

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

ANNUAL FINANCIAL REPORT

2010

CLINTON COUNTY, INDIANA



**FILED**

09/02/2011



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Cathy Hamilton	01-01-09 to 12-31-12
Treasurer	Laura Huffer (Vacant) Ron Niemesh	01-01-09 to 09-03-10 09-04-10 to 09-26-10 09-27-10 to 12-31-12
Clerk	Kellie Surber	01-01-09 to 12-31-12
Sheriff	Mark Mitchell Jeff Ward	01-01-09 to 12-31-10 01-01-11 to 12-31-14
Recorder	Linda Brammell	01-01-10 to 12-31-13
President of the Board of County Commissioners	William Beard Mike Beard	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	Steve Woods	01-01-10 to 12-31-11



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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENT  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF CLINTON COUNTY, INDIANA

We have audited the accompanying financial statement of Clinton County (County), for the year ended December 31, 2010. This financial statement is the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

Except as stated in the second paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. 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.

The County Treasurer did not reconcile bank account to ledger balances. Due to variances between ledger balances and reconciled bank balances, we were unable to verify the correctness of the cash balances as presented in the financial statements.

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

In our opinion, except for the effects of the county officials' failure to reconcile fund cash balances to bank balances, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated June 30, 2011, 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.

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

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Included in the financial statement 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 Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject 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 financial statement taken as a whole.

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

This report is intended solely for the information and use of the County's management, County Council and 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 21, 2011



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

TO: THE OFFICIALS OF CLINTON COUNTY, INDIANA

We have audited the financial statement of Clinton County (County), for the year ended December 31, 2010, and have issued our report thereon dated July 21, 2011. The opinions to the financial statement were qualified due to failure of the officials to reconcile the funds to the adjusted bank balances. 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 statement, 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 was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2010-1 to be material weaknesses.

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

Compliance and Other Matters

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

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, County Council and 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 21, 2011

FINANCIAL STATEMENT

CLINTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
REGULATORY BASIS  
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
General	\$ 335,008	\$ 14,271,680	\$ 11,658,853	\$ 2,947,835
Local Road And Street	201,112	289,879	309,997	180,994
Accident Report	3,154	4,174	1,935	5,393
Firearms Training	12,231	9,300	-	21,531
Health	39,288	500,999	311,708	228,579
Donations	8,041	1,495	-	9,536
Landfill Tipping Fee Fund	370,845	292,071	79,500	583,416
Law Enforcement Continuing Ed	16,243	16,089	11,116	21,216
Clerk's Records Perpetuation	43,126	12,629	8,335	47,420
Unsafe Building	591	-	-	591
Riverboat	-	-	-	-
In Supreme Court Foreign Language	2,340	1,320	1,711	1,949
Emergency Telephone System	187,839	259,883	345,191	102,531
Drug Free Community	80,528	32,365	47,996	64,897
Drainage Maintenance	643,104	1,130,069	175,420	1,597,753
Emergency Planning/Right To Know	28,733	4,621	4,369	28,985
Highway	353,774	2,055,575	1,886,817	522,532
Property Reassessment	23,011	262,111	191,114	94,008
Prosecutor Title Iv-D #1	11,737	-	-	11,737
Juvenile Probation Service	59,315	10,368	67,264	2,419
Probation Users Fees	125,034	29,575	7,039	147,570
Recorder's Records Perpetuation	264,266	32,528	45,358	251,436
Health Maintenance	4,500	20,000	20,000	4,500
Pretrial Diversion	5,830	770	-	6,600
Guardian Ad Litem/Court	6,990	-	-	6,990
Plat Book	44,826	10,469	-	55,295
Misdemeanant	44,496	22,715	36,000	31,211
Supplemental Public Defender Svc	34,198	21,477	-	55,675
Clerk Title Iv-D #1	21,821	-	-	21,821
Dog	813	-	-	813
Surveyor's Corner Perpetuation	59,923	5,720	1,430	64,213
Donations #4	122	-	-	122
Hini Grant	18,251	123	5,826	12,548
Federal Grants # 4	1,916	-	-	1,916
State Grant # 4	10,650	-	3,488	7,162
Itpc Grant	21,439	21,438	18,598	24,279
Jag Grant	1,255	-	-	1,255
Emergency Management	(1,224)	17,551	16,327	-
Step Ahead Grant	(47)	-	-	(47)
Mclaughlin Drain	3,916	-	-	3,916
Sheriff Grant Fund	12,615	14,984	6,372	21,227
Rainy Day	2,992,194	278,557	-	3,270,751
Sales Disclosure	2,005	3,195	3,320	1,880
K-9	3,251	808	3,200	859
Traffic Safety Task Force	167	-	-	167
Infraction Deferral	37,387	56,368	51,700	42,055
Cedit Special Revenue	2,597,308	1,373,503	3,328,331	642,480
Project Income	115,317	189,189	224,573	79,933
Resource Center Transp	-	615,994	615,994	-
Community Corrections	3,625	85,515	88,332	808
Wheel/Surtax County	280,449	545,986	557,275	269,160
Dare	3,464	-	-	3,464
Child Advocacy	50	-	-	50
Seized Assets	1,712	-	-	1,712
Levy Excess	-	20,013	-	20,013
Identification Security Protection	37,577	9,502	-	47,079
Children's Psych Res Treatment Serv	2	-	2	-
Families In Transition	-	-	-	-
Wireless Emergency Telephone System	133,476	142,286	226,351	49,411
Prosecutor Title Iv-D #2	58,661	18,550	-	77,211
Clerk Title Iv-D #2	23,114	12,328	10,206	25,236
Sales Disclosure #2	20,610	3,195	-	23,805
Sheriff Pension Holding	34,147	22,678	-	56,825
Chaplain Fund	1,954	-	162	1,792

