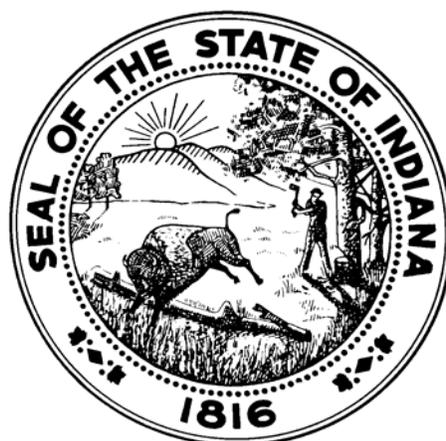


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

ANNUAL FINANCIAL REPORT

2005

CLARK COUNTY, INDIANA



**FILED**  
01/26/2007



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Barbara Bratcher Haas	01-01-04 to 12-31-07
Treasurer	Richard P. Jones	01-01-03 to 12-31-06
Clerk	Keith Groth	01-01-04 to 12-31-07
Sheriff	Michael L. Becher	01-01-03 to 12-31-06
Recorder	Shirley Nolot	01-01-03 to 12-31-06
President of the Board of County Commissioners	Edward Meyer	01-01-05 to 12-31-06
President of the County Council	Barbara Hollis Jim Smith	01-01-05 to 12-31-05 01-01-06 to 12-31-06



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF CLARK COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Clark County (County), as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As discussed in Note I, the financial statements referred to above do not include a number of component units of the County which should have been included to fairly present the financial position of the County.

In our opinion, except that the omission of the component units of the County referred to in the preceding paragraph results in incomplete presentation, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2005, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated December 28, 2006, 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 and grants. Our report on compliance and on internal control over financial reporting should be read along with this report.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
(Continued)

Our audit was performed for the purpose of forming an opinion on the basic financial statements of the County taken as a whole. 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedules of Funding Progress, as listed in the table of contents, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The County has not presented Management's Discussion and Analysis or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the table of contents, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not a required part of the basic financial statements. The Combining Schedules, as listed in the table of contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

December 28, 2006



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

TO: THE OFFICIALS OF CLARK COUNTY, INDIANA

We have audited the financial statements of Clark County (County), as of and for the year ended December 31, 2005, and have issued our report thereon dated December 28, 2006. The opinion to the financial statements was qualified due to omission of the component units of Clark County, which results in incomplete presentation. 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.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

We noted other matters involving the internal control over financial reporting that we have discussed with the management of the County on December 28, 2006. These immaterial instances of noncompliance were subsequently communicated to management in a separate letter.

This report is intended solely for the information and use of the County's management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

December 28, 2006

CLARK COUNTY  
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS  
For The Year Ended December 31, 2005

<u>Functions/Programs</u>	<u>Disbursements</u>	Program Receipts			Net (Disbursement) Receipt and Changes in Net Assets
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government Governmental Activities</u>
Primary government:					
Governmental activities:					
General government	\$ 9,458,001	\$ 1,432,375	\$ 513,002	\$ -	\$ (7,512,624)
Public safety	12,513,808	2,933,087	1,469,451	24,865	(8,086,405)
Highways and streets	4,009,404	1,382	3,370,845	-	(637,177)
Sanitation	1,977,091	966,000	-	-	(1,011,091)
Health and welfare	9,564,660	662,702	2,448,987	-	(6,452,971)
Economic development	18,433	-	-	-	(18,433)
Aviation	183,269	-	42,935	-	(140,334)
Debt service	1,949,399	-	-	55,628	(1,893,771)
Capital outlay	434,207	-	-	58,572	(375,635)
<b>Total primary government</b>	<b><u>\$ 40,108,272</u></b>	<b><u>\$ 5,995,546</u></b>	<b><u>\$ 7,845,220</u></b>	<b><u>\$ 139,065</u></b>	<b><u>(26,128,441)</u></b>
General receipts:					
Property taxes					9,655,054
Other local sources					5,506,501
Bonds and loans					850,884
Unrestricted investment earnings					1,503,999
Unrestricted intergovernmental receipts					1,493,026
Riverboat revenue sharing					262,460
Insurance proceeds					217,438
Other operating					<u>2,304,566</u>
<b>Total general receipts</b>					<b><u>21,793,928</u></b>
<b>Change in net assets</b>					<b>(4,334,513)</b>
<b>Net assets - beginning</b>					<b><u>13,478,898</u></b>
<b>Net assets - ending</b>					<b><u>\$ 9,144,385</u></b>
 <u>Assets</u>					
Cash and investments					\$ 954,244
Restricted assets:					
Cash and investments					<u>8,190,141</u>
<b>Total assets</b>					<b><u>\$ 9,144,385</u></b>
 <u>Net Assets</u>					
Restricted for:					
General government					\$ 123,005
Public safety					1,999,075
Highways and streets					2,336,154
Health and welfare					619,711
Economic development					2,198
Aviation					78,039
Capital outlay					3,031,959
Unrestricted					<u>954,244</u>
<b>Total net assets</b>					<b><u>\$ 9,144,385</u></b>

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

CLARK COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
GOVERNMENTAL FUNDS  
For The Year Ended December 31, 2005

	General	County Highway	County Welfare Family and Children	Courthouse Lease Rental	Cumulative Bridge	Landfill Closure/Post Closure	Other Governmental Funds	Totals
<b>Receipts:</b>								
Taxes	\$ 8,741,107	\$ -	\$ 2,292,058	\$ 622,486	\$ 991,037	\$ -	\$ 2,514,867	\$ 15,161,555
Intergovernmental	1,043,197	2,426,263	2,279,262	74,072	22,112	-	3,909,463	9,754,369
Charges for services	1,641,689	1,382	331,177	-	-	-	4,012,550	5,986,798
Other	2,838,370	129,761	19,636	-	68,963	20,904	942,519	4,020,153
<b>Total receipts</b>	<b>14,264,363</b>	<b>2,557,406</b>	<b>4,922,133</b>	<b>696,558</b>	<b>1,082,112</b>	<b>20,904</b>	<b>11,379,399</b>	<b>34,922,875</b>
<b>Disbursements:</b>								
General government	7,730,818	-	-	-	-	-	1,616,210	9,347,028
Public safety	6,752,648	-	-	-	-	-	6,189,589	12,942,237
Highways and streets	-	2,661,963	-	-	-	-	1,369,221	4,031,184
Sanitation	-	-	-	-	-	700	1,976,391	1,977,091
Health and welfare	-	-	6,487,861	-	-	-	3,107,501	9,595,362
Aviation	-	-	-	-	-	-	183,269	183,269
Economic development	18,433	-	-	-	-	-	-	18,433
<b>Debt service:</b>								
Principal	-	-	-	257,470	-	-	-	257,470
Interest	-	-	-	911,929	-	-	780,000	1,691,929
Capital outlay	-	-	-	-	436,260	-	-	436,260
<b>Total disbursements</b>	<b>14,501,899</b>	<b>2,661,963</b>	<b>6,487,861</b>	<b>1,169,399</b>	<b>436,260</b>	<b>700</b>	<b>15,222,181</b>	<b>40,480,263</b>
Excess (deficiency) of receipts over disbursements	(237,536)	(104,557)	(1,565,728)	(472,841)	645,852	20,204	(3,842,782)	(5,557,388)
<b>Other financing sources (uses)</b>								
Bond proceeds	-	-	-	-	-	-	850,884	850,884
Transfers in	244,461	-	-	-	-	-	164,175	408,636
Transfers out	(61,713)	-	-	-	-	-	(346,923)	(408,636)
<b>Total other financing sources (uses)</b>	<b>182,748</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>668,136</b>	<b>850,884</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(54,788)	(104,557)	(1,565,728)	(472,841)	645,852	20,204	(3,174,646)	(4,706,504)
Cash and investment fund balance - beginning	(844,586)	2,546,421	(865,541)	(424,409)	2,324,276	1,270,241	8,890,243	12,896,645
Cash and investment fund balance - ending	<u>\$ (899,374)</u>	<u>\$ 2,441,864</u>	<u>\$ (2,431,269)</u>	<u>\$ (897,250)</u>	<u>\$ 2,970,128</u>	<u>\$ 1,290,445</u>	<u>\$ 5,715,597</u>	<u>\$ 8,190,141</u>
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:								
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.								
								954,244
Net assets of governmental activities								<u>\$ 9,144,385</u>
<b>Cash and Investment Assets - December 31</b>								
Cash and investments	\$ (899,374)	\$ -	\$ (2,431,269)	\$ (897,250)	\$ -	\$ 1,290,445	\$ 2,270,685	\$ (666,763)
Restricted assets:								
Cash and investments	-	2,441,864	-	-	2,970,128	-	3,444,912	8,856,904
<b>Total cash and investment assets - December 31</b>	<u>\$ (899,374)</u>	<u>\$ 2,441,864</u>	<u>\$ (2,431,269)</u>	<u>\$ (897,250)</u>	<u>\$ 2,970,128</u>	<u>\$ 1,290,445</u>	<u>\$ 5,715,597</u>	<u>\$ 8,190,141</u>
<b>Cash and Investment Fund Balance - December 31</b>								
<b>Restricted for:</b>								
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,005	\$ 123,005
Public safety	-	-	-	-	-	-	1,999,075	1,999,075
Highways and streets	-	1,775,100	-	-	-	-	561,053	2,336,153
Health and welfare	-	-	-	-	-	-	619,711	619,711
Economic development	-	-	-	-	-	-	2,198	2,198
Aviation	-	-	-	-	-	-	78,039	78,039
Capital outlay	-	-	-	-	2,970,128	-	61,831	3,031,959
Unrestricted	(899,374)	666,764	(2,431,269)	(897,250)	-	1,290,445	2,270,685	1
<b>Total cash and investment fund balance - December 31</b>	<u>\$ (899,374)</u>	<u>\$ 2,441,864</u>	<u>\$ (2,431,269)</u>	<u>\$ (897,250)</u>	<u>\$ 2,970,128</u>	<u>\$ 1,290,445</u>	<u>\$ 5,715,597</u>	<u>\$ 8,190,141</u>

