action Plan appears immediately after page 51.

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 black ink that reads "Tammy R. White".

Tammy R. White, CPA  
Deputy State Examiner

**CLARK COUNTY, INDIANA**  
Jeffersonville, Indiana

**FINANCIAL STATEMENT**  
December 31, 2020

CLARK COUNTY, INDIANA  
Jeffersonville, Indiana

FINANCIAL STATEMENT  
December 31, 2020

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CLARK COUNTY  
SCHEDULE OF OFFICIALS (Unaudited)  
December 31, 2020

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<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, 2020, 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 the 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.

***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.

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(Continued)

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, 2020, 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, 2020, 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 Schedule of Officials, Supplementary Information Schedules, and the Schedule of Expenditures of Federal Awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards 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. Such 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 as a whole.

The Schedule of Officials and Supplementary Information Schedules have 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 May 13, 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

Indianapolis, Indiana  
May 13, 2022

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CLARK COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND  
INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2020

<u>Fund</u>	<u>Cash and Investments 01-01-20</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash and Investments 12-31-20</u>
County General	\$ 3,913,382	\$ 28,411,777	\$ 23,629,376	\$ 8,695,783
Sheriff Accident Report	6,062	7,777	891	12,948
Campaign Finance Enforcement	1,000	-	-	1,000
LIT-Economic Development	1,203,161	3,022,030	3,108,630	1,116,561
City/Town Court Cost	13,805	17,392	22,676	8,521
Clerk's Record Perpetuation	102,937	38,217	53,149	88,005
Comm Corr Project Income	49,411	199,021	212,357	36,075
Community Transition Program	211	34	34	211
CCATS PSC Project Income	859	8,010	6,276	2,593
Veterans Problem Solving Court	1,000	4,000	-	5,000
County Sales Disclosure	136,299	19,620	-	155,919
Cum Bridge	2,366,781	2,317,149	1,923,313	2,760,617
Clark County Cum Capital	1,415,930	2,554,064	3,154,996	814,998
Co. Drug Free Community	20,845	24,999	34,455	11,389
Public Safety Fund	5,557	-	-	5,557
Local Emerg. Planning R/T/K	25,729	19,614	19,662	25,681
Firearms Training	1,422	50,470	32,323	19,569
Health	595,810	1,092,658	806,857	881,611
I.D.Security Protection	4,006	28,587	10,536	22,057
Closure-Post Closure	1,582,910	100,000	-	1,682,910
Levy Excess	4,687	-	-	4,687
Local Health Maint.	81,602	72,672	64,791	89,483
Local Roads & Streets	958,135	864,444	1,371,114	451,465
LIT Public Safety-County Share	155,536	2,291,475	2,075,062	371,949
MVH Restricted	1,025,552	1,737,320	2,236,810	526,062
Jail Medical Fund	1,481	16,724	23,203	(4,998)
County Misdemeanant	20,992	114,309	114,885	20,416
County Highway	244,616	2,471,761	2,632,829	83,548
Auditor Endorsement Fund	156,743	62,325	5,588	213,480
Rainy Day Fund	2,512,952	1,707,306	1,932,306	2,287,952
Recorder's Perpetuation	626,175	454,991	258,263	822,903
Riverboat Revenue Fund	458,569	649,470	500,733	607,306
Sex and Violent Offender Admin	26,324	4,258	-	30,582
Sheriff's Pension Trust	80,636	59,755	90,000	50,391
Solid Waste N/R	54,369	-	-	54,369
Mosquito Control	26,961	47,295	43,909	30,347
Excess Tax	343,893	301,001	193,002	451,892
Surveyor's Perpetuation	163,512	142,205	56,316	249,401
Tax Sale Redemption	21,546	476,908	492,706	5,748
Tax Sale Surplus	4,169,430	6,059,462	4,786,492	5,442,400
LHD Trust Account Tobacco	86,001	45,842	35,888	95,955
Special Vehicle Inspection	474	-	-	474
Auditors Ineligible Deductions	323,768	23,010	72,001	274,777

(Continued)

CLARK COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND  
INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2020

<u>Fund</u>	<u>Cash and Investments 01-01-20</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash and Investments 12-31-20</u>
County Elected Officials Trng	\$ 125,380	\$ 28,579	\$ 2,644	\$ 151,315
County Offender Transportation	15,915	2,805	-	18,720
Statewide 911	1,195,983	1,354,153	2,162,890	387,246
Consolidated Admin. Fee Fund	364,496	18,976	-	383,472
Circuit Ct. 4 Juv Admn Fee	56,790	3,185	-	59,975
Consolidated Prob. User Fee	237,038	207,777	349,283	95,532
ADR Circuit Court	91,439	11,375	8,392	94,422
Cemetery Fund	323	-	-	323
Continuing Law Enforcement	1,385,776	107,744	184,175	1,309,345
Drainage Board N/R Fee	83,161	2,950	-	86,111
T.B. Health	21,249	2,246	1,191	22,304
The Pulsepoint Fund	55	-	-	55
TIF-Perry Crossing	1,075,237	130,644	-	1,205,881
General Obligation Bonds 2005	2,744,337	5,440,210	5,766,834	2,417,713
Health Insurance Fund	(600,908)	5,689,329	4,696,863	391,558
Landfill Expansion Project N/R	4,158,111	-	448,529	3,709,582
Payroll	197	-	-	197
Humana Compbenefits	17,096	183,261	182,023	18,334
Medicare W/H	2,849	1,801,169	1,801,169	2,849
Census Fed. Cr. Union W/H	-	26,262	26,262	-
Federal Tax	(336)	2,046,786	2,046,786	(336)
County Tax W/H	60,202	403,233	387,725	75,710
PERF W/H	8,398	320,105	320,729	7,774
State Tax W/H	21,151	690,399	667,521	44,029
Wage Garnishment W/H	887	44,634	44,634	887
State Settlement	-	157,833,646	157,833,646	-
Commercial Vehicle Excise Tax	-	1,039,807	1,039,807	-
Welfare Excise Tax Allocation	-	4,704,064	4,704,064	-
Financial Inst Tax	-	431,525	431,525	-
CEDIT Homestead Credit	881,716	-	-	881,716
LOIT PTRC	148,119	-	-	148,119
Local Income Tax-Prop. Tax Rel	1,498,248	16,244,925	16,104,821	1,638,352
State Fines & Forfeitures	773	8,186	7,758	1,201
Infraction Judgements	10,326	102,739	107,413	5,652
Overweight Vehicle	-	244	208	36
Special Death Benefit Fund	325	3,515	3,495	345
State Sales Disclosure	1,755	34,356	33,721	2,390
Coroners Training Fund	1,210	13,172	13,198	1,184
Interstate Compact Fee	775	4,518	5,193	100
State Recording Fees	1,083	18,770	18,073	1,780
DLGF Homestead Prop. Database	11	38	29	20
Sex and Violent Offender-State	5	562	567	-
Education Plate Fee Dist/State	75	1,594	-	1,669

(Continued)

CLARK COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND  
INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2020

<u>Fund</u>	<u>Cash and Investments 01-01-20</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash and Investments 12-31-20</u>
Riverboat	\$ -	\$ 653,006	\$ 653,006	\$ -
LIT Certified Shares	-	31,438,129	31,438,129	-
LIT Public Safety	-	7,859,533	7,859,533	-
LIT Economic Development EDIT	-	7,859,533	7,859,533	-
Justice Partners Addictions	50,757	60,000	43,972	66,785
Landfill Trust	930,138	12,567	5,500	937,205
Sheriff's Department Cash	25,903	440,061	440,061	25,903
Commissary Checking	116,350	1,626,390	1,518,171	224,569
Inmate Trust	160,587	1,671,470	1,648,533	183,524
DOC/Property	10,055	2,214,871	2,214,871	10,055
Treasurer's Trust	4,610,025	4,266,302	4,610,025	4,266,302
Treasurer's Change Fund	1,000	-	-	1,000
Clerk Odyssey	4,751,524	8,869,200	8,943,898	4,676,826
Clerk Investments	1,233,701	1,214,673	2,003,022	445,352
Clerk ISETS Child Support	31,568	598,209	602,105	27,672
Reassessment	405,975	305,654	426,111	285,518
LOIT Special Dist. Share	1,452,834	-	-	1,452,834
Clark County Health Dept Build	16,308	80,157	631	95,834
Auditor Non-Reverting	89,875	27,328	31,517	85,686
Hwy/Developer Road Improvement	317,730	103,968	17,722	403,976
SJPSF Circuit Ct. 4	40,363	20,605	35,296	25,672
SPDSF	303,832	571,790	518,877	356,745
Landowners Liab & Cont.	691,287	313,580	92,285	912,582
Landfill Improvements	54,046	2,937	49,225	7,758
Juv Det Project Income	265,987	178,700	243,190	201,497
Clark County Donation Fund B	377	2,660	388	2,649
Redevelopment Commission Fund	24,394	-	-	24,394
Urban Conservation	2,318	-	-	2,318
Weather Warning System	2,031	-	2,031	-
TMA Fund	888,077	614,028	331,790	1,170,315
Henryville Sanitation Corp.	961	-	-	961
Information Technology Fund	301,333	266,688	150,111	417,910
911 LOIT	809,298	2,311,001	928,408	2,191,891
New Hope Services	-	-	288,188	(288,188)
Mental Health	-	-	300,937	(300,937)
St Forestry Sale Timber	3,242	-	-	3,242
Capital Dev. Tourism	(3,876)	343,113	343,113	(3,876)
Convention & Expedition	-	1,029,340	1,029,340	-
Subdivision Performance Assur.	75,876	-	882	74,994
Salem-Noble Road Construction	89,110	-	-	89,110
E911 System Employee Benefit	1,101	6,000	-	7,101
Judgment Funding Bonds of 2015	45,595	-	-	45,595
2011 Health Ins. Rebate	1,428	-	-	1,428