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

CLINTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
REGULATORY BASIS  
For The Year Ended December 31, 2010  
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Court Administrative Fee	43,375	22,474	20,769	45,080
Adult Prob User Fee	4,463	51,277	4,085	51,655
Community Transition Program	710	14,879	14,730	859
Veteran Monument Fund	15,034	9,450	12,349	12,135
Seizurer Reward	71	-	-	71
Hospital Contractual	820,600	903,270	647,198	1,076,672
Sheriff Safety Equipment	381	-	-	381
County Training Fund	7,842	3,867	1,504	10,205
Bid Bond Trust	7,438	-	-	7,438
Bicycle Fund	427	-	-	427
Asi Grant	-	500,000	500,000	-
Recovery Grant	-	38,186	33,952	4,234
Mrc Reimbursable Grant	-	4,998	4,145	853
Jag Equipment Grant	-	6,068	-	6,068
Cumulative Capital Development	1,103,743	448,486	238,071	1,314,158
Cumulative Bridge	1,001,323	794,870	448,697	1,347,496
Cumulative Courthouse	643,768	415,907	159,829	899,846
General Drain Improvement	400,845	-	-	400,845
Cedit Capital Projects	1,386,721	716,325	390,173	1,712,873
Congressional School Principal	29,764	-	-	29,764
Ems Donations	53	-	-	53
City And Town Court Costs	17,321	-	-	17,321
Coroners Training & Con'T Education	1,727	2,758	2,922	1,563
Congressional School Interest	5,153	-	-	5,153
Surplus Tax Sale	-	-	-	-
Surplus Tax	760	1,336,739	1,149,949	187,550
State Fines And Forfeitures	6,582	58,135	53,035	11,682
County Fees	157,840	7,455	-	165,295
Infraction Judgements	77,530	109,892	117,546	69,876
Inheritance Tax	48,658	1,597,556	1,164,553	481,661
Prop Replacement & Homestead Credit	-	1,486,544	1,486,544	-
Payroll	156,877	4,606,406	4,580,447	182,836
Special Death Benefit	2,460	3,710	4,000	2,170
Education Plate Fees Agency	-	1,706	1,706	-
Cedit Agency	-	1,614,423	1,614,423	-
Innkeepers Tax	52,709	48,530	64,952	36,287
Financial Institution Tax	96,628	99,580	147,009	49,199
Wheel Tax	-	75,281	75,281	-
Sur Tax	-	612,219	612,219	-
Mortgage Fees-State Share	1,883	2,713	2,778	1,818
Cvet Agency	-	335,630	167,822	167,808
Certified Shares	-	4,467,832	4,467,832	-
Children W/Spec Health Needs Agency	-	-	-	-
Health Care For Indigent Agency	-	-	-	-
Medical Asst To Wards Agency	-	-	-	-
Welfare Trust	-	-	-	-
Homestead Credit Rebate	95,118	-	-	95,118
Hea 1001 State Homestead Credit	(31,853)	835,427	802,896	678
Loit Residential Ptrc	574,300	2,176,551	2,719,167	31,684
Loit Public Safety	574,300	2,280,936	2,676,291	178,945
Tax Distribution	-	52,049,854	52,032,371	17,483
Local Infraction Judgements	43	-	-	43
Solid Waste Payroll Fund	64,566	128,664	128,976	64,254
Final Hea 1001 2007/2008 Ptrc	-	120,938	120,938	-
Clerk Arra	-	543	-	543
Central Dispatch	-	2,563,346	1,956,439	606,907
County Treasurer	7,196,311	52,042,271	55,951,811	3,286,771
Clerk of the Circuit Court	1,166,513	5,203,146	5,305,363	1,064,296
County Sheriff	17,644	825,096	825,297	17,443
Sheriff's Inmate Trust	5,099	208,312	209,339	4,072
Sheriff Retirement Plan	2,771,557	533,873	188,514	3,116,916
Sheriff Benefit Plan	113,445	29,145	12,237	130,353
	<u>\$ 28,087,809</u>	<u>\$ 162,124,913</u>	<u>\$ 161,489,369</u>	<u>\$ 28,723,353</u>

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

CLINTON COUNTY  
NOTES TO THE FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying financial statement presents the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government.)

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

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

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts may include, but are not limited to, the following sources:

Taxes, which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax county adjusted gross income tax, and other taxes that are set by the County.

Special assessments which includes amounts levied against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

CLINTON COUNTY  
NOTES TO THE FINANCIAL STATEMENT  
(Continued)

License and permits which includes amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of license and permits include: peddler licenses; dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits; and gun permits.

Intergovernmental receipts which includes receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts includes, but is not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

Fines and forfeits which includes receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits help as performance guarantees (forfeitures).

