

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

ANNUAL FINANCIAL REPORT

2009

CLARK COUNTY, INDIANA



**FILED**

09/30/2010



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Keith Groth	01-01-08 to 12-31-10
Treasurer	Shirley Nolot Janet Hurst	01-01-07 to 05-05-09 05-06-09 to 12-31-10
Clerk	Barbara Haas	01-01-08 to 12-31-10
Sheriff	Daniel Rodden	01-01-07 to 12-31-10
Recorder	Richard P. Jones	01-01-07 to 12-31-10
President of the Board of County Commissioners	M. Edward Meyer	01-01-09 to 12-31-10
President of the County Council	David Abbott Jack Coffman	01-01-09 to 12-31-09 01-01-10 to 12-31-10



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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, 2009, 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.

The County's management did not report accurate information in the Annual Report filed with the Indiana State Board of Accounts for the year audited and information was not provided for note disclosure. The Annual Report is used to compile the GASB 34 cash basis financial statements. Therefore, accurate GASB 34 financial statements were not presented for audit. The cash receipts, disbursements, and balances as shown in the Annual Report for the year ended December 31, 2009, do not reconcile to the County's financial ledgers. Transfers in, transfers out, and investment activity shown in the Annual Report are not supported by financial transactions recorded in the financial ledgers. Also, receipt transactions are not properly classified in the Annual Report or in the financial ledgers. Receipts and disbursements are overstated by approximately \$6,500,000 due to voided check transactions being recorded incorrectly. Disbursement transactions are not properly classified in the Annual Report or in the financial ledgers.

Information was not provided regarding state revolving loans obtained by the County in 2010, in order, to ascertain and disclose material financial activity that had occurred subsequent to the financial statement date.

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

The County provides postemployment health insurance benefits to eligible retirees. The County has not provided an actuarial study to determine the County's annual postemployment benefit costs in accordance with GASB Statement 45.

In our opinion, because of the effects of the matters discussed in the preceding paragraphs the financial statements referred to above do not 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, 2009, 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 July 27, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. 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. Because of the significance of the matters described in the fifth paragraph and because Federal grant monies were not accurately and separately identified in the financial ledgers, it is inappropriate to and we do not express an opinion on the Schedule of Expenditures of Federal Awards referred to above.

Included in the financial statements are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with IC 36-8-16-14 and IC 36-8-16.5-41 these fees have been subjected to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedules of Funding Progress are not a required part 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 them.

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, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules 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

July 27, 2010



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

TO: THE OFFICIALS OF CLARK COUNTY, INDIANA

We have audited the 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, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 27, 2010. The financial statements do not fairly present, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information and the respective cash receipts and cash disbursements due to inaccuracies in financial reporting and the omission of component units. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we considered to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies described in items 2009-1, 2009-2, and 2009-3 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS  
(Continued)

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, of the significant deficiencies described above, we consider items 2009-1, 2009-2, and 2009-3 to be material weaknesses.

Compliance and Other Matters

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 grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2009-1, 2009-2, and 2009-4.

The County's response to the findings identified in our audit is described in the accompanying section of the report entitled Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County's management, Board of County Commissioners, 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

July 27, 2010

CLARK COUNTY  
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS  
For The Year Ended December 31, 2009

<u>Functions/Programs</u>	<u>Disbursements</u>	<u>Program Receipts</u> <u>Charges for Services</u>	<u>Net (Disbursement) Receipt and Changes in Net Assets</u> <u>Governmental Activities</u>
Primary government:			
Governmental activities:			
General government	\$ 29,436,293	\$ 9,200,529	\$ (20,235,764)
Public safety	16,569,042	5,881,852	(10,687,190)
Highways and streets	5,601,103	1,893	(5,599,210)
Sanitation	104,326	-	(104,326)
Health and welfare	6,532,176	84,798	(6,447,378)
Economic development	230,665	-	(230,665)
Culture and recreation	235,403	365,190	129,787
	<u>58,709,008</u>	<u>15,534,262</u>	<u>(43,174,746)</u>
Total primary government	<u>\$ 58,709,008</u>	<u>\$ 15,534,262</u>	<u>(43,174,746)</u>
General receipts:			
Property taxes			9,857,164
Income taxes			5,243,934
Intergovernmental			6,172,029
Other local sources			17,594,434
Grants and contributions not restricted to specific programs			12,614
Investment earnings			69,620
Transfers			<u>132,035</u>
			<u>Total general receipts and transfers 39,081,830</u>
			Change in net assets (4,092,916)
			Net assets - beginning <u>18,059,318</u>
			Net assets - ending <u>\$ 13,966,402</u>
<u>Assets</u>			
Cash and investments			\$ 9,539,256
Restricted assets:			
Cash and investments			<u>4,427,146</u>
Total assets			<u>\$ 13,966,402</u>
<u>Net Assets</u>			
Restricted for:			
General government			\$ 399,644
Public safety			360,721
Highways and streets			132,830
Health and welfare			788,618
Debt service			66,363
Capital outlay			2,678,970
Unrestricted			<u>9,539,256</u>
Total net assets			<u>\$ 13,966,402</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  
GOVERNMENTAL FUNDS  
For The Year Ended December 31, 2009

	County General	Landfill Closure/Post Closure	Rainy Day	Self- Insured Health	Cumulative Capital Development	Other Governmental Funds	Totals
<b>Receipts:</b>							
Taxes	\$ 10,819,117	\$ -	\$ 1,460,287	\$ -	\$ 969,882	\$ 4,732,254	\$ 17,981,540
Licenses and permits	188,533	-	-	-	-	119,767	308,300
Intergovernmental	1,346,342	-	37,710	-	128,411	4,668,647	6,181,110
Charges for services	1,164,008	-	-	-	-	8,875,465	10,039,473
Fines and forfeits	542,523	100,000	-	-	-	4,291,750	4,934,273
Other	297,312	24,857	1,691,100	1,245,556	-	826,132	4,084,957
<b>Total receipts</b>	<b>14,357,835</b>	<b>124,857</b>	<b>3,189,097</b>	<b>1,245,556</b>	<b>1,098,293</b>	<b>23,514,015</b>	<b>43,529,653</b>
<b>Disbursements:</b>							
General government	13,003,728	-	805,904	2,580,236	606,281	11,981,559	28,977,708
Public safety	10,999,473	-	-	-	-	5,558,672	16,558,145
Highways and streets	-	-	-	-	-	4,087,441	4,087,441
Sanitation	-	1,300	-	-	-	103,026	104,326
Health and welfare	293,779	-	-	-	-	6,221,126	6,514,905
Economic development	-	-	-	-	-	230,665	230,665
Culture and recreation	235,403	-	-	-	-	-	235,403
Capital outlay:							
General government	20,217	-	-	-	141,842	296,526	458,585
Public safety	4,010	-	-	-	-	6,887	10,897
Highways and streets	-	-	-	-	-	1,513,662	1,513,662
Health and welfare	-	-	-	-	-	17,271	17,271
<b>Total disbursements</b>	<b>24,556,610</b>	<b>1,300</b>	<b>805,904</b>	<b>2,580,236</b>	<b>748,123</b>	<b>30,016,835</b>	<b>58,709,008</b>
Excess (deficiency) of receipts over disbursements	(10,198,775)	123,557	2,383,193	(1,334,680)	350,170	(6,502,820)	(15,179,355)
<b>Other financing sources (uses):</b>							
Transfers in	36,846	-	-	-	-	275,045	311,891
Transfers out	(61,275)	-	-	-	-	(118,581)	(179,856)
Other receipts	8,176,081	-	-	750,000	-	2,028,323	10,954,404
<b>Total other financing sources (uses)</b>	<b>8,151,652</b>	<b>-</b>	<b>-</b>	<b>750,000</b>	<b>-</b>	<b>2,184,787</b>	<b>11,086,439</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,047,123)	123,557	2,383,193	(584,680)	350,170	(4,318,033)	(4,092,916)
Cash and investment fund balance - beginning	(1,040,932)	1,540,355	1,177,636	2,177,067	1,173,087	13,032,105	18,059,318
Cash and investment fund balance - ending	<u>\$ (3,088,055)</u>	<u>\$ 1,663,912</u>	<u>\$ 3,560,829</u>	<u>\$ 1,592,387</u>	<u>\$ 1,523,257</u>	<u>\$ 8,714,072</u>	<u>\$ 13,966,402</u>
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ (3,088,055)	\$ 1,663,912	\$ 3,560,829	\$ 1,592,387	\$ -	\$ 5,810,183	\$ 9,539,256
Restricted assets:							
Cash and investments	-	-	-	-	1,523,257	2,903,889	4,427,146
<b>Total cash and investment assets - ending</b>	<b><u>\$ (3,088,055)</u></b>	<b><u>\$ 1,663,912</u></b>	<b><u>\$ 3,560,829</u></b>	<b><u>\$ 1,592,387</u></b>	<b><u>\$ 1,523,257</u></b>	<b><u>\$ 8,714,072</u></b>	<b><u>\$ 13,966,402</u></b>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 399,644	\$ 399,644
Public safety	-	-	-	-	-	360,721	360,721
Highways and streets	-	-	-	-	-	132,830	132,830
Health and welfare	-	-	-	-	-	788,618	788,618
Debt service	-	-	-	-	-	66,363	66,363
Capital outlay	-	-	-	-	1,523,257	1,155,713	2,678,970
Unrestricted	(3,088,055)	1,663,912	3,560,829	1,592,387	-	5,810,183	9,539,256
<b>Total cash and investment fund balance - ending</b>	<b><u>\$ (3,088,055)</u></b>	<b><u>\$ 1,663,912</u></b>	<b><u>\$ 3,560,829</u></b>	<b><u>\$ 1,592,387</u></b>	<b><u>\$ 1,523,257</u></b>	<b><u>\$ 8,714,072</u></b>	<b><u>\$ 13,966,402</u></b>

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, 2009

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
	<u>          </u>	<u>          </u>	<u>          </u>
Additions:			
Contributions:			
Employer	\$ 706,090	\$ -	
Investment earnings:			
Interest	(148,371)	-	
Dividends	<u>-</u>	<u>270</u>	
Total investment earnings	<u>(148,371)</u>	<u>270</u>	
Total additions	<u>557,719</u>	<u>270</u>	
Deductions:			
Benefits	497,832	-	
Administrative and general	<u>23,097</u>	<u>-</u>	
Total deductions	<u>520,929</u>	<u>-</u>	
Excess of total additions over total deductions	36,790	270	
Cash and investment fund balance - beginning	<u>8,773,156</u>	<u>17,618</u>	
Cash and investment fund balance - ending	<u>\$ 8,809,946</u>	<u>\$ 17,888</u>	<u>\$ 12,046,243</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, sanitation, health and welfare, economic development, aviation, 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 Units:	Clark Memorial Hospital Clark County Solid Waste District

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 and Clark County Solid Waste District have 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.

Discretely Presented Component Units

Discretely presented component units are separate legal entities that meet the component unit criteria but do not meet the criteria for blending. The discretely presented component units are presented below:

Clark Memorial Hospital: It would be misleading to exclude the Clark Memorial Hospital from the County's financial statements because of its relationship with the County.

Clark County Solid Waste District: It would be misleading to exclude the Clark County Solid Waste District from the County's financial statements because of its relationship with 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. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. However, at this time, the County has not established any business-type activities.

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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, 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 landfill closure/post closure fund is a locally created fund established to provide for costs associated with the County's landfill.

The rainy day fund is funded from supplemental distributions and unused and unencumbered funds or any other funding sources not otherwise prohibited by law that are subject to the same appropriation process as other funds that receive tax money.

The health insurance fund is a locally created fund established to provide for commercial health insurance coverage for county employees.

The cumulative capital development fund is a local tax supported fund used for capital outlay purposes.

Additionally, the County reports the following fund types:

The pension trust funds account for the activities of the sheriff's pension trust and 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 benefit the school corporations 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.

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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. However, due to problems identified with the recording of interfund activity this elimination has not always been made.

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.

When both restricted and unrestricted resources are available for use, the County's policy is to use restricted resources first, then unrestricted resources as they are needed.

D. Assets and Cash and Investment Balances

1. Restricted Assets

All restricted assets, as presented in the accompanying financial statements, are restricted due to enabling legislation.

2. 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.

3. Property Taxes

Normally, property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which may become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the County on or prior to December 31 of the year collected.

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

4. 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.

5. Long-Term Debt

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

6. 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."

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. 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.

F. Internal and Interfund 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 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.

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.
4. Interfund loans – Flow of assets from one fund to another where repayment is expected is reported as interfund loans.

Government-Wide Financial Statements

Interfund activity, if any, is 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 loans and services between funds, if any, are not eliminated in the government-wide 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. Prior to November 1, 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 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.

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

B. Disbursements in Excess of Appropriations

For the year ended December 31, 2009, disbursements exceeded budgeted appropriations in the following funds by the amounts below:

Fund	2009
General Fund	\$ 2,642,665
911 Wireless	1,309
Cumulative Capital Development	227,162
Clark County Adult & Juvenile Facility Usage	567,486
Landfill Improvements	257,453
Landowner's Liability and Contingency	379,194
Sheriff's Public Relations Nonreverting	78,771
Drainage Board Non-Reverting	<u>118,529</u>
Total	<u>\$ 4,272,569</u>

These disbursements were funded by existing cash on hand.

C. Cash and Investment Balance Deficits

At December 31, 2009, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines as authorized by state statute:

Fund	2009
General Fund	\$ 3,088,055
Building Authority	287,735
Jail Detention Bonds	24,756

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.

At December 31, 2009, the following grant funds reported deficits in cash and investments:

Fund	2009
Superior Court 2 Drug Court	\$ 50
OWI Police Grant	78
Big City Big County Grant	2,606
Adult Protective Services	6,973
Stop Police Grant	12,164
H1N1 Grant	48,827

The above grant funds are reimbursable grants. Cash and investment deficits occur because disbursements are made prior to disbursements being reimbursed from grant proceeds.

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. IC 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 County does not have a deposit policy for custodial credit risk. At December 31, 2009, the County had deposit balances in the amount of \$35,594,223.

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

As of December 31, 2009, the Sheriff's Retirement and Benefit Plan had the following investments:

<u>Investment Type</u>	<u>Sheriff's Retirement and Benefit Pension Plans</u>
Mutual funds	<u>\$ 8,809,946</u>

Statutory Authorization for Investments

IC 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 County 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

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or 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 has 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 County'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.

