

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF

CLINTON COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
08/17/2012

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance With Government Auditing Standards	5-6
Financial Statement: Statement of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	8-9
Notes to Financial Statement	10-14
Supplementary Information: Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	16-33
Other Reports	34
Supplemental Audit of Federal Awards: Independent Auditor's Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133	36-37
Schedule of Expenditures of Federal Awards	40
Notes to Schedule of Expenditures of Federal Awards	41
Schedule of Findings and Questioned Costs	42-43
Auditee Prepared Schedules: Summary Schedule of Prior Audit Findings	44
Corrective Action Plan	45
Exit Conference	46

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Cathy Hamilton	01-01-09 to 12-31-12
Treasurer	Ron Niemish	09-27-10 to 12-31-12
Clerk	Sherri Crews	01-01-09 to 12-31-12
Sheriff	Jeff Ward	01-01-11 to 12-31-14
Recorder	Linda Brammel	01-01-10 to 12-31-13
President of the Board of County Commissioners	Mike Beard	01-01-11 to 12-31-12
President of the County Council	Steve Woods	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF CLINTON COUNTY, INDIANA

We have audited the accompanying financial statement of Clinton County (County), for the year ended December 31, 2011. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free 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 statement. 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 opinion.

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.

In our opinion, 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, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated May 24, 2012, 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 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Included in the financial statement is 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 is presented for additional analysis and is not a required part of the financial statement. It has not been subjected to the auditing procedures applied by us in the audit of the financial statement 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, 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

May 24, 2012



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

TO: THE OFFICIALS OF CLINTON COUNTY, INDIANA

We have audited the financial statement of Clinton County (County), for the year ended December 31, 2011, and have issued our report thereon dated May 24, 2012. 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 opinion 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.

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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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