Net proceeds from borrowings which includes receipts from general obligation bonds, notes and loans.

Intergovernmental loan activity which includes amounts received from other funds as loans on a temporary basis.

Transfers in which includes funds authorized by statute, ordinance, resolution or court order to be transferred in from another fund.

Utility receipts which are comprised mostly of charges for current services.

Internal service receipts which are comprised mostly of fees received for services performed for other funds.

Fiduciary receipts which are comprised mostly of contributions to the pensions funds from state and local sources.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements may include, but are not limited to, the following uses:

CLINTON COUNTY  
NOTES TO THE FINANCIAL STATEMENT  
(Continued)

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

Supplies which includes articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

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

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

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

Interfund loan payments and loans made which includes amounts that are owed to a particular fund by another fund.

Transfers out which includes funds authorized by statute, ordinance, resolution or court order to be transferred to another fund.

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing

CLINTON COUNTY  
NOTES TO THE FINANCIAL STATEMENT  
(Continued)

board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

State statute (IC 5-13-9) authorizes the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

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

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

CLINTON COUNTY  
NOTES TO THE FINANCIAL STATEMENT  
(Continued)

Note 6. Pension Plan

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the 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 members' 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. That 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 and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

CLINTON COUNTY  
NOTES TO THE FINANCIAL STATEMENT  
(Continued)

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. 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.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, Clinton County's Annual Reports can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/).

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010

	General	Local Road And Street	Accident Report	Firearms Training	Health	Donations	Landfill Tipping Fee Fund
Cash and investments - beginning	\$ 335,008	\$ 201,112	\$ 3,154	\$ 12,231	\$ 39,288	\$ 8,041	\$ 370,845
Receipts:							
Taxes	10,963,707	-	-	-	411,719	-	-
Intergovernmental	627,352	289,879	-	-	39,094	-	-
Charges for services	1,112,476	-	-	-	41,300	-	292,071
Fines and forfeits	263,225	-	-	-	-	-	-
Other receipts	<u>1,304,920</u>	<u>-</u>	<u>4,174</u>	<u>9,300</u>	<u>8,886</u>	<u>1,495</u>	<u>-</u>
Total receipts	<u>14,271,680</u>	<u>289,879</u>	<u>4,174</u>	<u>9,300</u>	<u>500,999</u>	<u>1,495</u>	<u>292,071</u>
Disbursements:							
Personal services	7,463,429	-	-	-	229,309	-	-
Supplies	689,619	309,997	-	-	31,548	-	-
Other services and charges	2,781,581	-	-	-	42,196	-	30,000
Capital outlay	218,304	-	1,935	-	8,612	-	-
Other disbursements	<u>505,920</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43</u>	<u>-</u>	<u>49,500</u>
Total disbursements	<u>11,658,853</u>	<u>309,997</u>	<u>1,935</u>	<u>-</u>	<u>311,708</u>	<u>-</u>	<u>79,500</u>
Excess (deficiency) of receipts over disbursements	<u>2,612,827</u>	<u>(20,118)</u>	<u>2,239</u>	<u>9,300</u>	<u>189,291</u>	<u>1,495</u>	<u>212,571</u>
Cash and investments - ending	<u>\$ 2,947,835</u>	<u>\$ 180,994</u>	<u>\$ 5,393</u>	<u>\$ 21,531</u>	<u>\$ 228,579</u>	<u>\$ 9,536</u>	<u>\$ 583,416</u>

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Law Enforcement Continuing Ed	Clerk's Records Perpetuation	Unsafe Building	Riverboat	In Supreme Court Foreign Language	Emergency Telephone System
Cash and investments - beginning	\$ 16,243	\$ 43,126	\$ 591	\$ -	\$ 2,340	\$ 187,839
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	259,883
Fines and forfeits	-	-	-	-	-	-
Other receipts	16,089	12,629	-	-	1,320	-
Total receipts	16,089	12,629	-	-	1,320	259,883
Disbursements:						
Personal services	-	8,335	-	-	-	22,613
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,711	121,187
Capital outlay	-	-	-	-	-	201,391
Other disbursements	11,116	-	-	-	-	-
Total disbursements	11,116	8,335	-	-	1,711	345,191
Excess (deficiency) of receipts over disbursements	4,973	4,294	-	-	(391)	(85,308)
Cash and investments - ending	\$ 21,216	\$ 47,420	\$ 591	\$ -	\$ 1,949	\$ 102,531

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Drug Free Community	Drainage Maintenance	Emergency Planning/Right To Know	Highway	Property Reassessment	Prosecutor Title Iv-D #1
Cash and investments - beginning	\$ 80,528	\$ 643,104	\$ 28,733	\$ 353,774	\$ 23,011	\$ 11,737
Receipts:						
Taxes	-	1,130,069	-	-	-	-
Intergovernmental	-	-	-	2,039,031	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	32,365	-	4,621	16,544	262,111	-
Total receipts	32,365	1,130,069	4,621	2,055,575	262,111	-
Disbursements:						
Personal services	47,996	-	-	1,224,920	33,001	-
Supplies	-	-	13	535,410	-	-
Other services and charges	-	175,420	4,356	57,163	158,113	-
Capital outlay	-	-	-	69,324	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	47,996	175,420	4,369	1,886,817	191,114	-
Excess (deficiency) of receipts over disbursements	(15,631)	954,649	252	168,758	70,997	-
Cash and investments - ending	\$ 64,897	\$ 1,597,753	\$ 28,985	\$ 522,532	\$ 94,008	\$ 11,737