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments.

The following investments held by the Sheriff's Retirement and Benefit Pension Plans were exposed to custodial credit risks because they are uninsured and unregistered with securities held by the counterparty, or the counterparty's trust department or agent, either in the government's name or not in the government's name:

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	2009 Not in the Government's Name
Mutual Funds	\$ 8,809,946

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years. The County does not have a formal investment policy for interest rate risk for investments.

The Sheriff's Merit Board has not adopted a formal investment policy for interest rate risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County does not have a formal investment policy for credit risk for investments.

The Sheriff's Merit Board has not adopted a policy for credit risk.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

The Sheriff's Merit Board has not adopted a policy for the concentration of credit risk.

Foreign Currency Risk

The County does not have a formal policy in regards to foreign currency risk.

The Sheriff's Merit Board has not adopted a formal policy in regards to foreign currency risk.

B. Interfund Transfers

The County typically uses transfers for cash flow purposes as provided by various statutory provisions. Due to problems with the improper recording of interfund transfers information was not available for disclosure.

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; and natural disasters.

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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 risks covered by commercial insurance have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

B. Holding Corporations

The County has entered into a capital lease with Clark County Detention Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year 2009 totaled \$2,688,000.

C. Building Authority

The County has entered into a capital lease with Jeffersonville-Clark County Building Authority (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year 2009 totaled \$837,700.

D. Subsequent Events

In March 2010, the County issued bond anticipation notes (BANS) in the amount of \$1,925,000 for renovation to the County building.

In 2010, the County obtained a loan from the State Revolving Fund (SRF) for the Henryville sanitary sewer extension. Information was not provided by the County regarding the dollar amount of the loan.

E. Receipts Pledged

Receipts Pledged in Connection with Component Unit Debt

The County has pledge to establish a tax rate to generate property tax revenue for Clark Memorial Hospital in the event the Hospital is unable to meet its debt obligation. Bonds in the amount of \$82,554,224 were issued by the Clark Memorial Hospital in 2009 to refinance existing debt and to obtain additional funding for the purchase of computer software. The County's obligation continues through 2029 when the bonds mature.

F. 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 non-Sheriff 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.

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Currently, 26 retirees meet these eligibility requirements. The County contributes up to \$271 a month towards these postemployment benefits. Disbursements for those postemployment benefits are recognized on a pay-as-you-go basis. During the year ended December 31, 2009, disbursements of \$96,895 were recognized for postemployment benefits.

The County provides postemployment health insurance coverage and Medicare supplemental insurance coverage to all Sheriff employees who meet the following eligibility requirements: (1) have completed at least 20 years of full time service; (2) have reached the age of 55; (3) are less than the age of 65 on the effective date of retirement, and must not have reached the age of 65 before July 1, 2003; (4) retired on or after January 1, 1998; (5) and meet all eligibility requirements of the County's group health insurance carrier. Group health insurance coverage is also available to the retiree's spouse.

Currently, six employees meet these eligibility requirements. Disbursements for those postemployment benefits are recognized on a pay-as-you-go basis. During the year ended December 31, 2009, disbursements of \$19,114 were recognized for postemployment benefits.

G. 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 post closure 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 post closure care to be \$5,727,854 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 post closure care in 2009 with an expected closure date of the landfill in 2011. Actual costs 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 post closure 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, 2009, was \$3,471,073. This estimate is figured on the closing of 1.7 acres and an annual post closing cost of \$3,560,194. The percentage of landfill capacity used to date is 89%.

The County is required by state and federal laws and regulations to make contributions to a trust to finance closure and post closure care, to obtain a line of credit, obtain a bond in the amount sufficient to finance the estimated closure and post closure 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 post closure care. This plan covered 45 acres of land closed and is not included in the above estimates. At December 31, 2009, \$878,404 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. The County has also deposited \$785,509 in this fund for this purpose.

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

H. 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

Funding Policy

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The total contributions made to PERF by the County during the period were \$740,656.

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.

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The contributions made by the County during the period were \$310,922.

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

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The contributions made by the County during the period were \$27,893.

I. 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 2009, the Board of County Commissioners declared emergencies resulting in \$109,220 of operating costs being paid from the Cumulative Capital Development Fund. Expenditures were made for the following:

Animal Shelter Expenses	\$ 25,000
Emergency Medical Supplies	4,609
Maintenance Agreement Sirens	4,500
Telephone Charges for 911	<u>75,111</u>
 Total Expenditures for Declared Emergencies	 <u><u>\$ 109,220</u></u>

Additional operating expenditures were made from the Cumulative Capital Development Fund in the amount of \$227,162 for which no emergencies were declared. The expenditures were made for the following:

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Office Supplies	\$ 4,483
Highway 62 Traffic Impact Study	5,000
County Highway Supplies (Guardrails, posts)	31,303
Portable Toilet	75
Pest Control at Highway Garage	1,300
Signal Lights on Highway 62	<u>185,000</u>
 Total Operating Expenditures Made Without Declaration of Emergency	 <u><u>\$ 227,162</u></u>

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 (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-07	\$ 9,857,579	\$ 9,959,115	\$ (101,536)	99%	\$ 10,157,418	(1%)
07-01-08	11,082,659	11,385,373	(302,714)	97%	10,572,652	(3%)
07-01-09	9,432,748	11,393,808	(1,961,060)	83%	12,899,019	(15%)

Sheriff 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)
01-01-05	\$ 6,096,209	\$ 6,364,368	\$ (268,159)	96%	\$ 1,487,837	(18%)
01-01-06	6,680,811	7,540,777	(859,966)	89%	1,487,837	(58%)
01-01-07	7,420,512	8,216,109	(795,597)	90%	1,407,635	(57%)
01-01-08	7,978,590	8,511,931	(533,341)	94%	1,572,507	(34%)
01-01-09	7,961,571	9,348,922	(1,387,351)	85%	1,717,040	(81%)
01-01-10	8,328,702	9,901,609	(1,572,907)	84%	1,717,793	(92%)

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, 2009

	Local Roads And Street	Aviation	Sheriff Accident Report	Firearms Training	County Health	County Alcohol And Drug
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 588,558	\$ -
Licenses and permits	-	2	-	27,245	78,695	-
Intergovernmental	-	552	-	-	74,462	-
Charges for services	797,984	656,609	-	-	747,120	-
Fines and forfeits	-	-	-	-	-	863,388
Other	113,071	5,105	-	-	18,972	-
<b>Total receipts</b>	<b>911,055</b>	<b>662,268</b>	<b>-</b>	<b>27,245</b>	<b>1,507,807</b>	<b>863,388</b>
<b>Disbursements:</b>						
General government	-	1,895,281	-	-	-	-
Public safety	-	-	1,764	2,708	-	844,401
Highways and streets	442,241	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	1,484,858	-
Economic development	-	-	-	-	-	-
Capital outlay:						
General government	-	226,106	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	521,099	-	-	-	-	-
Health and welfare	-	-	-	-	17,271	-
<b>Total disbursements</b>	<b>963,340</b>	<b>2,121,387</b>	<b>1,764</b>	<b>2,708</b>	<b>1,502,129</b>	<b>844,401</b>
Excess (deficiency) of receipts over disbursements	(52,285)	(1,459,119)	(1,764)	24,537	5,678	18,987
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	34,407	10,409	2,110	-	94,837	17,741
<b>Total other financing sources (uses)</b>	<b>34,407</b>	<b>10,409</b>	<b>2,110</b>	<b>-</b>	<b>94,837</b>	<b>17,741</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(17,878)	(1,448,710)	346	24,537	100,515	36,728
Cash and investment fund balance - beginning	85,641	1,536,121	7,419	10,130	688,103	902,391
Cash and investment fund balance - ending	\$ 67,763	\$ 87,411	\$ 7,765	\$ 34,667	\$ 788,618	\$ 939,119
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ 87,411	\$ -	\$ -	\$ -	\$ 939,119
Restricted assets:						
Cash and investments	67,763	-	7,765	34,667	788,618	-
<b>Total cash and investment assets - ending</b>	<b>\$ 67,763</b>	<b>\$ 87,411</b>	<b>\$ 7,765</b>	<b>\$ 34,667</b>	<b>\$ 788,618</b>	<b>\$ 939,119</b>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	7,765	34,667	-	-
Highways and streets	67,763	-	-	-	-	-
Health and welfare	-	-	-	-	788,618	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	87,411	-	-	-	939,119
<b>Total cash and investment fund balance - ending</b>	<b>\$ 67,763</b>	<b>\$ 87,411</b>	<b>\$ 7,765</b>	<b>\$ 34,667</b>	<b>\$ 788,618</b>	<b>\$ 939,119</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, 2009  
 (Continued)

	Mental Health	Donation Fund B	Planning And Zoning Fees	Clerk's Records Perpetuation	Emergency Telephone System	County Drug - Free Community
Receipts:						
Taxes	\$ 9,396	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	554,667	-	-	-	-	-
Charges for services	-	-	-	-	340,165	-
Fines and forfeits	-	-	-	42,181	699,128	257,506
Other	-	3,145	-	24	-	-
<b>Total receipts</b>	<b>564,063</b>	<b>3,145</b>	<b>-</b>	<b>42,205</b>	<b>1,039,293</b>	<b>257,506</b>
Disbursements:						
General government	-	2,723	5,912	53,142	-	-
Public safety	-	-	-	-	1,103,291	225,424
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	564,064	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	1,049	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>564,064</b>	<b>2,723</b>	<b>5,912</b>	<b>53,142</b>	<b>1,104,340</b>	<b>225,424</b>
Excess (deficiency) of receipts over disbursements	(1)	422	(5,912)	(10,937)	(65,047)	32,082
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	25,987	9,896
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,987</b>	<b>9,896</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1)	422	(5,912)	(10,937)	(39,060)	41,978
Cash and investment fund balance - beginning	-	69	171,330	67,472	69,106	199,420
<b>Cash and investment fund balance - ending</b>	<b>(1)</b>	<b>491</b>	<b>165,418</b>	<b>56,535</b>	<b>30,046</b>	<b>241,398</b>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ (1)	\$ 491	\$ 165,418	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	56,535	30,046	241,398
<b>Total cash and investment assets - ending</b>	<b>(1)</b>	<b>491</b>	<b>165,418</b>	<b>56,535</b>	<b>30,046</b>	<b>241,398</b>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ 56,535	\$ -	\$ -
Public safety	-	-	-	-	30,046	241,398
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	(1)	491	165,418	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>(1)</b>	<b>491</b>	<b>165,418</b>	<b>56,535</b>	<b>30,046</b>	<b>241,398</b>

CLARK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
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 For The Year Ended December 31, 2009  
 (Continued)

	Emergency Planning Right to Know	Data Reliability Prosecutor IV-D	County Welfare Family and Children	County Highway	Prosecutor IV-D Incentive	County Recorder's Records Perpetuation
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	315	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	24,288	-	229,663	2,386,632	31,382	162,935
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	60,646	-	-
<b>Total receipts</b>	<b>24,288</b>	<b>-</b>	<b>229,663</b>	<b>2,447,593</b>	<b>31,382</b>	<b>162,935</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	147,714
Public safety	25,576	-	-	-	-	-
Highways and streets	-	-	-	3,383,292	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	823,529	-	24,000	-
Economic development	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	291,507	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>25,576</b>	<b>-</b>	<b>823,529</b>	<b>3,674,799</b>	<b>24,000</b>	<b>147,714</b>
Excess (deficiency) of receipts over disbursements	(1,288)	-	(593,866)	(1,227,206)	7,382	15,221
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	1,000	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	7,753	58,881	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>7,753</b>	<b>58,881</b>	<b>1,000</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,288)	-	(586,113)	(1,168,325)	8,382	15,221
Cash and investment fund balance - beginning	22,758	58	586,112	1,233,392	53,777	234,186
Cash and investment fund balance - ending	<u>\$ 21,470</u>	<u>\$ 58</u>	<u>\$ (1)</u>	<u>\$ 65,067</u>	<u>\$ 62,159</u>	<u>\$ 249,407</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 21,470	\$ 58	\$ (1)	\$ -	\$ 62,159	\$ -
Restricted assets:						
Cash and investments	-	-	-	65,067	-	249,407
<b>Total cash and investment assets - ending</b>	<u>\$ 21,470</u>	<u>\$ 58</u>	<u>\$ (1)</u>	<u>\$ 65,067</u>	<u>\$ 62,159</u>	<u>\$ 249,407</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 249,407
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	65,067	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	21,470	58	(1)	-	62,159	-
<b>Total cash and investment fund balance - ending</b>	<u>\$ 21,470</u>	<u>\$ 58</u>	<u>\$ (1)</u>	<u>\$ 65,067</u>	<u>\$ 62,159</u>	<u>\$ 249,407</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, 2009  
 (Continued)

	Local Health Maintenance	Solid Waste Non Reverting	CASA	County Misdemeanant	Supplemental Public Defender Services	Clerk IV-D Incentive
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	13,510	-	-	-	-
Intergovernmental	48,859	-	-	-	-	-
Charges for services	-	-	43,405	80,156	-	93,929
Fines and forfeits	1,706	-	-	-	3,473	-
Other	-	50,011	37,832	-	-	-
<b>Total receipts</b>	<b>50,565</b>	<b>63,521</b>	<b>81,237</b>	<b>80,156</b>	<b>3,473</b>	<b>93,929</b>
Disbursements:						
General government	-	-	92,571	-	-	-
Public safety	-	-	-	135,891	14,321	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	103,026	-	-	-	-
Health and welfare	85,799	-	-	-	-	30,451
Economic development	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>85,799</b>	<b>103,026</b>	<b>92,571</b>	<b>135,891</b>	<b>14,321</b>	<b>30,451</b>
Excess (deficiency) of receipts over disbursements	(35,234)	(39,505)	(11,334)	(55,735)	(10,848)	63,478
Other financing sources (uses):						
Transfers in	-	50,000	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	20	23,487	-	9
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>50,000</b>	<b>20</b>	<b>23,487</b>	<b>-</b>	<b>9</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(35,234)	10,495	(11,314)	(32,248)	(10,848)	63,487
Cash and investment fund balance - beginning	111,534	20,122	19,574	97,151	12,972	14,576
Cash and investment fund balance - ending	<u>\$ 76,300</u>	<u>\$ 30,617</u>	<u>\$ 8,260</u>	<u>\$ 64,903</u>	<u>\$ 2,124</u>	<u>\$ 78,063</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 76,300	\$ 30,617	\$ -	\$ 64,903	\$ 2,124	\$ 78,063
Restricted assets:						
Cash and investments	-	-	8,260	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 76,300</b>	<b>\$ 30,617</b>	<b>\$ 8,260</b>	<b>\$ 64,903</b>	<b>\$ 2,124</b>	<b>\$ 78,063</b>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ 8,260	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	76,300	30,617	-	64,903	2,124	78,063
<b>Total cash and investment fund balance - ending</b>	<b>\$ 76,300</b>	<b>\$ 30,617</b>	<b>\$ 8,260</b>	<b>\$ 64,903</b>	<b>\$ 2,124</b>	<b>\$ 78,063</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, 2009  
 (Continued)

