

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF  
CLARK COUNTY, INDIANA  
January 1, 2013 to December 31, 2013



**FILED**  
09/17/2015



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-5
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance With <i>Government Auditing Standards</i> .....	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	10-13
Notes to Financial Statement .....	14-21
Supplementary Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	24-54
Schedule of Leases and Debt .....	55
Schedule of Capital Assets.....	56
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance.....	58-60
Schedule of Expenditures of Federal Awards and Accompanying Note:	
Schedule of Expenditures of Federal Awards.....	62-63
Note to Schedule of Expenditures of Federal Awards .....	64
Schedule of Findings and Questioned Costs .....	65-77
Auditee Prepared Documents:	
Summary Schedule of Prior Audit Findings.....	80-82
Corrective Action Plan .....	83-92
Other Report .....	93

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	R. Monty Snelling	01-01-11 to 12-31-18
County Treasurer	David Reinhardt	01-01-11 to 12-31-18
Clerk of the Circuit Court	Barbara Haas Susan Popp	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Sheriff	Daniel Rodden John Kahafer (Interim) Brian Meyer Jamey Noel	01-01-11 to 07-23-14 07-24-14 to 08-25-14 08-26-14 to 12-31-14 01-01-15 to 12-31-18
County Recorder	Richard P. Jones Jane White Zach Payne	01-01-11 to 08-31-14 09-01-14 to 12-31-14 01-01-15 to 12-31-18
President of the Board of County Commissioners	Jack Coffman	01-01-13 to 12-31-15
President of the County Council	Barbara Hollis	01-01-13 to 12-31-15



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF CLARK COUNTY, INDIANA

***Report on the Financial Statement***

We have audited the accompanying financial statement of Clark County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to 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). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. Except as stated in the *Basis for Qualified Opinion on Regulatory Basis of Accounting* paragraph, 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 of material misstatement.

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

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

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2013.

***Basis for Qualified Opinion on Regulatory Basis of Accounting***

The County did not have adequate financial records related to the financial activity of the County Sheriff's Department. The County Sheriff's Department records did not allow for adequate testing of receipt and disbursement transactions for the financial period and alternative audit procedures could not be performed on the following funds: Supplemental CAR-1 Sheriff's Inmate Trust, Supplemental CAR-1 Jail Commissary, Supplemental CAR-1 Sheriff's Cash Book, and Supplemental CAR-1 Sheriff DOC Checking.

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

In our opinion, except for the possible effects on the financial statement, of the matters described in the *Basis for Qualified Opinion on Regulatory Basis of Accounting* paragraph, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2013, on the basis of accounting described in Note 1.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated May 7, 2015, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is 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 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.

***Accompanying Information***

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

May 7, 2015



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF CLARK COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Clark County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement, and have issued our report thereon dated May 7, 2015, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America. The opinion to the financial statement relative to the regulatory basis of accounting was qualified due to the County not having adequate financial records for the financial activity associated with funds of the County Sheriff's Department.

***Internal Control Over Financial Reporting***

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

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2013-001, 2013-002, 2013-003, 2013-004, and 2013-005 to be material weaknesses.

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

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2013-002.

***Clark County's Response to Findings***

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

***Purpose of This Report***

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

  
Paul D. Joyce, CPA  
State Examiner

May 7, 2015

(This page intentionally left blank.)

## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

CLARK COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
County General	\$ 1,251,891	\$ 14,607,880	\$ 14,981,841	\$ 877,930
Sheriff Accident Report	11,099	2,935	-	14,034
Board of Aviation	208,544	215,877	290,226	134,195
CAGIT County Certified Shares	-	4,201,078	3,765,268	435,810
Campaign Finance Enforcement	1,000	-	-	1,000
CEDIT County Portion	327,722	1,832,381	1,660,000	500,103
City/Town Court Cost	24,139	37,503	24,139	37,503
Clerk's Record Perpetuation	9,819	42,684	46,840	5,663
Community Corrections Project Income	14,051	450,069	409,754	54,366
Community Transition Program	3,082	47,745	47,692	3,135
County Sales Disclosure	23,587	13,080	-	36,667
Cumulative Bridge	741,494	1,770,166	1,712,997	798,663
Clark County Cumulative Capital	1,426,695	1,417,345	1,419,532	1,424,508
County Drug Free Community	126,277	174,558	180,196	120,639
Public Safety Fund	7,789	-	180	7,609
Local Emergency Planning R/T/K	28,401	6,131	26,911	7,621
Firearms Training	21,876	23,623	41,802	3,697
Health	231,052	592,433	709,821	113,664
I.D.Security Protection	4,314	13,874	12,064	6,124
Closure-Post Closure	857,910	725,000	600,000	982,910
Levy Excess	74,368	-	74,368	-
Local Health Maintenance	15,580	74,637	57,927	32,290
Local Roads and Streets	1,049,670	981,355	1,141,709	889,316
LOIT County General	169,108	1,661,361	1,830,412	57
Jail Medical Fund	21,770	9,970	23,843	7,897
County Misdemeanant	71,872	103,365	105,484	69,753
County Highway	981,903	2,472,083	2,179,618	1,274,368
Auditor Endorsement Fund	22,882	25,760	11,822	36,820
Rainy Day Fund	111,071	1,012,000	1,081,877	41,194
2017 Reassessment	591,116	289,419	-	880,535
Recorder's Perpetuation	274,035	222,572	171,714	324,893
Riverboat Revenue Fund	68,117	209,398	238,838	38,677
Sheriff's Pension Trust	35,337	52,070	-	87,407
Solid Waste N/R	18,849	12,380	-	31,229
Mosquito Control	11,057	23,788	29,281	5,564
Excess Tax	506,765	203,841	287,888	422,718
Surveyor's Perpetuation	9,500	22,610	6,812	25,298
Tax Sale Legal Fee Fund	40,030	-	-	40,030
Tax Sale Redemption	46,440	1,302,147	1,314,273	34,314
Tax Sale Surplus	1,896,597	2,938,393	1,925,542	2,909,448
LHD Trust Accounty Tobacco	28,962	23,680	41,945	10,697
Special Vehicle Inspection	3,411	13,414	16,215	610
Auditors Ineligible Deductions	271,104	110,395	84,945	296,554
County Elected Officials Training	16,216	13,436	-	29,652
County Offender Transportation	3,655	653	-	4,308
Statewide 911	61,243	1,163,382	1,193,347	31,278
Adult Probation Administrative Funds	88,302	-	88,302	-
Circuit Court 4 Juvenile Admin Fee	11,217	12,430	-	23,647
Supplemental Adult Probation Service Funds	608,181	-	608,181	-
Circuit Court 4 Probation User Fee Juv.	10,912	-	10,912	-
Alternative Dispute Resolutions	68,383	12,380	4,994	75,769
Cemetery Fund	320	100	-	420
County User Fee	1,486,575	1,805,464	1,150,118	2,141,921
Drainage Board N/R Fee	42,575	2,000	5,682	38,893
T.B. Health	22,395	-	2,408	19,987
TIF-Perry Crossing	52,185	142,228	-	194,413
Debt Services	1,570,211	5,947,756	4,052,929	3,465,038
Self Insurance Funds	1,091,169	3,051,242	3,175,222	967,189
Landfill Expansion Project	641,932	8,633,195	3,484,088	5,791,039
Payroll Withholding Insurance Fund	15,171	314,262	296,209	33,224

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

CLARK COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Medicare W/H	194	1,309,797	1,309,801	190
Census Federal Credit Union W/H	-	72,911	72,911	-
Federal Tax	-	1,773,731	1,773,731	-
County Tax W/H	20,401	287,530	286,910	21,021
PERF W/H	3,454	428,338	428,338	3,454
State Tax W/H	37,844	524,201	523,486	38,559
Riverboat	253	128,940	128,844	349
CAGIT	-	118,261,366	118,261,366	-
CEDIT	-	5,192,169	5,192,169	-
Commercial Vehicle Excise Tax	-	1,019,253	1,019,253	-
Welfare Excise Tax Allocation	-	3,234,339	3,234,339	-
Financial Institution Tax	-	264,903	264,903	-
CEDIT Homestead Credit	1,917,899	5,316,490	6,187,146	1,047,243
HEA 1001-2007 2008 PTRC & HSC	48,705	8,420	8,380	48,745
Homestead Credit Rebate	38,547	-	-	38,547
CEDIT Homestead Credit #2	201	1,310	201	1,310
LOIT PTRC	1,018,452	5,279,278	6,073,028	224,702
State Fines and Forfeitures	6,659	7,367	12,629	1,397
Infraction Judgements	21,377	342,366	349,856	13,887
Overweight Vehicle	284	3,693	3,728	249
Special Death Benefit Fund	875	9,280	9,570	585
State Sales Disclosure	1,170	13,080	12,860	1,390
Coroners Training Fund	961	11,486	11,409	1,038
Interstate Compact Fee	188	5,967	5,655	500
State Recording Fees	1,110	13,305	13,615	800
DLGF Homestead Property Database	39	94	115	18
Inheritance Tax	413,515	2,125,124	2,481,681	56,958
Education Plate Fee Dist/State	-	2,269	2,156	113
Riverboat	-	653,006	653,006	-
CAGIT	-	20,770,614	20,770,614	-
CEDIT	-	5,316,289	5,316,289	-
Data Reliabilty Prosecutor IV-D	10,003	395	10,398	-
Supplemental CAR-1 Treasurer's Trust	1,609,104	3,028,386	1,609,104	3,028,386
Supplemental CAR-1 Sheriff's Inmate Trust	166,782	1,191,835	1,145,755	212,862
Supplemental CAR-1 Jail Commissary	118,717	1,638,218	1,748,268	8,667
Supplemental CAR-1 Sheriff's Cashbook	155,714	1,592,365	1,702,199	45,880
Supplemental CAR-1 Redevelopment Commission General Fund	54,816	90	6,437	48,469
Supplemental CAR-1 TIF Perry Crossing	83,539	97	1,186	82,450
Supplemental CAR-1 TIF Henryville I-65	18,727	22	1,186	17,563
Supplemental CAR-1 TIF Salem Road	1,220	3	-	1,223
Supplemental CAR-1 Landfill Trust	916,134	6,456	2,050	920,540
Supplemental CAR-1-Sheriff DOC Checking	921	4,131,050	4,130,857	1,114
Supplemental CAR-1 Clerk Investment	302,566	9,784,730	6,150,601	3,936,695
Supplemental CAR-1 Clerk-Odyssey	3,653,674	30,489,012	31,356,804	2,785,882
Supplemental CAR-1 Clerk-Gavel	280,127	1,373,791	1,562,673	91,245
Supplemental CAR-1 TIF Memphis Corridor	554,701	593	2,411	552,883
93.275 Circuit Court 2 Drug Court	-	17,918	17,918	-
Supplemental CAR-1 Sheriff Inmate Trust (Old)	3,482	-	3,482	-
Auditor Non-Reverting	35,107	53,081	12,832	75,356
Hwy/Developer Road Improvement	21,597	87,580	-	109,177
SJPSF Circuit Court 4	43,731	30,464	13,955	60,240
SPDSF	200,412	249,465	197,227	252,650
Landowners Liability and Contingency	33,584	266,201	223,050	76,735
Landfill Improvements	123,292	630,246	636,015	117,523
Juvenile Dentention Project Income	23,906	273,434	340,888	(43,548)
Clark County Donation Fund B	5,839	7,527	11,303	2,063
Redevelopment Commission Fund	1,155	-	1,155	-
Child Abuse Prevention	25	-	25	-
Urban Conservation	2,894	15,000	15,576	2,318
Weather Warning System	11,973	196	10,321	1,848

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

CLARK COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
TMA Fund	187,955	5,258	760	192,453
Henryville Sanitation Corp.	961	-	-	961
Information Technology Fund	217,079	205,149	70,497	351,731
911 LOIT	177,815	857,254	254,524	780,545
New Hope Services	-	507,474	507,474	-
Mental Health	51,017	503,509	485,490	69,036
State Forestry Sale Timber	57,377	32,169	57,377	32,169
Capital Development Tourism	-	297,123	297,123	-
Convention and Expedition	-	891,368	891,368	-
Prosecutors Federal Forfeiture	21,545	38,452	17,560	42,437
Subdivision Performance Assurance	10,206	-	-	10,206
Health Dept. Grant Fund	60,342	197,996	169,228	89,110
20.602 OWI Police Grant	-	300	-	300
20.609 Big City Big County	11,462	-	-	11,462
16.738 ICJG Drug/Prosecutor	-	45,693	44,825	868
16.575 ICJG Victim Asst/Pros#1	2,154	-	-	2,154
16.588 Domestic Violence Gr.#1	1,000	829	-	1,829
16.588 Stop Grant Police Dept	3,150	-	-	3,150
Children's Sexual Assault Ser	1,742	-	850	892
Treasurer Fees Fund N/R	54,562	76,162	61,732	68,992
Sheriff Expense and Seizure	5,932	-	5,525	407
Prosecutor Infraction User Fee	60,514	14,458	73,695	1,277
Planning and Zoning Fees Fund	78,145	123,789	70,893	131,041
Sheriff Local Foreclosure	97,044	129,600	120,013	106,631
Assessor Training Fund	11,257	8,550	-	19,807
Local Aviation Grant Tracking	2,379	7,500	-	9,879
Health Dept. Grant Fund	13,308	-	1,471	11,837
20.602 OWI Police Grant	1,893	9,327	8,090	3,130
20.609 Big City Big County	3,886	10,546	11,612	2,820
16.738 ICJG Drug/Prosecutor	(18,276)	127,713	106,733	2,704
16.575 ICJG Victim Asst/Pros#1	(3,869)	8,501	20,479	(15,847)
16.588 Domestic Violence Gr.#1	33,207	-	9,629	23,578
16.588 Stop Grant Police Dept	1,873	29,873	38,466	(6,720)
Children's Sexual Assault Ser	20,441	-	-	20,441
16.738 Radio Grant	-	26,219	26,219	-
16.540 Y-CAP and Diamonds	-	1,919	1,919	-
97.042 Emergency Management Performance	58,703	-	6,684	52,019
16.738 Port Security Grant	2,936	171,956	164,400	10,492
10.555 School Lunch Grant	12,582	33,004	37,561	8,025
Community Corrections Juvenile Detention	6	-	6	-
16.738 Superior Court 2 Drug Treatment	(25,183)	25,183	-	-
16.738 Crisis Intervention 11-DJ-013	(17,616)	17,010	-	(606)
97.048 2012 Tornado Emergency	-	55,702	55,702	-
97.116 911 09 PSGP Grant	44,790	-	18,170	26,620
16.575 ICJG Victim Asst/Pros#2	(4,606)	50,585	38,321	7,658
16.588 Domestic Violence Gr.#2	(21,315)	37,083	16,365	(597)
16.588 Victim Assistant/ARRA	(4,640)	13,824	9,316	(132)
14.228 MON Water Corp.-Grant	-	75,525	75,525	-
14.228 Construction of Star Hill Road	-	1,033,360	1,033,360	-
97.042 2012 Competitive EMPG	-	4,054	4,054	-
16.523 Juvenile Acct. Block	-	3,018	12,463	(9,445)
93.008 MRC Preparedness Prog.	3,441	4,300	1,100	6,641
93.069 Public Health Prep CIT	(12,049)	26,850	26,181	(11,380)
93.889 Hospital Prep. Prog MRC	(1,842)	14,495	13,651	(998)
93.069 Coord. Off for Terrorism	(3,523)	21,386	23,315	(5,452)
93.940 HIV Prevention Project	2,622	20,216	19,989	2,849
93.959 Prenatal Sub. Abuse Pro	178	24,917	25,115	(20)
93.994 Maternal and Child Serv	(11,702)	193,514	172,658	9,154
93.997 Sexually Trans Disease	21,027	44,118	60,220	4,925
93.069 Bioterrorism Prep.	-	18,033	18,033	-