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Juvenile Probation Service	Probation Users Fees	Recorder's Records Perpetuation	Health Maintenance	Pretrial Diversion	Guardian Ad Litem/Court
Cash and investments - beginning	\$ 59,315	\$ 125,034	\$ 264,266	\$ 4,500	\$ 5,830	\$ 6,990
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	20,000	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>10,368</u>	<u>29,575</u>	<u>32,528</u>	<u>-</u>	<u>770</u>	<u>-</u>
Total receipts	<u>10,368</u>	<u>29,575</u>	<u>32,528</u>	<u>20,000</u>	<u>770</u>	<u>-</u>
Disbursements:						
Personal services	67,264	2,748	39,998	20,000	-	-
Supplies	-	1,535	1,675	-	-	-
Other services and charges	-	2,756	-	-	-	-
Capital outlay	-	-	3,685	-	-	-
Other disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>67,264</u>	<u>7,039</u>	<u>45,358</u>	<u>20,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(56,896)</u>	<u>22,536</u>	<u>(12,830)</u>	<u>-</u>	<u>770</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,419</u>	<u>\$ 147,570</u>	<u>\$ 251,436</u>	<u>\$ 4,500</u>	<u>\$ 6,600</u>	<u>\$ 6,990</u>

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Plat Book	Misdemeanant	Supplemental Public Defender Svc	Clerk Title lv-D #1	Dog	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 44,826	\$ 44,496	\$ 34,198	\$ 21,821	\$ 813	\$ 59,923
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	10,469	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	22,715	21,477	-	-	5,720
Total receipts	10,469	22,715	21,477	-	-	5,720
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,430
Capital outlay	-	36,000	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	36,000	-	-	-	1,430
Excess (deficiency) of receipts over disbursements	10,469	(13,285)	21,477	-	-	4,290
Cash and investments - ending	\$ 55,295	\$ 31,211	\$ 55,675	\$ 21,821	\$ 813	\$ 64,213

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Donations #4	Hini Grant	Federal Grants # 4	State Grant # 4	Itpc Grant	Jag Grant
Cash and investments - beginning	\$ 122	\$ 18,251	\$ 1,916	\$ 10,650	\$ 21,439	\$ 1,255
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	123	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	21,438	-
Total receipts	-	123	-	-	21,438	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	1,488	1,075	-
Other services and charges	-	5,826	-	2,000	17,523	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	5,826	-	3,488	18,598	-
Excess (deficiency) of receipts over disbursements	-	(5,703)	-	(3,488)	2,840	-
Cash and investments - ending	\$ 122	\$ 12,548	\$ 1,916	\$ 7,162	\$ 24,279	\$ 1,255

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Emergency Management	Step Ahead Grant	Mclaughlin Drain	Sheriff Grant Fund	Rainy Day	Sales Disclosure
Cash and investments - beginning	\$ (1,224)	\$ (47)	\$ 3,916	\$ 12,615	\$ 2,992,194	\$ 2,005
Receipts:						
Taxes	-	-	-	-	154,030	-
Intergovernmental	17,551	-	-	14,984	124,527	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	3,195
Total receipts	<u>17,551</u>	<u>-</u>	<u>-</u>	<u>14,984</u>	<u>278,557</u>	<u>3,195</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	5,797	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	16,327	-	-	575	-	3,320
Total disbursements	<u>16,327</u>	<u>-</u>	<u>-</u>	<u>6,372</u>	<u>-</u>	<u>3,320</u>
Excess (deficiency) of receipts over disbursements	<u>1,224</u>	<u>-</u>	<u>-</u>	<u>8,612</u>	<u>278,557</u>	<u>(125)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (47)</u>	<u>\$ 3,916</u>	<u>\$ 21,227</u>	<u>\$ 3,270,751</u>	<u>\$ 1,880</u>

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	K-9	Traffic Safety Task Force	Infraction Deferral	Cedit Special Revenue	Project Income	Resource Center Transp
Cash and investments - beginning	\$ 3,251	\$ 167	\$ 37,387	\$ 2,597,308	\$ 115,317	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	615,994
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	808	-	56,368	1,373,503	189,189	-
Total receipts	808	-	56,368	1,373,503	189,189	615,994
Disbursements:						
Personal services	-	-	2,000	-	123,798	-
Supplies	-	-	-	-	1,393	-
Other services and charges	-	-	-	-	98,852	-
Capital outlay	-	-	49,700	-	210	-
Other disbursements	3,200	-	-	3,328,331	320	615,994
Total disbursements	3,200	-	51,700	3,328,331	224,573	615,994
Excess (deficiency) of receipts over disbursements	(2,392)	-	4,668	(1,954,828)	(35,384)	-
Cash and investments - ending	\$ 859	\$ 167	\$ 42,055	\$ 642,480	\$ 79,933	\$ -