Compliance and Other Matters

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

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

May 24, 2012

FINANCIAL STATEMENT

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

CLINTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments			Cash and Investments 12-31-11
	01-01-11	Receipts	Disbursements	
GENERAL	\$ 947,809	\$ 14,405,796	\$ 13,377,618	\$ 1,975,987
MOTOR VEHICLE HIGHWAY	522,532	1,998,786	1,898,718	622,600
LOCAL ROAD AND STREET	180,994	281,274	310,000	152,268
ACCIDENT REPORT	5,393	3,728	3,193	5,928
FIREARMS TRAINING	21,531	6,440	-	27,971
HEALTH	228,579	296,985	342,129	183,435
EMS DONATIONS	53	-	-	53
LAW ENFORCEMENT EDUCATION FUND	21,216	9,524	6,458	24,282
CLERK'S RECORDS PERPETUATION	47,420	10,065	12,020	45,465
UNSAFE BUILDING	591	-	-	591
EMERGENCY TELEPHONE SYSTEM	102,531	430,676	276,571	256,636
DRUG FREE COMMUNITY	64,897	29,747	64,423	30,221
DRAINAGE MAINTENANCE	1,597,753	534,936	491,662	1,641,027
EMERGENCY PLANNING AND RIGHT TO KNOW	28,985	-	3,738	25,247
PROSECUTOR IV-D INCENTIVE	77,211	32,754	33,913	76,052
JUVENILE PROBATION ADMINISTRATION	2,419	11,495	13,049	865
ADULT PROBATION ADMINISTRATION	51,655	52,461	4,574	99,542
RECORDERS RECORDS PERPETUATION	251,436	32,589	73,907	210,118
COUNTY USER FEE	165,295	4,956	-	170,251
LOCAL HEALTH MAINTENANCE	4,500	20,000	20,000	4,500
PRETRIAL DIVERSION USER FEES	6,600	1,830	-	8,430
GUARDIAN AD LITEM	6,990	-	-	6,990
PLAT BOOK	55,295	9,765	2,019	63,041
MISDEMEANANT	31,211	22,716	30,000	23,927
SUPPLEMENTAL PUBLIC DEFENDER SERVICE FEES	55,675	50,520	40,796	65,399
CLERK IV-D INCENTIVE	25,236	21,770	2,515	44,491
SURVEYOR'S CORNER PERPETUATION	64,213	5,835	-	70,048
CAGIT COUNTY CERTIFIED SHARES	-	3,520,643	3,520,643	-
RAINY DAY	3,270,751	241	600,000	2,670,992
CCSO CHAPLAIN FUND	1,792	-	-	1,792
SALES DISCLOSURE	23,805	2,890	-	26,695
K-9	859	466	680	645
TOBACCO SETTLEMENT	24,279	21,439	8,271	37,447
HOSPITAL CONTRACTUAL	3,076,672	4,151,268	3,420,531	3,807,409
CHILD ADVOCACY	50	-	-	50
LEVY EXCESS	20,013	180	20,013	180
SHERIFF SALE ADMINISTRATION	-	4,600	-	4,600
IDENTIFICATION SECURITY PROTECTION	47,079	6,681	-	53,760
COURT INTERPRETERS	1,949	2,280	640	3,589
DUI TASK FORCE	21,227	15,397	36,024	600
WIRELESS EMERGENCY TELEPHONE	49,411	125,905	105,752	69,564
PROSECUTOR IV-D INCENTIVE - OLD	11,737	-	-	11,737
CLERK IV-D INCENTIVE - OLD	21,821	-	-	21,821
COUNTY OPTION DOG TAX	813	-	-	813
VIOLENT OFFENDER REGISTRY	-	2,985	1,186	1,799
CREDIT COUNTY SHARE	1,712,873	611,605	158,574	2,165,904
REASSESSMENT - 2009	94,008	12,795	106,630	173
REASSESSMENT - 2015	-	158,912	81,200	77,712
AUDITORS INELIGIBLE DEDUCTIONS	-	5,361	-	5,361
ARRA CLERK IV-D INCENTIVE	543	-	-	543
COUNTY ELECTED OFFICIAL TRAINING	-	1,065	-	1,065
CUMULATIVE CAPITAL DEVELOPMENT	1,314,158	385,894	325,601	1,374,451
CUMULATIVE BRIDGE	1,347,496	481,437	298,901	1,530,032
CUMULATIVE COURTHOUSE	899,846	259,522	330,412	828,956
GENERAL DRAIN IMPROVEMENT	400,845	-	-	400,845
CREDIT SPECIAL LEGISLATION	642,480	1,179,093	1,806,120	15,453
MCLAUGHLIN DRAIN	3,916	-	-	3,916
SHERIFF'S PENSION TRUST	56,825	19,787	56,825	19,787
CONGRESSIONAL SCHOOL PRINCIPAL	29,764	-	29,764	-
CITY AND TOWN COURT COSTS	17,321	-	-	17,321
CORONER'S TRAINING & CONTINUING EDUCATION	1,563	3,056	4,351	268
CONGRESSIONAL SCHOOL INTEREST	5,153	229	5,382	-
WEED LIEN COLLECTIONS	-	29,279	-	29,279