(Continued)

CLARK COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND  
INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2020

<u>Fund</u>	<u>Cash and Investments 01-01-20</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash and Investments 12-31-20</u>
Sheriff's P.R. Non-Reverting	\$ 2,154	\$ -	\$ -	\$ 2,154
Prosecutor Copy Fund	3,280	210	-	3,490
Sheriff Restitution Fund	50	-	-	50
Prosecutors State Forfeiture	30,690	-	-	30,690
Treasurer Fees Fund N/R	37,059	87,647	55,155	69,551
Sheriff Expense & Seizure	487	-	-	487
Planning & Zoning Fees Fund	131,198	260,605	181,720	210,083
Sheriff Local Foreclosure	96,075	10,000	20,854	85,221
Assessor Training Fund	25,349	-	-	25,349
Clark Couty Clerk's Copy fund	15,430	5,066	8,980	11,516
Enhanced GIS Access Services	71,510	46,118	-	117,628
Judgment Funding Bonds of 2016	67,814	-	-	67,814
Jail Treatment Service Grt Pro	3,807	2,070	-	5,877
Judgment Funding Bonds of 2017	1,040,390	-	-	1,040,390
Local Aviation Grant Tracking	1	-	-	1
Health Dept. Grant Fund	4,402	-	-	4,402
20.602 OWI Police Grant	(1,664)	7,193	4,917	612
20.609 Big City Big County	(1,038)	6,117	6,081	(1,002)
16.575 ICJG Victim Asst/Pros#1	5,459	108,581	103,490	10,550
16.588 Domestic Violence Gr.#1	(7,515)	64,061	75,459	(18,913)
16.588 Stop Grant Police Dept	(206)	62,842	37,529	25,107
Children's Sexual Assault Ser	20,441	-	-	20,441
97.042 Emergency Mgt Perform	2,758	-	-	2,758
10.555 School Lunch Grant	539	18,248	23,767	(4,980)
97.056 911 09 PSGP Grant	26,620	-	-	26,620
16.738 Edward Byrne Mem. JAG	-	42,267	42,267	-
93.586 Family Treatment DrugCt	-	3,000	2,665	335
16.607 Bulletproof Vest	1	-	1,512	(1,511)
20.600 Non-Motorist Grant	(6)	6	-	-
97.056 Port Security Grant #2	-	129,777	142,463	(12,686)
93.243 CCFTDC Brdg to Success	5,546	162,825	168,352	19
97.056 Port Security #4	-	47,513	47,668	(155)
97.042 EMA Performance Grant	-	4,440	4,440	-
97.067 HSGP SHSP	(53,606)	26,019	-	(27,587)
Coronavirus Emergency Fund	-	58,008	75,605	(17,597)
93.940 HIV Prevention Project	(52,735)	202,113	157,961	(8,583)
93.136 ECHO Grant	-	15,750	34,200	(18,450)
93.994 SUID Grant	-	75,789	68,286	7,503
93.917 Sexually Trans Disease	(8,478)	76,995	84,676	(16,159)
93.959 HIV Substance Abuse Pro	(10,118)	78,768	85,416	(16,766)
93.959 Quit for Babies/SAPT BI	(19,610)	52,817	37,509	(4,302)
93.074 Public Health Prep.	1,056	48,094	55,402	(6,252)
93.917 Ryan White Part B Supp	19,675	77,165	78,203	18,637

(Continued)

CLARK COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND  
INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2020

<u>Fund</u>	<u>Cash and Investments 01-01-20</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash and Investments 12-31-20</u>
93.917 HIV Substance Abuse Ryan White Part B	\$ (3,570)	\$ 4,877	\$ 2,096	\$ (789)
93.917 HIV Care Formula Grant	(4,054)	144,279	161,982	(21,757)
Catalyst SRS COVID-19	(47,878)	47,884	34,019	(34,013)
20.106 Extend Runway 18-36 Ph5	-	414,951	414,512	439
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
Veterans Court Grant	-	70,730	32,643	38,087
Juv. Prob. Clinical Serv. Cord	(18,998)	78,412	80,608	(21,194)
Court Reform Life Improvement	-	31,547	42,566	(11,019)
Life Improvement CC Cares	-	10,877	18,628	(7,751)
CCATS Supreme Court Grant	6,299	10,000	8,973	7,326
93.563 Title IV-D Incentive	112,851	36,087	7,800	141,138
93.563 Pros IVD Inc-Post '99	162,364	54,298	41,487	175,175
93.563 Clerk IVD Inc-Post '99	72,666	36,087	10,513	98,240
21.019 CRF	-	3,329,216	3,956,873	(627,657)
CARES Act Coronavirus Relief	-	200,000	-	200,000
Community Corrections-#1	-	530,146	520,133	10,013
Indiana Homeland Security Fo.	(100,154)	103,786	3,632	-
Adult Protective Serv #1	(25,827)	231,953	222,464	(16,338)
Community Corrections Program2	40,424	34	40,458	-
CASA- The Voice of Clark	107,984	236,897	264,734	80,147
Family Court Project	60	-	-	60
Interpreters Grant	8	4,498	7,718	(3,212)
Court Reform Grant	1	-	-	1
Greater Clark DARE	1	675	675	1
Sheriff DFC Grant	3,041	3,500	3,041	3,500
Circuit Ct. 2 Drug Ct-CCYC #1	6,874	-	-	6,874
Circuit Ct. 4 Probation-CCYC#2	683	2,057	682	2,058
JDAI-Juv. Det. Alt. Init	4,847	59,228	18,635	45,440
Problem Solving Court	10,000	15,000	14,568	10,432
Circuit Ct. 4 JDAI-CCYC	138	-	-	138
Marine Patrol Assistance Grant	-	10,000	10,000	-
CASA State Capacity Bldg Grant	7,088	34,171	25,368	15,891
CC Adult Guardianship Program	10,025	93,750	58,267	45,508
Community Crossing Grant	177,112	74,216	-	251,328
Probation EBP	40,487	-	40,487	-
Probation EBP #2	-	130,150	102,092	28,058
Off. of Judicial Adm Pretrial	41,101	96,167	79,263	58,005
PD Court Recidivism Reduction1	30,796	-	30,796	-
Jail Treatment Services #1	27,717	-	27,717	-
Jail Treatment Services #2	-	70,075	63,618	6,457

(Continued)

CLARK COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND  
INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2020

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<u>Fund</u>	Cash and Investments <u>01-01-20</u>	<u>Receipts</u>	<u>Disbursements</u>	Cash and Investments <u>12-31-20</u>
Prosecutor's CCYC Fund	\$ 2,500	\$ -	\$ -	\$ 2,500
HIV/Aids Support Services	17,851	289,046	257,015	49,882
The Interchange	134	22,500	10,378	12,256
Federal Forfeiture	(27,649)	957,770	578,000	352,121
SAMHSA	2,924	414,941	417,293	572
	<hr/>	<hr/>	<hr/>	<hr/>
Totals	\$ 56,516,093	\$ 339,066,837	\$ 333,247,309	\$ 62,335,621
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See notes to financial statement.

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENT  
December 31, 2020

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**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.

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(Continued)

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENT  
December 31, 2020

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**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.

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(Continued)

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENT  
December 31, 2020

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**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.

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(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.

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(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, 2020, the following funds contained deficits in cash: Jail Medical Fund, Federal Tax, New Hope Services, Mental Health, Capital Dev. Tourism, 20.609 Big City Cig County, 16.588 Domestic Violence Gr. #1, 10.555 School Lunch Grant, 16.607 Bulletproof Vest, 97.056 Port Security Grant #2, 97.056 Port Security #4, 97.067 HSGP SHSP, Coronavirus Emergency Fund, 93.940 HIV Prevention Abuse Pro, 93.136 ECHO Grant, 93.917 Sexually Trans Disease, 93.959 HIV Substance Abuse Pro, 93.959 Quit for Babies/SAPT BI, 93.074 Public Health Prep, 93.917 HIV Substance Abuse, Ryan White Part B, 93.917 HIV Care Formula Grant, Juv. Prob. Clinical Serv. Cord, Court Reform Life Improvement, Life Improvement CC Cares, 21.019 CRF, Adult Protective Serv #1 and Interpreters Grant.