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Community Corrections	Wheel/Surtax County	Dare	Child Advocacy	Seized Assets	Levy Excess
Cash and investments - beginning	\$ 3,625	\$ 280,449	\$ 3,464	\$ 50	\$ 1,712	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>85,515</u>	<u>545,986</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,013</u>
Total receipts	<u>85,515</u>	<u>545,986</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,013</u>
Disbursements:						
Personal services	88,332	-	-	-	-	-
Supplies	-	557,275	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>88,332</u>	<u>557,275</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(2,817)</u>	<u>(11,289)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,013</u>
Cash and investments - ending	<u>\$ 808</u>	<u>\$ 269,160</u>	<u>\$ 3,464</u>	<u>\$ 50</u>	<u>\$ 1,712</u>	<u>\$ 20,013</u>

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Identification Security Protection	Children's Psych Res Treatment Serv	Families In Transition	Wireless Emergency Telephone System	Prosecutor Title Iv-D #2	Clerk Title Iv-D #2
Cash and investments - beginning	\$ 37,577	\$ 2	\$ -	\$ 133,476	\$ 58,661	\$ 23,114
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,502	-	-	142,286	18,550	12,328
Total receipts	9,502	-	-	142,286	18,550	12,328
Disbursements:						
Personal services	-	-	-	126,770	-	-
Supplies	-	-	-	-	-	9,906
Other services and charges	-	-	-	99,581	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	2	-	-	-	300
Total disbursements	-	2	-	226,351	-	10,206
Excess (deficiency) of receipts over disbursements	9,502	(2)	-	(84,065)	18,550	2,122
Cash and investments - ending	\$ 47,079	\$ -	\$ -	\$ 49,411	\$ 77,211	\$ 25,236

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Sales Disclosure #2	Sheriff Pension Holding	Chaplain Fund	Court Administrative Fee	Adult Prob User Fee	Community Transition Program
Cash and investments - beginning	\$ 20,610	\$ 34,147	\$ 1,954	\$ 43,375	\$ 4,463	\$ 710
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	22,678	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,195	-	-	22,474	51,277	14,879
Total receipts	3,195	22,678	-	22,474	51,277	14,879
Disbursements:						
Personal services	-	-	-	20,769	-	-
Supplies	-	-	-	-	35	-
Other services and charges	-	-	-	-	2,677	14,730
Capital outlay	-	-	-	-	1,373	-
Other disbursements	-	-	162	-	-	-
Total disbursements	-	-	162	20,769	4,085	14,730
Excess (deficiency) of receipts over disbursements	3,195	22,678	(162)	1,705	47,192	149
Cash and investments - ending	\$ 23,805	\$ 56,825	\$ 1,792	\$ 45,080	\$ 51,655	\$ 859

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Veteran Monument Fund	Seizurer Reward	Hospital Contractual	Sheriff Safety Equipment	County Training Fund	Bid Bond Trust
Cash and investments - beginning	\$ 15,034	\$ 71	\$ 820,600	\$ 381	\$ 7,842	\$ 7,438
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	900,000	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,450	-	3,270	-	3,867	-
Total receipts	9,450	-	903,270	-	3,867	-
Disbursements:						
Personal services	-	-	324,920	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	159,634	-	-	-
Capital outlay	-	-	134,510	-	1,504	-
Other disbursements	12,349	-	28,134	-	-	-
Total disbursements	12,349	-	647,198	-	1,504	-
Excess (deficiency) of receipts over disbursements	(2,899)	-	256,072	-	2,363	-
Cash and investments - ending	\$ 12,135	\$ 71	\$ 1,076,672	\$ 381	\$ 10,205	\$ 7,438

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Bicycle Fund	Asi Grant	Recovery Grant	Mrc Reimbursable Grant	Jag Equipment Grant	Cumulative Capital Development
Cash and investments - beginning	\$ 427	\$ -	\$ -	\$ -	\$ -	\$ 1,103,743
Receipts:						
Taxes	-	500,000	-	-	-	391,919
Intergovernmental	-	-	38,186	4,998	-	56,567
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	6,068	-
Total receipts	-	500,000	38,186	4,998	6,068	448,486
Disbursements:						
Personal services	-	-	33,952	-	-	-
Supplies	-	-	-	2,945	-	-
Other services and charges	-	-	-	1,200	-	153,258
Capital outlay	-	-	-	-	-	84,813
Other disbursements	-	500,000	-	-	-	-
Total disbursements	-	500,000	33,952	4,145	-	238,071
Excess (deficiency) of receipts over disbursements	-	-	4,234	853	6,068	210,415
Cash and investments - ending	\$ 427	\$ -	\$ 4,234	\$ 853	\$ 6,068	\$ 1,314,158

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Cumulative Bridge	Cumulative Courthouse	General Drain Improvement	Cedit Capital Projects	Congressional School Principal	Ems Donations
Cash and investments - beginning	\$ 1,001,323	\$ 643,768	\$ 400,845	\$ 1,386,721	\$ 29,764	\$ 53
Receipts:						
Taxes	593,976	393,628	-	-	-	-
Intergovernmental	181,184	22,279	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	19,710	-	-	716,325	-	-
Total receipts	<u>794,870</u>	<u>415,907</u>	<u>-</u>	<u>716,325</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	34,261	-	-	-	-	-
Other services and charges	144,845	146,203	-	224,673	-	-
Capital outlay	-	13,626	-	145,000	-	-
Other disbursements	269,591	-	-	20,500	-	-
Total disbursements	<u>448,697</u>	<u>159,829</u>	<u>-</u>	<u>390,173</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>346,173</u>	<u>256,078</u>	<u>-</u>	<u>326,152</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,347,496</u>	<u>\$ 899,846</u>	<u>\$ 400,845</u>	<u>\$ 1,712,873</u>	<u>\$ 29,764</u>	<u>\$ 53</u>