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, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
TAX SALE SURPLUS	-	102,240	23,839	78,401
TAX SALE REDEMPTION	-	22,412	22,412	-
SURPLUS TAX	187,551	141,805	153,789	175,567
SETTLEMENT	17,483	33,625,694	33,643,176	1
STATE FINES & FORFEITURES	11,682	56,033	60,228	7,487
SALES DISCLOSURE -STATE SHARE	1,880	2,910	4,600	190
INFRACTION JUDGEMENTS	69,876	73,323	138,973	4,226
INHERITANCE TAX	481,661	1,602,265	1,477,709	606,217
SPECIAL DEATH BENEFIT	2,170	2,960	4,905	225
EDUCATION PLATE FEES AGENCY	-	1,425	1,425	-
CAGIT - PTRC	-	1,173,548	1,173,548	-
INNKEEPERS TAX COLLECTIONS	36,287	42,964	64,521	14,730
FINANCIAL INSTITUTION TAX	49,199	111,718	160,917	-
RECOVERY GRANT	4,234	25,438	17,605	12,067
WHEEL TAX	-	116,440	116,440	-
SUR TAX	-	598,644	598,644	-
MORTGAGE RECORDING FEES - STAT	1,818	2,668	4,190	296
CVET AGENCY	167,808	341,004	508,812	-
RIVERBOAT REVENUE SHARING	-	423,869	423,869	-
HOMESTEAD CREDIT REBATE	95,118	-	37	95,081
HEA 1001 STATE HOMESTEAD CREDIT	678	2,331	-	3,009
LOIT RESIDENTIAL PTRC	31,684	1,180,569	1,177,787	34,466
LOIT PUBLIC SAFETY COUNTY SHAR	178,945	1,173,548	1,157,448	195,045
BID DEPOSITS AND BOND HOLDING	7,438	-	-	7,438
CREDIT HOMESTEAD CREDIT	-	1,179,093	1,179,093	-
WHEEL TAX/SURTAX COMBINED	269,160	523,467	725,000	67,627
SUPERIOR PROBATION ADMINISTRATIVE FEE	45,080	19,743	29,565	35,258
PAYROLL CLEARING	182,836	4,596,888	4,597,173	182,551
EMA SALE OF EQUIPMENT	-	8,630	-	8,630
COUNTY HOME GIFTS	9,536	6,900	-	16,436
C.C.S.O. BICYCLE FUND	427	-	-	427
IDENT DONATIONS	122	-	-	122
SUPERIOR PROBATION USER FEE	147,570	24,053	34,606	137,017
INFRACTION JUDGEMENTS - LOCAL	43	-	-	43
PROJECT INCOME FUND	79,933	222,285	223,890	78,328
COMMUNITY CORRECTIONS - CTP	859	11,406	8,025	4,240
COMMUNITY CORRECTIONS	808	86,557	85,508	1,857
INFRACTION DEFERRAL PROGRAM	42,055	18,274	37,528	22,801
H1N1 GRANT	12,548	-	12,548	-
SOLID WASTE PAYROLL FUND	64,254	127,737	176,627	15,364
VETERAN MONUMENT FUND	12,135	5,942	4,310	13,767
BIOTERRORISM GRANT	1,916	-	-	1,916
MEDICAL RESERVE CORP GRANT	7,162	-	2,200	4,962
MCR REIMBURSABLE GRANT	853	4,479	4,479	853
DARE FUND GRANT	3,464	-	2,001	1,463
LAW ENFORCEMENT SEIZURE	1,712	7,920	7,885	1,747
CENTRAL DISPATCH	606,907	802,564	910,870	498,601
JAG EQUIPMENT GRANT	6,068	-	-	6,068
JAG GRANT	1,255	-	-	1,255
EMERGENCY MANAGEMENT PERFORMANCE GRANT	-	3,679	3,679	-
TRAFFIC ENFORCEMENT RDP	-	2,000	2,000	-
COUNTY IV-D INCENTIVE	-	21,770	-	21,770
THINKING FOR A CHANGE GRANT	-	5,720	2,920	2,800
TEXT GRANT	-	977	-	977
STEP AHEAD GRANT	(47)	26	-	(21)
TRAFFIC SAFETY EQUIPMENT GRANT	167	-	-	167
INDOOR SEIZURER REWARD	71	-	-	71
COUNTY TRAINING FUND	10,205	3,722	4,840	9,087
SHERIFF SAFETY EQUIPMENT	381	-	-	381
RESOURCE CENTER TRANSPORTATION	-	297,531	297,531	-
LANDFILL TIPPING FEE FUND	583,416	449,182	97,603	934,995
Totals	<u>\$ 21,103,477</u>	<u>\$ 78,532,011</u>	<u>\$ 77,309,558</u>	<u>\$ 22,325,930</u>

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

CLINTON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying financial statement presents the financial information for the County (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 include the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, 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.

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

CLINTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts 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 include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

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

E. Disbursements

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

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

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

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

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

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

CLINTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

CLINTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

Funding Policy and Annual Pension Cost

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

CLINTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 statement and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