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

CLARK COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
93.069 CRI Bioterrorism	-	10,000	10,000	-
20.106 Extend Runway 18-36 Ph5	52,990	409,343	427,283	35,050
20.106 Extend Runway 18-36 Ph4	(5,248)	758,103	801,192	(48,337)
20.106 Extend Runway 18-36 Ph3	6,391	252,556	256,220	2,727
20.106 Extend Runway 18-36 Ph2	52,573	427,463	461,752	18,284
20.106 Extend Runway 18-36	912	35,730	34,829	1,813
20.106 Runway 18-36 Extension	10,000	58,070	63,046	5,024
93.563 ARRA Prosecutor IVD Inc	57,673	-	35,316	22,357
93.563 Title IV-D Incentive	79,036	31,000	59,619	50,417
93.563 Pros IVD Inc-Post '99	77,412	59,353	122,362	14,403
93.563 Clerk IVD Inc-Post '99	74,156	38,562	81,303	31,415
Sup #2 Drug Chemical Testing	30	6,000	4,026	2,004
Cir. Ct. #4 Parenting/TX #1	501	-	348	153
Community Corrections-#1	4	386,381	349,842	36,543
Indiana Homeland Security	3,989	-	-	3,989
Ace Overtime Grant Sheriff	20	-	-	20
Adult Protective Serv #1	(9,121)	46,506	58,025	(20,640)
Community Corrections Program2	26,942	328,063	354,913	92
CASA- The Voice of Clark	8,955	163,998	111,999	60,954
Family Court Project	(8,754)	32,687	23,933	-
Interpreters Grant	1,277	9,075	8,477	1,875
Court Reform Grant	19,477	-	4,149	15,328
Family Treatment Drug Court #1	(1,368)	1,368	-	-
Adult Protective Serv #2	(17,111)	80,400	59,903	3,386
Sheriff DFC Grant	6,371	7,090	4,523	8,938
Circuit Court 2 Drug Court CCYC #1	462	11,072	2,884	8,650
Circuit Court #4 Parenting/TX #2	2,000	-	2,000	-
Circuit Court 2 Drug Chem Testing #2	2,128	-	2,128	-
Family Treatment Drug CCYC #2	2,415	-	2,415	-
Family Treatment Drug Court #2	1,100	33,225	22,347	11,978
Family Treatment Drug CCYC #1	-	3,036	-	3,036
Circuit Court 2 Drug Court CCYC #2	8,917	-	8,824	93
Circuit Court 4 Probation CCYC#2	110	-	-	110
Community Corrections CCYC	-	3,036	-	3,036
Circuit Court #4 Adult Probation CCYC	-	3,036	555	2,481
HIV/Aids Support Services	26,195	182,235	199,045	9,385
HIV Substance Abuse Program	11,885	96,651	77,651	30,885
Quit for Babies/SAPT Block	-	-	4,927	(4,927)
Totals	<u>\$ 31,099,027</u>	<u>\$ 295,801,502</u>	<u>\$ 284,789,410</u>	<u>\$ 42,111,119</u>

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

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENT

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

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, innkeepers 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 which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution 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.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived 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 which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

*E. Disbursements*

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

Personal services include outflows 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 which include 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include 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.

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

*F. Interfund Transfers*

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

*G. Fund Accounting*

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money 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 money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

Indiana Public Retirement System  
1 North Capital Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

*Funding Policy and Annual Pension Cost*

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

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

*Funding Policy*

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

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of some reimbursable grant funds expenditures made for which reimbursement had not been received by December 31, 2013, and in other instances expenditures being made in excess of available funds on hand.

**Note 8. Holding Corporation**

The County has entered into a capital lease with the Clark County Detention 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 2013 totaled \$1,016,998.

**Note 9. Building Authority**

The County has entered into a capital lease with the Jeffersonville-Clark County Building Authority (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. The lease also requires payments for operation, maintenance, repair, and etc., of the facilities. Lease payments during the year 2013 totaled \$300,000 and \$941,000 for debt service and operating expenses, respectively.

**Note 10. Other Postemployment Benefits**

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

**Note 11. Clark County Relinquishment Funds**

On July 8, 2012, the County entered into a "Memorandum of Agreement" with the Indiana Department of Transportation (INDOT) whereby the County agreed to accept responsibility of maintaining certain property owned by INDOT in exchange \$4,637,000 in Supplemental Matching Federal Resources (SMFR), which will be made available to the County to match their approved KIPDA or INDOT Federal Aid projects. These funds may only be used for these purposes, and must be utilized by June 30, 2015. The funds are maintained at INDOT in a "Relinquishment Fund" and are currently being used to fund the County's federal matching requirement for Star Hill Road project. The balance in the funds as of December 31, 2013, was \$4,110,268 of which approximately \$2,200,000 is available and has been committed to fund a portion of the federal match requirements for the Heavy Haul Road project.

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

On March 21, 2013, the County entered into a second "Memorandum of Agreement" with the Indiana Department of Transportation (INDOT) whereby the County agreed to accept the responsibility of maintaining certain property owned by INDOT in exchange for \$2,000,000 in Supplemental Matching Federal Resources (SMFR), which will be made available to the County to match their KIPDA or INDOT approved Federal Aid projects. These funds may only be used for these purposes and must be used by June 1, 2016. The funds are maintained at INDOT in a separate "Relinquishment Fund." The balance in the fund as of December 31, 2013, was \$2,000,000 and is available to fund future projects.

On April 9, 2015, the County received notification from Indiana Department of Transportation (INDOT) that an additional \$860,000 would be added to the "Relinquishment Fund" based on documentation the County submitted relating to match credits for the Star Hill Road Project. The match credits were granted based on actual expenditures made from the project as well as the value of donated property prior to the time of the letting.

**Note 12. Clark County Hospital Association Bonds**

The Clark County Hospital Association (CCHA) is a related organization to Clark Memorial Hospital and is controlled by the Board of Clark County Commissioners. The CCHA owns the building and substantially all fixed assets, which are operated by the Hospital. Using these assets as collateral, the CCHA issued bonds in 2009 in the amount of \$52,000,000 for capital improvements. The CCHA entered into a capital lease arrangement with the County and the Hospital. The terms of the lease mirror the terms of the 2009 bonds. Titles of the leased assets revert to the County and the Hospital at the end of the lease. The terms of the lease require the Hospital to pay various principal and interest amounts annually.

Lease payments are to be made from Net Revenues of the Hospital ("Net Revenues" is defined as total operating revenues of the Hospital plus investment income, less total operating expenses, net of depreciation and amortization expenses). If Net Revenues are insufficient, lease payments will be made from an ad valorem property tax to be levied on all taxable property in Clark County, Indiana. As disclosed in the 2013 Audited Financial statements for Clark Memorial Hospital, the ending balance of the Capital Lease Obligation as of December 31, 2013, was \$45,380,000.

**Note 13. Pending Sale of Clark Memorial Hospital**

On February 26, 2015, the Clark County Commissioners and the Clark County Council held a joint meeting and unanimously approved a "Memorandum of Understanding" (MOU), which has been negotiated with the Regional Healthcare Network of Kentucky and Southern Indiana, LLC, which is a joint venture between an affiliate of Norton's Healthcare and an affiliate of LifePoint Hospitals. The MOU outlines the general terms, details, intents, requirements, and responsibilities in working toward a formal contract for the transfer of assets of Clark Memorial Hospital.

**Note 14. Combined Funds**

Funds related to the County Sheriff's Department were reported individually in the prior financial statement, but were combined into one fund for the current financial statement. Funds related to Adult Probation Administrative and Supplemental Adult Probation Services were reported individually in the prior financial statement, but were combined with the County User Fee fund for the current financial statement.

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 15. 2014 Judgment Bonds**

On December 9, 2014, Clark County sold Judgment Funding Bonds with a par amount of \$5,695,000 and a coupon rate of 1.25 percent. The proceeds from this bond sale were used to cover the 2014 operational budget shortfall for the departments of the Sheriff and Jail. A debt service tax rate will provide for the repayment of the bonds. Principal and interest will be payable on July 1, 2015, and January 1, 2016.

**Note 16. Establishment of South Central Airport Authority**

On July 1, 2013, the South Central Airport Authority was established as the successor-in-interest to the Board of Aviation Commissioners. On July 24, 2013, a transfer and assumption agreement was signed between the Board of Aviation Commissioners and the South Central Regional Airport Authority which transferred all powers, duties, rights, responsibilities, obligations for operations and management, assumption of all former and existing Federal Aviation Administration (FAA) grant agreements, and all real property from the Board of Aviation Commissioners to the South Central Airport Authority.

(This page intentionally left blank.)

## SUPPLEMENTARY INFORMATION - UNAUDITED

For additional financial information, the County's Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

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

CLARK COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013

	County General	Sheriff Accident Report	Board of Aviation	CAGIT County Certified Shares	Campaign Finance Enforcement	CEDIT County Portion	City/Town Court Cost	Clerk's Record Perpetuation
Cash and investments - beginning	\$ 1,251,891	\$ 11,099	\$ 208,544	\$ -	\$ 1,000	\$ 327,722	\$ 24,139	\$ 9,819
Receipts:								
Taxes	4,959,714	-	-	4,195,973	-	1,832,381	-	-
Licenses and permits	68,829	-	-	-	-	-	-	-
Intergovernmental	672,345	-	-	-	-	-	-	-
Charges for services	702,713	-	214,945	-	-	-	-	407
Fines and forfeits	659,004	-	-	-	-	-	37,503	33,985
Other receipts	<u>7,545,275</u>	<u>2,935</u>	<u>932</u>	<u>5,105</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,292</u>
Total receipts	<u>14,607,880</u>	<u>2,935</u>	<u>215,877</u>	<u>4,201,078</u>	<u>-</u>	<u>1,832,381</u>	<u>37,503</u>	<u>42,684</u>
Disbursements:								
Personal services	9,527,018	-	48,447	3,189,345	-	800,000	-	35,420
Supplies	405,803	-	3,868	61,353	-	-	-	8,237
Other services and charges	5,016,654	-	161,121	396,486	-	860,000	24,139	3,183
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	12,821	-	76,790	47,771	-	-	-	-
Other disbursements	<u>19,545</u>	<u>-</u>	<u>-</u>	<u>70,313</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>14,981,841</u>	<u>-</u>	<u>290,226</u>	<u>3,765,268</u>	<u>-</u>	<u>1,660,000</u>	<u>24,139</u>	<u>46,840</u>
Excess (deficiency) of receipts over disbursements	<u>(373,961)</u>	<u>2,935</u>	<u>(74,349)</u>	<u>435,810</u>	<u>-</u>	<u>172,381</u>	<u>13,364</u>	<u>(4,156)</u>
Cash and investments - ending	<u>\$ 877,930</u>	<u>\$ 14,034</u>	<u>\$ 134,195</u>	<u>\$ 435,810</u>	<u>\$ 1,000</u>	<u>\$ 500,103</u>	<u>\$ 37,503</u>	<u>\$ 5,663</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Community Corrections Project Income	Community Transition Program	County Sales Disclosure	Cumulative Bridge	Clark County Cumulative Capital	County Drug Free Community	Public Safety Fund	Local Emergency Planning R/T/K
Cash and investments - beginning	\$ 14,051	\$ 3,082	\$ 23,587	\$ 741,494	\$ 1,426,695	\$ 126,277	\$ 7,789	\$ 28,401
Receipts:								
Taxes	-	-	-	1,532,251	1,021,434	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	148,756	98,937	-	-	-
Charges for services	-	-	13,080	6,431	-	-	-	-
Fines and forfeits	446,086	-	-	-	-	148,319	-	-
Other receipts	3,983	47,745	-	82,728	296,974	26,239	-	6,131
Total receipts	450,069	47,745	13,080	1,770,166	1,417,345	174,558	-	6,131
Disbursements:								
Personal services	279,865	126	-	324,095	19,186	-	-	-
Supplies	26,074	12,308	-	109,474	63,043	-	-	-
Other services and charges	72,343	26,071	-	96,818	580,691	180,000	180	26,911
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	4,630	9,187	-	382,610	544,612	-	-	-
Other disbursements	26,842	-	-	800,000	212,000	196	-	-
Total disbursements	409,754	47,692	-	1,712,997	1,419,532	180,196	180	26,911
Excess (deficiency) of receipts over disbursements	40,315	53	13,080	57,169	(2,187)	(5,638)	(180)	(20,780)
Cash and investments - ending	\$ 54,366	\$ 3,135	\$ 36,667	\$ 798,663	\$ 1,424,508	\$ 120,639	\$ 7,609	\$ 7,621