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	City And Town Court Costs	Coroners Training & Con'T Education	Congressional School Interest	Surplus Tax Sale	Surplus Tax	State Fines And Forfeitures
Cash and investments - beginning	\$ 17,321	\$ 1,727	\$ 5,153	\$ -	\$ 760	\$ 6,582
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,758	-	-	1,336,739	58,135
Total receipts	-	2,758	-	-	1,336,739	58,135
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	2,922	-	-	1,149,949	53,035
Total disbursements	-	2,922	-	-	1,149,949	53,035
Excess (deficiency) of receipts over disbursements	-	(164)	-	-	186,790	5,100
Cash and investments - ending	\$ 17,321	\$ 1,563	\$ 5,153	\$ -	\$ 187,550	\$ 11,682

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	County Fees	Infraction Judgements	Inheritance Tax	Prop Replacement & Homestead Credit	Payroll	Special Death Benefit
Cash and investments - beginning	\$ 157,840	\$ 77,530	\$ 48,658	\$ -	\$ 156,877	\$ 2,460
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>7,455</u>	<u>109,892</u>	<u>1,597,556</u>	<u>1,486,544</u>	<u>4,606,406</u>	<u>3,710</u>
Total receipts	<u>7,455</u>	<u>109,892</u>	<u>1,597,556</u>	<u>1,486,544</u>	<u>4,606,406</u>	<u>3,710</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>-</u>	<u>117,546</u>	<u>1,164,553</u>	<u>1,486,544</u>	<u>4,580,447</u>	<u>4,000</u>
Total disbursements	<u>-</u>	<u>117,546</u>	<u>1,164,553</u>	<u>1,486,544</u>	<u>4,580,447</u>	<u>4,000</u>
Excess (deficiency) of receipts over disbursements	<u>7,455</u>	<u>(7,654)</u>	<u>433,003</u>	<u>-</u>	<u>25,959</u>	<u>(290)</u>
Cash and investments - ending	<u>\$ 165,295</u>	<u>\$ 69,876</u>	<u>\$ 481,661</u>	<u>\$ -</u>	<u>\$ 182,836</u>	<u>\$ 2,170</u>

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Education Plate Fees Agency	Cedit Agency	Innkeepers Tax	Financial Institution Tax	Wheel Tax	Sur Tax
Cash and investments - beginning	\$ -	\$ -	\$ 52,709	\$ 96,628	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>1,706</u>	<u>1,614,423</u>	<u>48,530</u>	<u>99,580</u>	<u>75,281</u>	<u>612,219</u>
Total receipts	<u>1,706</u>	<u>1,614,423</u>	<u>48,530</u>	<u>99,580</u>	<u>75,281</u>	<u>612,219</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>1,706</u>	<u>1,614,423</u>	<u>64,952</u>	<u>147,009</u>	<u>75,281</u>	<u>612,219</u>
Total disbursements	<u>1,706</u>	<u>1,614,423</u>	<u>64,952</u>	<u>147,009</u>	<u>75,281</u>	<u>612,219</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(16,422)</u>	<u>(47,429)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,287</u>	<u>\$ 49,199</u>	<u>\$ -</u>	<u>\$ -</u>

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Mortgage Fees-State Share	Cvet Agency	Certified Shares	Children W/Spec Health Needs Agency	Health Care For Indigent Agency	Medical Asst To Wards Agency
Cash and investments - beginning	\$ 1,883	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>2,713</u>	<u>335,630</u>	<u>4,467,832</u>	-	-	-
Total receipts	<u>2,713</u>	<u>335,630</u>	<u>4,467,832</u>	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>2,778</u>	<u>167,822</u>	<u>4,467,832</u>	-	-	-
Total disbursements	<u>2,778</u>	<u>167,822</u>	<u>4,467,832</u>	-	-	-
Excess (deficiency) of receipts over disbursements	<u>(65)</u>	<u>167,808</u>	-	-	-	-
Cash and investments - ending	<u>\$ 1,818</u>	<u>\$ 167,808</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Welfare Trust	Homestead Credit Rebate	Hea 1001 State Homestead Credit	Loit Residential Ptrc	Loit Public Safety	Tax Distribution
Cash and investments - beginning	\$ -	\$ 95,118	\$ (31,853)	\$ 574,300	\$ 574,300	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	835,427	2,176,551	2,280,936	52,049,854
Total receipts	-	-	835,427	2,176,551	2,280,936	52,049,854
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	802,896	2,719,167	2,676,291	52,032,371
Total disbursements	-	-	802,896	2,719,167	2,676,291	52,032,371
Excess (deficiency) of receipts over disbursements	-	-	32,531	(542,616)	(395,355)	17,483
Cash and investments - ending	\$ -	\$ 95,118	\$ 678	\$ 31,684	\$ 178,945	\$ 17,483