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(Continued)

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENT  
December 31, 2020

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**NOTE 8 - CASH BALANCE DEFICITS (Continued)**

Of the above funds, twenty-three of the deficit cash balances were a result of some reimbursable grant fund expenditures made by the County for which reimbursement had not been received by December 31, 2020. The remaining deficit cash balances were a result of expenditures being made in excess of available funds on hand and are as follows:

- Jail Medical Fund
- Federal Tax
- New Hope Services
- Mental Health
- Capital Dev. Tourism

**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 2020 totaled \$3,051,000.

**NOTE 10 - DEBT**

The County has issued revenue bonds, notes payables, loans payable through various agreements. In 2020, the County issued lease rental and refunding revenue bonds in the amount of \$8,135,000. The County made principal payments of \$1,105,000 in 2020 on various outstanding bond agreements.

**NOTE 11 - SUBSEQUENT EVENTS**

Subsequent to December 31, 2020, the County entered into the below leases with Crossroads Bank:

- 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, 2020

	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
Cash and investments - beginning	\$ 3,913,382	\$ 6,062	\$ 1,000	\$ 1,203,161	\$ 13,805	\$ 102,937	\$ 49,411	\$ 211	\$ 859	\$ 1,000	\$ 136,299	\$ 2,366,781
Receipts:												
Taxes	15,061,649	-	-	-	-	-	-	-	-	-	-	1,640,122
Licenses and permits	22,200	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	9,044,342	-	-	3,020,568	-	-	-	-	-	-	-	168,252
Charges for services	824,622	-	-	-	-	881	-	-	-	-	19,620	508,775
Fines and forfeits	215,717	-	-	-	17,392	37,336	197,688	-	8,010	4,000	-	-
Other receipts	3,243,247	7,777	-	1,462	-	-	1,333	34	-	-	-	-
Total receipts	28,411,777	7,777	-	3,022,030	17,392	38,217	199,021	34	8,010	4,000	19,620	2,317,149
Disbursements:												
Personal services	15,925,253	-	-	2,569,976	-	26,252	185,344	-	-	-	-	500,264
Supplies	772,974	-	-	-	-	3,387	6,811	34	3,717	-	-	140,544
Other services and charges	6,603,954	-	-	538,654	22,676	19,510	18,687	-	2,559	-	-	159,759
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	327,195	891	-	-	-	4,000	1,515	-	-	-	-	322,746
Other disbursements	-	-	-	-	-	-	-	-	-	-	-	800,000
Total disbursements	23,629,376	891	-	3,108,630	22,676	53,149	212,357	34	6,276	-	-	1,923,313
Excess (deficiency) of receipts over disbursements	4,782,401	6,886	-	(86,600)	(5,284)	(14,932)	(13,336)	-	1,734	4,000	19,620	393,836
Cash and investments - ending	\$ 8,695,783	\$ 12,948	\$ 1,000	\$ 1,116,561	\$ 8,521	\$ 88,005	\$ 36,075	\$ 211	\$ 2,593	\$ 5,000	\$ 155,919	\$ 2,760,617

(Continued)

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Clark County Cum Capital	Co. Drug Free Community	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
Cash and investments - beginning	\$ 1,415,930	\$ 20,845	\$ 5,557	\$ 25,729	\$ 1,422	\$ 595,810	\$ 4,006	\$ 1,582,910	\$ 4,687	\$ 81,602	\$ 958,135	\$ 155,536
Receipts:												
Taxes	1,086,377	-	-	-	-	753,874	-	-	-	-	-	-
Licenses and permits	-	-	-	-	45,610	116,651	-	-	-	-	-	-
Intergovernmental receipts	111,439	-	-	-	-	77,352	-	-	-	-	864,444	1,765,614
Charges for services	1,089,103	-	-	10,000	-	118,032	28,587	100,000	-	-	-	-
Fines and forfeits	-	24,499	-	-	-	1,868	-	-	-	-	-	-
Other receipts	267,145	500	-	9,614	4,860	24,881	-	-	-	72,672	-	525,861
Total receipts	2,554,064	24,999	-	19,614	50,470	1,092,658	28,587	100,000	-	72,672	864,444	2,291,475
Disbursements:												
Personal services	-	-	-	-	-	660,948	-	-	-	45,505	-	-
Supplies	-	-	-	1,932	-	26,614	-	-	-	149	695,534	614,209
Other services and charges	32,370	34,455	-	17,730	21,626	86,114	10,536	-	-	2,667	256,356	1,316,272
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	2,822,626	-	-	-	10,697	33,181	-	-	-	16,470	419,224	144,581
Other disbursements	300,000	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,154,996	34,455	-	19,662	32,323	806,857	10,536	-	-	64,791	1,371,114	2,075,062
Excess (deficiency) of receipts over disbursements	(600,932)	(9,456)	-	(48)	18,147	285,801	18,051	100,000	-	7,881	(506,670)	216,413
Cash and investments - ending	\$ 814,998	\$ 11,389	\$ 5,557	\$ 25,681	\$ 19,569	\$ 881,611	\$ 22,057	\$ 1,682,910	\$ 4,687	\$ 89,483	\$ 451,465	\$ 371,949

(Continued)

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2020

	MVH Restricted	Jail Medical Fund	County Misdemeanant	County Highway	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
Cash and investments - beginning	\$ 1,025,552	\$ 1,481	\$ 20,992	\$ 244,616	\$ 156,743	\$ 2,512,952	\$ 626,175	\$ 458,569	\$ 26,324	\$ 80,636	\$ 54,369	\$ 26,961
Receipts:												
Taxes	-	-	-	-	-	-	-	-	-	-	-	42,925
Licenses and permits	-	-	-	28,950	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,737,320	-	-	1,737,320	-	-	-	-	-	-	-	4,370
Charges for services	-	16,724	-	627,253	62,325	-	454,991	-	4,258	-	-	-
Fines and forfeits	-	-	52,544	-	-	-	-	-	-	59,755	-	-
Other receipts	-	-	61,765	78,238	-	1,707,306	-	649,470	-	-	-	-
<b>Total receipts</b>	<b>1,737,320</b>	<b>16,724</b>	<b>114,309</b>	<b>2,471,761</b>	<b>62,325</b>	<b>1,707,306</b>	<b>454,991</b>	<b>649,470</b>	<b>4,258</b>	<b>59,755</b>	<b>-</b>	<b>47,295</b>
Disbursements:												
Personal services	-	-	114,885	1,492,822	3,071	-	165,836	-	-	90,000	-	43,909
Supplies	1,474,657	-	-	547,569	156	-	4,047	-	-	-	-	-
Other services and charges	26,383	23,203	-	325,293	-	1,325,000	80,596	64,022	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	735,770	-	-	-	2,361	-	7,784	-	-	-	-	-
Other disbursements	-	-	-	267,145	-	607,306	-	436,711	-	-	-	-
<b>Total disbursements</b>	<b>2,236,810</b>	<b>23,203</b>	<b>114,885</b>	<b>2,632,829</b>	<b>5,588</b>	<b>1,932,306</b>	<b>258,263</b>	<b>500,733</b>	<b>-</b>	<b>90,000</b>	<b>-</b>	<b>43,909</b>
Excess (deficiency) of receipts over disbursements	(499,490)	(6,479)	(576)	(161,068)	56,737	(225,000)	196,728	148,737	4,258	(30,245)	-	3,386
Cash and investments - ending	\$ 526,062	\$ (4,998)	\$ 20,416	\$ 83,548	\$ 213,480	\$ 2,287,952	\$ 822,903	\$ 607,306	\$ 30,582	\$ 50,391	\$ 54,369	\$ 30,347

(Continued)

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Excess Tax	Surveyor's Perpetuation	Tax Sale Redemption	Tax Sale Surplus	LHD Trust Account Tobacco	Special Vehicle Inspection	Auditors Ineligible Deductions	County Elected Officials Trng	County Offender Transportation	Statewide 911	Consolidated Admin. Fee Fund	Circuit Ct. 4 Juv Admn Fee
Cash and investments - beginning	\$ 343,893	\$ 163,512	\$ 21,546	\$ 4,169,430	\$ 86,001	\$ 474	\$ 323,768	\$ 125,380	\$ 15,915	\$ 1,195,983	\$ 364,496	\$ 56,790
Receipts:												
Taxes	298,958	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	142,205	-	-	-	-	-	28,579	-	1,354,153	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	2,805	-	18,976	3,185
Other receipts	2,043	-	476,908	6,059,462	45,842	-	23,010	-	-	-	-	-
Total receipts	301,001	142,205	476,908	6,059,462	45,842	-	23,010	28,579	2,805	1,354,153	18,976	3,185
Disbursements:												
Personal services	-	-	-	-	16,706	-	6,986	-	-	2,162,890	-	-
Supplies	-	-	-	-	-	-	10,980	-	-	-	-	-
Other services and charges	193,002	56,316	492,706	4,786,492	2,712	-	52,104	2,644	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	16,470	-	1,931	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	193,002	56,316	492,706	4,786,492	35,888	-	72,001	2,644	-	2,162,890	-	-
Excess (deficiency) of receipts over disbursements	107,999	85,889	(15,798)	1,272,970	9,954	-	(48,991)	25,935	2,805	(808,737)	18,976	3,185
Cash and investments - ending	\$ 451,892	\$ 249,401	\$ 5,748	\$ 5,442,400	\$ 95,955	\$ 474	\$ 274,777	\$ 151,315	\$ 18,720	\$ 387,246	\$ 383,472	\$ 59,975