	Surveyor's Corner Perpetuation	Plat Book Maintenance	Jury Fees	Cemetery	Interpreters Grant	Arson Investigation
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	18,595	-	-	-	8,500	-
Fines and forfeits	-	17,925	38,988	-	-	-
Other	-	-	3,593	-	-	-
<b>Total receipts</b>	<b>18,595</b>	<b>17,925</b>	<b>42,581</b>	<b>-</b>	<b>8,500</b>	<b>-</b>
Disbursements:						
General government	9,198	24,768	30,478	-	5,119	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
General government	-	14,750	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>9,198</b>	<b>39,518</b>	<b>30,478</b>	<b>-</b>	<b>5,119</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	9,397	(21,593)	12,103	-	3,381	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	853	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>853</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	9,397	(21,593)	12,956	-	3,381	-
Cash and investment fund balance - beginning	23,876	46,281	39,213	320	5,222	8,080
Cash and investment fund balance - ending	<u>\$ 33,273</u>	<u>\$ 24,688</u>	<u>\$ 52,169</u>	<u>\$ 320</u>	<u>\$ 8,603</u>	<u>\$ 8,080</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ 24,688	\$ -	\$ 320	\$ 8,603	\$ 8,080
Restricted assets:						
Cash and investments	33,273	-	52,169	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 33,273</u>	<u>\$ 24,688</u>	<u>\$ 52,169</u>	<u>\$ 320</u>	<u>\$ 8,603</u>	<u>\$ 8,080</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ 33,273	\$ -	\$ 52,169	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	24,688	-	320	8,603	8,080
<b>Total cash and investment fund balance - ending</b>	<u>\$ 33,273</u>	<u>\$ 24,688</u>	<u>\$ 52,169</u>	<u>\$ 320</u>	<u>\$ 8,603</u>	<u>\$ 8,080</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, 2009  
 (Continued)

	Tax Sale Legal Fees	Jail Medical	County Sales Disclosure	Riverboat	Community Corrections - Project Income	Sheriff's Commissary
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	11,943	12,300	603,725	-	727,257
Fines and forfeits	-	-	-	-	427,895	-
Other	620	-	-	5,131	-	-
<b>Total receipts</b>	<b>620</b>	<b>11,943</b>	<b>12,300</b>	<b>608,856</b>	<b>427,895</b>	<b>727,257</b>
Disbursements:						
General government	-	-	46,162	719,931	490,217	-
Public safety	-	-	-	-	-	720,106
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	1,744	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>46,162</b>	<b>719,931</b>	<b>491,961</b>	<b>720,106</b>
Excess (deficiency) of receipts over disbursements	620	11,943	(33,862)	(111,075)	(64,066)	7,151
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(26,500)	-	-
Other receipts	-	-	306	729	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>306</b>	<b>(25,771)</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	620	11,943	(33,556)	(136,846)	(64,066)	7,151
Cash and investment fund balance - beginning	40,610	17,541	77,192	195,860	137,325	15,804
Cash and investment fund balance - ending	<u>41,230</u>	<u>29,484</u>	<u>43,636</u>	<u>59,014</u>	<u>73,259</u>	<u>22,955</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 41,230	\$ 29,484	\$ 43,636	\$ 59,014	\$ 73,259	\$ 22,955
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 41,230</u>	<u>\$ 29,484</u>	<u>\$ 43,636</u>	<u>\$ 59,014</u>	<u>\$ 73,259</u>	<u>\$ 22,955</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	41,230	29,484	43,636	59,014	73,259	22,955
<b>Total cash and investment fund balance - ending</b>	<u>\$ 41,230</u>	<u>\$ 29,484</u>	<u>\$ 43,636</u>	<u>\$ 59,014</u>	<u>\$ 73,259</u>	<u>\$ 22,955</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, 2009  
 (Continued)

	Welfare Excise Tax Allocation	Community Corrections Program	Building Authority	Levy Excess	Adult Protective Services	County Sheriff's Continuing Law Enforcement
Receipts:						
Taxes	\$ -	\$ -	\$ 869,306	\$ 92,841	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	3,208,425	-	62,682	3,952	-	-
Charges for services	-	795,412	-	51,285	112,284	4,914
Fines and forfeits	-	-	-	-	-	-
Other	-	13,504	-	96,518	-	797
Total receipts	<u>3,208,425</u>	<u>808,916</u>	<u>931,988</u>	<u>244,596</u>	<u>112,284</u>	<u>5,711</u>
Disbursements:						
General government	-	-	584,700	102,672	-	-
Public safety	-	1,132,883	-	-	98,955	2,907
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	3,208,425	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	4,352	-	-	1,486	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	<u>3,208,425</u>	<u>1,137,235</u>	<u>584,700</u>	<u>102,672</u>	<u>100,441</u>	<u>2,907</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(328,319)</u>	<u>347,288</u>	<u>141,924</u>	<u>11,843</u>	<u>2,804</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	779	-	-	-	250
Total other financing sources (uses)	<u>-</u>	<u>779</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>-</u>	<u>(327,540)</u>	<u>347,288</u>	<u>141,924</u>	<u>11,843</u>	<u>3,054</u>
Cash and investment fund balance - beginning	<u>-</u>	<u>474,788</u>	<u>(635,024)</u>	<u>-</u>	<u>(18,815)</u>	<u>849</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 147,248</u>	<u>\$ (287,736)</u>	<u>\$ 141,924</u>	<u>\$ (6,972)</u>	<u>\$ 3,903</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ 147,248	\$ (287,736)	\$ 141,924	\$ (6,972)	\$ 3,903
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ -</u>	<u>\$ 147,248</u>	<u>\$ (287,736)</u>	<u>\$ 141,924</u>	<u>\$ (6,972)</u>	<u>\$ 3,903</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	147,248	(287,736)	141,924	(6,972)	3,903
Total cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 147,248</u>	<u>\$ (287,736)</u>	<u>\$ 141,924</u>	<u>\$ (6,972)</u>	<u>\$ 3,903</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
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 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Sheriff Local Foreclosure Fund	Identification Security Protection	Redevelopment Supplemental	Perry Crossing TIF	Henryville I-65 Corridor TIF	Memphis Corridor TIF
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	46,382	-	-	-	-
Fines and forfeits	133,210	-	-	-	-	-
Other	-	-	635	-	-	-
<b>Total receipts</b>	<b>133,210</b>	<b>46,382</b>	<b>635</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	102,235	50,772	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	79,835	5,540	7,947	136,187
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>102,235</b>	<b>50,772</b>	<b>79,835</b>	<b>5,540</b>	<b>7,947</b>	<b>136,187</b>
Excess (deficiency) of receipts over disbursements	30,975	(4,390)	(79,200)	(5,540)	(7,947)	(136,187)
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	21,962	4,422	266,313
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,962</b>	<b>4,422</b>	<b>266,313</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	30,975	(4,390)	(79,200)	16,422	(3,525)	130,126
Cash and investment fund balance - beginning	16,284	51,235	79,200	3,612	6,993	30,795
Cash and investment fund balance - ending	<u>\$ 47,259</u>	<u>\$ 46,845</u>	<u>\$ -</u>	<u>\$ 20,034</u>	<u>\$ 3,468</u>	<u>\$ 160,921</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 47,259	\$ -	\$ -	\$ 20,034	\$ 3,468	\$ 160,921
Restricted assets:						
Cash and investments	-	46,845	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 47,259</u>	<u>\$ 46,845</u>	<u>\$ -</u>	<u>\$ 20,034</u>	<u>\$ 3,468</u>	<u>\$ 160,921</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
<b>Restricted for:</b>						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	46,845	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	47,259	-	-	20,034	3,468	160,921
<b>Total cash and investment fund balance - ending</b>	<u>\$ 47,259</u>	<u>\$ 46,845</u>	<u>\$ -</u>	<u>\$ 20,034</u>	<u>\$ 3,468</u>	<u>\$ 160,921</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, 2009  
 (Continued)

	Supplemental Juvenile Probation Services Superior Ct 1	Salem Road TIF	Local Aviation Grant Tracking	Emergency Management	Tuberculosis	Mosquito Control
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,367
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	3,529
Charges for services	-	-	-	290,508	-	-
Fines and forfeits	48,420	-	-	-	-	-
Other	-	-	50,013	-	-	-
<b>Total receipts</b>	<b>48,420</b>	<b>-</b>	<b>50,013</b>	<b>290,508</b>	<b>-</b>	<b>30,896</b>
Disbursements:						
General government	-	-	80,097	-	-	41,687
Public safety	51,034	-	-	266,404	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	1,156	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>51,034</b>	<b>1,156</b>	<b>80,097</b>	<b>266,404</b>	<b>-</b>	<b>41,687</b>
Excess (deficiency) of receipts over disbursements	(2,614)	(1,156)	(30,084)	24,104	-	(10,791)
Other financing sources (uses):						
Transfers in	2,800	-	-	-	-	-
Transfers out	(15,000)	-	-	-	-	-
Other receipts	285	1,240	792	-	-	-
<b>Total other financing sources (uses)</b>	<b>(11,915)</b>	<b>1,240</b>	<b>792</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(14,529)	84	(29,292)	24,104	-	(10,791)
Cash and investment fund balance - beginning	44,444	-	94,275	39,737	26,700	46,101
Cash and investment fund balance - ending	<u>\$ 29,915</u>	<u>\$ 84</u>	<u>\$ 64,983</u>	<u>\$ 63,841</u>	<u>\$ 26,700</u>	<u>\$ 35,310</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 29,915	\$ 84	\$ 64,983	\$ 63,841	\$ 26,700	\$ 35,310
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 29,915</u>	<u>\$ 84</u>	<u>\$ 64,983</u>	<u>\$ 63,841</u>	<u>\$ 26,700</u>	<u>\$ 35,310</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	29,915	84	64,983	63,841	26,700	35,310
Total cash and investment fund balance - ending	<u>\$ 29,915</u>	<u>\$ 84</u>	<u>\$ 64,983</u>	<u>\$ 63,841</u>	<u>\$ 26,700</u>	<u>\$ 35,310</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, 2009  
 (Continued)

	Superior Court 1 Administrative Fees	Superior Court 1 Juvenile Administrative Fees	Superior Court 2 Administrative Fees	Circuit Court Administrative Fees	Superior Court 3 Administrative Fee	Highway Development Road Improvement
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	5,923	14,135	8,390	14,610	50,189	-
Other	15,000	-	26,500	-	68,000	-
<b>Total receipts</b>	<b>20,923</b>	<b>14,135</b>	<b>34,890</b>	<b>14,610</b>	<b>118,189</b>	<b>-</b>
Disbursements:						
General government	25,929	18,486	36,983	12,358	139,021	62,691
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>25,929</b>	<b>18,486</b>	<b>36,983</b>	<b>12,358</b>	<b>139,021</b>	<b>62,691</b>
Excess (deficiency) of receipts over disbursements	(5,006)	(4,351)	(2,093)	2,252	(20,832)	(62,691)
Other financing sources (uses):						
Transfers in	2,800	360	-	-	-	29,444
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	53,000
<b>Total other financing sources (uses)</b>	<b>2,800</b>	<b>360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>82,444</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,206)	(3,991)	(2,093)	2,252	(20,832)	19,753
Cash and investment fund balance - beginning	3,310	9,591	5,861	3,034	22,710	22,440
Cash and investment fund balance - ending	<u>1,104</u>	<u>5,600</u>	<u>3,768</u>	<u>5,286</u>	<u>1,878</u>	<u>42,193</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 1,104	\$ 5,600	\$ 3,768	\$ 5,286	\$ 1,878	\$ 42,193
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 1,104</u>	<u>\$ 5,600</u>	<u>\$ 3,768</u>	<u>\$ 5,286</u>	<u>\$ 1,878</u>	<u>\$ 42,193</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	1,104	5,600	3,768	5,286	1,878	42,193
<b>Total cash and investment fund balance - ending</b>	<u>\$ 1,104</u>	<u>\$ 5,600</u>	<u>\$ 3,768</u>	<u>\$ 5,286</u>	<u>\$ 1,878</u>	<u>\$ 42,193</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, 2009  
 (Continued)

	Public Safety System	Step Program	Prosecutor Copy	Wilson Switch Basic Maintenance	Landowner's Liability and Contingency	Landfill Insurance
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	187	-	-	-
Fines and forfeits	-	-	-	-	228,740	-
Other	-	-	-	-	112	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>187</b>	<b>-</b>	<b>228,852</b>	<b>-</b>
<b>Disbursements:</b>						
General government	-	2,411	-	-	379,194	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>2,411</b>	<b>-</b>	<b>-</b>	<b>379,194</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	(2,411)	187	-	(150,342)	-
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	50,000	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(2,411)	187	-	(100,342)	-
Cash and investment fund balance - beginning	6,484	6,484	5,166	1	211,192	1
Cash and investment fund balance - ending	<u>6,484</u>	<u>4,073</u>	<u>5,353</u>	<u>1</u>	<u>110,850</u>	<u>1</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 6,484	\$ 4,073	\$ 5,353	\$ 1	\$ 110,850	\$ 1
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>6,484</u>	<u>4,073</u>	<u>5,353</u>	<u>1</u>	<u>110,850</u>	<u>1</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	6,484	4,073	5,353	1	110,850	1
Total cash and investment fund balance - ending	<u>6,484</u>	<u>4,073</u>	<u>5,353</u>	<u>1</u>	<u>110,850</u>	<u>1</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, 2009  
 (Continued)