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Firearms Training	Health	I.D.Security Protection	Closure-Post Closure	Levy Excess	Local Health Maintenance	Local Roads and Streets	LOIT County General
Cash and investments - beginning	\$ 21,876	\$ 231,052	\$ 4,314	\$ 857,910	\$ 74,368	\$ 15,580	\$ 1,049,670	\$ 169,108
Receipts:								
Taxes	-	364,994	-	-	-	-	-	1,574,046
Licenses and permits	23,121	86,652	-	-	-	-	-	-
Intergovernmental	-	35,435	-	-	-	-	497,298	-
Charges for services	-	98,893	13,436	125,000	-	-	-	-
Fines and forfeits	-	5,600	-	-	-	-	-	-
Other receipts	502	859	438	600,000	-	74,637	484,057	87,315
Total receipts	23,623	592,433	13,874	725,000	-	74,637	981,355	1,661,361
Disbursements:								
Personal services	-	663,509	-	-	-	36,692	-	-
Supplies	12,127	12,656	12,064	-	-	2,837	589,056	645,947
Other services and charges	10,673	33,256	-	-	-	16,450	135,714	918,684
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	19,002	400	-	-	-	950	320,035	-
Other disbursements	-	-	-	600,000	74,368	998	96,904	265,781
Total disbursements	41,802	709,821	12,064	600,000	74,368	57,927	1,141,709	1,830,412
Excess (deficiency) of receipts over disbursements	(18,179)	(117,388)	1,810	125,000	(74,368)	16,710	(160,354)	(169,051)
Cash and investments - ending	\$ 3,697	\$ 113,664	\$ 6,124	\$ 982,910	\$ -	\$ 32,290	\$ 889,316	\$ 57

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Jail Medical Fund	County Misdemeanant	County Highway	Auditor Endorsement Fund	Rainy Day Fund	2017 Reassessment	Recorder's Perpetuation
Cash and investments - beginning	\$ 21,770	\$ 71,872	\$ 981,903	\$ 22,882	\$ 111,071	\$ 591,116	\$ 274,035
Receipts:							
Taxes	-	-	127	-	-	263,807	-
Licenses and permits	-	-	800	-	-	-	-
Intergovernmental	-	-	2,421,378	-	-	25,612	-
Charges for services	9,970	-	-	25,760	-	-	222,572
Fines and forfeits	-	39,690	-	-	-	-	-
Other receipts	-	63,675	49,778	-	1,012,000	-	-
Total receipts	<u>9,970</u>	<u>103,365</u>	<u>2,472,083</u>	<u>25,760</u>	<u>1,012,000</u>	<u>289,419</u>	<u>222,572</u>
Disbursements:							
Personal services	-	105,484	1,286,160	10,212	813,202	-	119,783
Supplies	701	-	573,241	900	-	-	1,596
Other services and charges	23,142	-	81,096	710	268,675	-	44,100
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	215,339	-	-	-	5,797
Other disbursements	-	-	23,782	-	-	-	438
Total disbursements	<u>23,843</u>	<u>105,484</u>	<u>2,179,618</u>	<u>11,822</u>	<u>1,081,877</u>	<u>-</u>	<u>171,714</u>
Excess (deficiency) of receipts over disbursements	<u>(13,873)</u>	<u>(2,119)</u>	<u>292,465</u>	<u>13,938</u>	<u>(69,877)</u>	<u>289,419</u>	<u>50,858</u>
Cash and investments - ending	<u>\$ 7,897</u>	<u>\$ 69,753</u>	<u>\$ 1,274,368</u>	<u>\$ 36,820</u>	<u>\$ 41,194</u>	<u>\$ 880,535</u>	<u>\$ 324,893</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Riverboat Revenue Fund	Sheriff's Pension Trust	Solid Waste N/R	Mosquito Control	Excess Tax	Surveyor's Perpetuation	Tax Sale Legal Fee Fund
Cash and investments - beginning	\$ 68,117	\$ 35,337	\$ 18,849	\$ 11,057	\$ 506,765	\$ 9,500	\$ 40,030
Receipts:							
Taxes	-	-	-	21,683	202,854	-	-
Licenses and permits	-	-	12,380	-	-	-	-
Intergovernmental	-	-	-	2,105	-	-	-
Charges for services	-	-	-	-	-	22,610	-
Fines and forfeits	-	52,070	-	-	-	-	-
Other receipts	209,398	-	-	-	987	-	-
Total receipts	<u>209,398</u>	<u>52,070</u>	<u>12,380</u>	<u>23,788</u>	<u>203,841</u>	<u>22,610</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	29,256	-	-	-
Supplies	786	-	-	-	-	429	-
Other services and charges	238,052	-	-	-	212,226	6,383	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	25	75,662	-	-
Total disbursements	<u>238,838</u>	<u>-</u>	<u>-</u>	<u>29,281</u>	<u>287,888</u>	<u>6,812</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(29,440)</u>	<u>52,070</u>	<u>12,380</u>	<u>(5,493)</u>	<u>(84,047)</u>	<u>15,798</u>	<u>-</u>
Cash and investments - ending	<u>\$ 38,677</u>	<u>\$ 87,407</u>	<u>\$ 31,229</u>	<u>\$ 5,564</u>	<u>\$ 422,718</u>	<u>\$ 25,298</u>	<u>\$ 40,030</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Tax Sale Redemption	Tax Sale Surplus	LHD Trust Accounty Tobacco	Special Vehicle Inspection	Auditors Ineligible Deductions	County Elected Officials Training	County Offender Transportation
Cash and investments - beginning	\$ 46,440	\$ 1,896,597	\$ 28,962	\$ 3,411	\$ 271,104	\$ 16,216	\$ 3,655
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	4,954	-	13,436	-
Fines and forfeits	-	-	-	-	-	-	653
Other receipts	1,302,147	2,938,393	23,680	8,460	110,395	-	-
Total receipts	<u>1,302,147</u>	<u>2,938,393</u>	<u>23,680</u>	<u>13,414</u>	<u>110,395</u>	<u>13,436</u>	<u>653</u>
Disbursements:							
Personal services	-	-	19,487	-	11,647	-	-
Supplies	-	-	499	-	4,512	-	-
Other services and charges	1,314,273	1,782,311	21,460	-	67,876	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	16,215	910	-	-
Other disbursements	-	143,231	499	-	-	-	-
Total disbursements	<u>1,314,273</u>	<u>1,925,542</u>	<u>41,945</u>	<u>16,215</u>	<u>84,945</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(12,126)</u>	<u>1,012,851</u>	<u>(18,265)</u>	<u>(2,801)</u>	<u>25,450</u>	<u>13,436</u>	<u>653</u>
Cash and investments - ending	<u>\$ 34,314</u>	<u>\$ 2,909,448</u>	<u>\$ 10,697</u>	<u>\$ 610</u>	<u>\$ 296,554</u>	<u>\$ 29,652</u>	<u>\$ 4,308</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Statewide 911	Adult Probation Administrative Funds	Circuit Court 4 Juvenile Admin Fee	Supplemental Adult Probation Service Funds	Circuit Court 4 Probation User Fee Juv.	Alternative Dispute Resolutions	Cemetery Fund
Cash and investments - beginning	\$ 61,243	\$ 88,302	\$ 11,217	\$ 608,181	\$ 10,912	\$ 68,383	\$ 320
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	1,162,752	-	-	-	-	-	-
Fines and forfeits	-	-	12,430	-	-	12,380	-
Other receipts	630	-	-	-	-	-	100
Total receipts	<u>1,163,382</u>	<u>-</u>	<u>12,430</u>	<u>-</u>	<u>-</u>	<u>12,380</u>	<u>100</u>
Disbursements:							
Personal services	1,139,608	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	52,458	-	-	-	-	4,994	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,161	-	-	-	-	-	-
Other disbursements	120	88,302	-	608,181	10,912	-	-
Total disbursements	<u>1,193,347</u>	<u>88,302</u>	<u>-</u>	<u>608,181</u>	<u>10,912</u>	<u>4,994</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(29,965)</u>	<u>(88,302)</u>	<u>12,430</u>	<u>(608,181)</u>	<u>(10,912)</u>	<u>7,386</u>	<u>100</u>
Cash and investments - ending	<u>\$ 31,278</u>	<u>\$ -</u>	<u>\$ 23,647</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,769</u>	<u>\$ 420</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	County User Fee	Drainage Board N/R Fee	T.B. Health	TIF-Perry Crossing	Debt Services	Self Insurance Funds	Landfill Expansion Project
Cash and investments - beginning	\$ 1,486,575	\$ 42,575	\$ 22,395	\$ 52,185	\$ 1,570,211	\$ 1,091,169	\$ 641,932
Receipts:							
Taxes	-	-	-	141,073	2,533,273	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	245,938	-	-
Charges for services	3,678	-	-	-	-	15,990	-
Fines and forfeits	1,090,026	2,000	-	-	-	-	-
Other receipts	711,760	-	-	1,155	3,168,545	3,035,252	8,633,195
Total receipts	<u>1,805,464</u>	<u>2,000</u>	<u>-</u>	<u>142,228</u>	<u>5,947,756</u>	<u>3,051,242</u>	<u>8,633,195</u>
Disbursements:							
Personal services	717,519	-	-	-	-	34,543	-
Supplies	21,734	2,235	1,808	-	-	-	-
Other services and charges	343,134	3,447	600	-	25,566	2,961,349	2,243,806
Debt service - principal and interest	-	-	-	-	3,235,150	-	-
Capital outlay	13,617	-	-	-	-	-	-
Other disbursements	54,114	-	-	-	792,213	179,330	1,240,282
Total disbursements	<u>1,150,118</u>	<u>5,682</u>	<u>2,408</u>	<u>-</u>	<u>4,052,929</u>	<u>3,175,222</u>	<u>3,484,088</u>
Excess (deficiency) of receipts over disbursements	<u>655,346</u>	<u>(3,682)</u>	<u>(2,408)</u>	<u>142,228</u>	<u>1,894,827</u>	<u>(123,980)</u>	<u>5,149,107</u>
Cash and investments - ending	<u>\$ 2,141,921</u>	<u>\$ 38,893</u>	<u>\$ 19,987</u>	<u>\$ 194,413</u>	<u>\$ 3,465,038</u>	<u>\$ 967,189</u>	<u>\$ 5,791,039</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Payroll Withholding Insurance Fund	Medicare W/H	Census Federal Credit Union W/H	Federal Tax	County Tax W/H	PERF W/H	State Tax W/H
Cash and investments - beginning	\$ 15,171	\$ 194	\$ -	\$ -	\$ 20,401	\$ 3,454	\$ 37,844
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	314,262	1,309,797	72,911	1,773,731	287,530	428,338	524,201
Total receipts	314,262	1,309,797	72,911	1,773,731	287,530	428,338	524,201
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	296,209	1,309,801	72,911	1,773,731	286,910	428,338	523,486
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	296,209	1,309,801	72,911	1,773,731	286,910	428,338	523,486
Excess (deficiency) of receipts over disbursements	18,053	(4)	-	-	620	-	715
Cash and investments - ending	\$ 33,224	\$ 190	\$ -	\$ -	\$ 21,021	\$ 3,454	\$ 38,559

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Wage Garnishment W/H	State Settlement	LOIT Public Safety	Commercial Vehicle Excise Tax	Welfare Excise Tax Allocation	Financial Institution Tax	CEDIT Homestead Credit
Cash and investments - beginning	\$ 253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,917,899
Receipts:							
Taxes	-	109,854,402	5,192,169	-	-	264,903	5,316,289
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	6,394,252	-	1,019,253	3,234,339	-	-
Charges for services	-	1,161,545	-	-	-	-	-
Fines and forfeits	-	73,612	-	-	-	-	-
Other receipts	128,940	777,555	-	-	-	-	201
Total receipts	<u>128,940</u>	<u>118,261,366</u>	<u>5,192,169</u>	<u>1,019,253</u>	<u>3,234,339</u>	<u>264,903</u>	<u>5,316,490</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	128,844	-	-	-	-	-	6,187,146
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	118,261,366	5,192,169	1,019,253	3,234,339	264,903	-
Total disbursements	<u>128,844</u>	<u>118,261,366</u>	<u>5,192,169</u>	<u>1,019,253</u>	<u>3,234,339</u>	<u>264,903</u>	<u>6,187,146</u>
Excess (deficiency) of receipts over disbursements	<u>96</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(870,656)</u>
Cash and investments - ending	<u>\$ 349</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,047,243</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	HEA 1001-2007 2008 PTRC & HSC	Homestead Credit Rebate	CEDIT Homestead Credit #2	LOIT PTRC	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle
Cash and investments - beginning	\$ 48,705	\$ 38,547	\$ 201	\$ 1,018,452	\$ 6,659	\$ 21,377	\$ 284
Receipts:							
Taxes	-	-	1,310	5,279,278	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	7,367	342,214	3,693
Other receipts	8,420	-	-	-	-	152	-
Total receipts	<u>8,420</u>	<u>-</u>	<u>1,310</u>	<u>5,279,278</u>	<u>7,367</u>	<u>342,366</u>	<u>3,693</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	6,073,028	12,629	349,856	3,728
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	8,380	-	201	-	-	-	-
Total disbursements	<u>8,380</u>	<u>-</u>	<u>201</u>	<u>6,073,028</u>	<u>12,629</u>	<u>349,856</u>	<u>3,728</u>
Excess (deficiency) of receipts over disbursements	<u>40</u>	<u>-</u>	<u>1,109</u>	<u>(793,750)</u>	<u>(5,262)</u>	<u>(7,490)</u>	<u>(35)</u>
Cash and investments - ending	<u>\$ 48,745</u>	<u>\$ 38,547</u>	<u>\$ 1,310</u>	<u>\$ 224,702</u>	<u>\$ 1,397</u>	<u>\$ 13,887</u>	<u>\$ 249</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Special Death Benefit Fund	State Sales Disclosure	Coroners Training Fund	Interstate Compact Fee	State Recording Fees	DLGF Homestead Property Database	Inheritance Tax
Cash and investments - beginning	\$ 875	\$ 1,170	\$ 961	\$ 188	\$ 1,110	\$ 39	\$ 413,515
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	2,125,124
Charges for services	-	13,080	-	-	13,305	-	-
Fines and forfeits	9,245	-	-	5,967	-	-	-
Other receipts	35	-	11,486	-	-	94	-
	<u>9,280</u>	<u>13,080</u>	<u>11,486</u>	<u>5,967</u>	<u>13,305</u>	<u>94</u>	<u>2,125,124</u>
Total receipts							
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	9,570	12,860	11,409	5,655	13,615	115	2,481,681
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
	<u>9,570</u>	<u>12,860</u>	<u>11,409</u>	<u>5,655</u>	<u>13,615</u>	<u>115</u>	<u>2,481,681</u>
Total disbursements							
Excess (deficiency) of receipts over disbursements	<u>(290)</u>	<u>220</u>	<u>77</u>	<u>312</u>	<u>(310)</u>	<u>(21)</u>	<u>(356,557)</u>
Cash and investments - ending	<u>\$ 585</u>	<u>\$ 1,390</u>	<u>\$ 1,038</u>	<u>\$ 500</u>	<u>\$ 800</u>	<u>\$ 18</u>	<u>\$ 56,958</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Education Plate Fee Dist/State	Riverboat	CAGIT	CEDIT	Data Reliabilty Prosecutor IV-D	Supplemental CAR-1 Treasurer's Trust	Supplemental CAR-1 Sheriff's Inmate Trust
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 10,003	\$ 1,609,104	\$ 166,782
Receipts:							
Taxes	-	-	20,768,674	5,316,289	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	285	-	-
Fines and forfeits	2,269	-	-	-	-	-	-
Other receipts	-	653,006	1,940	-	110	3,028,386	1,191,835
Total receipts	2,269	653,006	20,770,614	5,316,289	395	3,028,386	1,191,835
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	653,006	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,156	-	20,770,614	5,316,289	10,398	1,609,104	1,145,755
Total disbursements	2,156	653,006	20,770,614	5,316,289	10,398	1,609,104	1,145,755
Excess (deficiency) of receipts over disbursements	113	-	-	-	(10,003)	1,419,282	46,080
Cash and investments - ending	\$ 113	\$ -	\$ -	\$ -	\$ -	\$ 3,028,386	\$ 212,862