(Continued)

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Consolidated Prob. User Fee	ADR Circuit Court	Cemetery Fund	Continuing Law Enforcement	Drainage Board N/R Fee	T.B. Health	The Pulsepoint Fund	TIF-Perry Crossing	General Obligation Bonds 2005	Health Insurance Fund	Landfill Expansion Project N/R	Payroll
Cash and investments - beginning	\$ 237,038	\$ 91,439	\$ 323	\$ 1,385,776	\$ 83,161	\$ 21,249	\$ 55	\$ 1,075,237	\$ 2,744,337	\$ (600,908)	\$ 4,158,111	\$ 197
Receipts:												
Taxes	-	-	-	-	-	-	-	130,644	3,492,078	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	316,401	-	-	-
Charges for services	-	375	-	1,420	-	-	-	-	-	3,775	-	-
Fines and forfeits	196,300	11,000	-	106,066	2,950	-	-	-	-	-	-	-
Other receipts	11,477	-	-	258	-	2,246	-	-	1,631,731	5,685,554	-	-
Total receipts	207,777	11,375	-	107,744	2,950	2,246	-	130,644	5,440,210	5,689,329	-	-
Disbursements:												
Personal services	267,217	1,564	-	130,743	-	-	-	-	-	517,466	-	-
Supplies	162	-	-	-	-	1,191	-	-	-	-	-	-
Other services and charges	76,540	6,828	-	53,432	-	-	-	-	3,685,253	4,179,397	448,529	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	1,954,819	-	-	-
Capital outlay	5,364	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	126,762	-	-	-
Total disbursements	349,283	8,392	-	184,175	-	1,191	-	-	5,766,834	4,696,863	448,529	-
Excess (deficiency) of receipts over disbursements	(141,506)	2,983	-	(76,431)	2,950	1,055	-	130,644	(326,624)	992,466	(448,529)	-
Cash and investments - ending	\$ 95,532	\$ 94,422	\$ 323	\$ 1,309,345	\$ 86,111	\$ 22,304	\$ 55	\$ 1,205,881	\$ 2,417,713	\$ 391,558	\$ 3,709,582	\$ 197

(Continued)

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Humana Compbenefits	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	Welfare Excise Tax Allocation	Financial Inst Tax
Cash and investments - beginning	\$ 17,096	\$ 2,849	\$ -	\$ (336)	\$ 60,202	\$ 8,398	\$ 21,151	\$ 887	\$ -	\$ -	\$ -	\$ -
Receipts:												
Taxes	-	-	-	-	-	-	-	-	146,230,461	-	-	431,525
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	9,634,620	1,039,807	4,704,064	-
Charges for services	-	-	-	-	-	-	-	-	601,166	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	48,356	-	-	-
Other receipts	183,261	1,801,169	26,262	2,046,786	403,233	320,105	690,399	44,634	1,319,043	-	-	-
Total receipts	183,261	1,801,169	26,262	2,046,786	403,233	320,105	690,399	44,634	157,833,646	1,039,807	4,704,064	431,525
Disbursements:												
Personal services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	182,023	1,801,169	26,262	2,046,786	387,725	320,729	667,521	44,634	607	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	157,833,039	1,039,807	4,704,064	431,525
Total disbursements	182,023	1,801,169	26,262	2,046,786	387,725	320,729	667,521	44,634	157,833,646	1,039,807	4,704,064	431,525
Excess (deficiency) of receipts over disbursements	1,238	-	-	-	15,508	(624)	22,878	-	-	-	-	-
Cash and investments - ending	\$ 18,334	\$ 2,849	\$ -	\$ (336)	\$ 75,710	\$ 7,774	\$ 44,029	\$ 887	\$ -	\$ -	\$ -	\$ -

(Continued)

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2020

	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	DLGF Homestead Prop. Database
Cash and investments - beginning	\$ 881,716	\$ 148,119	\$ 1,498,248	\$ 773	\$ 10,326	\$ -	\$ 325	\$ 1,755	\$ 1,210	\$ 775	\$ 1,083	\$ 11
Receipts:												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	16,244,925	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	19,620	-	-	18,770	-
Fines and forfeits	-	-	-	8,186	102,714	244	3,515	14,736	-	4,518	-	-
Other receipts	-	-	-	-	25	-	-	-	13,172	-	-	38
Total receipts	-	-	16,244,925	8,186	102,739	244	3,515	34,356	13,172	4,518	18,770	38
Disbursements:												
Personal services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	15,532,180	7,758	107,413	208	3,495	33,721	13,198	5,193	18,073	29
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	572,641	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	16,104,821	7,758	107,413	208	3,495	33,721	13,198	5,193	18,073	29
Excess (deficiency) of receipts over disbursements	-	-	140,104	428	(4,674)	36	20	635	(26)	(675)	697	9
Cash and investments - ending	\$ 881,716	\$ 148,119	\$ 1,638,352	\$ 1,201	\$ 5,652	\$ 36	\$ 345	\$ 2,390	\$ 1,184	\$ 100	\$ 1,780	\$ 20

(Continued)

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2020

	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
Cash and investments - beginning	\$ 5	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ 50,757	\$ 930,138	\$ 25,903	\$ 116,350	\$ 160,587	\$ 10,055
Receipts:												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	31,438,129	7,859,533	7,859,533	-	-	-	-	-	-
Charges for services	562	-	-	-	-	-	60,000	-	-	-	-	-
Fines and forfeits	-	1,594	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	653,006	-	-	-	-	12,567	440,061	1,626,390	1,671,470	2,214,871
Total receipts	562	1,594	653,006	31,438,129	7,859,533	7,859,533	60,000	12,567	440,061	1,626,390	1,671,470	2,214,871
Disbursements:												
Personal services	-	-	-	-	-	-	41,179	-	-	-	-	-
Supplies	-	-	-	-	-	-	2,692	-	-	-	-	-
Other services and charges	567	-	653,006	-	-	-	101	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	31,438,129	7,859,533	7,859,533	-	5,500	440,061	1,518,171	1,648,533	2,214,871
Total disbursements	567	-	653,006	31,438,129	7,859,533	7,859,533	43,972	5,500	440,061	1,518,171	1,648,533	2,214,871
Excess (deficiency) of receipts over disbursements	(5)	1,594	-	-	-	-	16,028	7,067	-	108,219	22,937	-
Cash and investments - ending	\$ -	\$ 1,669	\$ -	\$ -	\$ -	\$ -	\$ 66,785	\$ 937,205	\$ 25,903	\$ 224,569	\$ 183,524	\$ 10,055

(Continued)

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Treasurer's Trust	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
Cash and investments - beginning	\$ 4,610,025	\$ 1,000	\$ 4,751,524	\$ 1,233,701	\$ 31,568	\$ 405,975	\$ 1,452,834	\$ 16,308	\$ 89,875	\$ 317,730	\$ 40,363	\$ 303,832
Receipts:												
Taxes	-	-	-	-	-	277,248	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	28,406	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	131	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	27,197	-	-	8,105	7,254
Other receipts	4,266,302	-	8,869,200	1,214,673	598,209	-	80,157	-	-	103,968	12,500	564,536
Total receipts	4,266,302	-	8,869,200	1,214,673	598,209	305,654	80,157	27,328	103,968	20,605	571,790	
Disbursements:												
Personal services	-	-	-	-	-	658	-	-	28,907	-	-	75,069
Supplies	-	-	-	-	-	-	-	-	-	-	250	440
Other services and charges	-	-	-	-	-	425,453	-	631	1,825	17,722	22,034	439,511
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	785	-	512	3,857
Other disbursements	4,610,025	-	8,943,898	2,003,022	602,105	-	-	-	-	-	12,500	-
Total disbursements	4,610,025	-	8,943,898	2,003,022	602,105	426,111	631	31,517	17,722	35,296	518,877	
Excess (deficiency) of receipts over disbursements	(343,723)	-	(74,698)	(788,349)	(3,896)	(120,457)	-	79,526	(4,189)	86,246	(14,691)	52,913
Cash and investments - ending	\$ 4,266,302	\$ 1,000	\$ 4,676,826	\$ 445,352	\$ 27,672	\$ 285,518	\$ 1,452,834	\$ 95,834	\$ 85,686	\$ 403,976	\$ 25,672	\$ 356,745