	Landfill Improvements	Sheriff's Public Relations Non Reverting	Juvenile Detention Project Income No. 514	Reassessment	Special Vehicle Inspection	Sheriff's Expense And Seizure
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 121,047	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	15,869	-	-
Charges for services	-	107,306	24,382	-	12,172	877
Fines and forfeits	647,730	-	-	-	-	-
Other	17,520	-	-	50,000	-	-
<b>Total receipts</b>	<b>665,250</b>	<b>107,306</b>	<b>24,382</b>	<b>186,916</b>	<b>12,172</b>	<b>877</b>
Disbursements:						
General government	857,453	78,771	237,302	254,894	14,000	2,528
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
General government	-	-	4,762	250	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>857,453</b>	<b>78,771</b>	<b>242,064</b>	<b>255,144</b>	<b>14,000</b>	<b>2,528</b>
Excess (deficiency) of receipts over disbursements	(192,203)	28,535	(217,682)	(68,228)	(1,828)	(1,651)
Other financing sources (uses):						
Transfers in	52,642	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	55,025	-	304,702	5,098	-	-
<b>Total other financing sources (uses)</b>	<b>107,667</b>	<b>-</b>	<b>304,702</b>	<b>5,098</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(84,536)	28,535	87,020	(63,130)	(1,828)	(1,651)
Cash and investment fund balance - beginning	170,335	49,044	114,749	161,305	26,309	1,651
Cash and investment fund balance - ending	<u>\$ 85,799</u>	<u>\$ 77,579</u>	<u>\$ 201,769</u>	<u>\$ 98,175</u>	<u>\$ 24,481</u>	<u>\$ -</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 85,799	\$ 77,579	\$ 201,769	\$ 98,175	\$ 24,481	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 85,799</u>	<u>\$ 77,579</u>	<u>\$ 201,769</u>	<u>\$ 98,175</u>	<u>\$ 24,481</u>	<u>\$ -</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	85,799	77,579	201,769	98,175	24,481	-
<b>Total cash and investment fund balance - ending</b>	<u>\$ 85,799</u>	<u>\$ 77,579</u>	<u>\$ 201,769</u>	<u>\$ 98,175</u>	<u>\$ 24,481</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, 2009  
 (Continued)

	County Redevelopment Commission	Prosecutor Infraction User Fees	Child Abuse Prevention	Youth Coalition	Psych Residential Treatment	Urban Conservation
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 193,539	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	29,307	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	56,325	-	-	-	-
Other	-	100,000	-	13,575	-	30,000
<b>Total receipts</b>	<b>-</b>	<b>156,325</b>	<b>-</b>	<b>13,575</b>	<b>222,846</b>	<b>30,000</b>
Disbursements:						
General government	-	132,351	-	2,084	651,373	27,730
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
General government	-	9,783	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>142,134</b>	<b>-</b>	<b>2,084</b>	<b>651,373</b>	<b>27,730</b>
Excess (deficiency) of receipts over disbursements	-	14,191	-	11,491	(428,527)	2,270
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<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	-	14,191	-	11,491	(428,527)	2,270
Cash and investment fund balance - beginning	1,155	62,180	25	5,690	428,526	5,611
Cash and investment fund balance - ending	<u>\$ 1,155</u>	<u>\$ 76,371</u>	<u>\$ 25</u>	<u>\$ 17,181</u>	<u>\$ (1)</u>	<u>\$ 7,881</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 1,155	\$ 76,371	\$ 25	\$ 17,181	\$ (1)	\$ 7,881
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 1,155</u>	<u>\$ 76,371</u>	<u>\$ 25</u>	<u>\$ 17,181</u>	<u>\$ (1)</u>	<u>\$ 7,881</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	1,155	76,371	25	17,181	(1)	7,881
<b>Total cash and investment fund balance - ending</b>	<u>\$ 1,155</u>	<u>\$ 76,371</u>	<u>\$ 25</u>	<u>\$ 17,181</u>	<u>\$ (1)</u>	<u>\$ 7,881</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, 2009  
 (Continued)

	Prosecutor's Law Enforcement	Superior #2 Drug Court	ADR Circuit Court	ADR Superior Courts	Clark County Adult & Juvenile Facility Usage	Weather Warning System
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	20,976	-	-	-	-
Fines and forfeits	-	64,758	4,400	7,120	-	-
Other	-	-	50	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>85,734</b>	<b>4,450</b>	<b>7,120</b>	<b>-</b>	<b>-</b>
Disbursements:						
General government	3,082	112,532	1,700	3,864	567,486	649
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
General government	1,380	522	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>4,462</b>	<b>113,054</b>	<b>1,700</b>	<b>3,864</b>	<b>567,486</b>	<b>649</b>
Excess (deficiency) of receipts over disbursements	(4,462)	(27,320)	2,750	3,256	(567,486)	(649)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	10,125
Transfers out	-	-	-	-	-	-
Other receipts	1,380	742	50	800	843,228	-
<b>Total other financing sources (uses)</b>	<b>1,380</b>	<b>742</b>	<b>50</b>	<b>800</b>	<b>843,228</b>	<b>10,125</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,082)	(26,578)	2,800	4,056	275,742	9,476
Cash and investment fund balance - beginning	6,339	26,527	13,856	34,829	83,318	4,893
Cash and investment fund balance - ending	<u>\$ 3,257</u>	<u>\$ (51)</u>	<u>\$ 16,656</u>	<u>\$ 38,885</u>	<u>\$ 359,060</u>	<u>\$ 14,369</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 3,257	\$ (51)	\$ 16,656	\$ 38,885	\$ 359,060	\$ 14,369
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 3,257</u>	<u>\$ (51)</u>	<u>\$ 16,656</u>	<u>\$ 38,885</u>	<u>\$ 359,060</u>	<u>\$ 14,369</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	3,257	(51)	16,656	38,885	359,060	14,369
<b>Total cash and investment fund balance - ending</b>	<u>\$ 3,257</u>	<u>\$ (51)</u>	<u>\$ 16,656</u>	<u>\$ 38,885</u>	<u>\$ 359,060</u>	<u>\$ 14,369</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, 2009  
 (Continued)

	Community Transition Program	Court Extended Operations	Superior Court 1 Disbursements	Cirucuit Court Probation User Fees	Superior Court 1 Probation User Fees	Superior Court 2 Probation User Fees
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	28,210	-	-	-	-	-
Fines and forfeits	-	-	-	84,718	28,440	92,913
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>28,210</b>	<b>-</b>	<b>-</b>	<b>84,718</b>	<b>28,440</b>	<b>92,913</b>
Disbursements:						
General government	19,412	-	-	40,707	13,572	140,583
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	1,875	3,254	376
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>19,412</b>	<b>-</b>	<b>-</b>	<b>42,582</b>	<b>16,826</b>	<b>140,959</b>
Excess (deficiency) of receipts over disbursements	8,798	-	-	42,136	11,614	(48,046)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	125
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>125</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	8,798	-	-	42,136	11,614	(47,921)
Cash and investment fund balance - beginning	25,608	254	1,000	55,545	3,562	122,020
Cash and investment fund balance - ending	<u>\$ 34,406</u>	<u>\$ 254</u>	<u>\$ 1,000</u>	<u>\$ 97,681</u>	<u>\$ 15,176</u>	<u>\$ 74,099</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 34,406	\$ 254	\$ 1,000	\$ 97,681	\$ 15,176	\$ 74,099
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 34,406</u>	<u>\$ 254</u>	<u>\$ 1,000</u>	<u>\$ 97,681</u>	<u>\$ 15,176</u>	<u>\$ 74,099</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	34,406	254	1,000	97,681	15,176	74,099
<b>Total cash and investment fund balance - ending</b>	<u>\$ 34,406</u>	<u>\$ 254</u>	<u>\$ 1,000</u>	<u>\$ 97,681</u>	<u>\$ 15,176</u>	<u>\$ 74,099</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, 2009  
 (Continued)

	Superior Court 3 Probation User Fees	CEDIT Tax County Portion	New Hope Services	County Drug Court	OWI Police Grant	Highway Safety DUI Grant - Sheriff
<b>Receipts:</b>						
Taxes	\$ -	\$ 1,730,733	\$ 9,301	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	552,470	9,081	-	-
Charges for services	-	-	-	-	7,175	8,368
Fines and forfeits	370,185	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>370,185</b>	<b>1,730,733</b>	<b>561,771</b>	<b>9,081</b>	<b>7,175</b>	<b>8,368</b>
<b>Disbursements:</b>						
General government	345,909	1,908,000	561,771	-	8,864	5,042
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
General government	1,838	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>347,747</b>	<b>1,908,000</b>	<b>561,771</b>	<b>-</b>	<b>8,864</b>	<b>5,042</b>
Excess (deficiency) of receipts over disbursements	22,438	(177,267)	-	9,081	(1,689)	3,326
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	(68,000)	-	-	(9,081)	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(68,000)</b>	<b>-</b>	<b>-</b>	<b>(9,081)</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(45,562)	(177,267)	-	-	(1,689)	3,326
Cash and investment fund balance - beginning	546,698	1,334,097	-	-	1,611	(3,306)
Cash and investment fund balance - ending	<u>\$ 501,136</u>	<u>\$ 1,156,830</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (78)</u>	<u>\$ 20</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 501,136	\$ 1,156,830	\$ -	\$ -	\$ (78)	\$ 20
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 501,136</u>	<u>\$ 1,156,830</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (78)</u>	<u>\$ 20</u>
<b>Cash and Investment Fund Balance - Ending</b>						
<b>Restricted for:</b>						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	501,136	1,156,830	-	-	(78)	20
<b>Total cash and investment fund balance - ending</b>	<u>\$ 501,136</u>	<u>\$ 1,156,830</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (78)</u>	<u>\$ 20</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, 2009  
 (Continued)

	Big City County Grant	Community Corrections Juvenile Detention	Drug Enforcement Program	ICJG Victim Assistance Prosecutor	Domestic Violence Grant	Stop Grant - Police
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	7,500	-	-	30,272	5,053	10,811
Fines and forfeits	-	-	-	-	-	-
Other	-	-	15,920	-	29,000	-
<b>Total receipts</b>	<b>7,500</b>	<b>-</b>	<b>15,920</b>	<b>30,272</b>	<b>34,053</b>	<b>10,811</b>
Disbursements:						
General government	9,816	3,776	79,121	40,381	84,601	35,740
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>9,816</b>	<b>3,776</b>	<b>79,121</b>	<b>40,381</b>	<b>84,601</b>	<b>35,740</b>
Excess (deficiency) of receipts over disbursements	(2,316)	(3,776)	(63,201)	(10,109)	(50,548)	(24,929)
Other financing sources (uses):						
Transfers in	-	-	62,000	-	43,874	20,000
Transfers out	-	-	-	-	-	-
Other receipts	-	3,220	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>3,220</b>	<b>62,000</b>	<b>-</b>	<b>43,874</b>	<b>20,000</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,316)	(556)	(1,201)	(10,109)	(6,674)	(4,929)
Cash and investment fund balance - beginning	(290)	561	8,352	16,463	11,846	(7,236)
Cash and investment fund balance - ending	<u>(2,606)</u>	<u>5</u>	<u>7,151</u>	<u>6,354</u>	<u>5,172</u>	<u>(12,165)</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ (2,606)	\$ 5	\$ 7,151	\$ 6,354	\$ 5,172	\$ (12,165)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ (2,606)</u>	<u>\$ 5</u>	<u>\$ 7,151</u>	<u>\$ 6,354</u>	<u>\$ 5,172</u>	<u>\$ (12,165)</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	(2,606)	5	7,151	6,354	5,172	(12,165)
<b>Total cash and investment fund balance - ending</b>	<u>\$ (2,606)</u>	<u>\$ 5</u>	<u>\$ 7,151</u>	<u>\$ 6,354</u>	<u>\$ 5,172</u>	<u>\$ (12,165)</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, 2009  
 (Continued)

	Local Law Enforcement Block Grant	Children's Sexual Assault	Bulletproof Vest Grant	Juvenile Pilot Program	Family Court Project	Assessor Training
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	30,000	4,820
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>4,820</b>
<b>Disbursements:</b>						
General government	102	-	1,209	-	35,813	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>102</b>	<b>-</b>	<b>1,209</b>	<b>-</b>	<b>35,813</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(102)	-	(1,209)	-	(5,813)	4,820
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<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	(102)	-	(1,209)	-	(5,813)	4,820
Cash and investment fund balance - beginning	102	20,441	10,000	37	17,394	-
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 20,441</u>	<u>\$ 8,791</u>	<u>\$ 37</u>	<u>\$ 11,581</u>	<u>\$ 4,820</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ 20,441	\$ 8,791	\$ 37	\$ 11,581	\$ 4,820
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ -</u>	<u>\$ 20,441</u>	<u>\$ 8,791</u>	<u>\$ 37</u>	<u>\$ 11,581</u>	<u>\$ 4,820</u>
<b>Cash and Investment Fund Balance - Ending</b>						
<b>Restricted for:</b>						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	20,441	8,791	37	11,581	4,820
<b>Total cash and investment fund balance - ending</b>	<u>\$ -</u>	<u>\$ 20,441</u>	<u>\$ 8,791</u>	<u>\$ 37</u>	<u>\$ 11,581</u>	<u>\$ 4,820</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, 2009  
 (Continued)

	Pension Trust	911 Wireless	TMA	Prosecutor Impact Grant	Underwood Sewer Planning Grant	YMCA Diamond Grant
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ 317,337	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	109,968	-	-	30,000	25,696
Fines and forfeits	19,981	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>19,981</b>	<b>109,968</b>	<b>317,337</b>	<b>-</b>	<b>30,000</b>	<b>25,696</b>
<b>Disbursements:</b>						
General government	-	154,309	-	-	30,000	25,696
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>154,309</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>25,696</b>
Excess (deficiency) of receipts over disbursements	19,981	(44,341)	317,337	-	-	-
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	103,556	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>103,556</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	19,981	59,215	317,337	-	-	-
Cash and investment fund balance - beginning	-	-	-	21,448	-	-
<b>Cash and investment fund balance - ending</b>	<b>\$ 19,981</b>	<b>\$ 59,215</b>	<b>\$ 317,337</b>	<b>\$ 21,448</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 19,981	\$ 59,215	\$ 317,337	\$ 21,448	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 19,981</b>	<b>\$ 59,215</b>	<b>\$ 317,337</b>	<b>\$ 21,448</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	19,981	59,215	317,337	21,448	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 19,981</b>	<b>\$ 59,215</b>	<b>\$ 317,337</b>	<b>\$ 21,448</b>	<b>\$ -</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, 2009  
 (Continued)