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Local Infraction Judgements	Solid Waste Payroll Fund	Final Hea 1001 2007/2008 Ptrc	Clerk Arra	Central Dispatch	County Treasurer
Cash and investments - beginning	\$ 43	\$ 64,566	\$ -	\$ -	\$ -	\$ 7,196,311
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	128,664	120,938	543	2,563,346	52,042,271
Total receipts	-	128,664	120,938	543	2,563,346	52,042,271
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	128,976	120,938	-	1,956,439	55,951,811
Total disbursements	-	128,976	120,938	-	1,956,439	55,951,811
Excess (deficiency) of receipts over disbursements	-	(312)	-	543	606,907	(3,909,540)
Cash and investments - ending	\$ 43	\$ 64,254	\$ -	\$ 543	\$ 606,907	\$ 3,286,771

CLINTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Clerk of the Circuit Court	County Sheriff	Sheriff's Inmate Trust	Sheriff Retirement Plan	Sheriff Benefit Plan	Totals
Cash and investments - beginning	\$ 1,166,513	\$ 17,644	\$ 5,099	\$ 2,771,557	\$ 113,445	\$ 28,087,809
Receipts:						
Taxes	-	-	-	-	-	14,539,048
Intergovernmental	-	-	-	-	-	4,091,749
Charges for services	-	-	-	-	-	2,638,877
Fines and forfeits	-	-	-	-	-	263,225
Other receipts	<u>5,203,146</u>	<u>825,096</u>	<u>208,312</u>	<u>533,873</u>	<u>29,145</u>	<u>140,592,014</u>
Total receipts	<u>5,203,146</u>	<u>825,096</u>	<u>208,312</u>	<u>533,873</u>	<u>29,145</u>	<u>162,124,913</u>
Disbursements:						
Personal services	-	-	-	-	-	9,880,154
Supplies	-	-	-	-	-	2,178,175
Other services and charges	-	-	-	-	-	4,452,712
Capital outlay	-	-	-	-	-	969,987
Other disbursements	<u>5,305,363</u>	<u>825,297</u>	<u>209,339</u>	<u>188,514</u>	<u>12,237</u>	<u>144,008,341</u>
Total disbursements	<u>5,305,363</u>	<u>825,297</u>	<u>209,339</u>	<u>188,514</u>	<u>12,237</u>	<u>161,489,369</u>
Excess (deficiency) of receipts over disbursements	<u>(102,217)</u>	<u>(201)</u>	<u>(1,027)</u>	<u>345,359</u>	<u>16,908</u>	<u>635,544</u>
Cash and investments - ending	<u>\$ 1,064,296</u>	<u>\$ 17,443</u>	<u>\$ 4,072</u>	<u>\$ 3,116,916</u>	<u>\$ 130,353</u>	<u>\$ 28,723,353</u>

CLINTON COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS

December 31, 2010

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

General infrastructure assets are included if acquired (purchased, constructed, or donated) after July 1, 1980, or if they received major renovations, restorations, or improvements after that date. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year.) As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 64,623
Infrastructure	332,732
Buildings	20,702,475
Improvements other than buildings	4,831,585
Machinery and equipment	<u>6,575,221</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 32,506,636</u>

CLINTON COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2010

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental Activities:		
Notes and loans payable	\$ 1,776,017	\$ 492,089

CLINTON COUNTY  
OTHER REPORTS

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

County Auditor  
County Treasurer  
County Sheriff  
Parkview Home  
Board of County Commissioner

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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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 CLINTON COUNTY, INDIANA

Compliance

We have audited the compliance of Clinton 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, 2010. 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.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2010.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

A deficiency in 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 and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management, County Council and County Commissioners, others within the entity, 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 21, 2011

CLINTON COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2010

Federal Grantor Agency/Pass-Through Entity Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
CDBG - State-Administered Small Cities Program Cluster			
Pass-Through Indiana Office of Community and Rural Affairs			
Community Development Block Grants/State's Program			
and Non-Entitlement Grants in Hawaii			
	14.228	CF-09-105	\$ 500,000
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute			
Title V Delinquency Prevention Program			
	16.548	FY2010	6,068
Edward Byrne Memorial State and Local Enforcement Assistance			
Discretionary Grants Program			
	16.580	08ST079	4,203
ARRA - Violence Against Women Formula Grants			
	16.588	2010-WF-AX-0022	8,406
		2009-EF-S6-0020	63,624
		2009-WF-AX-0006	16,812
Total for Program			88,842
Total for federal grantor agency			99,113
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-through Indiana Department of Transportation			
Highway Safety Cluster			
State and Community Highway Safety			
Operation Pullover			
	20.600	CY2010	5,000
Alcohol Impaired Driving Countermeasures Incentive Grants I			
DUI Task Force			
	20.601	K8-2010-03-03-06	6,373
Safety Belt Performance Grants			
	20.609	OP-10-02-01-19	1,750
		K82010-03-03-06	2,250
Total for Program			4,000
Total for cluster			15,373
Highway Planning and Construction Cluster			
ARRA - Highway Planning and Construction			
	20.205	DES #0900739	29,559
		DES #0900742	34,510
		DES #0900743	38,236
Total for program			102,305
Highway Planning and Construction			
	20.205	BR-9912(028)	3,000
		DES #0900836	5,214
		DES #0900837	35,801
		DES #0902185	46,580
		R-31106-A	33,456
		STP-7012(1)	43,551
Total for program			167,602
Total for cluster			269,907