(Continued)

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Landowners Liab & Cont.	Landfill Improvements	Juv Det Project Income	Clark County Donation Fund B	Redevelopment Commission Fund	Urban Conservation	Weather Warning System	TMA Fund	Henryville Sanitation Corp.	Information Technology Fund	911 LOIT	New Hope Services
Cash and investments - beginning	\$ 691,287	\$ 54,046	\$ 265,987	\$ 377	\$ 24,394	\$ 2,318	\$ 2,031	\$ 888,077	\$ 961	\$ 301,333	\$ 809,298	\$ -
Receipts:												
Taxes	-	-	-	-	-	-	-	614,028	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	313,580	2,937	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	266,683	-	-
Other receipts	-	-	178,700	2,660	-	-	-	-	-	5	2,311,001	-
Total receipts	313,580	2,937	178,700	2,660	-	-	-	614,028	-	266,688	2,311,001	-
Disbursements:												
Personal services	-	-	139,823	-	-	-	-	-	-	-	1,949	-
Supplies	-	-	26,583	130	-	-	-	-	-	1,250	13,592	-
Other services and charges	92,285	49,225	74,300	258	-	-	2,031	331,790	-	95,489	889,987	288,188
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	2,484	-	-	-	-	-	-	53,372	22,880	-
Other disbursements	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	92,285	49,225	243,190	388	-	-	2,031	331,790	-	150,111	928,408	288,188
Excess (deficiency) of receipts over disbursements	221,295	(46,288)	(64,490)	2,272	-	-	(2,031)	282,238	-	116,577	1,382,593	(288,188)
Cash and investments - ending	\$ 912,582	\$ 7,758	\$ 201,497	\$ 2,649	\$ 24,394	\$ 2,318	\$ -	\$ 1,170,315	\$ 961	\$ 417,910	\$ 2,191,891	\$ (288,188)

(Continued)

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Mental Health	St Forestry Sale Timber	Capital Dev. Tourism	Convention & Expedition	Subdivision Performance Assur.	Salem-Noble Road Construction	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
Cash and investments - beginning	\$ -	\$ 3,242	\$ (3,876)	\$ -	\$ 75,876	\$ 89,110	\$ 1,101	\$ 45,595	\$ 1,428	\$ 2,154	\$ 3,280	\$ 50
Receipts:												
Taxes	-	-	343,113	1,029,340	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	6,000	-	-	-	210	-
Total receipts	-	-	343,113	1,029,340	-	-	6,000	-	-	-	210	-
Disbursements:												
Personal services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	300,937	-	343,113	1,029,340	882	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	300,937	-	343,113	1,029,340	882	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(300,937)	-	-	-	(882)	-	6,000	-	-	-	210	-
Cash and investments - ending	\$ (300,937)	\$ 3,242	\$ (3,876)	\$ -	\$ 74,994	\$ 89,110	\$ 7,101	\$ 45,595	\$ 1,428	\$ 2,154	\$ 3,490	\$ 50

(Continued)

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Prosecutors State Forfeiture	Treasurer Fees Fund N/R	Sheriff Expense & Seizure	Planning & Zoning Fees Fund	Sheriff Local Foreclosure	Assessor Training Fund	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
Cash and investments - beginning	\$ 30,690	\$ 37,059	\$ 487	\$ 131,198	\$ 96,075	\$ 25,349	\$ 15,430	\$ 71,510	\$ 67,814	\$ 3,807	\$ 1,040,390	\$ 1
Receipts:												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	260,465	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	3,406	-	-	10,000	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	5,066	-	-	2,070	-	-
Other receipts	-	84,241	-	140	-	-	-	46,118	-	-	-	-
Total receipts	-	87,647	-	260,605	10,000	-	5,066	46,118	-	2,070	-	-
Disbursements:												
Personal services	-	-	-	96,994	20,854	-	-	-	-	-	-	-
Supplies	-	1,973	-	4,725	-	-	-	-	-	-	-	-
Other services and charges	-	53,182	-	79,783	-	-	4,000	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	218	-	-	4,980	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	55,155	-	181,720	20,854	-	8,980	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	32,492	-	78,885	(10,854)	-	(3,914)	46,118	-	2,070	-	-
Cash and investments - ending	\$ 30,690	\$ 69,551	\$ 487	\$ 210,083	\$ 85,221	\$ 25,349	\$ 11,516	\$ 117,628	\$ 67,814	\$ 5,877	\$ 1,040,390	\$ 1

(Continued)

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2020

	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	10.555 School Lunch Grant	97.056 911 PSGP Grant	16.738 Edward Byrne Mem. JAG	93.586 Family Treatment DrugCt
Cash and investments - beginning	\$ 4,402	\$ (1,664)	\$ (1,038)	\$ 5,459	\$ (7,515)	\$ (206)	\$ 20,441	\$ 2,758	\$ 539	\$ 26,620	\$ -	\$ -
Receipts:												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	7,193	3,850	65,706	-	52,049	-	-	18,248	-	42,267	3,000
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	2,267	42,875	64,061	10,793	-	-	-	-	-	-
Total receipts	-	7,193	6,117	108,581	64,061	62,842	-	-	18,248	-	42,267	3,000
Disbursements:												
Personal services	-	4,917	6,081	103,490	75,459	37,529	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	23,767	-	-	1,507
Other services and charges	-	-	-	-	-	-	-	-	-	-	-	1,158
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	40,000	-
Other disbursements	-	-	-	-	-	-	-	-	-	-	2,267	-
Total disbursements	-	4,917	6,081	103,490	75,459	37,529	-	-	23,767	-	42,267	2,665
Excess (deficiency) of receipts over disbursements	-	2,276	36	5,091	(11,398)	25,313	-	-	(5,519)	-	-	335
Cash and investments - ending	\$ 4,402	\$ 612	\$ (1,002)	\$ 10,550	\$ (18,913)	\$ 25,107	\$ 20,441	\$ 2,758	\$ (4,980)	\$ 26,620	\$ -	\$ 335

(Continued)

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2020

	16.607 Bulletproof Vest	20.600 Non-Motorist Grant	97.056 Port Security Grant #2	93.243 CCFTDC Brdg to Success	97.056 Port Security #4	97.042 EMA Performance Grant	97.067 HSGP SHSP	Coronavirus Emergency Fund	93.940 HIV Prevention Project	93.136 ECHO Grant	93.994 SUID Grant	93.917 Sexually Trans Disease
Cash and investments - beginning	\$ 1	\$ (6)	\$ -	\$ 5,546	\$ -	\$ -	\$ (53,606)	\$ -	\$ (52,735)	\$ -	\$ -	\$ (8,478)
Receipts:												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	129,777	144,088	47,513	4,440	26,019	-	110,082	15,095	75,789	72,091
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	6	-	18,737	-	-	-	58,008	92,031	655	-	4,904
Total receipts	-	6	129,777	162,825	47,513	4,440	26,019	58,008	202,113	15,750	75,789	76,995
Disbursements:												
Personal services	-	-	-	168,352	14,668	-	-	-	84,972	13,109	21,442	53,326
Supplies	-	-	-	-	1,000	-	-	1,329	28,190	-	8,220	1,851
Other services and charges	-	-	142,463	-	32,000	-	-	165	41,242	21,091	29,783	29,499
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	1,512	-	-	-	-	4,440	-	74,111	2,902	-	8,841	-
Other disbursements	-	-	-	-	-	-	-	-	655	-	-	-
Total disbursements	1,512	-	142,463	168,352	47,668	4,440	-	75,605	157,961	34,200	68,286	84,676
Excess (deficiency) of receipts over disbursements	(1,512)	6	(12,686)	(5,527)	(155)	-	26,019	(17,597)	44,152	(18,450)	7,503	(7,681)
Cash and investments - ending	\$ (1,511)	\$ -	\$ (12,686)	\$ 19	\$ (155)	\$ -	\$ (27,587)	\$ (17,597)	\$ (8,583)	\$ (18,450)	\$ 7,503	\$ (16,159)

(Continued)