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Supplemental CAR-1 Jail Commissary	Supplemental CAR-1 Sheriff's Cashbook	Supplemental CAR-1 Redevelopment Commission General Fund	Supplemental CAR-1 TIF Perry Crossing	Supplemental CAR-1 TIF Henryville I-65	Supplemental CAR-1 TIF Salem Road	Supplemental CAR-1 Landfill Trust
Cash and investments - beginning	\$ 118,717	\$ 155,714	\$ 54,816	\$ 83,539	\$ 18,727	\$ 1,220	\$ 916,134
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,638,218	1,592,365	90	97	22	3	6,456
Total receipts	1,638,218	1,592,365	90	97	22	3	6,456
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,748,268	1,702,199	6,437	1,186	1,186	-	2,050
Total disbursements	1,748,268	1,702,199	6,437	1,186	1,186	-	2,050
Excess (deficiency) of receipts over disbursements	(110,050)	(109,834)	(6,347)	(1,089)	(1,164)	3	4,406
Cash and investments - ending	\$ 8,667	\$ 45,880	\$ 48,469	\$ 82,450	\$ 17,563	\$ 1,223	\$ 920,540

CLARK COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Supplemental CAR-1-Sheriff DOC Checking	Supplemental CAR-1 Clerk Investment	Supplemental CAR-1 Clerk-Odyssey	Supplemental CAR-1 Clerk-Gavel	Supplemental CAR-1 TIF Memphis Corridor	93.275 Circuit Court 2 Drug Court
Cash and investments - beginning	\$ 921	\$ 302,566	\$ 3,653,674	\$ 280,127	\$ 554,701	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,131,050	9,784,730	30,489,012	1,373,791	593	17,918
Total receipts	4,131,050	9,784,730	30,489,012	1,373,791	593	17,918
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	17,918
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	4,130,857	6,150,601	31,356,804	1,562,673	2,411	-
Total disbursements	4,130,857	6,150,601	31,356,804	1,562,673	2,411	17,918
Excess (deficiency) of receipts over disbursements	193	3,634,129	(867,792)	(188,882)	(1,818)	-
Cash and investments - ending	\$ 1,114	\$ 3,936,695	\$ 2,785,882	\$ 91,245	\$ 552,883	\$ -

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Supplemental CAR-1 Sheriff Inmate Trust (Old)	Auditor Non-Reverting	Hwy/Developer Road Improvement	SJPSF Circuit Court 4	SPDSF	Landowners Liability and Contingency	Landfill Improvements
Cash and investments - beginning	\$ 3,482	\$ 35,107	\$ 21,597	\$ 43,731	\$ 200,412	\$ 33,584	\$ 123,292
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	67	-	-	-	266,201	-
Fines and forfeits	-	53,014	-	30,464	19,757	-	-
Other receipts	-	-	87,580	-	229,708	-	630,246
Total receipts	-	53,081	87,580	30,464	249,465	266,201	630,246
Disbursements:							
Personal services	-	8,437	-	-	14,457	-	-
Supplies	-	2,495	-	8,797	858	-	-
Other services and charges	-	1,900	-	3,886	181,912	223,050	170,471
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,272	-	-	-
Other disbursements	3,482	-	-	-	-	-	465,544
Total disbursements	3,482	12,832	-	13,955	197,227	223,050	636,015
Excess (deficiency) of receipts over disbursements	(3,482)	40,249	87,580	16,509	52,238	43,151	(5,769)
Cash and investments - ending	\$ -	\$ 75,356	\$ 109,177	\$ 60,240	\$ 252,650	\$ 76,735	\$ 117,523

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Juvenile Dentention Project Income	Clark County Donation Fund B	Redevelopment Commission Fund	Child Abuse Prevention	Urban Conservation	Weather Warning System	TMA Fund
Cash and investments - beginning	\$ 23,906	\$ 5,839	\$ 1,155	\$ 25	\$ 2,894	\$ 11,973	\$ 187,955
Receipts:							
Taxes	-	-	-	-	-	-	5,198
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	60
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	273,434	7,527	-	-	15,000	196	-
Total receipts	273,434	7,527	-	-	15,000	196	5,258
Disbursements:							
Personal services	255,509	-	-	-	15,576	-	-
Supplies	19,666	3,175	-	-	-	-	-
Other services and charges	63,644	4,232	-	-	-	-	700
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,829	3,896	-	-	-	-	-
Other disbursements	240	-	1,155	25	-	10,321	60
Total disbursements	340,888	11,303	1,155	25	15,576	10,321	760
Excess (deficiency) of receipts over disbursements	(67,454)	(3,776)	(1,155)	(25)	(576)	(10,125)	4,498
Cash and investments - ending	\$ (43,548)	\$ 2,063	\$ -	\$ -	\$ 2,318	\$ 1,848	\$ 192,453

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Henryville Sanitation Corp.	Information Technology Fund	911 LOIT	New Hope Services	Mental Health	State Forestry Sale Timber	Capital Development Tourism
Cash and investments - beginning	\$ 961	\$ 217,079	\$ 177,815	\$ -	\$ 51,017	\$ 57,377	\$ -
Receipts:							
Taxes	-	-	-	462,567	458,952	-	297,123
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	44,907	44,557	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	143,521	-	-	-	-	-
Other receipts	-	61,628	857,254	-	-	32,169	-
Total receipts	-	205,149	857,254	507,474	503,509	32,169	297,123
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	5,711	-	-	-	-
Other services and charges	-	54,081	248,133	-	-	57,377	297,123
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	16,416	680	-	-	-	-
Other disbursements	-	-	-	507,474	485,490	-	-
Total disbursements	-	70,497	254,524	507,474	485,490	57,377	297,123
Excess (deficiency) of receipts over disbursements	-	134,652	602,730	-	18,019	(25,208)	-
Cash and investments - ending	\$ 961	\$ 351,731	\$ 780,545	\$ -	\$ 69,036	\$ 32,169	\$ -

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Convention and Expedition	Prosecutors Federal Forfeiture	Subdivision Performance Assurance	Salem-Noble Road Construction	E911 System Employee Benefit	CC Judgment Funding Loan Fund	2011 Health Insurance Rebate
Cash and investments - beginning	\$ -	\$ 21,545	\$ 10,206	\$ 60,342	\$ -	\$ 11,462	\$ -
Receipts:							
Taxes	891,368	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	29,508	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	38,452	-	168,488	300	-	45,693
Total receipts	<u>891,368</u>	<u>38,452</u>	<u>-</u>	<u>197,996</u>	<u>300</u>	<u>-</u>	<u>45,693</u>
Disbursements:							
Personal services	-	15,282	-	-	-	-	30,129
Supplies	-	-	-	-	-	-	-
Other services and charges	891,368	-	-	128,045	-	-	14,696
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	2,278	-	-	-	-	-
Other disbursements	-	-	-	41,183	-	-	-
Total disbursements	<u>891,368</u>	<u>17,560</u>	<u>-</u>	<u>169,228</u>	<u>-</u>	<u>-</u>	<u>44,825</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>20,892</u>	<u>-</u>	<u>28,768</u>	<u>300</u>	<u>-</u>	<u>868</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 42,437</u>	<u>\$ 10,206</u>	<u>\$ 89,110</u>	<u>\$ 300</u>	<u>\$ 11,462</u>	<u>\$ 868</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Sheriff'S P.R. N/R	Prosecutor Copy Fund	Sheriff Restitution Fund	Prosecutors State Forfeiture	Treasurer Fees Fund N/R	Sheriff Expense and Seizure	Prosecutor Infraction User Fee
Cash and investments - beginning	\$ 2,154	\$ 1,000	\$ 3,150	\$ 1,742	\$ 54,562	\$ 5,932	\$ 60,514
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	7,702	-	-
Fines and forfeits	-	-	-	-	-	-	12,175
Other receipts	-	829	-	-	68,460	-	2,283
Total receipts	-	829	-	-	76,162	-	14,458
Disbursements:							
Personal services	-	-	-	-	-	-	43,779
Supplies	-	-	-	-	1,584	-	17,777
Other services and charges	-	-	-	850	52,909	-	11,870
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	7,239	5,525	269
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	850	61,732	5,525	73,695
Excess (deficiency) of receipts over disbursements	-	829	-	(850)	14,430	(5,525)	(59,237)
Cash and investments - ending	\$ 2,154	\$ 1,829	\$ 3,150	\$ 892	\$ 68,992	\$ 407	\$ 1,277

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Planning and Zoning Fees Fund	Sheriff Local Foreclosure	Assessor Training Fund	Local Aviation Grant Tracking	Health Dept. Grant Fund	20.602 OWI Police Grant	20.609 Big City Big County
Cash and investments - beginning	\$ 78,145	\$ 97,044	\$ 11,257	\$ 2,379	\$ 13,308	\$ 1,893	\$ 3,886
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	122,958	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	129,600	8,520	-	-	9,327	10,546
Fines and forfeits	-	-	30	-	-	-	-
Other receipts	831	-	-	7,500	-	-	-
Total receipts	123,789	129,600	8,550	7,500	-	9,327	10,546
Disbursements:							
Personal services	45,400	120,013	-	-	-	8,090	11,612
Supplies	689	-	-	-	536	-	-
Other services and charges	21,304	-	-	-	825	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	3,500	-	-	-	110	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	70,893	120,013	-	-	1,471	8,090	11,612
Excess (deficiency) of receipts over disbursements	52,896	9,587	8,550	7,500	(1,471)	1,237	(1,066)
Cash and investments - ending	\$ 131,041	\$ 106,631	\$ 19,807	\$ 9,879	\$ 11,837	\$ 3,130	\$ 2,820

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	16.738 ICJG Drug/Prosecutor	16.575 ICJG Victim Asst/Pros#1	16.588 Domestic Violence Gr.#1	16.588 Stop Grant Police Dept	Children's Sexual Assault Ser	16.738 Radio Grant	16.540 Y-CAP and Diamonds
Cash and investments - beginning	\$ (18,276)	\$ (3,869)	\$ 33,207	\$ 1,873	\$ 20,441	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	60,244	8,405	-	29,873	-	26,219	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	67,469	96	-	-	-	-	1,919
Total receipts	<u>127,713</u>	<u>8,501</u>	<u>-</u>	<u>29,873</u>	<u>-</u>	<u>26,219</u>	<u>1,919</u>
Disbursements:							
Personal services	106,733	12,074	9,629	38,466	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	1,919
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	8,405	-	-	-	26,219	-
Total disbursements	<u>106,733</u>	<u>20,479</u>	<u>9,629</u>	<u>38,466</u>	<u>-</u>	<u>26,219</u>	<u>1,919</u>
Excess (deficiency) of receipts over disbursements	<u>20,980</u>	<u>(11,978)</u>	<u>(9,629)</u>	<u>(8,593)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,704</u>	<u>\$ (15,847)</u>	<u>\$ 23,578</u>	<u>\$ (6,720)</u>	<u>\$ 20,441</u>	<u>\$ -</u>	<u>\$ -</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	97.042 Emergency Management Performance	16.738 Port Security Grant	10.555 School Lunch Grant	Community Corrections Juvenile Detention	16.738 Superior Court 2 Drug Treatment	16.738 Crisis Intervention 11-DJ-013	97.048 2012 Tornado Emergency
Cash and investments - beginning	\$ 58,703	\$ 2,936	\$ 12,582	\$ 6	\$ (25,183)	\$ (17,616)	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	135,737	32,759	-	25,183	17,010	55,702
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	36,219	245	-	-	-	-
Total receipts	<u>-</u>	<u>171,956</u>	<u>33,004</u>	<u>-</u>	<u>25,183</u>	<u>17,010</u>	<u>55,702</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	2,464	-	37,561	-	-	-	-
Other services and charges	4,220	-	-	-	-	-	55,702
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	164,400	-	-	-	-	-
Other disbursements	-	-	-	6	-	-	-
Total disbursements	<u>6,684</u>	<u>164,400</u>	<u>37,561</u>	<u>6</u>	<u>-</u>	<u>-</u>	<u>55,702</u>
Excess (deficiency) of receipts over disbursements	<u>(6,684)</u>	<u>7,556</u>	<u>(4,557)</u>	<u>(6)</u>	<u>25,183</u>	<u>17,010</u>	<u>-</u>
Cash and investments - ending	<u>\$ 52,019</u>	<u>\$ 10,492</u>	<u>\$ 8,025</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (606)</u>	<u>\$ -</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	97.116 911 09 PSGP Grant	16.575 ICJG Victim Asst/Pros#2	16.588 Domestic Violence Gr.#2	16.588 Victim Assistant/ARRA	14.228 MON Water Corp.-Grant	14.228 Construction of Star Hill Road	97.042 2012 Competitive EMPG
Cash and investments - beginning	\$ 44,790	\$ (4,606)	\$ (21,315)	\$ (4,640)	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	25,215	14,870	13,824	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	25,370	22,213	-	75,525	1,033,360	4,054
Total receipts	-	50,585	37,083	13,824	75,525	1,033,360	4,054
Disbursements:							
Personal services	-	38,321	16,365	5,084	-	-	-
Supplies	-	-	-	1,202	-	-	-
Other services and charges	-	-	-	-	75,525	1,033,360	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	18,170	-	-	3,030	-	-	4,054
Other disbursements	-	-	-	-	-	-	-
Total disbursements	18,170	38,321	16,365	9,316	75,525	1,033,360	4,054
Excess (deficiency) of receipts over disbursements	(18,170)	12,264	20,718	4,508	-	-	-
Cash and investments - ending	\$ 26,620	\$ 7,658	\$ (597)	\$ (132)	\$ -	\$ -	\$ -