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

CLARK COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND  
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
PROPRIETARY FUNDS  
As of and for the Year Ended December 31, 2005

	<u>Internal Service Funds</u>
Operating receipts:	
Other	2,214,391
Operating disbursements:	
Insurance disbursements	<u>1,842,400</u>
Excess of receipts over disbursements	<u>371,991</u>
Cash and investment fund balance - beginning	582,253
Cash and investment fund balance - ending	<u>\$ 954,244</u>
 <u>Cash and Investment Assets - December 31</u>	
Cash and investments	<u>\$ 954,244</u>
 <u>Cash and Investment Fund Balance - December 31</u>	
Unrestricted	<u>954,244</u>

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

CLARK COUNTY  
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
FIDUCIARY FUNDS  
For The Year Ended December 31, 2005

	<u>Pension Trust Funds</u>	<u>Private-Purpose Trust Funds</u>	<u>Agency Funds</u>
Additions:			
Contributions:			
Employer	\$ 295,147	\$ -	\$ -
Investment earnings:			
Net (decrease) in fair value of investments	26,334	-	-
Interest	<u>569,167</u>	<u>248</u>	<u>-</u>
Net investment earnings	<u>595,501</u>	<u>248</u>	<u>-</u>
Agency fund additions	-	-	443,232,384
Total additions	<u>890,648</u>	<u>248</u>	<u>443,232,384</u>
Deductions:			
Benefits	207,826	-	-
Administrative and general	18,952	402	-
Agency fund deductions	<u>-</u>	<u>-</u>	<u>400,016,396</u>
Total deductions	<u>226,778</u>	<u>402</u>	<u>400,016,396</u>
Excess (deficiency) of total additions over total deductions	663,870	(154)	43,215,988
Cash and investment fund balance - beginning	<u>6,537,797</u>	<u>17,338</u>	<u>40,562,699</u>
Cash and investment fund balance - ending	<u>\$ 7,201,667</u>	<u>\$ 17,184</u>	<u>\$ 83,778,687</u>

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

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS

I. 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 the following services: public safety (police), highways and streets, health welfare and social services, sanitation, public improvements, planning and zoning, and general administrative services.

The County's financial reporting entity is composed of the following:

Primary Government:	Clark County
Discretely Presented Component Unit:	Clark Memorial Hospital

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

The Clark Memorial Hospital, a discretely presented component unit has been omitted from these financial statements. Accordingly, the financial statements do not include the data of all of the County's component units necessary to fairly present the financial position of the County.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

The County reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The county highway fund accounts for construction and maintenance, through state support, to the county's roadway system.

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The county welfare family and children fund is used to establish, extend and strengthen public welfare services for the protection and care of dependent and delinquent children and children in need of services. Fees charged, local taxes and state support are used to provide these services.

The cumulative bridge fund is a local tax supported fund used for the construction and acquisition of fixed assets and infrastructure.

The landfill closure/post closure fund is used for the purpose of landfill closure at the time the county's landfill reaches maximum capacity and administrative fees associated with the closure. Receipts are primarily earnings on investments on funds set aside from landfill usage fees.

The courthouse lease rental fund is a local tax supported fund used for the lease rental payments for the courthouse.

Additionally, the County reports the following fund types:

The internal service fund accounts for contributions the employer and employees to provide insurance benefits for county employees.

The pension trust funds account for the activities of the Sheriff's Pension Trust and the Sheriff's Benefit pension funds, which accumulate resources for pension benefit payments.

The private-purpose trust fund reports a trust arrangement under which principal and income benefits school corporation's within the county.

Agency funds account for assets held by the County as an agent for other agencies and serve as control accounts for certain cash transactions during the time they are a liability to the County.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, proprietary fund and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment 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. Investment transactions are not presented on the financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes. Elimination of these charges would distort the direct costs and program receipts reported for the various functions concerned.

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

D. Assets and Cash and Investment Balances

1. Cash and Investments

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

2. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental or proprietary fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

3. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as liabilities in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

4. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

It is the County's policy to first use restricted net assets prior to the use of unrestricted net assets when a disbursement is incurred for purposes for which both restricted and unrestricted net assets are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

E. Receipts and Disbursements

1. Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

2. Operating Receipts and Disbursements

Operating receipts and disbursements for proprietary funds and the similar discretely presented component unit result from providing services and producing and delivering goods and/or services. They also include all receipts and disbursements not related to capital and related financing, noncapital financing, or investing activities.

F. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.

Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund services between funds, if any, are not eliminated in the Statement of Activities and Net Assets – Cash and Investment Basis.

II. Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. In September of each year, the governing board, through the passage of a resolution/ ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

B. Disbursements in Excess of Appropriations

For the year ended December 31, 2005, disbursements exceeded budgeted appropriations in the following fund by the amount below:

Fund	2005
Cumulative Capital Development	<u>\$ 187,007</u>

These disbursements were funded by the available fund balance.

C. Cash and Investment Balance Deficits

At December 31, 2005, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines and state statute:

Fund	2005
General	\$ 899,374
Courthouse Lease Rental	897,251
Adult Protective Service	6,554
Highway Safety Grant DUI	676
County Welfare Family and Children	2,431,269
Police Stop Grant	398
Jail Detention Bond	200,920
Ohio River Bridges Project	<u>8,332</u>
Total	<u>\$ 4,444,774</u>

Cash and investment deficits arose primarily from disbursements exceeding receipts due to the underestimate of current requirements. These deficits are to be repaid from future receipts.

CLARK COUNTY  
 NOTES TO FINANCIAL STATEMENTS  
 (Continued)

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. The Sheriff's Merit Board has not established an investment policy for the Sheriff's Retirement and Benefit Pension Plan. As of December 31, 2005, the County had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plan Market Value
Mutual Funds	\$ <u>7,310,061</u>

Investment Policies

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the unit to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the unit's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

The Sheriff's Pension Plan is not subject to the same investment laws as the county. The Sheriff's Merit Board has not adopted an investment policy for interest rate and credit risk

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2005, were as follows:

Transfer From	Transfer To	2005
General Fund	Other governmental	\$ 61,713
Other governmental	General Fund	244,461
Other governmental	Other governmental	102,462
Total		\$ 408,636

The County typically uses transfers to fund ongoing operating subsidies.

C. Restatements and Reclassifications

For the year ended December 31, 2005, certain changes have been made to the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances by opinion unit.

Opinion Unit	Balance as Reported December 31, 2004	Fund Reclassification	Prior Period Adjustments	Balance as Restated January 1, 2005
Governmental Activities	\$ 14,466,293	\$ (987,395)	\$ -	\$ 13,478,898
Agency Funds	39,575,304	987,395	-	40,562,699

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

IV. Other Information

A. Risk Management

The County is 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 (excluding postemployment benefits); and natural disasters.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

Medical Benefits to Employees, Retirees' and Dependents

The County has chosen to establish a risk financing fund for risks associated with medical benefits to employees, retirees' and dependents. The risk financing fund is accounted for in the Nonreverting Health Insurance Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$125,000 per employee or \$1,000,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. Amounts are paid into the fund by all funds with payrolls and are available to pay claims, claim reserves, and administrative costs of the program.

B. 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. Lease payments during the year totaled \$780,000.

C. Capital Project Fund Operating Disbursements

Indiana Code 36-9-14.5-8(c) authorizes money held in the Cumulative Capital Development Fund to be used for purposes other than capital outlay if the purpose is to protect the public health, welfare or safety in an emergency situation that demands immediate action.