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

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD AND STREET	ACCIDENT REPORT	FIREARMS TRAINING	HEALTH	EMS DONATIONS
Cash and investments - beginning	\$ 947,809	\$ 522,532	\$ 180,994	\$ 5,393	\$ 21,531	\$ 228,579	\$ 53
Receipts:							
Taxes	7,492,247	-	-	-	-	192,616	-
Licenses and permits	51,675	-	-	-	-	-	-
Intergovernmental	773,359	1,976,281	281,274	-	-	49,832	-
Charges for services	1,223,730	-	-	3,728	-	51,879	-
Fines and forfeits	179,552	-	-	-	-	-	-
Other receipts	4,685,233	22,505	-	-	6,440	2,658	-
Total receipts	<u>14,405,796</u>	<u>1,998,786</u>	<u>281,274</u>	<u>3,728</u>	<u>6,440</u>	<u>296,985</u>	<u>-</u>
Disbursements:							
Personal services	6,688,001	1,154,964	-	-	-	221,052	-
Supplies	786,798	594,176	310,000	-	-	28,179	-
Other services and charges	2,619,666	117,567	-	-	-	34,248	-
Capital outlay	53,048	32,011	-	3,193	-	8,650	-
Other disbursements	3,230,105	-	-	-	-	50,000	-
Total disbursements	<u>13,377,618</u>	<u>1,898,718</u>	<u>310,000</u>	<u>3,193</u>	<u>-</u>	<u>342,129</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,028,178</u>	<u>100,068</u>	<u>(28,726)</u>	<u>535</u>	<u>6,440</u>	<u>(45,144)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,975,987</u>	<u>\$ 622,600</u>	<u>\$ 152,268</u>	<u>\$ 5,928</u>	<u>\$ 27,971</u>	<u>\$ 183,435</u>	<u>\$ 53</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	LAW ENFORCEMENT EDUCATION FUND	CLERK'S RECORDS PERPETUATION	UNSAFE BUILDING	EMERGENCY TELEPHONE SYSTEM	DRUG FREE COMMUNITY	DRAINAGE MAINTENANCE	EMERGENCY PLANNING AND RIGHT TO KNOW
Cash and investments - beginning	\$ 21,216	\$ 47,420	\$ 591	\$ 102,531	\$ 64,897	\$ 1,597,753	\$ 28,985
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	9,524	-	-	430,208	-	486,176	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	10,065	-	468	29,747	48,760	-
Total receipts	<u>9,524</u>	<u>10,065</u>	<u>-</u>	<u>430,676</u>	<u>29,747</u>	<u>534,936</u>	<u>-</u>
Disbursements:							
Personal services	-	12,020	-	88,607	64,423	-	-
Supplies	-	-	-	975	-	-	-
Other services and charges	6,458	-	-	52,691	-	491,662	3,670
Capital outlay	-	-	-	134,298	-	-	68
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>6,458</u>	<u>12,020</u>	<u>-</u>	<u>276,571</u>	<u>64,423</u>	<u>491,662</u>	<u>3,738</u>
Excess (deficiency) of receipts over disbursements	<u>3,066</u>	<u>(1,955)</u>	<u>-</u>	<u>154,105</u>	<u>(34,676)</u>	<u>43,274</u>	<u>(3,738)</u>
Cash and investments - ending	<u>\$ 24,282</u>	<u>\$ 45,465</u>	<u>\$ 591</u>	<u>\$ 256,636</u>	<u>\$ 30,221</u>	<u>\$ 1,641,027</u>	<u>\$ 25,247</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	PROSECUTOR IV-D INCENTIVE	JUVENILE PROBATION ADMINISTRATION	ADULT PROBATION ADMINISTRATION	RECORDERS RECORDS PERPETUATION	COUNTY USER FEE	LOCAL HEALTH MAINTENANCE	PRETRIAL DIVERSION USER FEES
Cash and investments - beginning	\$ 77,211	\$ 2,419	\$ 51,655	\$ 251,436	\$ 165,295	\$ 4,500	\$ 6,600
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	32,754	-	-	-	-	-	-
Charges for services	-	11,495	52,461	-	-	-	1,830
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	32,589	4,956	20,000	-
Total receipts	<u>32,754</u>	<u>11,495</u>	<u>52,461</u>	<u>32,589</u>	<u>4,956</u>	<u>20,000</u>	<u>1,830</u>
Disbursements:							
Personal services	-	9,164	1,732	34,817	-	20,000	-
Supplies	22,098	-	12	1,620	-	-	-
Other services and charges	-	2,545	2,160	21,225	-	-	-
Capital outlay	11,815	1,340	670	16,245	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>33,913</u>	<u>13,049</u>	<u>4,574</u>	<u>73,907</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,159)</u>	<u>(1,554)</u>	<u>47,887</u>	<u>(41,318)</u>	<u>4,956</u>	<u>-</u>	<u>1,830</u>