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2020

	93.959 HIV Substance Abuse Pro	93.959 Quit for Babies/SAPT Bl	93.074 Public Health Prep.	93.917 Ryan White Part B Supp	93.917 HIV Substance Abuse	Ryan White Part B	93.917 HIV Care Formula Grant	Catalyst SRS COVID-19	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
Cash and investments - beginning	\$ (10,118)	\$ (19,610)	\$ 1,056	\$ 19,675	\$ (3,570)	\$ (4,054)	\$ (47,878)	\$ -	\$ 1	\$ 1	\$ 1	\$ 1
Receipts:												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	27,970	52,817	47,769	44,165	4,877	144,279	47,884	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	50,798	-	325	33,000	-	-	-	414,951	-	-	-	-
Total receipts	78,768	52,817	48,094	77,165	4,877	144,279	47,884	414,951	-	-	-	-
Disbursements:												
Personal services	77,603	29,778	42,978	39,734	1,724	51,357	21,182	138,893	-	-	-	-
Supplies	614	225	6,733	2,094	-	2,808	158	33,160	-	-	-	-
Other services and charges	7,199	7,506	5,691	14,155	372	15,786	12,679	223,359	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	55	-	-	-	19,100	-	-	-	-
Other disbursements	-	-	-	22,165	-	92,031	-	-	-	-	-	-
Total disbursements	85,416	37,509	55,402	78,203	2,096	161,982	34,019	414,512	-	-	-	-
Excess (deficiency) of receipts over disbursements	(6,648)	15,308	(7,308)	(1,038)	2,781	(17,703)	13,865	439	-	-	-	-
Cash and investments - ending	\$ (16,766)	\$ (4,302)	\$ (6,252)	\$ 18,637	\$ (789)	\$ (21,757)	\$ (34,013)	\$ 439	\$ 1	\$ 1	\$ 1	\$ 1

(Continued)

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Veterans Court Grant	Juv. Prob. Clinical Serv. Cord	Court Reform Life Improvement	Life Improvement CC Cares	CCATS Supreme Court Grant	93.563 Title IV-D Incentive	93.563 Pros IVD Inc-Post '99	93.563 Clerk IVD Inc-Post '99	21.019 CRF	CARES Act Coronavirus Relief	Community Corrections-#1	Indiana Homeland Security Fo.
Cash and investments - beginning	\$ -	\$ (18,998)	\$ -	\$ -	\$ 6,299	\$ 112,851	\$ 162,364	\$ 72,666	\$ -	\$ -	\$ -	\$ (100,154)
Receipts:												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	78,412	30,547	10,877	-	36,087	54,298	36,087	170,830	200,000	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	70,730	-	1,000	-	10,000	-	-	-	3,158,386	-	530,146	103,786
<b>Total receipts</b>	<b>70,730</b>	<b>78,412</b>	<b>31,547</b>	<b>10,877</b>	<b>10,000</b>	<b>36,087</b>	<b>54,298</b>	<b>36,087</b>	<b>3,329,216</b>	<b>200,000</b>	<b>530,146</b>	<b>103,786</b>
Disbursements:												
Personal services	32,643	80,548	42,566	14,598	6,018	-	41,487	10,458	3,374,941	-	332,807	-
Supplies	-	-	-	45	555	-	-	-	31,907	-	9,283	-
Other services and charges	-	60	-	545	2,400	7,800	-	55	330,590	-	178,043	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	3,440	-	-	-	-	48,605	-	-	3,632
Other disbursements	-	-	-	-	-	-	-	-	170,830	-	-	-
<b>Total disbursements</b>	<b>32,643</b>	<b>80,608</b>	<b>42,566</b>	<b>18,628</b>	<b>8,973</b>	<b>7,800</b>	<b>41,487</b>	<b>10,513</b>	<b>3,956,873</b>	<b>-</b>	<b>520,133</b>	<b>3,632</b>
Excess (deficiency) of receipts over disbursements	38,087	(2,196)	(11,019)	(7,751)	1,027	28,287	12,811	25,574	(627,657)	200,000	10,013	100,154
Cash and investments - ending	\$ 38,087	\$ (21,194)	\$ (11,019)	\$ (7,751)	\$ 7,326	\$ 141,138	\$ 175,175	\$ 98,240	\$ (627,657)	\$ 200,000	\$ 10,013	\$ -

(Continued)

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Adult Protective Serv #1	Community Corrections Program2	CASA- The Voice of Clark	Family Court Project	Interpreters Grant	Court Reform Grant	Greater Clark DARE	Sheriff DFC Grant	Circuit Ct. 2 Drug Ct-CCYC #1	Circuit Ct. 4 Probation-CCYC#2	JDAI-Juv. Det. Alt. Init	Problem Solving Court
Cash and investments - beginning	\$ (25,827)	\$ 40,424	\$ 107,984	\$ 60	\$ 8	\$ 1	\$ 1	\$ 3,041	\$ 6,874	\$ 683	\$ 4,847	\$ 10,000
Receipts:												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	4,498	-	675	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	231,953	34	236,897	-	-	-	-	3,500	-	2,057	59,228	15,000
Total receipts	231,953	34	236,897	-	4,498	-	675	3,500	-	2,057	59,228	15,000
Disbursements:												
Personal services	210,431	-	242,663	-	-	-	-	-	-	-	802	-
Supplies	1,361	-	1,768	-	-	-	675	1,213	-	682	4,008	-
Other services and charges	4,626	40,458	20,116	-	7,718	-	-	32	-	-	11,825	14,568
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	6,046	-	187	-	-	-	-	1,796	-	-	2,000	-
Other disbursements	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	222,464	40,458	264,734	-	7,718	-	675	3,041	-	682	18,635	14,568
Excess (deficiency) of receipts over disbursements	9,489	(40,424)	(27,837)	-	(3,220)	-	-	459	-	1,375	40,593	432
Cash and investments - ending	\$ (16,338)	\$ -	\$ 80,147	\$ 60	\$ (3,212)	\$ 1	\$ 1	\$ 3,500	\$ 6,874	\$ 2,058	\$ 45,440	\$ 10,432

(Continued)

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Circuit Ct. 4 JDAI-CCYC	Marine Patrol Assistance Grant	CASA State Capacity Bldg Grant	CC Adult Guardianship Program	Community Crossing Grant	Probation EBP	Probation EBP #2	Off. of Judicial Adm Pretrial	PD Court Recidivism Reduction1	Jail Treatment Services #1	Jail Treatment Services #2	Prosecutor's CCYC Fund
Cash and investments - beginning	\$ 138	\$ -	\$ 7,088	\$ 10,025	\$ 177,112	\$ 40,487	\$ -	\$ 41,101	\$ 30,796	\$ 27,717	\$ -	\$ 2,500
Receipts:												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	10,000	34,171	93,750	74,216	-	130,150	96,167	-	-	70,075	-
Total receipts	-	10,000	34,171	93,750	74,216	-	130,150	96,167	-	-	70,075	-
Disbursements:												
Personal services	-	10,000	25,368	50,569	-	-	100,459	66,763	2,961	-	52,641	-
Supplies	-	-	-	307	-	-	1,000	-	-	-	9,494	-
Other services and charges	-	-	-	7,391	-	40,487	633	12,500	27,835	27,717	1,483	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	10,000	25,368	58,267	-	40,487	102,092	79,263	30,796	27,717	63,618	-
Excess (deficiency) of receipts over disbursements	-	-	8,803	35,483	74,216	(40,487)	28,058	16,904	(30,796)	(27,717)	6,457	-
Cash and investments - ending	\$ 138	\$ -	\$ 15,891	\$ 45,508	\$ 251,328	\$ -	\$ 28,058	\$ 58,005	\$ -	\$ -	\$ 6,457	\$ 2,500

(Continued)

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2020

	HIV/Aids Support Services	The Interchange	Federal Forfeiture	SAMHSA	Totals
Cash and investments - beginning	\$ 17,851	\$ 134	\$ (27,649)	\$ 2,924	\$ 56,516,093
Receipts:					
Taxes	-	-	-	-	171,432,342
Licenses and permits	-	-	-	-	473,876
Intergovernmental receipts	-	-	-	414,941	98,071,380
Charges for services	156,375	-	786,940	-	9,178,444
Fines and forfeits	-	-	-	-	1,460,329
Other receipts	132,671	22,500	170,830	-	58,450,466
Total receipts	289,046	22,500	957,770	414,941	339,066,837
Disbursements:					
Personal services	201,041	-	-	-	31,219,428
Supplies	812	10,378	-	-	4,541,446
Other services and charges	55,162	-	-	-	52,794,933
Debt service - principal and interest	-	-	-	-	1,954,819
Capital outlay	-	-	578,000	-	5,756,561
Other disbursements	-	-	-	417,293	236,980,122
Total disbursements	257,015	10,378	578,000	417,293	333,247,309
Excess (deficiency) of receipts over disbursements	32,031	12,122	379,770	(2,352)	5,819,528
Cash and investments - ending	\$ 49,882	\$ 12,256	\$ 352,121	\$ 572	\$ 62,335,621

(Continued)

CLARK COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2020

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<u>Government or Enterprise</u>	Accounts Payable	Accounts Receivable
Governmental activities	<u>\$ 1,339,594</u>	<u>\$ 167,292</u>

CLARK COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2020

<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	6,407	9/1/2016	8/1/2021
Clark County Detention Center Building Corporation	Lease Rental Revenue Refunding Bonds Series 2013/ 2013 A Bonds	1,657,415	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	75,405	11/21/2013	1/15/2029
Clark County Detention Center Building Corporation	Jail Detention Lease Rental Bonds-2007	294,000	7/1/2008	7/1/2026
Crossroads Bank	3 Trucks	96,250	7/11/2019	6/1/2024
Crossroads Bank	Kubota Tractor	19,760	6/1/2019	12/1/2023
New Washington State Bank	Sheriff Dept Vehicles	83,861	1/1/2017	10/15/2021
TCF Financial	Gradall Excavator	70,097	3/1/2018	3/1/2022
Total governmental activities		<u>2,321,950</u>		
Total of annual lease payments		<u>\$ 2,321,950</u>		