During 2005, the Board of County Commissioners declared emergencies resulting in \$783,872 of operating costs being paid from the Cumulative Capital Development Fund.

D. Building Authority

The County has entered into a lease with the Jeffersonville-Clark County Building Authority (the lessor). The lessor was organized as a separate governmental unit pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County.

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

E. Landfill Closure/Post Closure

State and federal laws and regulations require the County to place a final cover on its municipal landfill when it stops accepting solid waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste. The County has estimated the costs of closure to be \$77,095 per acre and the postclosure care to be \$5,230,010 in total. The closure financial assurance is to be provided on an incremental basis. These amounts are based on what it would cost to perform all closure and postclosure care in 2005 with an expected closure date of the landfill in 2012. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. The County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than generally accepted accounting principles. Therefore, the liability for estimated closure and postclosure care costs attributable to the current year's operations as required by Statement Number 18 of the Governmental Accounting Standards Board is not reported as a liability on the County's financial statement. The liability, as estimated by the County's engineering consultant at December 31, 2005, was \$3,270,389. This estimate is figured on the closing of 1.7 acres and an annual post closing cost of \$5,388,087. The percentage of landfill capacity used to date is 81%.

The County is required by state and federal laws and regulations to make contributions to a trust to finance closure and postclosure care, to obtain a line of credit, obtain a bond in the amount sufficient to finance the estimated closure and postclosure care costs, obtain insurance, or assure its obligation under CAR 258.74(f) by qualifying through certain financial tests. The County has chosen to qualify by meeting the financial tests as required under CAR 258.74(f). Proof of financial test qualifications and evidence that the County meets the requirements of CAR 258.74(f) is on file in the County Auditor's office of Clark County.

Prior to 1997, the County chose to make contributions to a trust to finance closure and postclosure care. This plan covered 45 acres of land closed and is not included in the above estimates. At December 31, 2005, \$1,290,445 was held by a trustee for this purpose. The transactions for this trust fund are included in the Landfill Closure/Post-Closure Fund in the financial statements.

F. Subsequent Events

Airport Project

The Clark County Board of Aviation Commissioners has received approval for a federal grant from the U.S. Department of Transportation in the amount of \$971,000. The grant is to be used to obtain property approaches and easements for roadway and power line relocations.

Bridge Projects

The Clark County Board of Commissioners have entered into a contract with Fulkerson Construction, Inc. and Team Construction, LLC for the renovation or replacement of bridge 97 and 20 in the amount of \$580,758 and \$311,800, respectively. Funding for these bridge projects is available in the County's Cumulative Bridge Fund.

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

G. Postemployment Benefits

In addition to the pension benefits described below, the County provides postemployment health and life insurance benefits, as authorized by Indiana Code 5-10-8, to all employees who retire from the County with at least 10 years of service and have accumulated a set of points to meet the eligibility requirements for the Public Employees Retirement Fund (PERF) retirement benefit. Points are awarded based on the employee's age and years of full-time employment. Currently, 27 retirees meet these eligibility requirements. The County contributes 68% for a single and 29% for a family, respectively, of these postemployment benefits. Disbursements for those postemployment benefits are recognized on a pay-as-you-go basis. During the year ended December 31, 2005, disbursements of \$64,800 were recognized for postemployment benefits.

H. Administration of Welfare Programs

The County is required to provide certain funding for administrative costs of welfare programs, the Hospital Care for Indigent Program, Medical Assistance to Wards and Children with Special Health Care Needs through local property tax levies. The County remits those taxes to the State, which pays the cost.

I. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), 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 the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF 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 member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF 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. The report may be obtained by contacting:

Public Employees' Retirement Fund  
Harrison Building, Room 800  
143 West Market Street  
Indianapolis, IN 46204  
Ph. (317) 233-4162

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which 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. 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 and Annual Pension Cost

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

3. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which 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. 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 and Annual Pension Cost

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Actuarial Information for the Above Plans

	<u>PERF</u>	<u>County Police Retirement Plan</u>	<u>County Police Benefit Plan</u>
Annual required contribution	\$ 391,642	\$ 354,698	\$ 17,355
Interest on net pension obligation	(10,640)	3,186	-
Adjustment to annual required contribution	<u>12,125</u>	<u>(5,843)</u>	<u>-</u>
Annual pension cost	393,127	352,041	17,355
Contributions made	<u>357,054</u>	<u>277,792</u>	<u>17,355</u>
Increase in net pension obligation	36,073	74,249	-
Net pension obligation, beginning of year	<u>(146,761)</u>	<u>45,516</u>	<u>-</u>
Net pension obligation, end of year	<u>\$ (110,688)</u>	<u>\$ 119,765</u>	<u>\$ -</u>

	<u>PERF</u>	<u>County Police Retirement Plan</u>	<u>County Police Benefit Plan</u>
Contribution rates:			
County	4.25%	21.7%	1%
Plan members	3%	6%	0%
Actuarial valuation date	07-01-05	01-01-06	01-01-06
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	Level percentage of projected Payroll, closed
Amortization period	40 years	40 years	40 years
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	4 year smoothed market	4 year smoothed market	4 year smoothed market

Actuarial Assumptions

Investment rate of return	7.25%	7%	7%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	2%	0%

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-03	\$ 405,432	58%	\$ (163,924)
	06-30-04	310,513	94%	(146,761)
	06-30-05	393,127	115%	(110,688)
County Police Retirement Plan	12-31-03	327,636	106%	73,865
	12-31-04	354,565	108%	45,516
	12-31-05	352,041	79%	119,765
County Police Benefit Plan	12-31-03	15,934	100%	-
	12-31-04	15,086	100%	-
	12-31-05	17,355	100%	-

CLARK COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over AAL (Unfunded) (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-03	\$ 8,091,349	\$ 7,420,096	\$ 671,253	109%	\$ 7,896,450	9%
07-01-04	8,113,820	8,134,939	(21,119)	100%	8,376,418	(0%)
07-01-05	8,395,159	8,812,434	(417,275)	95%	8,350,234	(5%)

County Police Retirement Pension Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-01	\$ 4,957,663	\$ 5,332,568	\$ (374,905)	94%	\$ 1,268,300	(30%)
01-01-02	5,150,023	5,464,113	(314,090)	94%	1,338,272	(23%)
01-01-03	5,243,656	5,597,091	(353,435)	94%	1,463,619	(24%)
01-01-04	5,613,462	5,926,613	(313,151)	95%	1,494,002	(21%)
01-01-05	6,096,209	6,364,368	(268,159)	95%	1,487,837	(18%)
01-01-06	6,680,811	7,543,186	(862,375)	89%	1,497,076	(58%)

CLARK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005

	Local Road and Street	County Health	Mosquito Control	Tuberculosis Health	Mental Health	New Hope Services	Property Reassessment
Receipts:							
Taxes	\$ -	\$ 404,213	\$ 9,138	\$ -	\$ 408,957	\$ 287,286	\$ 88,924
Intergovernmental	812,832	655,062	811	-	30,674	27,466	8,064
Charges for services	-	313,297	-	-	-	-	-
Other	113,640	1,772	-	-	-	-	22,276
<b>Total receipts</b>	<b>926,472</b>	<b>1,374,344</b>	<b>9,949</b>	<b>-</b>	<b>439,631</b>	<b>314,752</b>	<b>119,264</b>
Disbursements:							
General government	-	-	-	-	-	-	180,765
Public safety	-	-	-	-	-	-	-
Highways and streets	1,208,312	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	1,316,566	36,732	157	654,481	454,938	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Interest	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>1,208,312</b>	<b>1,316,566</b>	<b>36,732</b>	<b>157</b>	<b>654,481</b>	<b>454,938</b>	<b>180,765</b>
Excess (deficiency) of receipts over disbursements	(281,840)	57,778	(26,783)	(157)	(214,850)	(140,186)	(61,501)
Other financing sources (uses)							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(281,840)	57,778	(26,783)	(157)	(214,850)	(140,186)	(61,501)
Cash and investment fund balance - beginning	649,237	178,432	34,662	26,857	214,850	140,186	699,742
Cash and investment fund balance - ending	\$ 367,397	\$ 236,210	\$ 7,879	\$ 26,700	\$ -	\$ -	\$ 638,241
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 638,241
Restricted assets:							
Cash and investments	367,397	236,210	7,879	26,700	-	-	-
<b>Total cash and investment assets - December 31</b>	<b>\$ 367,397</b>	<b>\$ 236,210</b>	<b>\$ 7,879</b>	<b>\$ 26,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 638,241</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	367,397	-	-	-	-	-	-
Health and welfare	-	236,210	7,879	26,700	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	638,241
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 367,397</b>	<b>\$ 236,210</b>	<b>\$ 7,879</b>	<b>\$ 26,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 638,241</b>