	YMCA Y-Cap	H1N1 Grant	Landfill Development and Improvement	Data Processing Internal Non Reverting	Interstate Compact Fee	Tax Sale Cost - Contract
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	990
Charges for services	22,750	108,868	-	-	2,701	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>22,750</b>	<b>108,868</b>	<b>-</b>	<b>-</b>	<b>2,701</b>	<b>990</b>
<b>Disbursements:</b>						
General government	22,750	128,659	-	-	3,938	3,615
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
General government	-	29,886	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>22,750</b>	<b>158,545</b>	<b>-</b>	<b>-</b>	<b>3,938</b>	<b>3,615</b>
Excess (deficiency) of receipts over disbursements	-	(49,677)	-	-	(1,237)	(2,625)
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	850	-	-	-	2,625
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>850</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,625</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(48,827)	-	-	(1,237)	-
Cash and investment fund balance - beginning	-	-	11	1,396	1,425	9,865
Cash and investment fund balance - ending	\$ -	\$ (48,827)	\$ 11	\$ 1,396	\$ 188	\$ 9,865
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ (48,827)	\$ 11	\$ 1,396	\$ 188	\$ 9,865
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ -</b>	<b>\$ (48,827)</b>	<b>\$ 11</b>	<b>\$ 1,396</b>	<b>\$ 188</b>	<b>\$ 9,865</b>
<b>Cash and Investment Fund Balance - Ending</b>						
<b>Restricted for:</b>						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	(48,827)	11	1,396	188	9,865
<b>Total cash and investment fund balance - ending</b>	<b>\$ -</b>	<b>\$ (48,827)</b>	<b>\$ 11</b>	<b>\$ 1,396</b>	<b>\$ 188</b>	<b>\$ 9,865</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, 2009  
 (Continued)

	General Obligation Bonds	Jail Detention Bonds	Cumulative Bridge	Drainage Board Non Reverting	Totals
<b>Receipts:</b>					
Taxes	\$ 141,323	\$ 631,506	\$ -	\$ -	\$ 4,732,254
Licenses and permits	-	-	-	-	119,767
Intergovernmental	18,837	84,965	-	-	4,668,647
Charges for services	-	-	-	-	8,875,465
Fines and forfeits	-	-	-	59,373	4,291,750
Other	-	-	838	-	826,132
<b>Total receipts</b>	<b>160,160</b>	<b>716,471</b>	<b>838</b>	<b>59,373</b>	<b>23,514,015</b>
<b>Disbursements:</b>					
General government	202,400	-	-	118,529	11,981,559
Public safety	-	780,000	-	-	5,558,672
Highways and streets	-	-	261,908	-	4,087,441
Sanitation	-	-	-	-	103,026
Health and welfare	-	-	-	-	6,221,126
Economic development	-	-	-	-	230,665
Capital outlay:					
General government	-	-	-	-	296,526
Public safety	-	-	-	-	6,887
Highways and streets	-	-	701,056	-	1,513,662
Health and welfare	-	-	-	-	17,271
<b>Total disbursements</b>	<b>202,400</b>	<b>780,000</b>	<b>962,964</b>	<b>118,529</b>	<b>30,016,835</b>
Excess (deficiency) of receipts over disbursements	(42,240)	(63,529)	(962,126)	(59,156)	(6,502,820)
<b>Other financing sources (uses):</b>					
Transfers in	-	-	-	-	275,045
Transfers out	-	-	-	-	(118,581)
Other receipts	-	-	20,454	-	2,028,323
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>20,454</b>	<b>-</b>	<b>2,184,787</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(42,240)	(63,529)	(941,672)	(59,156)	(4,318,033)
Cash and investment fund balance - beginning	133,359	38,773	1,978,410	178,131	13,032,105
Cash and investment fund balance - ending	<u>\$ 91,119</u>	<u>\$ (24,756)</u>	<u>\$ 1,036,738</u>	<u>\$ 118,975</u>	<u>\$ 8,714,072</u>
<b><u>Cash and Investment Assets - Ending</u></b>					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 5,810,183
Restricted assets:					
Cash and investments	91,119	(24,756)	1,036,738	118,975	2,903,889
<b>Total cash and investment assets - ending</b>	<u>\$ 91,119</u>	<u>\$ (24,756)</u>	<u>\$ 1,036,738</u>	<u>\$ 118,975</u>	<u>\$ 8,714,072</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ 399,644
Public safety	-	-	-	-	360,721
Highways and streets	-	-	-	-	132,830
Health and welfare	-	-	-	-	788,618
Debt service	91,119	(24,756)	-	-	66,363
Capital outlay	-	-	1,036,738	118,975	1,155,713
Unrestricted	-	-	-	-	5,810,183
<b>Total cash and investment fund balance - ending</b>	<u>\$ 91,119</u>	<u>\$ (24,756)</u>	<u>\$ 1,036,738</u>	<u>\$ 118,975</u>	<u>\$ 8,714,072</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009

	City And Town Court Costs	Congressional School Interest	Tax Sale Surplus	Tax Sale Fees Tax Sale Redemption	Surplus Tax	Surplus Dog Tax
Additions:						
Agency fund additions	\$ 51,304	\$ -	\$ -	\$ 5,993	\$ 799,484	\$ 360
Deductions:						
Agency fund deductions	-	-	56,931	1,927	617,279	360
Excess (deficiency) of total additions over total deductions	51,304	-	(56,931)	4,066	182,205	-
Cash and investment fund balance - beginning	108,012	14,601	150,313	16,398	839,278	375
Cash and investment fund balance - ending	<u>\$ 159,316</u>	<u>\$ 14,601</u>	<u>\$ 93,382</u>	<u>\$ 20,464</u>	<u>\$ 1,021,483</u>	<u>\$ 375</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Settlement	State Fair Board	State Fines And Forfeitures	Sales Disclosure	State Forestry Tax	Overweight Vehicles
Additions:						
Agency fund additions	\$ 159,811,393	\$ 15,237	\$ 24,530	\$ 12,110	\$ 30,475	\$ 18,528
Deductions:						
Agency fund deductions	160,721,762	15,237	23,450	17,236	30,475	26,756
Excess (deficiency) of total additions over total deductions	(910,369)	-	1,080	(5,126)	-	(8,228)
Cash and investment fund balance - beginning	921,168	-	4,028	6,700	-	8,458
Cash and investment fund balance - ending	<u>\$ 10,799</u>	<u>\$ -</u>	<u>\$ 5,108</u>	<u>\$ 1,574</u>	<u>\$ -</u>	<u>\$ 230</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	County Recorder	Infraction Judgements	Inheritance Tax	State Homestead Credit	County Treasurer	Payroll
Additions:						
Agency fund additions	\$ 546,785	\$ 216,927	\$ 1,870,998	\$ 1,996,794	\$ 3,481,604	\$ 16,184,616
Deductions:						
Agency fund deductions	579,236	347,709	2,427,192	-	26,064,495	16,184,616
Excess (deficiency) of total additions over total deductions	(32,451)	(130,782)	(556,194)	1,996,794	(22,582,891)	-
Cash and investment fund balance - beginning	32,551	143,525	918,248	34,126	26,065,495	-
Cash and investment fund balance - ending	<u>\$ 100</u>	<u>\$ 12,743</u>	<u>\$ 362,054</u>	<u>\$ 2,030,920</u>	<u>\$ 3,482,604</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, 2009  
 (Continued)

	<u>Deferred Compensation</u>	<u>Perf W/H</u>	<u>Federal Tax</u>	<u>State Tax</u>	<u>Social Security W/H</u>	<u>County Tax W/H</u>
Additions:						
Agency fund additions	\$ 31,827	\$ 36,798	\$ 1,541,364	\$ 527,567	\$ 1,938,967	\$ 229,198
Deductions:						
Agency fund deductions	<u>31,827</u>	<u>35,952</u>	<u>1,541,364</u>	<u>527,567</u>	<u>1,938,967</u>	<u>229,198</u>
Excess (deficiency) of total additions over total deductions	-	846	-	-	-	-
Cash and investment fund balance - beginning	<u>-</u>	<u>9,358</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 10,204</u>	<u>\$ -</u>	<u>\$ -</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, 2009  
 (Continued)

	Special Death Benefit	United Way	Education Plate Fees	CEDIT	F.I.T. Tax	Medicare W/H
Additions:						
Agency fund additions	\$ 12,195	\$ 7,843	\$ 3,226	\$ 6,052,764	\$ 255,104	\$ 453,628
Deductions:						
Agency fund deductions	18,657	7,605	3,225	6,052,764	255,104	453,628
Excess (deficiency) of total additions over total deductions	(6,462)	238	1	-	-	-
Cash and investment fund balance - beginning	7,312	-	-	-	-	-
Cash and investment fund balance - ending	\$ 850	\$ 238	\$ 1	\$ -	\$ -	\$ -

CLARK COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	State Forestry Sale Of Timber	County Wheel Tax	County Surtax	Convention Expedition	American Family	Welfare CSHCN
Additions:						
Agency fund additions	\$ 27,088	\$ 4,145	\$ 541	\$ 707,861	\$ 86,586	\$ 133,279
Deductions:						
Agency fund deductions	26,134	-	-	707,861	86,685	133,278
Excess (deficiency) of total additions over total deductions	954	4,145	541	-	(99)	1
Cash and investment fund balance - beginning	-	109,256	11,709	-	(115)	-
Cash and investment fund balance - ending	\$ 954	\$ 113,401	\$ 12,250	\$ -	\$ (214)	\$ 1

CLARK COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Welfare HCI	Welfare M.A.W.	Welfare Trust	Homestead Credit Rebate	Payroll W/H Dental	Wage Garnishment
Additions:						
Agency fund additions	\$ 379,030	\$ 51,426	\$ 447	\$ 4,032	\$ 19,728	\$ 78,643
Deductions:						
Agency fund deductions	379,030	51,426	9,139	129	19,866	78,489
Excess (deficiency) of total additions over total deductions	-	-	(8,692)	3,903	(138)	154
Cash and investment fund balance - beginning	-	-	8,692	-	1,713	-
Cash and investment fund balance - ending	\$ -	\$ -	\$ -	\$ 3,903	\$ 1,575	\$ 154

CLARK COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Census Federal Credit Union	Payroll Vision 100 W/H	Companion Life Voluntary W/H	Short Term Disability W/H	Guardian Dental	Life Insurance Boston Mutual
Additions:						
Agency fund additions	\$ 98,106	\$ 18,069	\$ 12,820	\$ 16,058	\$ -	\$ 35,116
Deductions:						
Agency fund deductions	98,106	18,051	12,623	16,132	-	35,181
Excess (deficiency) of total additions over total deductions	-	18	197	(74)	-	(65)
Cash and investment fund balance - beginning	-	(13)	856	1,385	-	3,419
Cash and investment fund balance - ending	\$ -	\$ 5	\$ 1,053	\$ 1,311	\$ -	\$ 3,354

CLARK COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Federal/FICA Tax	AUL	Perf Clearing	CAGIT	Clark County Cashier's Bid Bond	CEDIT Homestead Credit
Additions:						
Agency fund additions	\$ 3,933,959	\$ 83,829	\$ 914,055	\$ 22,908,224	\$ -	\$ 5,053,500
Deductions:						
Agency fund deductions	3,933,959	83,829	914,055	22,908,224	-	6,465,521
Excess (deficiency) of total additions over total deductions	-	-	-	-	-	(1,412,021)
Cash and investment fund balance - beginning	-	-	-	1	3,220	1,939,953
Cash and investment fund balance - ending	\$ -	\$ -	\$ -	\$ 1	\$ 3,220	\$ 527,932

CLARK COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	CVET	Capital Development And Tourism	Hold For More Information	Law Enforcement Continuing Education	Prior Delinquent Taxes	Sheriff Restitution
Additions:						
Agency fund additions	\$ 995,627	\$ 235,953	\$ 65,506	\$ 66,573	\$ 42,068	\$ -
Deductions:						
Agency fund deductions	991,675	235,954	25,206	13,566	42,068	500
Excess (deficiency) of total additions over total deductions	3,952	(1)	40,300	53,007	-	(500)
Cash and investment fund balance - beginning	-	-	29,498	274,259	-	3,650
Cash and investment fund balance - ending	<u>\$ 3,952</u>	<u>\$ (1)</u>	<u>\$ 69,798</u>	<u>\$ 327,266</u>	<u>\$ -</u>	<u>\$ 3,150</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	State Recording Fee	Sheriff's Retiree Group Insurance	Community Corrections	County Clerk	County Health
Additions:					
Agency fund additions	\$ 13,598	\$ 29,425	\$ 395,153	\$ 10,021,473	\$ 301,398
Deductions:					
Agency fund deductions	19,790	31,136	428,009	9,567,550	273,779
Excess (deficiency) of total additions over total deductions	(6,192)	(1,711)	(32,856)	453,923	27,619
Cash and investment fund balance - beginning	7,213	116,404	33,006	2,954,953	37,174
Cash and investment fund balance - ending	<u>\$ 1,021</u>	<u>\$ 114,693</u>	<u>\$ 150</u>	<u>\$ 3,408,876</u>	<u>\$ 64,793</u>

CLARK COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Sheriff Meal Account	County Sheriff	Sheriff Inmate Trust	Sheriff's Cash Bonds	Totals
Additions:					
Agency fund additions	\$ 465,753	\$ 3,466,152	\$ 849,628	\$ 583,951	\$ 248,256,419
Deductions:					
Agency fund deductions	466,647	3,458,033	830,049	583,951	271,156,150
Excess (deficiency) of total additions over total deductions	(894)	8,119	19,579	-	(22,899,731)
Cash and investment fund balance - beginning	894	7,314	121,487	100	34,945,974
Cash and investment fund balance - ending	\$ -	\$ 15,433	\$ 141,066	\$ 100	\$ 12,046,243

CLARK COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2009

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
County Building	\$ 3,747,500	\$ 300,000
Jail Detention Center	20,629,000	1,342,162
Bonds payable:		
General obligation bonds:		
2005 Issue	<u>285,000</u>	<u>199,500</u>
Total governmental activities debt	<u>\$ 24,661,500</u>	<u>\$ 1,841,662</u>

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:

Board of County Commissioners  
County Council  
County Auditor  
Clerk of the Circuit Court  
Office of Emergency Communications  
County Sheriff  
County Juvenile Detention Center  
County Health Department  
Superior Court III  
County Community Corrections  
County Highway Department  
Prosecuting Attorney

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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 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, 2009. 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 of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

As described in item 2009-6 in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with the requirements regarding financial management system and special test and provisions that are applicable to its Child Support Enforcement Program. Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, 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, 2009. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2009-5.