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	16.523 Juvenile Acct. Block	93.008 MRC Preparedness Prog.	93.069 Public Health Prep CIT	93.889 Hospital Prep. Prog MRC	93.069 Coor. Off for Terrorism	93.940 HIV Prevention Project	93.959 Prenatal Sub. Abuse Pro
Cash and investments - beginning	\$ -	\$ 3,441	\$ (12,049)	\$ (1,842)	\$ (3,523)	\$ 2,622	\$ 178
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	24,818	13,490	21,386	20,216	24,917
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,018	4,300	2,032	1,005	-	-	-
Total receipts	<u>3,018</u>	<u>4,300</u>	<u>26,850</u>	<u>14,495</u>	<u>21,386</u>	<u>20,216</u>	<u>24,917</u>
Disbursements:							
Personal services	-	-	26,181	3,651	12,578	13,870	23,914
Supplies	-	580	-	-	4,851	4,713	196
Other services and charges	12,463	490	-	-	-	1,406	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	3,854	-	-
Other disbursements	-	30	-	10,000	2,032	-	1,005
Total disbursements	<u>12,463</u>	<u>1,100</u>	<u>26,181</u>	<u>13,651</u>	<u>23,315</u>	<u>19,989</u>	<u>25,115</u>
Excess (deficiency) of receipts over disbursements	<u>(9,445)</u>	<u>3,200</u>	<u>669</u>	<u>844</u>	<u>(1,929)</u>	<u>227</u>	<u>(198)</u>
Cash and investments - ending	<u>\$ (9,445)</u>	<u>\$ 6,641</u>	<u>\$ (11,380)</u>	<u>\$ (998)</u>	<u>\$ (5,452)</u>	<u>\$ 2,849</u>	<u>\$ (20)</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	93.994 Maternal and Child Serv	93.997 Sexually Trans Disease	93.069 Bioterrorism Prep.	93.069 CRI Bioterrorism	20.106 Extend Runway 18-36 Ph5	20.106 Extend Runway 18-36 Ph4	20.106 Extend Runway 18-36 Ph3
Cash and investments - beginning	\$ (11,702)	\$ 21,027	\$ -	\$ -	\$ 52,990	\$ (5,248)	\$ 6,391
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	100,000	44,118	18,033	-	406,109	712,627	246,081
Fines and forfeits	39,050	-	-	-	-	-	-
Other receipts	54,464	-	-	10,000	3,234	45,476	6,475
Total receipts	<u>193,514</u>	<u>44,118</u>	<u>18,033</u>	<u>10,000</u>	<u>409,343</u>	<u>758,103</u>	<u>252,556</u>
Disbursements:							
Personal services	114,173	60,220	4,059	-	-	-	-
Supplies	6,934	-	-	4,490	-	-	-
Other services and charges	50,971	-	-	-	197,299	-	220
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	13,974	5,510	229,984	801,192	256,000
Other disbursements	580	-	-	-	-	-	-
Total disbursements	<u>172,658</u>	<u>60,220</u>	<u>18,033</u>	<u>10,000</u>	<u>427,283</u>	<u>801,192</u>	<u>256,220</u>
Excess (deficiency) of receipts over disbursements	<u>20,856</u>	<u>(16,102)</u>	<u>-</u>	<u>-</u>	<u>(17,940)</u>	<u>(43,089)</u>	<u>(3,664)</u>
Cash and investments - ending	<u>\$ 9,154</u>	<u>\$ 4,925</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,050</u>	<u>\$ (48,337)</u>	<u>\$ 2,727</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	20.106 Extend Runway 18-36 Ph2	20.106 Extend Runway 18-36	20.106 Runway 18-36 Extension	93.563 ARRA Prosecutor IVD Inc	93.563 Title IV-D Incentive	93.563 Pros IVD Inc-Post '99	93.563 Clerk IVD Inc-Post '99
Cash and investments - beginning	\$ 52,573	\$ 912	\$ 10,000	\$ 57,673	\$ 79,036	\$ 77,412	\$ 74,156
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	407,531	34,814	56,583	-	31,000	46,643	38,562
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	19,932	916	1,487	-	-	12,710	-
Total receipts	427,463	35,730	58,070	-	31,000	59,353	38,562
Disbursements:							
Personal services	-	-	-	-	52,679	76,076	8,998
Supplies	-	-	-	6,301	2,191	273	319
Other services and charges	135	34,829	-	9,001	4,749	-	-
Debt service - principal and interest	-	-	38,295	-	-	-	-
Capital outlay	426,207	-	24,751	9,751	-	195	-
Other disbursements	35,410	-	-	10,263	-	45,818	71,986
Total disbursements	461,752	34,829	63,046	35,316	59,619	122,362	81,303
Excess (deficiency) of receipts over disbursements	(34,289)	901	(4,976)	(35,316)	(28,619)	(63,009)	(42,741)
Cash and investments - ending	\$ 18,284	\$ 1,813	\$ 5,024	\$ 22,357	\$ 50,417	\$ 14,403	\$ 31,415

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Sup #2 Drug Chemical Testing	Cir. Ct. #4 Parenting/TX #1	Community Corrections-#1	Indiana Homeland Security	Ace Overtime Grant Sheriff	Adult Protective Serv #1	Community Corrections Program2
Cash and investments - beginning	\$ 30	\$ 501	\$ 4	\$ 3,989	\$ 20	\$ (9,121)	\$ 26,942
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,000	-	386,381	-	-	46,506	328,063
Total receipts	6,000	-	386,381	-	-	46,506	328,063
Disbursements:							
Personal services	-	-	281,255	-	-	53,196	301,464
Supplies	-	348	16,250	-	-	180	9,849
Other services and charges	4,026	-	51,153	-	-	1,802	43,600
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	500	-	-	2,193	-
Other disbursements	-	-	684	-	-	654	-
Total disbursements	4,026	348	349,842	-	-	58,025	354,913
Excess (deficiency) of receipts over disbursements	1,974	(348)	36,539	-	-	(11,519)	(26,850)
Cash and investments - ending	\$ 2,004	\$ 153	\$ 36,543	\$ 3,989	\$ 20	\$ (20,640)	\$ 92

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	CASA- The Voice of Clark	Family Court Project	Interpreters Grant	Court Reform Grant	Family Treatment Drug Court #1	Adult Protective Serv #2	Sheriff DFC Grant
Cash and investments - beginning	\$ 8,955	\$ (8,754)	\$ 1,277	\$ 19,477	\$ (1,368)	\$ (17,111)	\$ 6,371
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>163,998</u>	<u>32,687</u>	<u>9,075</u>	<u>-</u>	<u>1,368</u>	<u>80,400</u>	<u>7,090</u>
Total receipts	<u>163,998</u>	<u>32,687</u>	<u>9,075</u>	<u>-</u>	<u>1,368</u>	<u>80,400</u>	<u>7,090</u>
Disbursements:							
Personal services	69,837	-	-	4,149	-	48,367	-
Supplies	1,745	-	-	-	-	1,310	4,523
Other services and charges	40,408	23,933	8,477	-	-	3,607	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	9	-	-	-	-	3,931	-
Other disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,688</u>	<u>-</u>
Total disbursements	<u>111,999</u>	<u>23,933</u>	<u>8,477</u>	<u>4,149</u>	<u>-</u>	<u>59,903</u>	<u>4,523</u>
Excess (deficiency) of receipts over disbursements	<u>51,999</u>	<u>8,754</u>	<u>598</u>	<u>(4,149)</u>	<u>1,368</u>	<u>20,497</u>	<u>2,567</u>
Cash and investments - ending	<u>\$ 60,954</u>	<u>\$ -</u>	<u>\$ 1,875</u>	<u>\$ 15,328</u>	<u>\$ -</u>	<u>\$ 3,386</u>	<u>\$ 8,938</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Circuit Court 2 Drug Court CCYC #1	Circuit Court #4 Parenting/TX #2	Circuit Court 2 Drug Chem Testing #2	Family Treatment Drug CCYC #2	Family Treatment Drug Court #2	Family Treatment Drug CCYC #1	Circuit Court 2 Drug Court CCYC #2
Cash and investments - beginning	\$ 462	\$ 2,000	\$ 2,128	\$ 2,415	\$ 1,100	\$ -	\$ 8,917
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	11,072	-	-	-	33,225	3,036	-
Total receipts	11,072	-	-	-	33,225	3,036	-
Disbursements:							
Personal services	425	-	-	-	3,443	-	3,765
Supplies	1,659	-	2,128	-	-	-	1,859
Other services and charges	800	2,000	-	2,415	10,150	-	3,200
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	8,754	-	-
Total disbursements	2,884	2,000	2,128	2,415	22,347	-	8,824
Excess (deficiency) of receipts over disbursements	8,188	(2,000)	(2,128)	(2,415)	10,878	3,036	(8,824)
Cash and investments - ending	\$ 8,650	\$ -	\$ -	\$ -	\$ 11,978	\$ 3,036	\$ 93

CLARK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Circuit Court 4 Probation CCYC#2	Community Corrections CCYC	Circuit Court #4 Adult Probation CCYC	HIV/Aids Support Services	HIV Substance Abuse Program	Quit for Babies/SAPT Block	Totals
Cash and investments - beginning	\$ 110	\$ -	\$ -	\$ 26,195	\$ 11,885	\$ -	\$ 31,099,027
Receipts:							
Taxes	-	-	-	-	-	-	172,752,132
Licenses and permits	-	-	-	-	-	-	314,740
Intergovernmental	-	-	-	-	-	-	17,010,236
Charges for services	-	-	-	-	-	-	6,998,342
Fines and forfeits	-	-	-	-	-	-	3,282,124
Other receipts	-	3,036	3,036	182,235	96,651	-	95,443,928
Total receipts	-	3,036	3,036	182,235	96,651	-	295,801,502
Disbursements:							
Personal services	-	-	-	199,045	68,224	4,927	21,440,056
Supplies	-	-	-	-	-	-	2,764,420
Other services and charges	-	-	555	-	9,427	-	43,005,778
Debt service - principal and interest	-	-	-	-	-	-	3,273,445
Capital outlay	-	-	-	-	-	-	3,682,566
Other disbursements	-	-	-	-	-	-	210,623,145
Total disbursements	-	-	555	199,045	77,651	4,927	284,789,410
Excess (deficiency) of receipts over disbursements	-	3,036	2,481	(16,810)	19,000	(4,927)	11,012,092
Cash and investments - ending	\$ 110	\$ 3,036	\$ 2,481	\$ 9,385	\$ 30,885	\$ (4,927)	\$ 42,111,119

CLARK COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2013

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Jail Detention Center 2004/2007 Combo	Lease Rental Revenue Refunding Bonds Series 2013/ 2013 A Bonds	\$ 1,659,000	7/1/2013	1/1/2023
Jail Detention Center 2004/2007 Combo	Jail Holding Corporation-2004 Lease Rental Bonds/Lease - Lease Rental Revenue Bonds Series 2013 / 2013 B Bonds	45,500	11/21/2013	1/15/2029
Jail Detention Center 2004/2007 Combo	Jail Detention Lease Rental Bonds-2007	277,000	7/1/2008	7/1/2026
Jeff/Clark Building Authority Lease - Rental Bonds-First Mortgage-Series 2008	Building Lease	<u>300,000</u>	1/15/2009	1/15/2029
Total governmental activities		<u>2,281,500</u>		
Total of annual lease payments		<u>\$ 2,281,500</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	2010 Building Bond	\$ 1,730,000	\$ 175,646
General obligation bonds	2011 Landfill Bond	8,265,000	929,962
General obligation bonds	2013-Landfill Bond	9,000,000	433,629
General obligation bonds	2013-Judgment Bond (Sheriff)	<u>2,855,000</u>	<u>1,430,405</u>
Total governmental activities		<u>21,850,000</u>	<u>2,969,642</u>
Totals		<u>\$ 21,850,000</u>	<u>\$ 2,969,642</u>

CLARK COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2013

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

	Ending Balance
Governmental activities:	
Land	\$ 6,703,295
Infrastructure	45,644,451
Buildings	29,747,652
Improvements other than buildings	28,280,709
Machinery, equipment, and vehicles	19,494,646
Construction in progress	3,032,184
Total governmental activities	132,902,937
Total capital assets	\$ 132,902,937

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF CLARK COUNTY, INDIANA

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

We have audited Clark County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

***Basis for Disclaimer Opinion on Port Security Grant***

As described in item 2013-008 in the accompanying Schedule of Findings and Questioned Costs, we were unable to obtain sufficient documentation supporting the compliance of the County with the Port Security Grant regarding Activities Allowed or Unallowed; Allowable Costs/Costs Principles; Cash Management; Equipment and Real Property Management; Matching; Period of Availability; Procurement and Suspension and Debarment; and Special Tests and Provisions, nor were we able to satisfy ourselves as to the County's compliance with those requirements by other auditing procedures.

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

***Basis for Qualified Opinion on Child Support Enforcement***

As described in item 2013-007 in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with requirements regarding Activities Allowed or Unallowed; Allowable Costs/Cost Principles; and Reporting that are applicable to its Child Support Enforcement program. Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

***Disclaimer of Opinion on Port Security Grant***

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion on Port Security Grant* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the County's compliance with the types of compliance requirements referred to above that could have a direct and material effect on the Port Security Grant for the year ended December 31, 2013.

***Qualified Opinion on Child Support Enforcement***

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Child Support Enforcement* paragraph, 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 the Child Support Enforcement program for the year ended December 31, 2013.