CLARK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Supplemental Juvenile Probation Services	Supplemental Adult Probation Services	Accident Report	Firearms Training	ICJG Victim Assistance Prosecutor	Sheriff's Commissary	Wilson Switch Road Basic Maintenance
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	13,023	-	-
Charges for services	35,478	471,534	6,855	7,330	-	313,257	-
Other	5,720	-	-	4,000	-	26,979	-
<b>Total receipts</b>	<b>41,198</b>	<b>471,534</b>	<b>6,855</b>	<b>11,330</b>	<b>13,023</b>	<b>340,236</b>	<b>-</b>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	35,546	768,814	5,927	2,300	-	336,813	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	42,487	-	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Interest	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>35,546</b>	<b>768,814</b>	<b>5,927</b>	<b>2,300</b>	<b>42,487</b>	<b>336,813</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	5,652	(297,280)	928	9,030	(29,464)	3,423	-
Other financing sources (uses)							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	14,901	-	-
Transfers out	-	(12,000)	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(12,000)</b>	<b>-</b>	<b>-</b>	<b>14,901</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,652	(309,280)	928	9,030	(14,563)	3,423	-
Cash and investment fund balance - beginning	4,512	543,431	11,582	3,233	18,608	2,211	138,880
Cash and investment fund balance - ending	<u>\$ 10,164</u>	<u>\$ 234,151</u>	<u>\$ 12,510</u>	<u>\$ 12,263</u>	<u>\$ 4,045</u>	<u>\$ 5,634</u>	<u>\$ 138,880</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 138,880
Restricted assets:							
Cash and investments	10,164	234,151	12,510	12,263	4,045	5,634	-
<b>Total cash and investment assets - December 31</b>	<b>\$ 10,164</b>	<b>\$ 234,151</b>	<b>\$ 12,510</b>	<b>\$ 12,263</b>	<b>\$ 4,045</b>	<b>\$ 5,634</b>	<b>\$ 138,880</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	10,164	234,151	12,510	12,263	4,045	5,634	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	138,880
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 10,164</b>	<b>\$ 234,151</b>	<b>\$ 12,510</b>	<b>\$ 12,263</b>	<b>\$ 4,045</b>	<b>\$ 5,634</b>	<b>\$ 138,880</b>

CLARK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Solid Waste Permit and Bond	Surveyor's Corner Perpetuation	Guardian Ad Litem	County Recorder's Records Perpetuation	Adult Protective Services	Supplemental Public Defender Services	Sheriff's Public Relations
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	13,350	-	74,182	-	-
Charges for services	1,000	27,990	-	129,677	-	6,675	10,863
Other	-	68	-	-	-	-	24
<b>Total receipts</b>	<b>1,000</b>	<b>28,058</b>	<b>13,350</b>	<b>129,677</b>	<b>74,182</b>	<b>6,675</b>	<b>10,887</b>
Disbursements:							
General government	-	23,022	-	136,148	-	-	-
Public safety	-	-	27,025	-	75,226	-	4,498
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Interest	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>23,022</b>	<b>27,025</b>	<b>136,148</b>	<b>75,226</b>	<b>-</b>	<b>4,498</b>
Excess (deficiency) of receipts over disbursements	1,000	5,036	(13,675)	(6,471)	(1,044)	6,675	6,389
Other financing sources (uses)							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	12,369	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>12,369</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,000	5,036	(1,306)	(6,471)	(1,044)	6,675	6,389
Cash and investment fund balance - beginning	23,346	21,380	1,306	102,618	(5,510)	18,173	1,374
Cash and investment fund balance - ending	<u>\$ 24,346</u>	<u>\$ 26,416</u>	<u>\$ -</u>	<u>\$ 96,147</u>	<u>\$ (6,554)</u>	<u>\$ 24,848</u>	<u>\$ 7,763</u>
<b><u>Cash and Investment Assets - December 31</u></b>							
Cash and investments	\$ 24,346	\$ -	\$ -	\$ -	\$ (6,554)	\$ -	\$ 7,763
Restricted assets:							
Cash and investments	-	26,416	-	96,147	-	24,848	-
Total cash and investment assets - December 31	<u>\$ 24,346</u>	<u>\$ 26,416</u>	<u>\$ -</u>	<u>\$ 96,147</u>	<u>\$ (6,554)</u>	<u>\$ 24,848</u>	<u>\$ 7,763</u>
<b><u>Cash and Investment Fund Balance - December 31</u></b>							
Restricted for:							
General government	\$ -	\$ 26,416	\$ -	\$ 96,147	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	24,848	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	24,346	-	-	-	(6,554)	-	7,763
Total cash and investment fund balance - December 31	<u>\$ 24,346</u>	<u>\$ 26,416</u>	<u>\$ -</u>	<u>\$ 96,147</u>	<u>\$ (6,554)</u>	<u>\$ 24,848</u>	<u>\$ 7,763</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Aviation	Special Vehicle Inspection	Emergency Planning and Right to Know	Local Health Maintenance	Community Correction Juvenile Detention	County Drug Free Community	County Sheriff's Continuing Education
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	42,935	-	-	105,427	-	-	-
Charges for services	-	16,835	-	3,630	7,228	162,693	3,627
Other	106,496	1,737	507	289	-	39,667	-
<b>Total receipts</b>	<b>149,431</b>	<b>18,572</b>	<b>507</b>	<b>109,346</b>	<b>7,228</b>	<b>202,360</b>	<b>3,627</b>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	7,969	1,026	-	4,610	234,328	787
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	110,231	-	-	-
Aviation	183,269	-	-	-	-	-	-
Debt service:							
Interest	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>183,269</b>	<b>7,969</b>	<b>1,026</b>	<b>110,231</b>	<b>4,610</b>	<b>234,328</b>	<b>787</b>
Excess (deficiency) of receipts over disbursements	(33,838)	10,603	(519)	(885)	2,618	(31,968)	2,840
Other financing sources (uses)							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(3,246)	-	-	-	(55,899)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(3,246)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(55,899)</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(33,838)	7,357	(519)	(885)	2,618	(87,867)	2,840
Cash and investment fund balance - beginning	111,877	6,432	9,367	152,891	4,180	199,553	454
Cash and investment fund balance - ending	<u>\$ 78,039</u>	<u>\$ 13,789</u>	<u>\$ 8,848</u>	<u>\$ 152,006</u>	<u>\$ 6,798</u>	<u>\$ 111,686</u>	<u>\$ 3,294</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	78,039	13,789	8,848	152,006	6,798	111,686	3,294
Total cash and investment assets - December 31	<u>\$ 78,039</u>	<u>\$ 13,789</u>	<u>\$ 8,848</u>	<u>\$ 152,006</u>	<u>\$ 6,798</u>	<u>\$ 111,686</u>	<u>\$ 3,294</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	13,789	8,848	-	6,798	111,686	3,294
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	152,006	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	78,039	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 78,039</u>	<u>\$ 13,789</u>	<u>\$ 8,848</u>	<u>\$ 152,006</u>	<u>\$ 6,798</u>	<u>\$ 111,686</u>	<u>\$ 3,294</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	County User Fee	County Clerk IV-D	Prosecutor IV-D	Landowner's Liability and Contingency	Step Program	Highway Safety Grant DUI	EMA Lifescan Grant
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	455,476	14,598	77,045	-	-	13,400	34,483
Charges for services	-	-	-	-	-	-	-
Other	1,835	-	-	-	-	-	-
<b>Total receipts</b>	<b>457,311</b>	<b>14,598</b>	<b>77,045</b>	<b>-</b>	<b>-</b>	<b>13,400</b>	<b>34,483</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	-
Public safety	256,583	-	-	-	-	13,649	34,483
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	7,799	-	-	-
Health and welfare	-	24,925	10,858	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Interest	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>256,583</b>	<b>24,925</b>	<b>10,858</b>	<b>7,799</b>	<b>-</b>	<b>13,649</b>	<b>34,483</b>
Excess (deficiency) of receipts over disbursements	200,728	(10,327)	66,187	(7,799)	-	(249)	-
<b>Other financing sources (uses)</b>							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	200,728	(10,327)	66,187	(7,799)	-	(249)	-
Cash and investment fund balance - beginning	242,287	28,213	10,193	8,158	4,073	(427)	-
Cash and investment fund balance - ending	\$ 443,015	\$ 17,886	\$ 76,380	\$ 359	\$ 4,073	\$ (676)	\$ -
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ 359	\$ -	\$ (676)	\$ -
Restricted assets:							
Cash and investments	443,015	17,886	76,380	-	4,073	-	-
Total cash and investment assets - December 31	\$ 443,015	\$ 17,886	\$ 76,380	\$ 359	\$ 4,073	\$ (676)	\$ -
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	443,015	-	-	-	4,073	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	17,886	76,380	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	359	-	(676)	-
Total cash and investment fund balance - December 31	\$ 443,015	\$ 17,886	\$ 76,380	\$ 359	\$ 4,073	\$ (676)	\$ -