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)

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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in items 2009-5, 2009-6, and 2009-7 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs, we consider items 2009-5, 2009-6, and 2009-7, to be material weaknesses.

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County's management, Board of County Commissioners, 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

July 27, 2010

CLARK COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2009

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	FY 09	\$ 12,358
National School Lunch Program	10.555	FY 09	<u>22,494</u>
Total for cluster			<u>34,852</u>
Total for federal grantor agency			<u>34,852</u>
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Pass-Through Indiana Department of Homeland Security			
Public Safety Interoperable Communications Grant Program FY 2009	11.555	C44P-9-250A	<u>251,348</u>
Total for federal grantor agency			<u>251,348</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Office of Community and Rural Affairs			
Community Development Block Grants/States Program and Non-Entitlement Grants in Hawaii	14.228		
Underwood Sewer Planning Grant		PL-04-064	<u>15,427</u>
Total for federal grantor agency			<u>15,427</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute			
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540		
YMCA Diamond		07-JF-033	30,368
YMCA of Southern Indiana Y-CAP		07-JF-034	<u>18,078</u>
Total for program			<u>48,446</u>
Crime Victim Assistance	16.575		
2008-VA-GX-0031		2008-VA-GX-0031	<u>13,871</u>
Violence Against Women Formula Grants	16.588		
08-ST-004		08-ST-004	10,811
08-ST-014		08-ST-014	<u>5,054</u>
Total for program			<u>15,865</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738		
07DJ088		07DJ088	11,297
08(a)-DJ-010		08(a)-DJ-010	<u>9,081</u>
Total for program			<u>20,378</u>
Total for federal grantor agency			<u>98,560</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Direct Grant			
Airport Improvement Program	20.106		
AIP 03-18-0041-18		AIP 03-18-0041-18	285,415
AIP 03-18-0041-17		AIP 03-18-0041-17	<u>118,224</u>
Total for program			<u>403,639</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, 2009  
(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 (continued)</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction	20.205		
Bethany Road		A24-8-320221	54,115
Bridge Inspection Phase 1 & 2		BR-NBIS(567)	8,656
Memphis Blue Lick Road Bridge		BRO-9910	11,604
Salem Noble Road		STP-9910(030)	48,656
St. John Road		STP-9910(031)	<u>10,299</u>
Total for program			<u>133,330</u>
Total for federal grantor agency			<u>536,969</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		
10-08-PV-1193-02		10-08-PV-1193-02	71,991
10-08-PV-1193-03		10-08-PV-1193-03	<u>32,874</u>
Total for program			<u>104,865</u>
Public Health Emergency Preparedness	93.069		
H1N1 Grant		FY 09	108,868
Cities Readiness Initiative: 2		FY 09	<u>10,014</u>
Total for program			<u>118,882</u>
Pass-Through Clark County Youth Coalition Drug-Free Communities Support Program Grants	93.276		
		FY 09	<u>2,084</u>
Pass-Through Indiana Department of Health Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283		
BPRS 109-16		BPRS 109-16	<u>32,566</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		
Child Support Enforcement		FY 09	384,617
ARRA - Child Support Enforcement		FY 09	<u>3,273</u>
Total for program			<u>387,890</u>
Pass-Through Indiana Department of Health HIV Prevention Activities - Health Department Based	93.940		
AIDS 109-5		109-5	<u>73,144</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959		
PSUP 109-9		109-9	<u>59,529</u>
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977		
		FY 09	<u>30,574</u>
Maternal and Child Health Services Block Grant to the States	93.994		
MCH 109-2		109-2	<u>110,550</u>
Total for federal grantor agency			<u>920,084</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, 2009  
(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 HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Homeland Security Grant Program	97.004		
DSH000385		DSH000385	5,042
FY 09		FY 09	<u>2,210</u>
Total for program			<u>7,252</u>
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		
FY 09		FY 09	86,605
DR 1828			<u>184,325</u>
Total for program			<u>270,930</u>
Emergency Management Performance Grants	97.042		
C44P-619A		C44P-619A	39,277
C44P-0-061A		C44P-0-061A	14,747
C449-9478A		C449-9478A	<u>196</u>
Total for program			<u>54,220</u>
Total for federal grantor agency			<u>332,402</u>
Total federal awards expended			<u>\$ 2,189,642</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 Clark County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Adverse

Internal control over financial reporting:

Material weaknesses identified?	yes
Significant deficiencies identified that are not considered to be material weaknesses?	yes

Noncompliance material to financial statements noted? yes

Federal Awards:

Internal control over major programs:

Material weaknesses identified?	yes
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Type of auditor's report issued on compliance for major programs: Unqualified for all programs except, Child Support Enforcement which was qualified.

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
11.555	Public Safety Interoperable Communications Grant Program
20.106	Airport Improvement Program
93.563	Child Support Enforcement
93.563	ARRA Child Support Enforcement
97.042	Emergency Management Performance Grants

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

Auditee qualified as low-risk auditee? no

Section II - Financial Statement Findings

FINDING 2009-1, FINANCIAL OPINION MODIFICATION

Deficiencies were noted in the County's controls over reporting of financial activity that resulted in the State Board of Accounts being unable to provide an unqualified opinion on the Independent Auditors' Report for the financial statements and Schedule of Expenditures of Federal Awards.

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

The following deficiencies were identified:

Annual Report Discrepancies

The County Annual Report (Annual Report) is a required financial report to summarize the financial activity of the County for the year. The financial activity reported in the Annual Report was not always supported by the financial activity recorded in the County's financial ledgers. In addition, the County's financial activity was not always properly categorized in its financial records.

The following are discrepancies found between the amounts reported in the Annual Report and those shown in the County's financial ledgers for which no adjustments were made that lead to a modification of the opinion to the Independent Auditor's Report:

1. The beginning cash balance at January 1, 2009, did not agree with the cash balance reported at December 31, 2008. The Annual Report showed a beginning cash balance of all funds of \$22,861,333 and the ending cash balance reported at December 31, 2008, per the County's financial records was \$22,275,452 for a difference of \$585,881.
2. The financial activity reported as "Transfers In" and "Transfers Out" in the Annual Report was not supported by the activity recorded in the financial ledgers. Transfers In of \$311,891 were shown in the Annual Report, whereas, \$1,020,579 was recorded as Transfers In per the County's financial ledger. The Annual Report showed \$179,856 as "Transfers Out," whereas, the financial ledgers showed \$409,554.
3. Receipt transactions were not properly classified in the Annual Report. The majority of State Shared Revenues, and State and Federal Grants were classified as Other Charges for Services instead of Operating and Capital Contributions. Improper receipt classification in the Annual Report was due in part to not properly recording the financial activity in the financial ledgers, as indicated below under the section titled "Financial Accounting System Deficiencies."
4. Disbursement transactions in the Annual Report were not always classified as the proper function. A test of the classification of nine funds showed that disbursements totaling \$2,014,183 were classified incorrectly.
5. Investment activity reported in the Annual Report was not supported by financial transactions recorded in the financial ledgers. The Annual Report showed investment sales of \$9,367,153 whereas the financial ledgers reported investment sales of \$12,249,253. Investment purchased reported in the Annual report was \$13,629,281 whereas the investment purchases shown in the financial ledgers was \$12,910,750. Part of the differences between the investing activities is the result of how financial activity is recorded in the County's financial accounting system as indicated in the section titled "Financial Accounting System Deficiencies."
6. As a result of problems identified with the computerized financial accounting system utilized by the County (see section titled "Financial Accounting System Deficiencies"), the total receipts and expenditures shown in the Annual Report could not be verified with the amounts recorded in the financial ledger. Our calculation of total receipts (adjusted for beginning balances included as receipts, financial activity from previous years, and investing activity) was \$282,814,256, whereas, the amount reported in the Annual Report

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

was \$286,538,322 for a difference of \$3,724,066. The total disbursements reported in the Annual Report net of investing activity was \$287,121,153, whereas, our calculation of total disbursements net of investing activity and previous years financial transactions was \$287,072,943 for a difference of \$48,210.

Financial Accounting System Deficiencies

The following are deficiencies identified with the recording of financial transactions in the County's financial ledgers for which no adjustments were made that led to a modification of the opinion to the Independent Auditor's Report:

1. The amounts recorded in the financial ledgers as "Transfers In" should be offset with corresponding entries of "Transfers Out"; however, the amount reported as "Transfers In" per the County's financial ledger differed from the amount recorded as "Transfers Out." The County's financial ledgers showed "Transfers In" of \$1,020,579 and "Transfers Out" of \$409,554 for a difference of \$611,025.
2. Receipt transactions were not properly categorized in the financial records. Monies received from the State of Indiana that should have been classified as "Charges for Services" and monies received from the State of Indiana for Shared Revenue were not always distinguished separately in the ledger. Monies related to federal grant awards were not always identified separately from monies received from state grants.
3. Approximately \$6,500,000 in checks were issued and voided within the same year. When the checks were voided, entries were made to the financial records to record these checks as revenue, resulting in an overstatement of receipts and disbursements in the County's financial records.
4. Financial activity, related to the sale and purchase of investments, was not properly recorded in the financial records. There were several funds shown on the financial records in which the amount disbursed for the purchase of investments was in excess of the proceeds reported for the sale of investments; however, the County did not have any investments for the funds on hand at the end of the year. Instances were noted in which interest earned on the investments was incorrectly identified as a sale of investment. Aggregate investment activity of approximately \$700,000 was incorrectly recorded in the financial ledgers.
5. Disbursement activity was not always properly classified in the financial records. Problems identified with the recording of disbursement transactions are as follows:
  - a. Instances were noted in which expenditures were posted to the incorrect budget expenditure accounts. For instance, some expenditures related to meals for prisoners and jail utilities were posted to the budget expenditure category jail drug and medical and some contract services for public defenders were recorded as equipment repairs.
  - b. Expenditures for funds that were created locally were not always posted to budget expenditure categories to properly identify how the funds were used. The expenditures were posted as one category titled "Unappropriated."

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

6. The financial accounting application system utilized by the County does not properly reflect the accurate information regarding the beginning cash balance, receipts, and disbursements. The following deficiencies were noted:
  - a. The beginning fund balances brought forward from the prior year are shown as receipt transactions instead of beginning balances. The beginning balances are included in the total amount of the receipts in the funds ledger thus misrepresenting the total receipts for the year. As a result of having the beginning balances included in the total receipts, the financial accounting system does not generate a report showing the beginning fund balance in order to ensure that balances are correctly brought forward from one accounting period to the next and readily identifying the actual receipts for the period for comparison with the final amounts reported in the Annual Report.
  - b. There were instances in which the beginning balances brought forward from the prior year were shown as investment transactions resulting in the inaccurate reporting of investing activity for the year.
  - c. The January 1, 2009 cash and investments balances brought forward from the December 31, 2008 balance from the previous year for certain funds were recorded in multiple transactions. This method of recording beginning January 1, 2009 cash and investment balances requires time-consuming analysis to verify the accuracy of these cash and investment balances.
  - d. As a result of certain fund accounts not being properly set up in the financial accounting system, the financial ledgers included activity for certain funds that were not related to the current accounting period. Financial activity for prior year's financial activity had to be identified and eliminated in order to properly reflect the financial activity for the current year.

Other Annual Report Deficiencies

The following are other problems noted with the Annual Report that did not lead to a modification of the opinion to the Independent Auditor's Report due to audit adjustments being made or the discrepancy not being material to the financial statements:

1. The ending cash and investment balance at December 31, 2009, as reported in the Annual Report, did not agree with the balance recorded in the financial records. The ending cash balance shown in the Annual Report was \$18,016,374 and the ending balance recorded in the financial ledgers was \$18,016,765 for a difference of \$391.
2. Funds were not properly classified in the Annual Report. There were approximately seventeen funds incorrectly classified as governmental fund types when the funds were actually agency funds. There were four governmental funds types classified as agency funds. One fund was reported as an internal service fund that was actual a governmental fund. Audit adjustments were made to reclassify the funds correctly for financial statement reporting.
3. Financial activity for County departments that receive and disburse funds is required to be reported on a Supplemental County Annual Report (Form CAR-1) and incorporated into the Annual Report. The Annual Report did not include the departments' financial activity as reported by the departments on Form CAR-1. In addition, a Form CAR-1 was

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

not completed for all departments or the information completed by the departments was not accurate. Audit adjustments were made to the financial statements to incorporate the financial activity of the following departments that were not reported: Community Corrections; Health Department; Sheriff Meal Account; and Landfill Trust. Audit adjustments were made to the following supplemental annual reports to correctly report the financial activity: County Recorder; Clerk of the Circuit Court; Juvenile Detention Center; Sheriff Pension; and County Treasurer.

4. Monies were received and expended by the Juvenile Detention Center related to funds received under the National School Lunch Program. This financial activity was not included in the governmental funds in the County's financial records or the Annual Report.

Schedule of Federal Financial Awards Deficiencies

The Schedule of Expenditures of Federal Awards is required by the U.S. Office of Management and Budget Circular A-133, Audits of States, and Local Governments, and Non-Profit Organizations for entities receiving federal funds in excess of \$500,000 in order to summarize the use of federal monies received. The County did not have procedures in place whereby grants applied for by the various County Departments and approved by the County Commissioners are summarized and the information coordinated with the County Auditor's office in order for financial activity associated with federal grant funds awarded to be properly identified and recorded in the financial records. Due to deficiencies in accounting for and summarizing federal grant funding, the State Board of Accounts was unable to provide an unqualified opinion on the Schedule of Expenditures of Federal Awards.