***Unmodified Opinion on Each of the Other Major Federal Programs***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended December 31, 2013.

***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2013-009. Our opinion on each major federal program is not modified with respect to these matters.

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

***Report on Internal Control Over Compliance***

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

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

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

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. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2013-007, 2013-008, 2013-009, and 2013-010 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or 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. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2013-006 to be significant deficiencies.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

May 7, 2015

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTE

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

CLARK COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2013

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Agriculture</u>				
Child Nutrition Cluster				
National School Lunch Program	Indiana Department of Education	10.555	K308	\$ 32,759
Total - Child Nutrition Cluster				32,759
Total - Department of Agriculture				32,759
<u>Department of Housing and Urban Development</u>				
CDBG - State-Administered CDBG Cluster				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii Construction of Star Hill Road	Indiana Office of Community and Rural Affairs	14.228	B2013DC180001DR-09	1,033,360
Total - CDBG - State-Administered CDBG Cluster				1,033,360
Total - Department of Housing and Urban Development				1,033,360
<u>Department of Justice</u>				
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute			
Crisis Intervention Grant		16.738	10-DJ-050	17,010
Sup Ct 2 Drug Treatment			11-DJ-018	25,183
ICJG Drug/Prosecutor			2011-DJ-BX-2622	60,244
Total - JAG Program Cluster				102,437
Juvenile Justice and Delinquency Prevention_Allocations to States Y-Cap & Diamonds	Indiana Criminal Justice Institute	16.540	2011-JF-FX0009	1,919
Title V_Delinquency Prevention Program Family Court Project	Indiana Criminal Justice Institute	16.548	2010-JP-FX-0043	18,530
Crime Victim Assistance ICJG Victim Asst/Pros.	Indiana Criminal Justice Institute	16.575	2011-VA-GX-0039	33,620
Violence Against Women Formula Grants Victim Assistant/ARRA Domestic Violence Gr #2 Stop Police Grant	Indiana Criminal Justice Institute	16.588	2009-EF-S6-0020 2012-WF-AX-0035 D3-12-6679-2	13,824 14,870 29,873
Total - Violence Against Women Formula Grants				58,567
Total - Department of Justice				215,073
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	Indiana Department of Transportation			
Highway-Bethany Road		20.205	071003	39,140
Highway-Perry Crossing Road			0200812	2,369
Star Hill Road			0201017	284,339
Highway-Salem Noble			0400935	124,418
LRS/St. John Road			0500175	206,280
Highway-Salem Noble Road-Signalization			0900143	141,385
Cum Bridge-Bridge Inspection			0600219/0901961	41,415
Flood Emergency Service			8001173543ER000	7,645
Total - Highway Planning and Construction Cluster				846,991
Highway Safety Cluster				
Occupant Protection Incentive Grants	Town of Sellersburg	20.602	D3-11-5226	10,660
Safety Belt Performance Grants	Town of Sellersburg	20.609	D3-11-5307	10,605
Total - Highway Safety Cluster				21,265
Airport Improvement Program	Direct Grant			
Extend Runway 18-36 PH 3		20.106	3-18-0041-022-2009	246,081
Extend Runway 18-36 PH 4			3-18-0041-023-2010	712,627
Extend Runway 18-36 PH 5			3-18-0041-024-2011	406,109
Extend Runway 18-36 PH 2			3-18-0041-018-2008	407,531
Extend Runway 18-36 Extension			3-18-0041-025-2012	56,583
Extend Runway 18-36			3-18-0041-017-2006	34,814
Total - Airport Improvement Program				1,863,745
Total - Department of Transportation				2,732,001

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

CLARK COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2013  
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<b>Department of Health and Human Services</b>				
Medical Reserve Corps Small Grant Program MRC Preparedness Prog	Indiana National Assn of County and City Health Officials	93.008	5MRCSG101005-03	<u>1,070</u>
Public Health Emergency Preparedness Public Health Prep CIT	Indiana State Department of Health	93.069	2U90TP517024-11	<u>22,052</u>
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperatives Agreements Coor Off for Terrorism	Indiana State Department of Health	93.074	5U90TP000521-02	<u>50,700</u>
Substance Abuse and Mental Health Services-Access to Recovery Circuit Ct. #2 Drug Court	Indiana Department of Child Services	93.275	410ATR1111ADDF10	<u>17,918</u>
Centers for Disease Control and Prevention_Investigations and Technical Assistance Bio Terrorism	Indiana State Department of Health	93.283	A70-3-0532082	<u>5,981</u>
Child Support Enforcement Clerk Perpetuation IV-D County General IV D Earned Indirect Costs Title IV-D Incentive Pros IVD Inc-Post '99 Clerk IVD Inc-Post '99	Indiana Department of Child Services	93.563	134IN4005 502IVD4005ADF13 502IVD66CNTYF13 502IVDINCENTF12 502IVDINCENTF12 502IVDINCENTF12	407 273,002 60,367 59,619 76,543 <u>9,316</u>
Total - Child Support Enforcement				<u>479,254</u>
State Court Improvement Program Family Treatment Drug Court	Supreme Court of Indiana	93.586	022FG1101	<u>33,225</u>
Social Services Block Grant Adult Protective Services	Indiana Family and Social Services Administration	93.667	498SOCRSRVLKF13	<u>12,000</u>
HIV Prevention Activities_Health Department Based HIV Prevention	Indiana State Department of Health	93.940	5U62PS003682-02	<u>20,216</u>
Block Grants for Prevention and Treatment of Substance Abuse Prenatal Sub. Abuse Pro Prenatal Sub. Abuse Pro	Indiana State Department of Health	93.959	2B08T1010019-13 SAPT 109-11	17,667 <u>91,571</u>
Total - Block Grants for Prevention and Treatment of Substance Abuse				<u>109,238</u>
Preventive Health Services_Sexually Transmitted Diseases Control Grants Sexually Transmitted Disease Prevention	Indiana State Department of Health	93.977	5H25PS001630-05	<u>44,118</u>
Maternal and Child Services Block Grant to the States Maternal and Child Services	Indiana State Department of Health	93.994	1B04MC23378-01	<u>100,000</u>
Total - Department of Health and Human Services				<u>895,772</u>
<b>Department of Homeland Security</b>				
Disaster Grants-Public Assistance (Presidentially Declared Disasters) 2012 Tornado Emergency	Indiana Department of Homeland Security	97.036	DR-4058-IN	<u>62,132</u>
Emergency Management Performance Grants Emergency Management Performance Fund	Indiana Department of Homeland Security	97.042	2010-EP-00-0005	6,684
Emergency Management Performance Grants Emergency Management Performance Fund C44P-3-241B	Indiana Criminal Justice Institute	97.042	2011-EP-00036 C44P-3-241B	4,054 <u>21,447</u>
Total - Emergency Management Performance Grants				<u>32,185</u>
Port Security Grant Program Port Security Grant Port Security Grant	Larry D. Allen LLC	97.056	2008-GB-T8-K085 2009-PU-T9-K017	47,169 <u>114,787</u>
Total - Port Security Grant Program				<u>161,956</u>
Total - Department of Homeland Security				<u>256,273</u>
Total federal awards expended				<u>\$ 5,165,238</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

CLARK COUNTY  
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

***Basis of Presentation***

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I - Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Qualified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	yes
Type of auditor's report issued on compliance for major programs:	Unmodified for all programs except Child Support Enforcement which was Qualified; and Port Security Grant which was a Disclaimer
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	yes

Identification of Major Programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
	CDBG - State Administered CDBG Cluster
20.106	Airport Improvement Program
93.563	Child Support Enforcement
97.056	Port Security Grant

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

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

**Section II - Financial Statement Findings**

**FINDING 2013-001 - PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). Procedures were not in place to properly identify and classify federal financial activity in the County's financial records for use in the preparation of the SEFA.

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

Financial activity was not always properly classified in the County Auditor's financial ledger for the identification of federal grant activity. A contract consultant hired by the County to prepare the SEFA contacted state agencies regarding federal monies passed through by the state to the County to help identify federal monies for the preparation of the SEFA. Once the SEFA was prepared by the consultant, there was no control to ensure the information was properly reported and agreed with supplemental supporting records.

Procedures did not exist whereby various supplemental grant financial records maintained by department personnel used in the preparation of grant specific program reports were reconciled with the financial activity recorded in the County Auditor's financial ledger. The failure to reconcile could result in difference in grant specific program activity reported to federal agencies and pass-through entities not agreeing with underlying activity reported in the County's financial statements and SEFA.

The County should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

***FINDING 2013-002 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS  
AND REPORTING FOR THE COUNTY SHERIFF'S DEPARTMENT***

Several deficiencies in internal controls over financial transactions and reporting were identified in the County Sheriff's Department. As a result of the deficiencies noted, we were unable to express an unmodified opinion regarding the County's financial activity as it relates to the County Sheriff's Department. The following problems were identified with the financial activity associated with the County Sheriff's Department financial transactions:

Multiple problems were identified with the computerized financial system being used by the County Sheriff's Department that restricted the ability to audit the financial transactions.

- a. The records generated by the accounting system were inaccurate and not representative of the financial activity of the Sheriff's Department. Several reports which should have supported the data in other reports did not agree with those other reports. The officials did not reconcile the differences among the reports resulting in errors not being identified and corrected timely.
- b. The financial report being used to reconcile with the depository account balance was not the actual record balance. A bank transaction report of activity identified as processed through the depository account was being used as the reconciling document.
- c. The receipt number shown on the computer generated receipts for cash bonds is a number entered by the user rather than a sequentially generated number to ensure accountability over all receipts issued.

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- d. The receipt numbers for the same transaction were often different on the various financial records.
- e. The financial reports presented for audit did not have check numbers.

The failure to establish controls and have an understanding of the operation of the computerized accounting system could enable material misstatements or irregularities to remain undetected. Control activities should be in place to reduce the risks of errors in financial reporting.

Accounting records and other public records must be maintained in a manner that will support accurate financial statements. Anything other than an unqualified opinion on the Independent Auditors' Report on the financial statement may have adverse financial consequences with the possibility of an increase in interest rate costs to the taxpayers of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

***FINDING 2013-003 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING CLERK OF THE CIRCUIT COURT***

Deficiencies were noted in the internal control system of the Clerk of the Circuit Court related to financial transactions and reporting. Lack of segregation of duties existed without sufficient compensating controls in place to mitigate the risk.

The Clerk of the Circuit Court has not separated incompatible activities related to receipts, disbursements, and cash and investments. One individual is responsible for performing the reconciliation of the depository account balance with the record balance; reconciliation of the trust subsidiary record with the control record; preparing and making bank deposits; reconciling daily cash collections; recording receipt and disbursements transactions in the ledger; recording adjustments in the ledger; issuing checks; and preparing the supplemental annual financial report. The failure to establish controls could enable material misstatements or irregularities to remain undetected. Control activities should be in place to reduce the risk of errors in financial reporting.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance material financial errors will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

and to have a separation of functions over financial activity. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity. Incompatible duties should be identified and personnel assigned duties to provide for the proper segregation of duties to mitigate risk of material misstatements and irregularities.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Court of Indiana, Chapter 13)

***FINDING 2013-004 - INTERNAL CONTROLS OVER LANDFILL FEES***

The County does not have adequate controls in place to ensure fees due from the landfill are remitted timely and for the proper amount. This results in revenues not being available for use by the County as needed to meet obligations for which these fees are required. Without a proper system of internal control in place that operates effectively, revenues could also be lost due to the lack of accountability. Procedures should be developed to monitor fees that are paid to ensure the amounts are paid timely and for the correct amount.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

***FINDING 2013-005 - INTERNAL CONTROLS OVER INVOICE PAYMENTS***

The County does not have controls in place to ensure timely payment of amounts owed to vendors, and procedures are not in place to report unpaid obligations. In 2013, invoices totaling \$1,468,346 were paid that were associated with invoices dated in 2011 and 2012. Without a proper system of internal control in place that operates effectively, the proper monitoring of appropriations, expenditures, and cash balances are hindered. Procedures should be developed to ensure timely payment of invoices and to properly monitor and report unpaid obligations.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

**Section III - Federal Award Findings and Questioned Costs**

**FINDING 2013-006 - INTERNAL CONTROLS OVER REPORTING**

Federal Agency: Department of Health and Human Services

Federal Program: Child Support Enforcement

CFDA Number: 93.563

Federal Award Number and Year (or Other Identifying Number): 134IN4005; 502IVD4005ADF13;  
502IVD66CNTYF13;  
502IVDINCENTIF12

Pass-Through Entity: Indiana Department of Child Services

Management of the County has not established an effective internal control system related to the grant agreement and the Reporting compliance requirement.

Controls were not adequate to ensure that the quarterly incentive expenditure reports filed by the Clerk of the Circuit Court and County Prosecuting Attorney agreed with the amounts shown on the County's financial records and that all required reports were filed. Many of the quarterly incentive expenditure reports had immaterial differences between the amounts reported and the expenditures recorded on the County's records. The Clerk of the Circuit Court did not file an incentive expenditure report for the third quarter. Expenditures for the third quarter were included as prior quarter adjustments on the report for the fourth quarter.

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

An internal control system should be designed and operate effectively to provide reasonable assurance that noncompliance with the grant agreement or a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis.

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

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

The failure to establish and implement internal controls could enable noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements could result in the loss of federal funds to the County.

We recommended that the County's management establish and implement controls related to the grant agreement and compliance requirements pertaining to the quarterly incentive reports.

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

***FINDING 2013-007 - INTERNAL CONTROLS AND NONCOMPLIANCE  
OVER CHILD SUPPORT ENFORCEMENT***

Federal Agency: Department of Health and Human Services

Federal Program: Child Support Enforcement

CFDA Number: 93.563

Federal Award Number and Year (or Other Identifying Number): 134IN4005; 502IVD4005ADF13;  
502IVD66CNTYF13;  
502IVDINCENTIF12

Pass-Through Entity: Indiana Department of Child Services

Management of the County has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the compliance requirements that apply to Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Reporting.

*County Prosecuting Attorney*

The individuals preparing and approving the monthly claims for reimbursement did not properly verify that the costs reported were for allowable activities under the program, were properly allocated under allowable cost principles, and were in agreement with the financial records of the County. Proper procedures were not taken to insure that payroll claims were prepared in accordance with the time records for employees performing IV-D child support enforcement duties. Insurance was not properly allocated based on the proportion of time worked for the program. Payroll was sometimes paid from a different fund and account from what was indicated on the approved payroll claims.