CLARK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Drug Enforcement Program	Project Income No. 513	Project Income No. 514	Hoosier Valley Program	Emergency Telephone System	Clark County Judicial Computer Operations	Juvenile Detention Center
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	39,000	-	19,822	-	179,758	-	-
Charges for services	-	-	171,223	-	808,969	-	-
Other	-	-	526	-	9,563	-	76
<b>Total receipts</b>	<b>39,000</b>	<b>-</b>	<b>191,571</b>	<b>-</b>	<b>998,290</b>	<b>-</b>	<b>76</b>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	88,258	-	271,742	-	1,161,555	-	76
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Interest	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>88,258</b>	<b>-</b>	<b>271,742</b>	<b>-</b>	<b>1,161,555</b>	<b>-</b>	<b>76</b>
Excess (deficiency) of receipts over disbursements	(49,258)	-	(80,171)	-	(163,265)	-	-
Other financing sources (uses)							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	55,899	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>55,899</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,641	-	(80,171)	-	(163,265)	-	-
Cash and investment fund balance - beginning	43,404	551	113,140	257	427,023	1,396	-
Cash and investment fund balance - ending	<u>\$ 50,045</u>	<u>\$ 551</u>	<u>\$ 32,969</u>	<u>\$ 257</u>	<u>\$ 263,758</u>	<u>\$ 1,396</u>	<u>\$ -</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ 551	\$ 32,969	\$ 257	\$ -	\$ 1,396	\$ -
Restricted assets:							
Cash and investments	50,045	-	-	-	263,758	-	-
<b>Total cash and investment assets - December 31</b>	<u>\$ 50,045</u>	<u>\$ 551</u>	<u>\$ 32,969</u>	<u>\$ 257</u>	<u>\$ 263,758</u>	<u>\$ 1,396</u>	<u>\$ -</u>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	50,045	-	-	-	263,758	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	551	32,969	257	-	1,396	-
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 50,045</u>	<u>\$ 551</u>	<u>\$ 32,969</u>	<u>\$ 257</u>	<u>\$ 263,758</u>	<u>\$ 1,396</u>	<u>\$ -</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Sheriff's Expense and Seizure	Landfill Insurance	Landfill Improvement	Hospital Lease Rental	Public Safety System	Landfill Development and Improvement	Prosecutor's Copy Fund
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-
Charges for services	6,152	-	965,000	-	-	-	482
Other	145	-	34,553	-	-	-	-
<b>Total receipts</b>	<b>6,297</b>	<b>-</b>	<b>999,553</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>482</b>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	70	-	-	-	1,163	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	1,968,592	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Interest	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>70</b>	<b>-</b>	<b>1,968,592</b>	<b>-</b>	<b>1,163</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	6,227	-	(969,039)	-	(1,163)	-	482
Other financing sources (uses)							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,227	-	(969,039)	-	(1,163)	-	482
Cash and investment fund balance - beginning	(134)	104,339	972,182	41,989	1,788	11	3,095
Cash and investment fund balance - ending	<u>\$ 6,093</u>	<u>\$ 104,339</u>	<u>\$ 3,143</u>	<u>\$ 41,989</u>	<u>\$ 625</u>	<u>\$ 11</u>	<u>\$ 3,577</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ 6,093	\$ 104,339	\$ 3,143	\$ 41,989	\$ 625	\$ 11	\$ 3,577
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
<b>Total cash and investment assets - December 31</b>	<b>\$ 6,093</b>	<b>\$ 104,339</b>	<b>\$ 3,143</b>	<b>\$ 41,989</b>	<b>\$ 625</b>	<b>\$ 11</b>	<b>\$ 3,577</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	6,093	104,339	3,143	41,989	625	11	3,577
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 6,093</b>	<b>\$ 104,339</b>	<b>\$ 3,143</b>	<b>\$ 41,989</b>	<b>\$ 625</b>	<b>\$ 11</b>	<b>\$ 3,577</b>

CLARK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Plat Book Maintenance	Police Stop Grant	Local Law Enforcement Block Grant	Jury Fee	Domestic Violence Grant	YMCA of Southern IN Grant	Impact Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	12,426	-	-	12,439	26,400	-
Charges for services	27,033	-	-	25,111	-	-	-
Other	340,000	-	-	611	-	-	-
<b>Total receipts</b>	<b>367,033</b>	<b>12,426</b>	<b>-</b>	<b>25,722</b>	<b>12,439</b>	<b>26,400</b>	<b>-</b>
Disbursements:							
General government	24,521	-	-	30,674	-	26,400	-
Public safety	-	28,629	135	-	50,319	-	8,679
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Interest	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>24,521</b>	<b>28,629</b>	<b>135</b>	<b>30,674</b>	<b>50,319</b>	<b>26,400</b>	<b>8,679</b>
Excess (deficiency) of receipts over disbursements	342,512	(16,203)	(135)	(4,952)	(37,880)	-	(8,679)
Other financing sources (uses)							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	3,246	2,448	-	28,374	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>3,246</b>	<b>2,448</b>	<b>-</b>	<b>28,374</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	342,512	(12,957)	2,313	(4,952)	(9,506)	-	(8,679)
Cash and investment fund balance - beginning	27,405	12,559	412	5,394	29,398	-	30,127
Cash and investment fund balance - ending	<u>\$ 369,917</u>	<u>\$ (398)</u>	<u>\$ 2,725</u>	<u>\$ 442</u>	<u>\$ 19,892</u>	<u>\$ -</u>	<u>\$ 21,448</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ 369,917	\$ (398)	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	-	-	2,725	442	19,892	-	21,448
Total cash and investment assets - December 31	<u>\$ 369,917</u>	<u>\$ (398)</u>	<u>\$ 2,725</u>	<u>\$ 442</u>	<u>\$ 19,892</u>	<u>\$ -</u>	<u>\$ 21,448</u>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ 442	\$ -	\$ -	\$ -
Public safety	-	-	2,725	-	19,892	-	21,448
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	369,917	(398)	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 369,917</u>	<u>\$ (398)</u>	<u>\$ 2,725</u>	<u>\$ 442</u>	<u>\$ 19,892</u>	<u>\$ -</u>	<u>\$ 21,448</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	County Misdemeanant	Children's Sexual Assault	Welfare Excise Tax Allocation	Jail Medical	Clerk's Record Perpetuation	Tax Sale Legal Fee Fund	Prosecutor Infraction User Fee
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	63,626	20,441	145,108	-	-	-	-
Charges for services	-	-	-	7,048	32,522	-	49,200
Other	1,714	-	-	-	-	-	-
<b>Total receipts</b>	<b>65,340</b>	<b>20,441</b>	<b>145,108</b>	<b>7,048</b>	<b>32,522</b>	<b>-</b>	<b>49,200</b>
Disbursements:							
General government	-	-	-	-	26,000	390	-
Public safety	35,531	10,221	-	6,849	-	-	35,190
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	145,108	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Interest	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>35,531</b>	<b>10,221</b>	<b>145,108</b>	<b>6,849</b>	<b>26,000</b>	<b>390</b>	<b>35,190</b>
Excess (deficiency) of receipts over disbursements	29,809	10,220	-	199	6,522	(390)	14,010
Other financing sources (uses)							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	(31,317)	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(31,317)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,508)	10,220	-	199	6,522	(390)	14,010
Cash and investment fund balance - beginning	102,925	10,221	-	315	34,168	16,062	35,519
Cash and investment fund balance - ending	<u>\$ 101,417</u>	<u>\$ 20,441</u>	<u>\$ -</u>	<u>\$ 514</u>	<u>\$ 40,690</u>	<u>\$ 15,672</u>	<u>\$ 49,529</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ 101,417	\$ -	\$ -	\$ 514	\$ 40,690	\$ 15,672	\$ -
Restricted assets:							
Cash and investments	-	20,441	-	-	-	-	49,529
<b>Total cash and investment assets - December 31</b>	<b>\$ 101,417</b>	<b>\$ 20,441</b>	<b>\$ -</b>	<b>\$ 514</b>	<b>\$ 40,690</b>	<b>\$ 15,672</b>	<b>\$ 49,529</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	20,441	-	-	-	-	49,529
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	101,417	-	-	514	40,690	15,672	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 101,417</b>	<b>\$ 20,441</b>	<b>\$ -</b>	<b>\$ 514</b>	<b>\$ 40,690</b>	<b>\$ 15,672</b>	<b>\$ 49,529</b>