<u>Type</u>	<u>Description of Debt Purpose</u>	<u>Ending Principal Balance</u>	<u>Principal and Interest Due Within One Year</u>
Governmental activities:			
General obligation bonds	2010 Building Bond	\$ 781,233	\$ 189,336
General obligation bonds	2011 Landfill Bond	3,717,663	896,700
General obligation bonds	2013-Landfill Bond	8,051,920	450,116
General obligation bonds	2017-Judgment Bond (Sheriff & Prosecutor)	7,834,000	1,266,950
General obligation bonds	2019 GO Bonds	<u>2,265,677</u>	<u>265,806</u>
Total governmental activities		<u>22,650,493</u>	<u>3,068,908</u>
Totals		<u>\$ 22,650,493</u>	<u>\$ 3,068,908</u>

CLARK COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2020

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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	55,427,428
Improvements other than buildings	15,425,215
Machinery, equipment, and vehicles	26,727,361
Construction in progress	<u>3,802,020</u>
 Total governmental activities	 <u>1,034,624,691</u>
 Total capital assets	 <u>\$ 1,034,624,691</u>

CLARK COUNTY  
OTHER REPORT  
January 1, 2020 to December 31, 2020

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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 Special Districts*.

**OTHER INFORMATION**

CLARK COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year ended December 31, 2020

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	ALN Number	Identifying Number	Awards Expended	Pass Through to Subrecipient
<u>Department of Agriculture</u>					
Child Nutrition Cluster					
National School Lunch Program School Lunch Program	Indiana Department of Education	10.555	K308	\$ 18,248	\$ -
Total – Child Nutrition Cluster				<u>18,248</u>	<u>-</u>
Total – Department of Agriculture				<u>18,248</u>	<u>-</u>
<u>Department of Justice</u>					
Coronavirus Emergency Supplemental Funding COVID-19 Coronavirus Emergency Fund	Department of Justice	16.034	2020-VD-BX-0037	<u>58,008</u>	<u>-</u>
Juvenile Justice and Delinquency Prevention Juv Probation Clinical Service	Indiana Criminal Justice Institute	16.540	TII-2019-00012	<u>78,412</u>	<u>-</u>
Crime Victim Compensation Victim Asst/Pros	Indiana Criminal Justice Institute	16.575	15VA5736	<u>108,581</u>	<u>-</u>
Violence Against Women Formula Grants Domestic Violence Grant	Indiana Criminal Justice Institute	16.588	16ST5162	64,061	-
Violence Against Women Formula Grants Stop Grant Police	Indiana Criminal Justice Institute	16.588	EDS#D3-17-11317	<u>62,842</u>	<u>-</u>
Total – Violence Against Women Formula Grants				<u>126,903</u>	<u>-</u>
Edward Byrne Memorial Justice Assistance Grant Program 16.738 Edward Byrne Mem. JAG	City of Jeffersonville	16.738	JAG 2020-00042	<u>42,267</u>	<u>-</u>
Total – Department of Justice				<u>432,419</u>	<u>-</u>
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
Old Salem Road Project			1382057	80,285	-
Cum Bridge Inspection and Inventory			1382106	141,634	-
Cum Cap Bethany Road				1,567,474	-
Cum Cap Sign Inventory				845	-
Cum Cap Stacy Road				<u>74,785</u>	<u>-</u>
Total – Highway Planning and Construction Cluster				<u>1,865,023</u>	<u>-</u>

(Continued)

CLARK COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year ended December 31, 2020

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	ALN Number	Identifying Number	Awards Expended	Pass Through to Subrecipient
Highway Safety Cluster					
Occupant Protection Incentive Grants OWI Police Grant	Town of Sellersburg	20.602		\$ 7,193	\$ -
Safety Belt Performance Grants Big City Big County Grant	Town of Sellersburg	20.609	EDS#D3-18-11927	6,117	-
Total – Highway Safety Cluster				13,310	-
Total – Department of Transportation				1,878,333	-
<u>Department of Treasury</u>					
Coronavirus Relief Fund COVID-19 Coronavirus Relief Fund	Indiana Finance Authority	21.019		3,329,215	-
Total – Department of the Treasury				3,329,215	-
<u>Department of Health and Human Services</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Public Health Preparedness	Indiana State Department of Health	93.074	U90TP000521	48,094	-
Injury Prevention and Control Research and State and Community Based Programs ECHO	Indiana State Department of Health	93.136	CDC-RFA-CE19-1904	15,749	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance CCFTDC Bridge to Success Bridge to Success	Department of Health and Human Services SAMHSA	93.243	1H79TI080821-01 H79TI080821	162,825 414,941	- -
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance				577,766	-
Child Support Enforcement Research Clerk IV-D Inc. Post '99 Pros. IV-D Inc. Post '99 Title IV-D Incentive FFP Reimbursement Earned Indirect Costs	Indiana Department of Child Services	93.563	1604INCEST 1604INCEST 1604INCEST 1704INCEST 1804INCEST	36,087 54,298 36,087 222,193 31,206	- - - - -
Total – Child Support Enforcement Research				379,871	-

(Continued)

CLARK COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year ended December 31, 2020

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	ALN Number	Identifying Number	Awards Expended	Pass Through to Subrecipient
State Court Improvement Program Family Treatment Dug Ct	Administration for Children and Families	93.586	Clark-CIP-2019T	\$ 2,665	\$ -
HIV Care Formula Grants	Indiana State Department of Health	93.917			
Sexually Trans Disease			STD 109-3	67,979	-
HIV Care Formula			X08HA00033	47,884	-
Ryan White Part B			X08HA31247	48,379	-
Sexually Transmitted Disease				56,038	-
HIV Substance Abuse				<u>4,877</u>	<u>-</u>
Total HIV Care Formula Grants				<u>225,157</u>	<u>-</u>
HIV Prevention Activities – Health Department Based HIV Prevention	Indiana State Department of Health	93.940	SCM15110	<u>202,113</u>	<u>-</u>
Block Grants for Prevention and Treatment of Substance Abuse	Indiana State Department of Health	93.959			
Quit Smoking for Babies			A70-4-13870	52,817	-
HIV Substance Abuse			SAPT 109-11	<u>78,768</u>	<u>-</u>
Total - Block Grants for Prevention and Treatment of Substance Abuse				<u>131,585</u>	<u>-</u>
Maternal and Child Health Services Block Grant to the States SUID Grant	Indiana State Department of Health	93.994	38478	<u>75,789</u>	<u>-</u>
Total – Department of Health and Human Services				<u>1,658,789</u>	<u>-</u>
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants	Direct grant	97.042	EMC-2019-EP00003	<u>4,440</u>	<u>-</u>
Port Security Grant Program	Indiana Department of Homeland Security	97.056			
Port Security Grant #2			EMW-2017-PU-00453	129,777	-
Port Security Grant #4			EMW-2019-PU-00020	<u>47,513</u>	<u>-</u>
Total Port Security Grant Program				<u>177,290</u>	<u>-</u>
Homeland Security Grant Program HSGP SHSP	Indiana Department of Homeland Security	97.067	EMW-2019-SS-00013	<u>26,019</u>	<u>-</u>
Total – Department of Homeland Security				<u>207,749</u>	<u>-</u>
Total federal awards expended				<u>\$ 7,506,505</u>	<u>\$ -</u>

See accompanying notes to the schedule of expenditure of federal awards.

CLARK COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year ended December 31, 2020

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**NOTE 1 - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Clark County (the "County") under programs of the federal government for the year ended December 31, 2020. The information in this Schedule 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 Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the receipts, disbursements, and cash and investment balances – regulatory basis of the County.

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either Cost Principles for State and Local Governments or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 2 - INDIRECT COST RATE**

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

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, the Statement of Receipts, Disbursements, and Cash and Investment Balances, of Clark County (the "County") as of and for the year ended December 31, 2020, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated May 13, 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. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2020-001 and 2020-002 that we consider to be material weaknesses.

## 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*.

## The County's Response to Findings

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's responses to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The County's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

## 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  
May 13, 2022

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

Those Charged with Governance  
Clark County  
Jeffersonville, Indiana

**Report on Compliance for Each Major Federal Program**

We have audited the County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the County's major federal program for the year ended December 31, 2020. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for 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 the 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 its major federal program for the year ended December 31, 2020.

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(Continued)

## Report on Internal Control Over Compliance

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did identify a deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2020-003 to be a material weakness.