The County Prosecuting Attorney is required to submit a reimbursement request each month titled Monthly Expense Claim for Title IV-D, State Form 54529. All of the claims for reimbursement reviewed during the audit period contained errors. The following errors were found:

1. Monthly time records are maintained for each employee performing IV-D child support enforcement duties in the County Prosecuting Attorney's office; however, the payroll claims submitted were not always prepared in accordance with the time records. In most cases the employees are paid from the fund indicated on the payroll claim, but we noted one employee was paid from a different fund than the payroll claim indicated from July to December 2013.
2. The County Prosecuting Attorney generally uses the expenditures shown in the County Auditor's Funds Ledger for the IV-D Prosecutor budget in the General fund to prepare the monthly claims for reimbursement. Some of these reimbursements were not supported by the financial records.
3. The cost of insurance was not properly allocated for employees working part of their time for the IV-D program.

The deficiencies noted above resulted in \$26,736 of IV-D expenses not being properly included on the Monthly Expense Claims for reimbursement during 2013. Of that amount, \$23,510 was subsequently claimed as a prior period adjustment on the June 2014 Monthly Expense Claim, but only after receiving communication from the Child Support Bureau that errors had been identified. In addition, the issues noted above resulted in \$8,607 being included as IV-D expenses on Monthly Expense Claims during 2013 that did not pertain to the IV-D program.

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Clerk of the Circuit Court*

The record of monthly time charged to the IV-D program was not signed by the employees and amounts claimed for employee insurance were not always based on the amounts shown on County's records resulting in the under claiming of expenses. We tested expenses supporting the claim submitted for November and noted some errors resulting in expenses being under claimed.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement or a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

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

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

45 CFR, Subpart C, 92.20(b) states in part:

"The financial management systems of other grantees and subgrantees must meet the following standards:

- (1) *Financial reporting.* Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or subgrant.
- (2) *Accounting records.* Grantees and subgrantees must maintain records which adequately identify the source and application of funds provided for financially-assisted activities. These records must contain information pertaining to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income.
- (3) *Internal control.* Effective control and accountability must be maintained for all grant and grant cash, real and personal property, and other assets. Grantees and subgrantees must adequately safeguard all such property and must assure that it is used solely for authorized purposes. . . .
- (5) *Allowable cost.* Applicable OMB cost principles, agency program regulations, and the terms of grant and subgrant agreements will be followed in determining the reasonableness, allowability, and allocability of costs.
- (6) *Source documentation.* Accounting records must be supported by such source documentation as cancelled checks, paid bills, payrolls, time and attendance records, contract and subgrant aware documents, etc. . . ."

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

The failure to establish and implement internal controls enabled noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements could result in the loss of federal funds to the County.

We recommended that the County establish and implement internal controls and procedures to ensure that County Prosecuting Attorney and Clerk of the Circuit Court prepare and submit accurate, complete, and timely reports in accordance with federal guidelines; and include only properly allocated costs for allowable activities on the requests for reimbursement in accordance with compliance requirements governing Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Reporting.

***FINDING 2013-008 - INTERNAL CONTROLS AND NONCOMPLIANCE OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO THE PORT SECURITY GRANT PROGRAM***

Federal Agency: Department of Homeland Security

Federal Program: Port Security Grant

CFDA Number: 97.056

Federal Award Number and Year (or Other Identifying Number): 2008-GB-T8-K085; 2009-PU-T9-K017

Pass-Through Entity: Larry D. Allen, LLC

The County was awarded Port Security Grants for two separate projects. Both projects were administered by the County Sheriff's Department. Management of the County has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the following compliance requirements: Activities Allowed or Unallowed; Allowable Costs/Costs Principles; Cash Management; Equipment and Real Property Management; Matching; Period of Availability; Procurement and Suspension and Debarment; and Special Tests and Provisions.

Grant records related to Port Security Grant Program were not properly maintained to allow testing for compliance with Activities Allowed or Unallowed; Allowable Costs/Costs Principles; Cash Management; Equipment and Real Property Management; Matching; Period of Availability; Procurement and Suspension and Debarment; and Special Tests and Provisions.

The following deficiencies were noted:

1. Financial records were not properly maintained and were either incomplete or inaccurate. The following problems were identified with the financial activity associated with the grant:
  - a. The County's main financial records maintained by the County Auditor did not separately identify financial activity associated with each grant project for grant projects administered by the County Sheriff's Department as required by the Special Test and Provisions compliance requirement.
  - b. The County Sheriff's Department Grant Administrator attempted to maintain a subsidiary grant project ledger for each project; however, the records were incomplete. The project ledgers did not show all financial activity since the inception of the grant and the information was incomplete in that it only showed the receipt activity related to the grant projects and did not identify the actual disbursements made associated with each grant project.

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- c. The subsidiary grant project ledgers maintained by the County Sheriff's Department were not reconciled with the grant fund in the County's main financial records maintained by the County Auditor. The County Auditor's financial records reported a balance of \$10,491.88 at December 31, 2013, in the County Sheriff's Department Port Security grant fund; however, the County Sheriff's Department Grant Administrator stated both grants were completed as of December 31, 2013.
- d. Sufficient information was not available to support grant funds requested and received by the County. Request for grant funds made by the County Sheriff's Department Grant Administrator to the pass-through entity were based on copies of quotes, proposals, estimates, and invoices. Records were not always presented that identified the actual disbursements made to support the individual grant funds requested and received. Without supporting documentation, compliance with Activities Allowed or Unallowed, Allowable Costs/Costs Principles, Cash Management, and Period of Availability could not be determined.
2. Property records were not presented for audit to identify equipment purchases made with the grant funds. Failure to properly maintain property records weakens the County's ability to safeguard grant assets and the County's ability to comply with the Equipment and Real Property Management requirements of the grant program.
  3. Records were not presented for audit to verify that the County complied with the Matching requirements of the grants. Subsidiary records maintained by the County Sheriff's Department included some amounts that were classified as matching; however, supporting documentation to verify the sources and amounts were not presented for audit.
  4. Information was not presented for audit to document Procurement procedures related to expenditures made from grant funds to determine compliance with Procurement and Suspension and Debarment requirements.

The failure to establish an effective internal control system places 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 also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

An internal control system, including segregation of duties, should be designed and operated effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type compliance requirement of a federal program will be prevented, detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, review, and approval take place and to have a segregation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

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

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

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

44 CFR 13.20(b) states in part:

"The financial management system of other grantees and subgrantees must meet the following standards:

- (1) *Financial reporting.* Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or subgrant.
- (2) *Accounting records.* Grantees and subgrantees must maintain records which adequately identify the source and application of funds provided for financially-assisted activities. These records must contain information pertaining to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income.
- (3) *Internal control.* Effective control and accountability must be maintained for all grant and subgrant cash, real and personal property, and other assets. Grantees and subgrantees must adequately safeguard all such property and must assure that it is used solely for authorized purposes.
- (4) *Budget control.* Actual expenditures or outlays must be compared with budgeted amounts . . .
- (5) *Allowable cost.* Applicable OMB cost principles, agency program regulations, and terms of grant and subgrant agreements will be followed in determining reasonableness, allowability, and allocability of costs.
- (6) *Source documentation.* Accounting records must be supported by such source documentation as cancelled checks, paid bills, payrolls, time and attendance records, contract and subgrant award documents, etc.
- (7) *Cash management.* Procedures for minimizing the time elapsing between the transfer of funds from the U.S. Treasury and disbursement by grantees and subgrantees . . ."

The failure to establish internal controls and an adequate financial management system has enabled material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended that the County's management establish and implement controls, including segregation of duties, related to the grant agreement and all compliance requirements that have a direct and material effect to the program.

We also recommended that the County's management establish a financial management system whereby accounting records adequately identify the source and application of funds provided for financially-assisted activities.

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

**FINDING 2013-009 - REPORTING**

Federal Agency: Department of Transportation  
Federal Program: Airport Improvement Program  
CFDA Number: 20.106

Federal Award Number and Year (or Other Identifying Number): 3-18-0041-017-2006;  
3-18-0041-018-2008;  
3-18-0041-022-2009;  
3-18-0041-023-2010;  
3-18-0041-024-2011;  
3-18-0041-025-2012

Management of the Clark County Board of Aviation Commissioners (Commissioners) has not established an effective internal control system related to Reporting compliance requirements. The Commissioners contracted with an engineer to prepare and file the quarterly performance reports for the various open grants. The Commissioners did not have procedures in place to review and approve the quarterly performance reports being prepared and filed by the engineer. The quarterly performance reports for the audit period were not presented for audit.

The Commissioners contracted with a Grant Administrator to prepare and file the annual and final federal financial reports for the various grants. These reports are submitted to the Airport Manager for review and approval before filing. The annual federal financial reports are to be presented for the fiscal year ending September 30. A combined report covering grants 3-18-0041-018-2008, 3-18-0041-022-2009, 3-18-0041-023-2010, 3-18-0041-024-2011, and 3-18-0041-025-2012 was submitted. The report was signed by the Airport Manager, but the review by the Airport Manager was not adequate to ensure the report was accurate and in agreement with the financial records. Upon examining this report, we noted federal cash disbursements reported for grant 3-18-0041-023-2010 were \$715,429; however, per the records, were \$6,453 through September 30, 2013. The amounts reported erroneously included disbursements for the period October 1, 2013 through December 31, 2013.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

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

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

49 CFR 18.20(b) (1) states: "*Financial reporting.* Accurate, current and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or subgrant."

The failure to establish and implement internal controls enabled material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

We recommended that the County's management establish and implement controls, including segregation of duties, and comply with the grant agreement and all compliance requirements pertaining to Reporting.

***FINDING 2013-010 - INTERNAL CONTROLS OVER DAVIS-BACON ACT AND ALLOWABLE COST REQUIREMENTS***

Federal Agency: Department of Transportation

Federal Program: Airport Improvement Program

CFDA Number: 20.106

Federal Award Number and Year (or Other Identifying Number): 3-18-0041-024-2011;  
3-18-0041-025-2012

Management of the County has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the compliance requirements that apply to Davis-Bacon Act and Allowable Cost Principles.

The Clark County Board of Aviation Commissioners (Commissioners) hired an engineer to assist in overseeing the labor standards required by the Davis-Bacon Act. Certified payrolls were submitted by the contractors to the engineer who would then check to determine if prevailing wages were being properly paid. The Commissioners did not have procedures in place to review and approve the work being performed by the engineer.

The County did not have procedures in place to ensure that all grant expenditures were approved by the Commissioners before payment by the County Auditor.

The failure to establish an effective internal control system places 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 also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement or a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

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

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

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

The failure to establish and implement internal controls could enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements could result in the loss of federal funds to the County.

We recommended that the County's management establish and implement controls, including segregation of duties, related to the grant agreement and compliance requirements pertaining to Davis-Bacon Act and Allowable Costs.

(This page intentionally left blank.)

#### AUDITEE PREPARED DOCUMENTS

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

# BOARD OF COMMISSIONERS OF CLARK COUNTY, INDIANA

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

Jack Coffman, President  
Rick Stephenson, Vice President  
John Perkins

Jake Elder, General Counsel

October 20, 2014

Indiana State Board of Accounts  
302 W. Washington St., Room E418  
Indianapolis, IN 46204-2765

**Re: Clark County Summary Schedule of Prior Audit Findings**

Please accept this letter as our response to the Prior Audit Findings for Clark County, Indiana.

Finding 2012-5, Internal Controls over Compliance Requirements that have a Direct and Material Effect to Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii – Davis Bacon Act and Reporting

Contact Person: Jack Coffman  
Title: President, Board of County Commissioners  
Phone Number: 812-285-6275  
Projected Completion Date: December 31, 2014

The County has discussed this issue with the Grant Administrator for Community Development Block Grants and procedures have been implemented to ensure grant activities are being recorded and reconciled properly with the County ledgers and all discrepancies accounted for. In addition, the County will require copies of all grant documentation reports, including supporting documentation, prepared by grant administrators which will allow the County to verify that grant activities are in accordance with the grant agreements.

Finding 2012-6, Internal Controls over Compliance Requirements that have a Direct and Material Effect to Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii – Allowable Costs and Activities

Contact Person: Jack Coffman  
Title: President, Board of County Commissioners  
Phone Number: 812-285-6275  
Projected Completion Date: December 31, 2014

The County has discussed this issue with the Grant Administrator for Community Development Block Grants regarding the maintenance of grant financial records to ensure remaining grant and contract balances are kept at all times.

Finding 2012-7, Internal Controls over Compliance Requirements that have a Direct and Material Effect to Port Security Grant Program and Inadequate Accounting Records and Financial Accountability

Contact Person: Jack Coffman  
Title: President, Board of County Commissioners  
Phone Number: 812-285-6275  
Projected Completion Date: December 31, 2014

The County met with the contracted grant administrator and County employees regarding the maintenance of grant financial records to ensure grant funds are being spent in accordance with grant agreements and are being reconciled to the subsidiary ledgers. The County will continue to train as needed regarding compliance with grant requirements regarding cash management, matching, procurement and accounting for capital assets purchased with Federal funds.

Finding 2012-8, Internal Controls over Compliance Requirements that have a Direct and Material Effect to Emergency Watershed Protection Program

Contact Person: Jack Coffman  
Title: President, Board of County Commissioners  
Phone Number: 812-285-6275  
Projected Completion Date: December 31, 2014

The County has contracted with an outside consultant that is familiar with the issues relating to grant compliance. This consultant has been addressing grant compliance issues as they develop to help strengthen the County's internal control procedures regarding grant projects.

Finding 2012-9, Cash Management

Contact Person: Jack Coffman  
Title: President, Board of County Commissioners  
Phone Number: 812-285-6275  
Projected Completion Date: 2013-2014

The County will provide training to county employees and consultants responsible for grant administration regarding cash management of reimbursable grants including the rules and regulations for requesting funds for these types of grants.

Finding 2012-10, Procurement, Suspension and Debarment

Contact Person: Jack Coffman  
Title: President, Board of County Commissioners  
Phone Number: 812-285-6275  
Projected Completion Date: December 31, 2014

The County will implement new procedures, as needed, outlining the process for maintaining procurement documentation and following the requirements for suspension and debarment related to Federal contracts.