The following problems were identified with controls over financial activity for federal funds:

1. Monies received and disbursed associated with federal grants were not always accurately and separately identified in the County's financial records. In addition, a system was not in place to identify and summarize all Federal funds received by the County and to identify the related Federal Agency making the award, the Catalog of Federal Domestic Assistance (CFDA) title and number associated with the award amount, project award number, and if applicable, the name of the pass-through entity.
2. Information was also not provided by the County to properly segregate additional funds received under the American Recovery and Reinvestment Act (ARRA stimulus funds) from regular federal awards as required.
3. Separate recording and identification of federal grants in the financial ledgers is required to assist the County in its preparation of the "Schedule of Expenditures of Federal Awards." As a result of not having a system in place to properly identify financial activity associated with federal programs, the County did not prepare the required financial schedule. With the exception of the Airport Improvement Grant Program, information for the preparation of the County's Schedule of Expenditures of Federal Awards was prepared by the State Board of Accounts based upon information obtained from the Auditor of State regarding federal funds passed through to the County by the State. As noted in our opinion on the financial statements and supplementary schedule of expenditures of federal awards due to the numerous financial recording and reporting deficiencies, we are not expressing an opinion on this schedule.

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

4. Information was not available to properly identify monies received by the County related to its child support enforcement program. The State sends the County funds that are comprised of reimbursements for various different programs. A notification is sent to the County that identifies the various different revenue sources. The County receipted these monies to its records into one revenue category that did not break down the source of the revenue as it relates to various state and federal programs. The County did not retain the information provided by the state showing the breakdown of the monies received. As a result, we were not able to properly match the federal receipts with the federal expenditures claimed under the program which could result in the improper reporting of activity in the Schedule of Expenditures of Federal Awards.

We recommended the County implement a system in which one individual is responsible for coordinating grant activity for the County. Information related to grants, such as, grant agreements and financial reports should be retained in one central location to facilitate consolidated reporting of federal grant financial activity.

Additional training should be provided to personnel and controls procedures should be implemented to ensure accuracy in financial reporting.

Circular A133 Subpart C section .300(a) states the auditee shall: "Identify, in its accounts, all Federal awards received and expended and the Federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of the Federal agency, and name of the pass-through entity."

Circular A133 Subpart C section .300(b) states the auditee shall: "Maintain internal control over Federal programs that provide reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

Accounting records and other public records must be maintained in a manner that will support accurate financial statements. Anything other than an unqualified opinion on the Independent Auditors' Report on the financial statements may have adverse financial consequences with the possibility of an increase in interest rate cost to the taxpayers of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

#### FINDING 2009-2, DISBURSEMENT PROCEDURES

A review of the County's financial system identified the following problems with internal control procedures over disbursements:

1. Proper procedures were not in place to determine that correct amounts were paid on invoices. If a single invoice contained expenditures that would be charged to more than one budget appropriation expenditure account or to more than one fund, a separate accounts payable voucher was completed for the amount associated with each invoiced item to be charged to a different appropriation/fund number and a separate check issued. Procedures were not in place whereby the individual accounts payable vouchers submitted were totaled and compared to the invoice total in order to verify the proper amount owed was paid. Furthermore, if the invoice represented charges to various departments within the county, each department would be required to submit a separate accounts payable voucher for its share of the invoice. There were no procedures in place to ensure that all of the departments submitted the accounts payable voucher to the County Auditor for payment at the same time to ensure that the final amount paid was proper.

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

Failure to compare actual amounts paid to amounts invoiced could result in the improper amount being paid.

2. If an invoice was not paid in full there was no procedure in place to document why and to evaluate/document the reasonableness of the explanation.

Failure to properly document differences between the amounts being paid and the amounts owed could result in untimely payment of amounts owed, late fees being incurred, and the expenditures being reported in the incorrect accounting period. In addition, it could be an indicator of personal items being charged on the County's account.

3. Vendor statements are not submitted with the invoices and accounts payable voucher to the County Auditor for payment.

Failure to compare the vendor statements with the invoices increases the risk of potential liability for unpaid invoices, expenditures not being recognized in the proper accounting period, fraudulently expenditures, and late fees assessed for untimely payment. Missing invoices, unfamiliar invoices, or past due amounts could indicate personal items are being purchased using the County's account.

A comparison of the vendor statement with invoices should be made to ensure timely and proper payment of amounts owed and to reduce potential fraud risks.

4. The County did not have procedures in place to adjust the vendor's history of total payments for voided checks to ensure proper federal tax reporting on the vendor's 1099.
5. Checks issued to vendors are returned to the County department which initiated the purchase for mailing to the vendor. Returning the checks to the person who initiated the transaction could result in the misappropriation of funds.
6. Checks issued from one County fund to another for payment or reimbursement of services are distributed by the County Auditor to the receiving department which then turns around and resubmits the collections to the County Auditor via a report of collections.

Checks issued by the County Auditor to the County should be immediately receipted to the records and remitted to the County Treasurer for deposit. Access to funds collected should be limited to as few people as possible. Anytime funds exchange hands there is an increase in the risk of loss of collections and the possibility of substitution.

7. Existing controls in place to verify that sufficient supporting documentation is provided for all payments made were not operating properly. Two percent of the disbursements tested did not have adequate documentation to identify what was purchased and to establish if the disbursements were for legitimate governmental business.

Failure to provide itemized documentation of items purchased could result in expenditures being made for items not related to governmental business or for goods/services not actually received.

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

IC 5-11-10-1.6(c) states in part: "The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless: (1) there is a fully itemized invoice or bill for the claim; (2) the invoice or bill is approved by the officer or person receiving the goods and services; (3) the invoice or bill is filed with the governmental entity's fiscal officer; (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim . . . "

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

8. As a result of deficiencies in internal controls over disbursements, vendor checks were voided and receipted back to the records in the amount of approximately \$6,500,000.

The following are examples of disbursements made that were subsequently found to be erroneous and the checks were receipted back to the records:

a. Checks issued for the payment of pension contributions to the Sheriff's pension plan had to be issued three separate times before the payment was made to the proper vendor. The first claims submitted for payment to the County Auditor's office by the Sheriff's department indicated checks in the amount of \$336,818 should be made payable to McCready and Keene, Inc., the pension actuarial, instead of the pension trust agent. The checks were returned to the County by McCready and Keene. Checks were then issued to JP Morgan, trust agent, in the amount of \$336,818 and \$476,272; however, the trust agent, JP Morgan, returned the checks to the County as the Sheriff Pension Board had changed the trust agent used to oversee the Sheriff Pension funds. Checks were issued for the third and final to Nationwide, the new trust agent.

b. A claim was submitted to by the Sheriff's Department for the purchase of a computer. The invoice submitted with the claim showed that the invoice had already been paid using a credit card. However, the claim submitted for payment indicated the check should be made payable to the store vendor, not a credit card company. Upon further reviewed of the activity, it was determined that the computer purchased had been charged to the Sheriff's Department credit card and the credit card company had been paid by the Sheriff Department's using Sheriff Commissary funds. The check made payable to the store vendor was deposited into the Sheriff's Cash Book account and two months later a check was issued by the Sheriff's department to return the amount to the County. The County Auditor receipted the funds to its records as unused warrants.

Comparison of vendor statements with invoices and previous amounts paid should be performed at the time of payment to help reduce the risk of duplicate payments and to determine the correct amount of payment. The County Auditor should determine if the accounting software has a feature whereby duplicate invoices number from the same vendor could be detected prior to the issuance of a check.

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

FINDING 2009-3, REPORTABLE CONDITION - CHILD SUPPORT ENFORCEMENT CASE BALANCES

Clark County, in conjunction with the Indiana Department of Child Services, accounted for child support collections and payments through the Indiana Support Enforcement Tracking System (ISETS) during 2009. The following deficiency was identified:

Account balances owed by non-custodial parents on child support cases included errors resulting from data conversion, information not recorded during the time period from data conversion to system implementation, computer application processing errors and user errors. The errors are currently being corrected on a case by case basis as they are identified.

45 CFR 303.6 states in part: ". . . the IV-D agency must maintain and use an effective system for: (a) monitoring compliance with the support obligation; (b) identifying on the date the parent fails to make payments in an amount equal to the support payable . . ."

As a result of the inaccurate balances, enforcement actions may be initiated improperly or may not be initiated when required.

We recommended that action should be expedited to ensure that all account balances are researched and corrected in a timely manner.

FINDING 2009-4, MATERIAL NONCOMPLIANCE

In 2008, the County Council approved the 2009 General Fund budget in the amount of \$22,082,101. The County operated under the County Council approved budget until a final budget order was received from the Indiana Department of Local Government Finance (DLGF) on August 19, 2009, in the amount of \$14,715,025.

On August 19, 2009, the County Council met and approved reductions to the original approved budget. The final amended budget approved by the County Council was \$6,457,076 in excess of the DLGF approved budget order. The County Auditor used the final budget approved by the County Council in the amount of \$21,172,101 to monitor General Fund disbursements. County disbursements exceeded the DLGF budget order by \$2,642,666 and resulted in the County General Fund having a deficit General Fund cash balance of \$3,088,083 at December 31, 2009.

IC 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

IC 36-2-5-2(b) states: "The county fiscal body shall appropriate money to be paid out of the county treasury, and money may be paid out of the treasury only under an appropriation made by the fiscal body, except as otherwise provided by law."

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

IC 6-1.1-18-10(a) states: "If the proper officers of a political subdivision make an appropriation for an item which exceeds the amount which they are permitted to appropriate under this chapter, they are guilty of malfeasance in office and are liable to the political subdivision in an amount equal to the sum of one hundred and twenty-five percent (125%) of the excess so appropriated and court costs."

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

Section III – Federal Award Findings and Questioned Costs

FINDING 2009-5, FINANCIAL MANAGEMENT SYSTEM

Federal Agency: U.S. Department of Commerce  
Federal Program: Public Safety Interoperable Communications Grant Program  
CFDA Number: 11.555  
Federal Award Number: C44P-9-250A  
Pass-Through Entity: Indiana Department of Homeland Security

Federal Agency: U.S. Department of Health and Human Services  
Federal Program: Child Support Enforcement  
CFDA Number: 93.563  
Federal Award Number: FY09  
Pass-Through Entity: Indiana Department of Child Services

Federal Agency: U.S. Department of Homeland Security  
Federal Program: Emergency Management Performance Grants  
CFDA Number: 97.042  
Federal Award Number: C44P-619A, C44P-0-061A, C449-9478A  
Pass-Through Entity: Indiana Department of Homeland Security

The financial management system utilized by the County was not sufficient to properly record and summarize financial activity. The County's Annual Financial Report (financial statements) and the supporting financial ledgers did not properly classify financial activity. The weaknesses identified in the County's overall financial management system, results in inadequate control's regarding identification and reporting of federal grant program funds and the related compliance requirements. The following problems were identified with controls over financial activity and the related aspects of the federal grant programs:

1. Monies received and disbursed associated with federal grants were not always accurately and separately identified in the County's financial records.
2. A system was not in place to identify and summarize all federal funds received by the County and to identify the following: the Federal Agency making the award; the Catalog of Federal Domestic Assistance (CFDA) title and number associated with the award amount; project award number; and if applicable, the name of the pass-through entity.
3. Information was also not provided by the County to properly segregate funds received under the American Recovery and Reinvestment Act (ARRA stimulus funds) from regular federal awards as required.

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

4. Information was not available to properly identify monies received by the County related to its child support enforcement program. The State sends the County funds that are comprised of reimbursements for various different programs. A notification is sent to the County that identifies the various different revenue sources. The County receipted these monies to its records into one revenue category that did not break down the source of the revenue as it relates to various state and federal programs. The County did not retain the information provided by the state showing the breakdown of the monies received. As a result, we were not able to properly match the federal receipts with the federal expenditures claimed under the program which could result in the improper reporting of activity in the Schedule of Expenditures of Federal Awards.

Failure to have a system in place to identify and report federal grant financial activity separately from other County financial activity weakens the County's controls for monitoring compliance with requirements of the federal grant programs. Separate identification and reporting of Federal grant financial activity is necessary for the County to affectively monitor the following federal grant compliance requirements: Activities Allowed; Allowable Costs; Cash Management; Equipment and Real Property Management; Matching Level of Effort; Program Income; Reporting; and Special Tests and Provisions applicable to certain grants. The weaknesses identified with controls over federal financial reporting and its related affects on the federal grant programs and federal compliance requirements are as follows:

1. As a result of not having a system in place to properly identify financial activity associated with federal programs, the County did not prepare the required Schedule of Expenditures of Federal Awards. With the exception of the Airport Improvement Grant Program, information for the preparation of the County's Schedule of Expenditures of Federal Awards was prepared by the State Board of Accounts based upon information obtained from the Indiana Auditor of State regarding federal funds passed through to the County by the State. Because of the problems identified we were unable to express an opinion on the Schedule of Expenditures of Federal Awards.
2. As a result of not having a system in place to identify and report Federal grant funds, the County runs the risk of not properly identifying, reporting, and monitor compliance requirements of Federal grant funds. This risk was exemplified with problems identified with federal funds received under the National School Lunch Program and School Breakfast Program. A review of grants funds distributed to the County by the Indiana Auditor of State, identified monies related to the National School Lunch Program and School Breakfast Program not being reported in the County's financial statements. All of the funds received under the programs were not properly remitted to the County by the County's Juvenile Detention Center, in order, to provide proper financial accountability for the federal program and inclusion in the County's annual financial statements. Funds received under the federal program were retained by the Juvenile Detention Center and used for other purposes. However, a review of the Juvenile Detention Center's operating fund on the County's financial records indicated that expenditures associated with meals for participants in the program approximate the total funds received during 2009 under the federal program for both those funds properly remitted to the County and those funds retained by the Juvenile Detention Center.
3. Failure to separately identify and report federal funds increases the risk that the County will be able to affectively monitor the use of federal funds, in order, to ensure that funds received under the program were only used for allowable costs and allowable activities.
4. Failure to identify monies as federal funds increase the risk of the County to affectively monitor compliance with Cash Management as the County cannot readily identify Federal Cash on hand.