CLARK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Clark County Drug Court	Child Abuse Prevention	Law Enforcement	Youth Coalition	Data Reliability Prosecutor IV-D	Cops In School 2002	OWI Police Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	101,357	-	-	10,000	-	143,134	11,315
Charges for services	-	-	29,070	-	-	-	-
Other	-	-	1,839	-	-	-	-
<b>Total receipts</b>	<b>101,357</b>	<b>-</b>	<b>30,909</b>	<b>10,000</b>	<b>-</b>	<b>143,134</b>	<b>11,315</b>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	96,192	-	19,162	19,163	-	116,482	5,044
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Interest	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>96,192</b>	<b>-</b>	<b>19,162</b>	<b>19,163</b>	<b>-</b>	<b>116,482</b>	<b>5,044</b>
Excess (deficiency) of receipts over disbursements	5,165	-	11,747	(9,163)	-	26,652	6,271
Other financing sources (uses)							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	28,869	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,869</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,165	-	11,747	(9,163)	-	55,521	6,271
Cash and investment fund balance - beginning	4,708	25	144,085	9,163	58	42,631	595
Cash and investment fund balance - ending	<u>\$ 9,873</u>	<u>\$ 25</u>	<u>\$ 155,832</u>	<u>\$ -</u>	<u>\$ 58</u>	<u>\$ 98,152</u>	<u>\$ 6,866</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 58	\$ -	\$ -
Restricted assets:							
Cash and investments	9,873	25	155,832	-	-	98,152	6,866
<b>Total cash and investment assets - December 31</b>	<b>\$ 9,873</b>	<b>\$ 25</b>	<b>\$ 155,832</b>	<b>\$ -</b>	<b>\$ 58</b>	<b>\$ 98,152</b>	<b>\$ 6,866</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	9,873	25	155,832	-	-	98,152	6,866
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	58	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 9,873</b>	<b>\$ 25</b>	<b>\$ 155,832</b>	<b>\$ -</b>	<b>\$ 58</b>	<b>\$ 98,152</b>	<b>\$ 6,866</b>

CLARK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Big City Big County Grant	Donations	County Welfare	Interstate Compact Fee	Riverboat	Community Corrections Project Income	Adult Administration Fees
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	3,900	-	-	-	215,890	-	-
Charges for services	5,850	-	-	1,650	-	86,871	65,527
Other	-	-	-	-	-	51	-
Total receipts	9,750	-	-	1,650	215,890	86,922	65,527
Disbursements:							
General government	-	10,857	-	1,688	68,634	66,885	72,851
Public safety	6,810	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Interest	-	-	-	-	-	-	-
Total disbursements	6,810	10,857	-	1,688	68,634	66,885	72,851
Excess (deficiency) of receipts over disbursements	2,940	(10,857)	-	(38)	147,256	20,037	(7,324)
Other financing sources (uses)							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	6,069	12,000	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	6,069	12,000	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,940	(10,857)	-	(38)	153,325	32,037	(7,324)
Cash and investment fund balance - beginning	3	11,112	10	188	62,565	73,906	21,065
Cash and investment fund balance - ending	\$ 2,943	\$ 255	\$ 10	\$ 150	\$ 215,890	\$ 105,943	\$ 13,741
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ 255	\$ 10	\$ 150	\$ 215,890	\$ -	\$ -
Restricted assets:							
Cash and investments	2,943	-	-	-	-	105,943	13,741
Total cash and investment assets - December 31	\$ 2,943	\$ 255	\$ 10	\$ 150	\$ 215,890	\$ 105,943	\$ 13,741
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	2,943	-	-	-	-	105,943	13,741
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	255	10	150	215,890	-	-
Total cash and investment fund balance - December 31	\$ 2,943	\$ 255	\$ 10	\$ 150	\$ 215,890	\$ 105,943	\$ 13,741

CLARK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Juvenile Administration Fees	Developer Road Improvement	Emergency Management	Community Corrections Program	Juvenile Justice Block Grant	Prosecutors Law Enforcement
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	84,450	-	150,202	23,957	-
Charges for services	10,380	-	-	-	-	30,689
Other	-	100,315	4,058	8,225	-	-
<b>Total receipts</b>	<b>10,380</b>	<b>184,765</b>	<b>4,058</b>	<b>158,427</b>	<b>23,957</b>	<b>30,689</b>
Disbursements:						
General government	8,633	-	-	-	-	-
Public safety	-	-	535,888	232,490	23,957	11,172
Highways and streets	-	73,151	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Aviation	-	-	-	-	-	-
Debt service:						
Interest	-	-	-	-	-	-
<b>Total disbursements</b>	<b>8,633</b>	<b>73,151</b>	<b>535,888</b>	<b>232,490</b>	<b>23,957</b>	<b>11,172</b>
Excess (deficiency) of receipts over disbursements	1,747	111,614	(531,830)	(74,063)	-	19,517
Other financing sources (uses)						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,747	111,614	(531,830)	(74,063)	-	19,517
Cash and investment fund balance - beginning	7,586	80,933	531,830	161,586	-	6,369
Cash and investment fund balance - ending	<u>\$ 9,333</u>	<u>\$ 192,547</u>	<u>\$ -</u>	<u>\$ 87,523</u>	<u>\$ -</u>	<u>\$ 25,886</u>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	9,333	192,547	-	87,523	-	25,886
<b>Total cash and investment assets - December 31</b>	<b>\$ 9,333</b>	<b>\$ 192,547</b>	<b>\$ -</b>	<b>\$ 87,523</b>	<b>\$ -</b>	<b>\$ 25,886</b>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	9,333	-	-	87,523	-	25,886
Highways and streets	-	192,547	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Aviation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 9,333</b>	<b>\$ 192,547</b>	<b>\$ -</b>	<b>\$ 87,523</b>	<b>\$ -</b>	<b>\$ 25,886</b>

CLARK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Urban Conservation	Jail Detention Bond	Cumulative Capital Development	Courts Extended Operation	Build Indiana Grant Rake Road	Drainage Maintenance
Receipts:						
Taxes	\$ -	\$ 613,332	\$ 471,688	\$ -	\$ -	\$ -
Intergovernmental	-	55,628	58,572	-	-	-
Charges for services	-	-	-	-	-	28,000
Other	31,000	-	33,281	19,000	10,983	-
<b>Total receipts</b>	<b>31,000</b>	<b>668,960</b>	<b>563,541</b>	<b>19,000</b>	<b>10,983</b>	<b>28,000</b>
Disbursements:						
General government	28,802	-	240,541	18,767	-	-
Public safety	-	-	727,000	-	-	-
Highways and streets	-	-	-	-	54,238	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	3,340	-	-	-
Aviation	-	-	-	-	-	-
Debt service:						
Interest	-	780,000	-	-	-	-
<b>Total disbursements</b>	<b>28,802</b>	<b>780,000</b>	<b>970,881</b>	<b>18,767</b>	<b>54,238</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	2,198	(111,040)	(407,340)	233	(43,255)	28,000
Other financing sources (uses)						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,198	(111,040)	(407,340)	233	(43,255)	28,000
Cash and investment fund balance - beginning	-	(89,880)	469,171	-	43,255	16,250
Cash and investment fund balance - ending	<u>\$ 2,198</u>	<u>\$ (200,920)</u>	<u>\$ 61,831</u>	<u>\$ 233</u>	<u>\$ -</u>	<u>\$ 44,250</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ -	\$ (200,920)	\$ -	\$ 233	\$ -	\$ -
Restricted assets:						
Cash and investments	2,198	-	61,831	-	-	44,250
<b>Total cash and investment assets - December 31</b>	<b>\$ 2,198</b>	<b>\$ (200,920)</b>	<b>\$ 61,831</b>	<b>\$ 233</b>	<b>\$ -</b>	<b>\$ 44,250</b>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	44,250
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	2,198	-	-	-	-	-
Aviation	-	-	-	-	-	-
Capital outlay	-	-	61,831	-	-	-
Unrestricted	-	(200,920)	-	233	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 2,198</b>	<b>\$ (200,920)</b>	<b>\$ 61,831</b>	<b>\$ 233</b>	<b>\$ -</b>	<b>\$ 44,250</b>

CLARK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	TIF Perry Crossing	County Sales Disclosure	Superior #2 Drug Court	ADR Circuit Court	ADR Superior Court 1 & 2	Planning and Zoning Fees
<b>Receipts:</b>						
Taxes	\$ 1,109	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	7,668	-	-	-
Charges for services	-	18,929	5,445	4,420	8,760	94,118
Other	-	-	21,249	-	-	-
<b>Total receipts</b>	<b>1,109</b>	<b>18,929</b>	<b>34,362</b>	<b>4,420</b>	<b>8,760</b>	<b>94,118</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	51,568	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Aviation	-	-	-	-	-	-
Debt service:						
Interest	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>51,568</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>1,109</b>	<b>18,929</b>	<b>(17,206)</b>	<b>4,420</b>	<b>8,760</b>	<b>94,118</b>
<b>Other financing sources (uses)</b>						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(104,461)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(104,461)</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>1,109</b>	<b>18,929</b>	<b>(17,206)</b>	<b>4,420</b>	<b>8,760</b>	<b>(10,343)</b>
<b>Cash and investment fund balance - beginning</b>	<b>-</b>	<b>18,320</b>	<b>43,046</b>	<b>2,660</b>	<b>5,320</b>	<b>10,343</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 1,109</b>	<b>\$ 37,249</b>	<b>\$ 25,840</b>	<b>\$ 7,080</b>	<b>\$ 14,080</b>	<b>\$ -</b>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ 37,249	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	1,109	-	25,840	7,080	14,080	-
<b>Total cash and investment assets - December 31</b>	<b>\$ 1,109</b>	<b>\$ 37,249</b>	<b>\$ 25,840</b>	<b>\$ 7,080</b>	<b>\$ 14,080</b>	<b>\$ -</b>
<b>Cash and Investment Fund Balance - December 31</b>						
<b>Restricted for:</b>						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	25,840	7,080	14,080	-
Highways and streets	1,109	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Aviation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	37,249	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 1,109</b>	<b>\$ 37,249</b>	<b>\$ 25,840</b>	<b>\$ 7,080</b>	<b>\$ 14,080</b>	<b>\$ -</b>