Finding 2012-11, Reporting

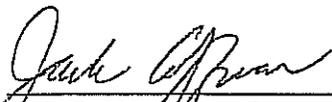
Contact Person: Jack Coffman  
Title: President, Board of County Commissioners  
Phone Number: 812-285-6275  
Projected Completion Date: December 31, 2013

The County Commissioners were not informed of the report filing requirement by the State Funding Agency. The Commissioners strive to ensure all grant reports are filed timely and will continue to make a conscientious effort to comply with all reporting requirements.

Finding 2012-12, Non-Compliance and Internal Controls over Compliance Requirements that have a Direct and Material Effect to Procurement, Suspension and Debarment

Contact Person: Jack Coffman  
Title: President, Board of County Commissioners  
Phone Number: 812-285-6275  
Projected Completion Date: December 31, 2013

The County will implement new procedures, as needed, outlining the process for maintaining procurement documentation and following the requirements for suspension and debarment related to Federal contracts.



\_\_\_\_\_  
Jack Coffman, President  
Board of Commissioners of Clark County, Indiana

Date: 10-20-2014

Cc: Monty Snelling, Clark County Auditor  
Jake Elder, Clark County Attorney  
Jill W. Oca, CPA  
File



# SUSAN POPP

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

## Clerk of Courts

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

May 28, 2015

Indiana State Board of Accounts  
302 W. Washington St., Room E418  
Indianapolis, IN 46204-2765

Re: 2013 Official Response to Audit Findings

Please accept this letter as the Clerk of the Circuit Court's official response to the audit findings noted in the 2013 audit report for Clark County.

Finding 2013-003, Internal Controls over Financial Transactions and Reporting Clerk of the Circuit Court

Contact Person: Susan Popp  
Title: Clerk of the Circuit Court  
Phone Number: 812-285-6244

The Clerk's office has reviewed the duties of office personnel responsible for financial transactions in order to identify areas in which stronger controls are needed. Changes will be implemented to ensure that a separate employee is responsible for all bank reconciliations. These reconciliations are then reviewed by the Clerk to ensure accuracy. In addition, stronger controls are being implemented whereby the Clerk will review all deposits with source documentation for greater oversight purposes. There are currently automatic controls in place in many areas of the financial transactions since receipts reported and signed by one employee are verified by another employee prior to depositing.

Finding 2013-006, Internal Controls Over Reporting

Contact Person: Susan Popp  
Title: Clerk of the Circuit Court  
Phone Number: 812-285-6244

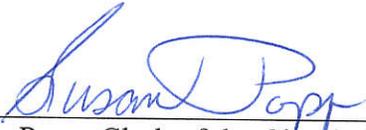
The Clerk's office has reviewed the underlying reason for this reporting issue. Since information is needed from the Auditor's office prior to being able to prepare the report, a written request will be made to the Auditor to ensure information needed to comply with the reporting requirement is received by the first day of the following month.

Finding 2013-007, Internal Controls and Noncompliance over Child Support Enforcement

Contact Person: Susan Popp  
Title: Clerk of the Circuit Court  
Phone Number: 812-285-6244

The Clerk's office is currently requiring signatures from employees for monthly time charged to the IV-D program. In addition, the office will inform employees working on the IV-D program to notify personnel responsible for managing the grant accounting of any changes to their insurance to ensure proper reimbursement to the County.

Respectfully submitted,



\_\_\_\_\_  
Susan Popp, Clerk of the Circuit Court

Date: \_\_\_\_\_

May 28, 2015

Cc: File



## OFFICE OF THE PROSECUTING ATTORNEY

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

CHILD SUPPORT DIVISION

(812) 285-6261/Fax (812) 280-5633

CRIMINAL DIVISION

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

May 14, 2015

Indiana State Board of Accounts  
Victim Services Division  
302 W. Washington St, Room E418  
Indianapolis, IN 46204-2765

### CLARK COUNTY PROSECUTOR'S OFFICE CORRECTIVE ACTION PLAN

RE: Finding 2013-006 & 2013-007  
Contact Person: Jeremy Mull  
Contact Phone: 812-285-6264

#### Description of Corrective Action Plan:

The Clark County Prosecutor will task Child Support Director Sarah Hart and Office Manager Charlotte Kinder with monthly reviewing the insurance cost allocation of any employee(s) who is not working one-hundred percent of the time for IV-D. The cost allocation will be reviewed to ensure that the allocation is correct as to IV-D and non-IV-D funds.

Further, The Clark County Prosecutor will task Child Support Director Sarah Hart with the duty to review the IV-D claims forms prepared by Office Manager Charlotte Kinder to ensure accuracy in the preparation of these claims.

Anticipated Completion Date: May 31, 2015

Signed,

Jeremy Mull

Clark County Prosecuting Attorney

Dated: May 11, 2105

# Clark County Sheriff's Office

Jamey Noel  
Sheriff

(812) 283-4471

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

## Corrective Action Plan for the Clark County Sheriff's Office 2013 Audit

Contact : Diane Shahroudi / Bookkeeper  
812-283-4471 ext. 3134

### **FINDING 2013-002**

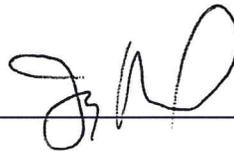
The SBOA Audit Report, as given to the Clark County Sheriff has several items that have been brought to the attention of the Sheriff and his staff. The Sheriff's Office implemented a new accounting software in November 2011., Tiger Commissary, LLC .At the time we were told that the program could handle all activity in our department : including all bank accounts. However, the reports that generated in the system had the bank account transactions bleeding together. For example, when an adjustment or journal entry was made, we were unsure which account it would post to. Also, the reports had put all receipts and disbursements for all checking accounts on the same report. After several updates and enhancements to the Tiger program, it has been found that the Tiger accounting system is not sufficient in handling our departmental needs.

In hopes to fix all stated problems, the Sheriff's Office will operate on three separate computer programs to handle our departmental accounts. These programs will generate reports needed for the SBOA to accurately audit our department. This will ensure that the account transactions will remain with the correct account and hopefully give the SBOA an accurate flow of the funds. We really feel like the separation of accounts will solve most problems.

### **FINDING 2013-008**

The Clark County Sheriff's Office has revamped our internal controls for Grant writing and management of Grants awarded to our department. We have hired a new Grant Coordinator who will work closely with a merited officer, and the bookkeeper, to ensure all funds are deposited in a timely manner, and all funds are used for the purpose of the Grant Awarded.

The anticipated date for all of these changes to be complete is June 2015. I would like to thank the SBOA for its cooperation and diligence in scrutinizing the Sheriff's Office operation. We will give it our best effort to improve and resolve all problems this report has shown us.



SHERIFF, Clark County Indiana

May 28, 2015



## CORRECTIVE ACTION PLAN

**Finding:** 2013-009- Reporting; and  
2013-010 - Internal Controls Over Davis Bacon  
and Allowable Cost Requirements

**Contact:** Tom Galligan  
South Central Regional Airport Authority, President

**Phone:** (812) 207-0335

### DESCRIPTION OF CORRECTIVE ACTION PLAN:

The South Central Regional Airport Authority Grant Oversight Process\* is revised as follows in respond to finding:

<input type="checkbox"/>	Grants Oversight process document outlines roles and responsibilities for managing grant funds. This includes coordination and communication of progress reports and completion schedules with the grantor in accordance with grant specifications. Process document also includes detailed steps regarding the oversight management, and proper usage of funds toward the awarded project.
--------------------------	---

**Roles and Responsibilities** - Unless agreed to otherwise, our designated Engineer of Record is responsible for the communication and coordination of progress reports and completion schedules with the FAA and INDOT in accordance with the contract agreements, grant specifications and the AIP Handbook. Unless agreed to otherwise, our Engineer will be responsible for gathering all subcontracting parties' and assist in other contractors progress invoice(s) and/or pay application(s) throughout the life of the grant.

Invoice(s) and/or pay application(s) will be reviewed by the Engineer and the SCRAA Board officer and Administrator prior to board approval. The invoices and/or pay applications will be submitted to the Sponsor. A designated Sponsor's Administrator will review and upon general acceptance (contains required information for processing), send them all to the Engineer. When directed, the Engineer will prepare the FAA's 5100-60 pay application signature approval form, INDOT's Contract Invoice Voucher signature approval form, summary of costs, and attach the related invoices prior to approval or denial by the board. The Sponsor's Administrator will then review the documents and make sure that pay request is accurate and in agreement with the financial records. The Engineer shall also present to the SCRAA Administrator, the certified pay rolls and any corrective action to be performed.

The SCRAA Board must independently approve the pay applications and recommendations presented by the SCRAA Administrator and Engineer with a quorum. Unless agreed to otherwise, the Engineer will submit and validate a Delphi eInvoice to the FAA once approved by the Board and the Sponsor's Administrative Assistance has indicated they are accurate and in agreement with the financial records.

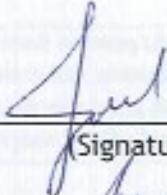
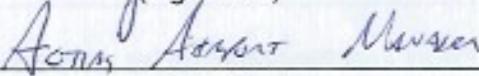
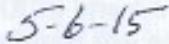
WOOLPERT  
7635 INTERACTIVE WAY, SUITE 100 | INDIANAPOLIS, IN 46278-2731  
317.299.7500 | WOOLPERT.COM

Once the FAA approves a Delphi invoice, the Sponsor or Engineer (when directed) will submit a hardcopy to INDOT for their share of the invoice(s) and/or pay application(s).

The Sponsor will designate the treasurer and administrative assistant to handle the invoice(s), claim(s), and FAA/INDOT funds received. Once the FAA and/or INDOT reimbursements are received, the designated individual will present these claims for to the Board for payment, associated with the progress invoice(s) and/or pay application(s) for approval by the SCRAA Board. Once SCRAA Board approves the claim and authorizes payment of the claims are they released for payment.

Unless agreed to otherwise, the Engineer is responsible by their agreement to processing the Quarterly Performance Reports as required by the FAA. These will be presented to the SCRAA Board for review at their monthly meetings for comments and revisions. They will be sent to the FAA with copy to the SCRAA Administrator.

**ANTICIPATED COMPLETION DATE:**

  
\_\_\_\_\_  
(Signature)  
  
\_\_\_\_\_  
(Title)  
  
\_\_\_\_\_  
(Date)

\* = South Central Regional Airport Authority Grant Oversight Process was adopted on January 21, 2015. A copy is available upon request.



CORRECTIVE ACTION PLAN

FINDING 2013-001

R. MONTY SNELLING

PHONE NUMBER: 812-285-6211

Description of Corrective Action Plan:

In reference, to the findings, on the Schedule of Expenditures of Federal Awards. ( SEFA )

The county commissioners contracted with a Certified Public Accountant to work in conjunction with the Auditor's office in tracking and verifying Federal Financial Grants.

The CPA also consults the grant administrators to insure compliance and additional oversight.

Paragraph II: The federal grants are receipted in, by the auditor's office, and placed into the proper funds. Federal Reimbursement Grant Funds are receipted into the funds where the activity took place.

The activity is shown on the financial report.

Paragraph III : Relating to the Auditor's Office procedures and controls. Monthly ledgers of financial activity and balances are sent to each department for review. They are to review the reports and reply as to whether they agree or disagree with the information in the county financial system.

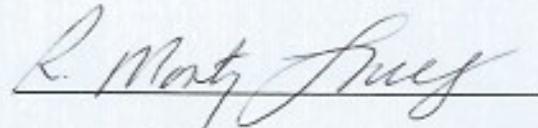
Paragraph IV : The contracted Certified Public Accountant prepares the SEFA report. The Auditor's Office reviews it and enters the information into Gateway.

Paragraph V : As stated earlier, I believe we receipt properly with the paperwork provided by the Grant Administrator. Accounts Payable insures that there are adequate appropriation, in each account, that was budgeted by the Grant Administrator.

A monthly report is sent to each department for their review. They are to review and reply as to if they are in agreement.

Corrective Action: Continue to verify all Federal Grants with the Grant Administrator. Continue to insure all Federal Grants are properly appropriated. Request that the County Commissioners send a directive to all departments to review the financial reports. That each department reply back to the Auditor's Office whether they agree or disagree with the financial report.

Anticipated Completion Date: December 31, 2015



TITLE AUDITOR

DATE: APRIL 27, 2015



# BOARD OF COMMISSIONERS

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

Jack Coffman  
Bryan Glover  
Rick Stephenson

N. Lisa Glickfield, General Counsel

May 11, 2015

Indiana State Board of Accounts  
302 W. Washington St., Room E418  
Indianapolis, IN 46204-2765

Re: 2013 Official Response to Audit Findings

Please accept this letter as the official response to the audit findings noted in the 2013 audit report for Clark County.

## Finding 2013-001, Preparation of the Schedule of Expenditures of Federal Awards

Contact Person: R. Monty Snelling  
Title: County Auditor  
Phone Number: 812-285-6211

The County and their consultant continue to work with various departments to improve accounting procedures relating to Federal grant activity. The consultant has worked with these Departments to train personnel on properly accounting for Federal grant awards and has written procedures for departments to follow to help strengthen the accounting controls. In addition, the consultant will continue to assist the Auditor's office staff with the preparation of the Schedule of Expenditures of Federal Awards and improvements to grant processes will be made as necessary.

## Finding 2013-004, Internal Controls Over Landfill Fees

Contact Person: Jack Coffman  
Title: President, Board of County Commissioners  
Phone Number: 812-285-6275

The County has contracted with their consultant to monitor Landfill fees for timeliness and accuracy on regular basis.

Finding 2013-005. Internal Control Over Invoice Payments

Contact Person: Jack Coffman  
Title: President, Board of County Commissioners  
Phone Number: 812-285-6275

The County will closely monitor payment obligations and requests for payment to ensure timely receipt of invoices due and corresponding payments for internal control weaknesses. Current procedures have been reviewed with County employees and consultants and new procedures have been implemented to strengthen accounting controls.

Respectfully submitted,



---

Jack Coffman, President  
Board of Commissioners of Clark County, Indiana

Date: 5-11-2015

Cc: R. Monty Snelling, Clark County Auditor  
N. Lisa Glickfield, Clark County Attorney  
Jill W. Oca, CPA  
File

#### OTHER REPORT

In addition to this report, a Supplemental Compliance Report has been issued for the County. That report can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.