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

5. Proper identification of the Federal award made including the CFDA number is necessary in order to determine the compliance requirements applicable to the Federal program. The County cannot effectively establish internal controls to monitor compliance requirements if a determination has not been made as to the compliance requirements that are in effect.
6. Incorrect classification of financial transactions increases the risk of incorrect financial reporting associated with the Federal grant program's and the proper monitoring of grant budgets and matching, level of effort or earmarking if it involves the use of matching County funds.
7. There are also instances in which special program requirements indicate that any revenue generated as the result of the use of Federal funds must be retained and used for the continued operation of activity in which the original federal funds were awarded. Failure to account for the Federal funds separately increases the risk that revenue generated will not be used for its intended purpose. For example, funds received under the National School Lunch Program and School Breakfast Program were receipted into a County fund that is used for the regular operation of the County's Juvenile Detention Center. As a result, excess funds, if any, received under the program could not be readily identified to determine if the funds were for the continued operation of the School Lunch and Breakfast Programs are required under the special test and provision requirements under the grant agreement.
8. Effect controls over the compliance requirement for equipment and real property management cannot be put in place if the supporting financial records do not properly identify the funds from which the equipment and property are purchases relate to federal grant activity. Compliance requirement for equipment and real property management require that capital assets purchased with federal funds be identified separately.

We recommended the County implement a system in which one individual is responsible for coordinating grant activity for the County. Information related to grants, such as, grant agreements and financial reports should be retained in one central location to facilitate consolidated reporting of federal grant financial activity.

Additional training should be provided to personnel and controls procedures should be implemented to ensure accuracy in financial reporting.

15 CFR 24.20, 44 CFR 13.20, and 45 CFR 92.20 state in regard to standards for financial management systems:

"(a) A State must expand and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the State, as well as its subgrantees and cost-type contractors, must be sufficient to—

- (1) Permit preparation of reports required by this part and the statutes authorizing the grant, and
- (2) Permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes.

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

(b) The financial management systems of other grantees and subgrantees must meet the following standards:

- (1) *Financial reporting.* Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or subgrant.
- (2) *Accounting records.* Grantees and subgrantees must maintain records which adequately identify the source and application of funds provided for financially-assisted activities. These records must contain information pertaining to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income.
- (3) *Internal control.* Effective control and accountability must be maintained for all grant and subgrant cash, real and personal property, and other assets. Grantees and subgrantees must adequately safeguard all such property and must assure that it is used solely for authorized purposes."

Circular A133 Subpart C section .300(a) states the auditee shall: "Identify, in its accounts, all Federal awards received and expended and the Federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of the Federal agency, and name of the pass-through entity."

Circular A133 Subpart C section .300(b) states the auditee shall: "Maintain internal control over Federal programs that provide reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

Accounting records and other public records must be maintained in a manner that will support accurate financial statements. Anything other than an unqualified opinion on the Independent Auditors' Report on the financial statements may have adverse financial consequences with the possibility of an increase in interest rate cost to the taxpayers of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

FINDING 2009-6, REPORTABLE CONDITION - CHILD SUPPORT ENFORCEMENT CASE BALANCES

Federal Agency: U.S. Department of Health and Human Services  
Federal Program: Child Support Enforcement  
CFDA Number: 93.563  
Federal Award Number: FY09  
Pass-Through Entity: Indiana Department of Child Services

Clark County, in conjunction with the Indiana Department of Child Services, accounted for child support collections and payments through the Indiana Support Enforcement Tracking System (ISETS) during 2009. The following deficiency was identified:

Account balances owed by non-custodial parents on child support cases included errors resulting from data conversion, information not recorded during the time period from data conversion to system implementation, computer application processing errors and user errors. The errors are currently being corrected on a case by case basis as they are identified.

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

45 CFR 303.6 states in part: ". . . the IV-D agency must maintain and use an effective system for: (a) monitoring compliance with the support obligation; (b) identifying on the date the parent fails to make payments in an amount equal to the support payable . . ."

As a result of the inaccurate balances, enforcement actions may be initiated improperly or may not be initiated when required.

We recommended that action should be expedited to ensure that all account balances are researched and corrected in a timely manner.

FINDING 2009- 7, ACCOUNTING FOR CAPITAL ASSETS

Federal Agency: U.S. Department of Commerce  
Federal Program: Public Safety Interoperable Communications Grant Program  
CFDA Number: 11.555  
Federal Award Number: C44P-9-250A  
Pass-Through Entity: Indiana Department of Homeland Security  
Federal Agency: U.S. Department of Transportation  
Federal Program: Airport Improvement Program  
CFDA Number: 20.106  
Federal Award Number: 03-18-0041-17, 03-18-0041-18  
Pass-Through Entity: Direct Grant

Based upon our review and testing of accounting controls and our discussion with County personnel, the following deficiencies were noted regarding the County's controls over capital assets:

1. Formal procedures are not in place whereby the County departments notify the County Auditor's office of assets purchased and provide the necessary information to properly identify the asset for inclusion on the County's capital asset record. As a result, not all assets are being included on the County's capital asset records. Failure to properly identify assets owned by the County could result in assets not being properly insured in event of a loss.
2. Procedures do not exist whereby County departments notify the County Auditor's office of asset disposals. Failure to identify assets disposals results in the overstatement of assets per the County's asset records and the potential for additional cost of insurance for assets the County no longer owns.
3. No information was presented for audit to indicate that an inventory of assets was performed and compared to the asset record in recent years. Failure to perform an inventory of capital assets and compare it with its records weakens the County's ability to identify problems with assets losses due to theft and to ensure proper insurance coverage of its assets.
4. Asset tags are not used to identify property owned by the county and for identification in its asset records. Asset tags are used to readily identify property that is owned by the County and to provide an identification system for assets that do not have another unique identification number, such as, a serial number. Failure to utilize a tagging system jeopardizes the County's ability to properly identify assets on hand with the assets reported on its records and increases the risk of theft due to properly identifying the assets as belonging to the County.

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

5. Projects ledgers are not properly maintained for constructions projects in order to allow for the cost of the project assets to be incorporated in the County's capital asset records at the completion of the project.
6. The County does not have a system in place whereby assets that are highly susceptible to theft due to their size and nature and are not of a significant value to be included in its formal capital asset record are properly identified. Failure to have properly controls over assets could result in the loss of the items and the additional expenses to the County for replacement.

We recommended the County implement a system to properly capture asset purchases and disposals and maintain subsidiary capital asset records which captures the expenditures for each project to be shown as construction in progress and provide this information to the County Auditor's office for inclusion the County's capital asset records. A physical inventory of capital assets should be performed and compared with the County's capital asset record with any differences resolved.

In regard to equipment 15 CFR 24.32 and 49 CFR 18.32 state in part:

". . . Other grantees and subgrantees will follow paragraphs (c) through (e) of this section. . . .

may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property, subject to the approval of the awarding agency.

(d) *Management requirements.* Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with grant funds, until disposition takes place will, as a minimum, meet the following requirements:

- (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.
- (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
- (3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated.
- (4) Adequate maintenance procedures must be developed to keep the property in good condition.
- (5) If the grantee or subgrantee is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

(e) *Disposition.* When original or replacement equipment acquired under a grant or subgrant is no longer needed for the original project or program or for other activities currently or previously supported by a Federal agency, disposition of the equipment will be made as follows:

CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- (1) Items of equipment with a current per-unit fair market value of less than \$5,000 may be retained, sold or otherwise disposed of with no further obligation to the awarding agency.
- (2) Items of equipment with a current per unit fair market value in excess of \$5,000 may be retained or sold and the awarding agency shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the awarding agency's share of the equipment.
- (3) In cases where a grantee or subgrantee fails to take appropriate disposition actions, the awarding agency may direct the grantee or subgrantee to take excess and disposition actions."

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of managements' objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

Every governmental unit should have a complete inventory of all fixed assets owned which reflect their acquisition value. Such inventory should be recorded in the Capital Assets Ledger form. A complete inventory should be taken at least every two years for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

**OFFICE OF THE PROSECUTING ATTORNEY****STEVEN D. STEWART****PROSECUTING ATTORNEY, 4TH JUDICIAL DISTRICT  
501 E. COURT AVENUE  
215 COUNTY GOVERNMENT BUILDING  
JEFFERSONVILLE, IN 47130****CRIMINAL DIVISION  
(812) 285-6264/Fax (812) 285-6259****CHILD SUPPORT DIVISION  
(812) 285-6261/Fax (812) 285-6259**

September 27, 2010

Indiana State Board of Accounts  
302 West Washington Street  
4<sup>th</sup> Floor, Room E418  
Indianapolis, IN 46204-2765

Re: Summary Schedule of Prior Audit Findings

Finding Number 2008-6, Reportable Condition – Child Support Enforcement Case Balances

Status of Finding:

The Clark County Office of the Prosecuting Attorney, Child Support Division, has maintained a policy of mandatory training and retraining of all caseworkers, stressing the importance of entering and maintaining accurate account balances in the Indiana Support Enforcement tracking System (ISETS) and in court files. Process of updating and correcting case balances is an ongoing priority. The difficulty of doing so is compounded by the high volume of cases, the likelihood that incorrect information was entered many years ago, and the recognition that in many cases the balances have been adjusted by other state and local agencies.

The Child Support Division will continue to make corrections to cases balances as the errors are identified and to give the highest priority entering and maintaining accurate account balances in the ISETS System.

Sincerely,

A handwritten signature in black ink, appearing to read "Steven Stewart", written over a horizontal line.

Steven D. Stewart  
Prosecuting Attorney

SDS/ck

# BOARD OF COMMISSIONERS OF CLARK COUNTY, INDIANA

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

**M. Edward Meyer, President**  
**Mike Moore**  
**Les Young**

**Greg Fifer, County Attorney**  
**Hyun Lee, County Engineer**

August 25, 2010

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

Re: Clark County Summary Schedule of Prior Audit Findings

Ladies and Gentlemen:

Finding 2008-7. Equipment and Real Property Management

Contact Person: Keith Groth  
Title: Clark County Auditor  
Phone Number: 812-285-6211  
Status of Finding:

Procedures are being developed and County employees are being trained to identify capital assets at the time of purchase for inclusion on the County's capital asset record. In addition, a record of capital expenditures made with Federal monies will be maintained. A physical inventory will be performed and compared with the existing capital asset records and, differences resolved.

Finding 2008-8. Financial Management System

Contact: Clark County Airport Status  
of Finding:

Airport personnel have taken corrective action regarding this finding.

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Clark County Summary Schedule of Prior Audit Findings  
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Sincerely,

A handwritten signature in cursive script, appearing to read "M. Edward Meyer". The signature is written in black ink and is positioned below the word "Sincerely,".

M. Edward Meyer, President,  
Board of Clark County Commissioners

Cc: Keith Groth, Clark County Auditor  
file

# BOARD OF COMMISSIONERS OF CLARK COUNTY, INDIANA

ROOM 404, Clark County Government Building

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Jeffersonville, Indiana 47130

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**Hyun Lee, County Engineer**

August 25, 2010

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

Re: 2009 Clark County Audit – Corrective Action Plan

Ladies and Gentlemen:

Please accept this letter as the corrective action plan for the Section II and III audit findings noted in the 2009 audit report for Clark County. In an effort to comply with this plan, we have contracted with a Certified Public Accountant to assist Clark County officials and employees with suggestions for implementing improved procedures and accounting practices.

## Finding 2009-1, Financial Opinion Modification

Contact Person: Keith Groth  
Title: Clark County Auditor  
Phone Number: 812-285-6211

The County Annual Report (Annual Report) will be checked for accuracy and completeness. Beginning and ending cash balances, "Transfers In" and "Transfers Out", and Investments will be compared with the County's financial ledgers to ensure accuracy of reporting. In addition, disbursement transactions will be analyzed for proper function classification.

Correct financial procedures will be reviewed with employees responsible for these transactions. Transfers between funds will be reconciled on a regular basis and receipts, disbursements, and investment activity will be monitored for proper classification. Procedural changes have already been implemented regarding the proper recording of voided checks. In addition, the computer software vendor has been contacted to assist with deficiency issues regarding the proper carryover of beginning cash and investment balances.

Finding 2009-2, Disbursement Procedures

Contact Person: Keith Groth  
Title: Clark County Auditor  
Phone Number: 812-285-6211

Current disbursement procedures are being reviewed with County employees. Better controls and accounting procedures will be implemented and training will be provided to employees to help ensure accuracy and completeness of financial records.

Finding 2009-4, Material Noncompliance

Contact Person: Keith Groth  
Title: Clark County Auditor  
Phone Number: 812-285-6211

Procedures will be developed to monitor budget items with disbursements. Cash flow analyses will be performed on a regular basis to help identify potential budget shortfalls. This proactive measure will provide County officials with critical financial information to be used to identify cash flow needs. In addition, the County will pay money out of the treasury only under an appropriation made by the fiscal body, except as otherwise provided by state statute or ordinance.

Finding 2009-5, Financial Management System

Contact Person: Edward Meyer  
Title: President, Board of Clark County Commissioners  
Phone Number: 812-285-6275

Procedures are being implemented to ensure the accuracy of Federal and State grant records. As recommended in the audit report, one individual will be responsible for coordinating grant activities. County employees will be trained to identify grant receipts and disbursements for proper recording in the ledgers and reconciliation with subsidiary grant records. Information relating to the proper identification of Federal, State and ARRA stimulus funds will also be maintained.

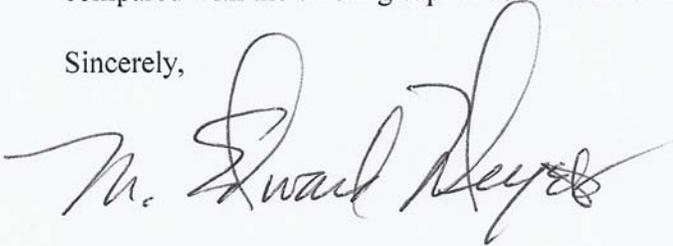
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Finding 2009-7. Accounting for Capital Assets

Contact Person: Keith Groth  
Title: Clark County Auditor  
Phone Number: 812-285-6211

Procedures are being developed and County employees are being trained to identify capital assets at the time of purchase for inclusion on the County's capital asset record. In addition, a record of capital expenditures made with Federal monies will be maintained. A physical inventory will be performed and compared with the existing capital asset records and differences resolved.

Sincerely,

A handwritten signature in black ink, appearing to read "M. Edward Meyer". The signature is fluid and cursive, with a large initial "M" and a stylized "E" and "M".

M. Edward Meyer, President,  
Board of Clark County Commissioners

Cc: Keith Groth, Clark County Auditor  
file

CLARK COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 23, 2010, with Jack Coffman, President of the County Council, and Barbara Hollis, Vice President of the County Council.

The contents of this report were discussed on August 27, 2010, with M. Edward Meyer, President of the Board of Commissioners, and Keith Groth, Auditor.