CLARK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Byrne Drug Control Grant	Ohio River Bridges Project	Levy Excess	Cemetery	Psych Residential Treatment	CEDIT Tax
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 230,220	\$ -
Intergovernmental	34,668	25,188	-	-	53,579	-
Charges for services	-	-	-	-	-	-
Other	-	-	-	320	-	-
<b>Total receipts</b>	<b>34,668</b>	<b>25,188</b>	<b>-</b>	<b>320</b>	<b>283,799</b>	<b>-</b>
Disbursements:						
General government	-	-	-	-	-	650,000
Public safety	-	-	-	-	-	-
Highways and streets	-	33,520	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	295,431	-
Aviation	-	-	-	-	-	-
Debt service:						
Interest	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>33,520</b>	<b>-</b>	<b>-</b>	<b>295,431</b>	<b>650,000</b>
Excess (deficiency) of receipts over disbursements	34,668	(8,332)	-	320	(11,632)	(650,000)
Other financing sources (uses)						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(140,000)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(140,000)</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	34,668	(8,332)	-	320	(11,632)	(790,000)
Cash and investment fund balance - beginning	-	-	600	-	114,282	1,478,551
Cash and investment fund balance - ending	<u>\$ 34,668</u>	<u>\$ (8,332)</u>	<u>\$ 600</u>	<u>\$ 320</u>	<u>\$ 102,650</u>	<u>\$ 688,551</u>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ (8,332)	\$ 600	\$ 320	\$ -	\$ 688,551
Restricted assets:						
Cash and investments	34,668	-	-	-	102,650	-
<b>Total cash and investment assets - December 31</b>	<u>\$ 34,668</u>	<u>\$ (8,332)</u>	<u>\$ 600</u>	<u>\$ 320</u>	<u>\$ 102,650</u>	<u>\$ 688,551</u>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	34,668	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	102,650	-
Economic development	-	-	-	-	-	-
Aviation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	(8,332)	600	320	-	688,551
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 34,668</u>	<u>\$ (8,332)</u>	<u>\$ 600</u>	<u>\$ 320</u>	<u>\$ 102,650</u>	<u>\$ 688,551</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Care of Inmates	Childplace Grant	Lifespring Planning Grant	Superior #2 Emergency	Superior Court #1	Totals
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,514,867
Intergovernmental	-	19,860	12,247	-	-	3,909,463
Charges for services	-	-	-	632	11,500	4,012,550
Other	-	-	-	-	-	942,519
<b>Total receipts</b>	<b>-</b>	<b>19,860</b>	<b>12,247</b>	<b>632</b>	<b>11,500</b>	<b>11,379,399</b>
<b>Disbursements:</b>						
General government	-	-	-	632	-	1,616,210
Public safety	816,800	19,860	-	-	-	6,189,589
Highways and streets	-	-	-	-	-	1,369,221
Sanitation	-	-	-	-	-	1,976,391
Health and welfare	-	-	12,247	-	-	3,107,501
Aviation	-	-	-	-	-	183,269
Debt service:						
Interest	-	-	-	-	-	780,000
<b>Total disbursements</b>	<b>816,800</b>	<b>19,860</b>	<b>12,247</b>	<b>632</b>	<b>-</b>	<b>15,222,181</b>
Excess (deficiency) of receipts over disbursements	(816,800)	-	-	-	11,500	(3,842,782)
<b>Other financing sources (uses)</b>						
Bond proceeds	850,884	-	-	-	-	850,884
Transfers in	-	-	-	-	-	164,175
Transfers out	-	-	-	-	-	(346,923)
<b>Total other financing sources (uses)</b>	<b>850,884</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>668,136</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	34,084	-	-	-	11,500	(3,174,646)
Cash and investment fund balance - beginning	-	-	-	-	-	8,890,243
Cash and investment fund balance - ending	\$ 34,084	\$ -	\$ -	\$ -	\$ 11,500	\$ 5,715,597
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 11,500	\$ 2,270,685
Restricted assets:						
Cash and investments	34,084	-	-	-	-	3,444,912
<b>Total cash and investment assets - December 31</b>	<b>\$ 34,084</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,500</b>	<b>\$ 5,715,597</b>
<b>Cash and Investment Fund Balance - December 31</b>						
<b>Restricted for:</b>						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,005
Public safety	34,084	-	-	-	-	1,999,075
Highways and streets	-	-	-	-	-	561,053
Health and welfare	-	-	-	-	-	619,711
Economic development	-	-	-	-	-	2,198
Aviation	-	-	-	-	-	78,039
Capital outlay	-	-	-	-	-	61,831
Unrestricted	-	-	-	-	11,500	2,270,685
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 34,084</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,500</b>	<b>\$ 5,715,597</b>

CLARK COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2005

	County Treasurer	Congressional Interest	Welfare Trust	Poor Relief	Payroll	Payroll Withholdings and Clearing	Tax Sale Redemption
Additions:							
Agency fund additions	\$ 214,995,160	\$ 402	\$ 86,114	\$ -	\$ 11,234,322	\$ 6,710,935	\$ 104
Deductions:							
Agency fund deductions	150,548,840	344	70,661	-	11,234,322	6,707,521	-
Excess (deficiency) of total additions over total deductions	64,446,320	58	15,453	-	-	3,414	104
Cash and investment fund balance - beginning	7,327,083	14,434	25,909	23	-	111,270	11,817
Cash and investment fund balance - ending	<u>\$ 71,773,403</u>	<u>\$ 14,492</u>	<u>\$ 41,362</u>	<u>\$ 23</u>	<u>\$ -</u>	<u>\$ 114,684</u>	<u>\$ 11,921</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Surplus Tax	Tax Settlement Funds	Infraction Judgments	County Auditor	City/Town Court Costs	Clark-Floyd Convention and Tourism Bureau	Capital Development Tourism
Additions:							
Agency fund additions	\$ 1,410,592	\$ 185,268,561	\$ 57,629	\$ -	\$ 36,398	\$ 598,359	\$ 199,453
Deductions:							
Agency fund deductions	2,641,706	205,895,647	56,556	-	33,911	598,359	199,453
Excess (deficiency) of total additions over total deductions	(1,231,114)	(20,627,086)	1,073	-	2,487	-	-
Cash and investment fund balance - beginning	2,758,354	26,916,480	3,333	30	17,194	-	-
Cash and investment fund balance - ending	<u>\$ 1,527,240</u>	<u>\$ 6,289,394</u>	<u>\$ 4,406</u>	<u>\$ 30</u>	<u>\$ 19,681</u>	<u>\$ -</u>	<u>\$ -</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Surplus Dog	Inheritance Tax	State Sales Disclosure	Traffic Bureau	State Forestry Sale of Timber	Riverboat Revenue	Court Fees
Additions:							
Agency fund additions	\$ 1,511	\$ 2,301,408	\$ 19,096	\$ -	\$ 3,698	\$ 614,396	\$ 22,614
Deductions:							
Agency fund deductions	1,471	1,763,498	19,156	-	15,974	614,396	16,687
Excess (deficiency) of total additions over total deductions	40	537,910	(60)	-	(12,276)	-	5,927
Cash and investment fund balance - beginning	37	309,515	1,375	100	12,276	-	1,742
Cash and investment fund balance - ending	<u>\$ 77</u>	<u>\$ 847,425</u>	<u>\$ 1,315</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,669</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Clark County Cashier's Bonds	Coroners Training and Continuing Education	County Surveyor	Tax Sale Surplus	Overweight Vehicle	Sheriff's Inmate Trust
Additions:						
Agency fund additions	\$ -	\$ 3,496	\$ -	\$ -	\$ 24,720	\$ 531,878
Deductions:						
Agency fund deductions	500	3,543	-	33,545	22,039	527,655
Excess (deficiency) of total additions over total deductions	(500)	(47)	-	(33,545)	2,681	4,223
Cash and investment fund balance - beginning	3,720	348	25	46,846	266	24,068
Cash and investment fund balance - ending	<u>\$ 3,220</u>	<u>\$ 301</u>	<u>\$ 25</u>	<u>\$ 13,301</u>	<u>\$ 2,947</u>	<u>\$ 28,291</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	County Recorder	County Clerk	County Sheriff	County Health Officer	County Plan Commission	Probation Collection Clerk
Additions:						
Agency fund additions	\$ 587,097	\$ 13,529,245	\$ 3,727,546	\$ 359,304	\$ -	\$ -
Deductions:						
Agency fund deductions	<u>587,373</u>	<u>12,546,103</u>	<u>3,679,482</u>	<u>304,276</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of total additions over total deductions	(276)	983,142	48,064	55,028	-	-
Cash and investment fund balance - beginning	<u>46,332</u>	<u>1,874,623</u>	<u>56,100</u>	<u>11,854</u>	<u>50</u>	<u>100</u>
Cash and investment fund balance - ending	<u>\$ 46,056</u>	<u>\$ 2,857,765</u>	<u>\$ 104,164</u>	<u>\$ 66,882</u>	<u>\$ 50</u>	<u>\$ 100</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	State Recording Fees	Special Death Benefit	Medical Assistance To Wards	County Hospital Care For The Indigent	Children With Special Health Care Needs	Total
Additions:						
Agency fund additions	\$ 22,158	\$ 405	\$ 196,130	\$ 649,134	\$ 40,519	\$ 443,232,384
Deductions:						
Agency fund deductions	20,200	-	321,078	1,151,974	400,126	400,016,396
Excess (deficiency) of total additions over total deductions	1,958	405	(124,948)	(502,840)	(359,607)	43,215,988
Cash and investment fund balance - beginning	-	-	124,948	502,840	359,607	40,562,699
Cash and investment fund balance - ending	<u>\$ 1,958</u>	<u>\$ 405</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 83,778,687</u>