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

CLINTON COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2010  
(Continued)

Federal Grantor Agency/Pass-Through Entity 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 (continued)			
ARRA - Formula Grants for Other Than Urbanized Areas	20.509	8600153S	295,672
Formula Grants for Other Than Urbanized Areas	20.509	CY 2010	<u>214,722</u>
Total for program			<u>510,394</u>
Total for federal grantor agency			<u>795,674</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health			
Public Health Emergency Preparedness	93.069	1H75TP000339-01	<u>5,826</u>
Pass-Through Indiana Department of Child Services			
Child Support Enforcement	93.563		
County Clerk's Child Support Expenditures		FY 10	17,179
County Prosecutor's Child Support Expenditures		FY 10	139,903
County Court's Child Support Expenditures		FY 10	12,329
Indirect Costs		FY 10	<u>28,623</u>
Total for Program			<u>198,034</u>
ARRA - Child Support Enforcement	93.563		
ARRA - County Clerk's Child Support Expenditures		FY 10	<u>527</u>
Total for program			<u>527</u>
Total for federal grantor agency			<u>204,387</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Homeland Security Cluster			
Homeland Security Grant Program	97.067	C44P-0-393A	2,659
		C44P-9-813A	<u>14,892</u>
Total for cluster			<u>17,551</u>
Emergency Management Performance Grants	97.042	C44P-1-101A	<u>34,995</u>
Total for federal grantor agency			<u>52,546</u>
Total federal awards expended			<u>\$ 1,651,720</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

CLINTON COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

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

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2010:

Program Title	Federal CFDA Number	2010
Community Development Block Grants	14.228	\$ 500,000
Formula Grants for Other than Urbanized Areas	20.509	214,722
ARRA – Formula Grants for Other than Urbanized Areas	20.509	295,672

CLINTON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

Financial Statement:

Type of auditor's report issued:	Qualified
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiency identified?	no
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	no
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.509	CDBG - State-Administered Small Cities Program Cluster Formula Grants for Other Than Urbanized Areas

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

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

CLINTON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

***Section II – Financial Statement Findings***

***FINDING 2010-1 - MATERIAL WEAKNESS - COUNTY TREASURER***

Controls over cash balances maintained by the County Treasurer were insufficient. Depository reconciliations of the Treasurer's Daily Balance of Cash and Depositories Ledger (Cash Book) balance to the bank account balances were incorrect. This resulted in reconciled bank balances being \$46,316.43 less than the Cash Book balances at December 31, 2010.

The total amount of funds ledger cash as shown on the County Treasurer's Cash Book at December 31, 2010, totaled \$142,091.40 less than the funds ledger cash as shown on the records of the County Auditor. The Treasurer has not balanced the Cash Book funds ledger cash balances to funds ledger cash as shown on the records of the County Auditor since September 30, 2004.

This affects the overall presentation of the financial statements. The total cash balance held in the bank is not identified on the funds ledger or the Treasurer's Daily Balance Record. The accuracy of the funds ledger cannot be determined until the funds and the bank balances are reconciled.

Bank reconcilements not prepared may have a detrimental effect on management decisions due to uncertainty of available cash balances; also errors or fraud may not be detected timely. The County Treasurer was instructed to undertake the proper procedures to facilitate the performance of accurate bank reconcilements on a monthly basis. Also, the Treasurer was instructed to reconcile the funds ledger cash as shown on the County Treasurer's Cash Book to funds ledger - cash as shown on the records of the County Auditor.

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with balance statements provided by the respective depositories."

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

No matters are reportable.



# Clinton County Auditor

Cathy J. Hamilton  
225 Courthouse Square  
Frankfort, Indiana 46041-1995  
765-659-6330  
765-659-6391 fax  
[auditor@clintonco.com](mailto:auditor@clintonco.com)

Finding Number 2009-2

Original SBA Audit Report Number B37493

Fiscal Year 2009

Auditee Contact Person Cathy Hamilton

Title of Contact Person County Auditor

Phone Number 765-65-6330

Status of Finding Corrected

  
\_\_\_\_\_  
Cathy J. Hamilton  
County Auditor

  
\_\_\_\_\_  
Date



# Clinton County Auditor

Cathy J. Hamilton  
225 Courthouse Square  
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[auditor@clintonco.com](mailto:auditor@clintonco.com)

## Corrective Action Plan – Finding 2010-1:

The County has retained the services of an outside consultant to address the bank reconciliation issues in the County Treasurer's office as well as the differences between funds ledger – cash as shown on the Treasurer's cash book and the funds ledger – cash balances as shown on ledgers of the County Auditor and County Treasurer.

  
\_\_\_\_\_  
Cathy J. Hamilton, Auditor

6-9-11  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Ronald J. Niemesh, Treasurer

6-9-11  
\_\_\_\_\_  
Date

CLINTON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 9, 2011, with Mike Beard, President of the Board of County Commissioners; Steve Woods, President of the County Council; Cathy Hamilton, Auditor; and Alan Dunn, Vice President of the County Council.