The County's response to the internal control over compliance finding identified in our audit are described in the accompanying corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

*Crowe LLP*  
Crowe LLP

Indianapolis, Indiana  
May 13, 2022

CLARK COUNTY  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 December 31, 2020

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**SECTION 1 - SUMMARY OF AUDITORS' RESULTS:**

***Financial Statements***

Type of auditors report issued      Adverse as to GAAP, Unmodified as to regulatory basis

Internal control over financial reporting

Material weakness(es) identified?        X   Yes             No

Significant deficiencies identified not  
 considered to be material weaknesses?             Yes        X   None Reported

Noncompliance material to financial statements  
 noted?             Yes        X   No

***Federal Awards***

Internal control over major programs

Material weakness(es) identified?        X   Yes             No

Significant deficiencies identified not  
 considered to be material weaknesses?             Yes        X   None Reported

Type of auditor's report issued on compliance for  
 major programs      Unmodified

Any audit findings disclosed that are required to  
 be reported in accordance with  
 2CFR 200.516(a)?        X   Yes             No

Identification of major programs

<u>ALN Number</u>	<u>Name of Federal Program or Cluster</u>
21.019	COVID-19 Coronavirus Relief Fund
93.917	HIV Care Formula Grants

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

Auditee qualified as low-risk auditee?             Yes        X   No

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(Continued)

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
December 31, 2020

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**SECTION 2 – FINDINGS RELATED TO THE FINANCIAL STATEMENTS THAT ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**Finding 2020-001 – MISSTATEMENT OF ANNUAL FINANCIAL REPORT**

**Criteria:** 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. 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."

**Condition:** During testing of the Annual Financial Report ("AFR") Submissions, we noted that noted several funds were inappropriately excluded from the AFR.

**Context:** The County improperly understated the AFR for activities required to be included in the reporting entity.

**Effect:** The result was that overall fund cash balances, receipts and disbursements were understated by approximately \$11.8 million, \$21.3 million and \$22.4 million, respectively.

**Cause:** The above condition was due to a lack of controls over financial reporting.

**Recommendation:** We recommend that management implement a process to formally review the AFR prior to submission.

**Views of Responsible Officials:** Management concurs with this finding. See the corrective action plan.

**Finding 2020-002 – PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**

**Criteria:** 2 CFR 200.303 states in part: "The non-Federal entity must: (a) Establish and maintain effective internal control . . ." 2 CFR 200.62 states in part: "Internal control over compliance requirements for Federal awards means a process implemented by a non-Federal entity designed to provide reasonable assurance regarding the achievement of the following objectives for Federal awards: (a) Transactions are properly recorded and accounted for, in order to: (1) Permit the preparation of reliable financial statements . . ." 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. . . ."

**Condition:** During testing of the SEFA, we noted that the County has not established effective internal controls for accuracy and completeness over the federal award information input in the Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source of the County's SEFA.

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(Continued)

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
December 31, 2020

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**Context:** The County failed to properly review the federal grant information prepared and submitted in Gateway. Although the Chief Deputy County Auditor prepared and entered the federal award information into Gateway, and the County Auditor informally reviewed and approved the information entered, the implementation of the internal control was not effective and did not detect and allow correction of errors prior to submission.

**Effect:** The SEFA contained the following errors:

- Four grants were incorrectly reported, resulting in the overstatement of federal expenditures in the amount of approximately \$256,000.
- Five grants were omitted from the SEFA, resulting in an understatement of expenditures in the amount of approximately \$559,000.
- There were several instances in which the pass-through entity, grant identifying number or ALN number associated with a specific grant was incorrect.

The net amount of the above errors resulted in a net understatement of total reported federal expenditures of approximately \$303,000. Adjustments were proposed and made to the SEFA, some of which impacted the expenditures reported for major programs and impacted the selection of major programs for testing.

**Cause:** The above condition was due to a lack of effective review controls over reporting of the SEFA expenditures other nonfinancial information.

**Repeat Finding:** Yes, this is repeat of finding 2019-001.

**Recommendation:** We recommend that management implement a process to formally review the SEFA prior to submission to ensure the control is properly implemented.

**Views of Responsible Officials:** Management concurs with this finding. See the corrective action plan.

**SECTION 3 – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**FINDING 2020-003 – HIV CARE FORMULA GRANTS – SEGREGATION OF DUTIES**

**Federal Program:** HIV Care Formula Grants (ALN Number: 93.917)

**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

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(Continued)

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
December 31, 2020

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Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

**Condition:** During testing, we noted a lack of internal controls over compliance over the HIV Care Formula Grants program related to the design and implementation of controls for determining allowable costs and segregation of duties.

**Questioned Cost:** None.

**Context:** The County Health Department Bookkeeper prepared and submitted the reimbursement requests for the grant program without review or oversight from program personnel to determine if costs are allowable. No auditable evidence was presented that indicated there were internal controls over the compliance requirements to prevent, or detect and correct, errors.

**Effect:** The failure to establish an effective internal control system placed the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could have allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

**Cause:** Management had not developed a system of internal control that would have ensured compliance with the grant agreement and the compliance requirements listed above.

**Repeat Finding:** Yes, this is repeat of finding 2019-002.

**Recommendation:** We recommended that the County's management establish a system of internal control to ensure compliance with the grant agreement and the compliance requirements listed above. We recommend that program personnel formally review all expenditures and requests for reimbursement of grant funds.

**Views of Responsible Officials:** Management concurs with this finding. See the corrective action plan.

CLARK COUNTY  
EXIT CONFERENCE  
January 1, 2020 to December 31, 2020

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The contents of this report were discussed on May 13, 2022 with Bryan Glover, President of the Clark County Commissioners, Scott Lewis, County Attorney, Barbara Hollis, President of the Clark County Council, Danny Yost, County Auditor and Jessica Huffman, Chief Deputy. The officials acknowledged the findings.



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2019-001

Fiscal Year in which the finding initially occurred: 2019

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

Subject: Preparation of the Schedule of Expenditures of Federal Awards and Audit Findings:

Material Weakness, Noncompliance

The Corrective Action Plan for this finding was submitted in March 2022 for the 2019 audit finding. The corrective action plan was implemented immediately, and the appropriate changes began to take place. However, due to the timing of the 2020 audit, the corrective action plan was not implemented or in place when the 2020 AFR was submitted. As of May 2022, 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 the submittal of accurate information.

FINDING 2019-002

Fiscal Year in which the finding initially occurred: 2019

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

Subject: HIV Care Formula Grants - Internal Controls

Federal Agency: Department of Health and Human Services

Program: HIV Care Formula Grants

CFDA Number: 93.917

Federal Award Numbers and Years(or Other Identifying Numbers): X08HA00033, X08HA31247

Pass-Through Entity: Indiana State Department of Health

Compliance Requirements: Activities Allowed or Unallowed; Allowable Costs/Cost Principles;

Cash Management; Matching, Level of Effort, Earmarking

Audit Finding: Material Weakness



**DANNY YOST**

**CLARK COUNTY AUDITOR**

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

Sincerely,

Danny Yost

Clark County Auditor

Title

May 17, 2022

Date



**DANNY YOST**

**CLARK COUNTY AUDITOR**

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### **Corrective Action Plan**

#### ***FINDING 2020-001***

Contact Person Responsible for Corrective Action: Danny Yost

Contact Phone Number: 812-285-6221

Subject: Preparation of Annual Financial Report: Material Weakness, Noncompliance

We concur with this finding.

The Auditor's Office has begun to implement a system of dual control to prevent, detect, and correct errors made during entry into Gateway. We have assigned a second employee to verify all data and information gathered and entered into Gateway before submission. The second employee has 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.

Anticipated Completion Date: May 2022

#### ***FINDING 2020-002***

Contact Person Responsible for Corrective Action: Danny Yost

Contact Phone Number: 812-285-6221

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

We concur with this finding.

The Auditor's Office has begun to implement a process and spreadsheet to track, update, and maintain all federal award information and data. A second employee has been assigned to verify all data and information gathered and to address any errors and or omissions before the data is entered. Before submission, both employees will verify and compare the data once again, to ensure accurate information is entered and submitted.

Anticipated Completion Date: May 2022



**DANNY YOST**

**CLARK COUNTY AUDITOR**

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**FINDING 2020-003**

Contact Person Responsible for Corrective Action: Danny Yost

Contact Phone Number: 812-285-6221

Subject: HIV Care Formula Grants - Internal Controls

Federal Agency: Department of Health and Human Services

Program: HIV Care Formula Grants

CFDA Number: 93.917

Federal Award Numbers and Years(or Other Identifying Numbers): X08HA00033, X08HA31247

Pass-Through Entity: Indiana State Department of Health

Compliance Requirements: Activities Allowed or Unallowed; Allowable Costs/Cost Principles;

Cash Management; Matching, Level of Effort, Earmarking

Audit Finding: Material Weakness

We concur with this finding.

The Health Department has implemented a system of dual control for grant agreements and compliance requirements. Both employees will review expenditures and reimbursement request to ensure they are in compliance with the grant. One employee will no longer be in sole control of these responsibilities from start to finish. Expenditures and reimbursement request will be reviewed before submittal.

Anticipated Completion Date: May 2022

X

Danny Yost  
Clark County Auditor