CLARK COUNTY  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF CAPITAL ASSETS

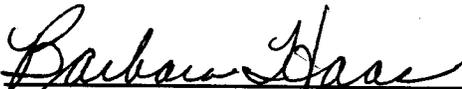
For The Year Ended December 31, 2005

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.

General infrastructure assets completed in 2004 have been reported. No general infrastructure assets completed in 2005. Retroactive reporting of general infrastructure assets will occur when completed by an independent contractor with estimated completion by 2006.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 2,361,948
Infrastructure	1,698,980
Buildings	29,202,298
Improvements other than buildings	13,523,771
Machinery and equipment	<u>10,894,929</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 57,681,926</u>

Dated this 20th day of November, 2006.



Barbara Haas, County Auditor, Clark County, Indiana

# Barbara Bratcher Haas

## Clark County Auditor

501 East Court Avenue Room 118

Jeffersonville, In 47130

Ph: 812-285-6211

Fax: 812-285-6216

### CLARK COUNTY SUPPLEMENTARY INFORMATION SCHEDULE OF DEBT

For The Year Ended December 31, 2005

#### CAPITAL LEASES

The County has entered into the following capital leases:

<u>Description of Asset</u>	<u>Present Value of Net Minimum Lease Payments</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
City-County Building Lease	\$ 1,199,589	\$ 1,199,589	\$ 271,507
2004 Sheriff's Vehicle's Lease	132,186	132,186	65,235
2004 Jail Lease	<u>23,940,000</u>	<u>23,940,000</u>	<u>760,000</u>
Total Capital Leases	<u>\$ 25,271,775</u>	<u>\$ 25,271,775</u>	<u>\$ 1,096,742</u>

#### GENERAL OBLIGATION BONDS

	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:		
Bonds payable:		
General obligation bonds:		
2005 Issue	<u>\$ 900,000</u>	<u>\$ 80,000</u>

Dated this 20th day of November, 2006.



Barbara Bratcher Haas, County Auditor, Clark County, Indiana

CLARK COUNTY  
OTHER REPORTS

The annual report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Sheriff  
Board of County Commissioners  
County Council

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF CLARK COUNTY, INDIANA

Compliance

We have audited the compliance of the Clark County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2005. 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; 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. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2005.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133  
(Continued)

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirement(s) of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the County's management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

December 28, 2006

CLARK COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2005

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Education Child Nutrition Cluster			
School Breakfast Program	10.553	10K-308	\$ 7,783
National School Lunch Program	10.555	10K-308	<u>12,038</u>
Total for cluster			<u>19,821</u>
Pass-Through Indiana Department of Health Special Supplemental Nutrition Program for Women, Infants and Children	10.557	WIC 109-1	<u>211,758</u>
Total for federal grantor agency			<u>231,579</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Department of Commerce Community Development Block Grant/State's Program	14.228	PL-04-033 PL-01-068	19,860 <u>10,520</u>
Total for federal grantor agency			<u>30,380</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant Drug Court Discretionary Grant Program	16.585	04DB-007	<u>96,192</u>
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Incentive Block Grants	16.523	03-JB-011	<u>23,957</u>
Juvenile Justice and Delinquency Prevention - Allocation to State's	16.540	2004-JF-026	<u>26,400</u>
Crime Victim Assistance	16.575	04VA031 05VA020	20,441 <u>13,023</u>
Total for program			<u>33,464</u>
Byrne Formula Grant Program	16.579	04DB007 04DB008	34,668 <u>32,359</u>
Total for program			<u>67,027</u>
Violence Against Women Formula Grants	16.588	04ST010 04ST009 05ST009	6,220 6,322 <u>6,104</u>
Total for program			<u>18,646</u>
Public Safety Partnership and Community Policing Grants	16.710	2002SHWX0320	<u>44,981</u>
Total for federal grantor agency			<u>310,667</u>

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, 2005  
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Safety Cluster State and Community Highway Safety	20.600	OP 05-02, T-03, P-17	13,400
Pass-Through the Town of Sellersburg State and Community Highway Safety		OWI Police Grant	<u>5,045</u>
Total for Program			<u>18,445</u>
Pass-Through Indiana Criminal Justice Institute Safety Incentive Grants for Use of Seatbelts	20.604	IN-05-02-03-03 IN-06-04-07-03	3,900 <u>5,850</u>
Total for program			<u>9,750</u>
Total for Cluster			<u>28,195</u>
Direct Grant Airport Improvement Program	20.106	AIP 03-18-0041-15	<u>41,888</u>
Pass-Through Indiana Department of Transportation Highway Planning and Construction	20.205	STP-9310(021) STP-9310(033)	8,511 <u>50,607</u>
Total for program			<u>59,118</u>
Total for federal grantor agency			<u>129,201</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Special Programs for the Aging - Title VII, Chapter 3 - Programs for the Prevention of Elder Abuse, Neglect and Exploitation	93.041	10-06-PV-1193-01 10-04-OV-1193-02	24,415 <u>36,626</u>
Total for program			<u>61,041</u>
Pass-Through Indiana Department of Health Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	FY 2005	<u>37,240</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		
Prosecutor's Expenditures		FY 2005	140,748
Clerk's Expenditures		FY 2005	71,814
Collection Incentives		FY 2005	43,794
Indirect Costs		FY 2005	<u>35,232</u>
Total for program			<u>291,588</u>

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, 2005  
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>			
Pass-Through Indiana Department of Health HIV Prevention Activities - Health Department Based	93.940	AIDS 109-4 AIDS 109-5	7,792 <u>18,071</u>
Total for program			<u>25,863</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	PSUP	<u>50,117</u>
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	STD 109-3, 2004 STD 109-3, 2005	12,251 <u>12,993</u>
Total for program			<u>25,244</u>
Maternal and Child Health Services Block Grants to the States	93.994	MCH 109-2	<u>127,334</u>
Total for federal grantor agency			<u>581,187</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security State Domestic Preparedness Equipment Support Program	97.004	FFY 03, Part 1 FFY 03, Part 2 FFY 04	32,273 48,764 <u>377,011</u>
Total for program			<u>458,048</u>
Disaster Grants - Public Assistance	97.036	FY 04	<u>43,640</u>
Total for federal grantor agency			<u>501,688</u>
Total federal awards expended			<u>\$ 1,821,942</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 Clark County (County) and is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Accordingly, the amount of federal awards expended is based on when the activity related to the award occurs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:

Material weaknesses identified?	no
Reportable conditions identified that are not considered to be material weaknesses?	none reported

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

Material weaknesses identified?	no
Reportable conditions identified that are not considered to be material weaknesses?	none reported

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

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
97.004	State Domestic Preparedness Equipment Support Program

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

Auditee qualified as low-risk auditee? yes

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

CLARK COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

CLARK COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on December 28, 2006, with Edward Meyer, President of the Board of County Commissioners; and Barbara Bratcher Haas, Auditor.