Cash and investments - ending	<u>\$ 76,052</u>	<u>\$ 865</u>	<u>\$ 99,542</u>	<u>\$ 210,118</u>	<u>\$ 170,251</u>	<u>\$ 4,500</u>	<u>\$ 8,430</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	GUARDIAN AD LITEM	PLAT BOOK	MISDEMEANANT	SUPPLEMENTAL PUBLIC DEFENDER SERVICE FEES	CLERK IV-D INCENTIVE	SURVEYOR'S CORNER PERPETUATION	CAGIT COUNTY CERTIFIED SHARES
Cash and investments - beginning	\$ 6,990	\$ 55,295	\$ 31,211	\$ 55,675	\$ 25,236	\$ 64,213	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	3,520,643
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	21,770	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	9,765	22,716	50,520	-	5,835	-
Total receipts	-	9,765	22,716	50,520	21,770	5,835	3,520,643
Disbursements:							
Personal services	-	2,019	-	-	-	-	-
Supplies	-	-	-	-	2,515	-	-
Other services and charges	-	-	10,000	40,796	-	-	3,520,643
Capital outlay	-	-	20,000	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	2,019	30,000	40,796	2,515	-	3,520,643
Excess (deficiency) of receipts over disbursements	-	7,746	(7,284)	9,724	19,255	5,835	-
Cash and investments - ending	<u>\$ 6,990</u>	<u>\$ 63,041</u>	<u>\$ 23,927</u>	<u>\$ 65,399</u>	<u>\$ 44,491</u>	<u>\$ 70,048</u>	<u>\$ -</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	RAINY DAY	CCSO CHAPLAIN FUND	SALES DISCLOSURE	K-9	TOBACCO SETTLEMENT	HOSPITAL CONTRACTUAL	CHILD ADVOCACY
Cash and investments - beginning	\$ 3,270,751	\$ 1,792	\$ 23,805	\$ 859	\$ 24,279	\$ 3,076,672	\$ 50
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	21,439	-	-
Charges for services	-	-	2,890	-	-	1,100,000	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	241	-	-	466	-	3,051,268	-
Total receipts	<u>241</u>	<u>-</u>	<u>2,890</u>	<u>466</u>	<u>21,439</u>	<u>4,151,268</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	419,158	-
Supplies	-	-	-	-	1,050	-	-
Other services and charges	-	-	-	-	7,221	1,373	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	600,000	-	-	680	-	3,000,000	-
Total disbursements	<u>600,000</u>	<u>-</u>	<u>-</u>	<u>680</u>	<u>8,271</u>	<u>3,420,531</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(599,759)</u>	<u>-</u>	<u>2,890</u>	<u>(214)</u>	<u>13,168</u>	<u>730,737</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,670,992</u>	<u>\$ 1,792</u>	<u>\$ 26,695</u>	<u>\$ 645</u>	<u>\$ 37,447</u>	<u>\$ 3,807,409</u>	<u>\$ 50</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	LEVY EXCESS	SHERIFF SALE ADMINISTRATION	IDENTIFICATION SECURITY PROTECTION	COURT INTERPRETERS	DUI TASK FORCE	WIRELESS EMERGENCY TELEPHONE	PROSECUTOR IV-D INCENTIVE OLD
Cash and investments - beginning	\$ 20,013	\$ -	\$ 47,079	\$ 1,949	\$ 21,227	\$ 49,411	\$ 11,737
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	2,280	9,797	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	180	4,600	6,681	-	5,600	125,905	-
Total receipts	<u>180</u>	<u>4,600</u>	<u>6,681</u>	<u>2,280</u>	<u>15,397</u>	<u>125,905</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	10,052	105,752	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	640	25,972	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	20,013	-	-	-	-	-	-
Total disbursements	<u>20,013</u>	<u>-</u>	<u>-</u>	<u>640</u>	<u>36,024</u>	<u>105,752</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(19,833)</u>	<u>4,600</u>	<u>6,681</u>	<u>1,640</u>	<u>(20,627)</u>	<u>20,153</u>	<u>-</u>
Cash and investments - ending	<u>\$ 180</u>	<u>\$ 4,600</u>	<u>\$ 53,760</u>	<u>\$ 3,589</u>	<u>\$ 600</u>	<u>\$ 69,564</u>	<u>\$ 11,737</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	CLERK IV-D INCENTIVE OLD	COUNTY OPTION DOG TAX	VIOLENT OFFENDER REGISTRY	CEDIT COUNTY SHARE	REASSESSMENT 2009	REASSESSMENT 2015	AUDITORS INELIGIBLE DEDUCTIONS
Cash and investments - beginning	\$ 21,821	\$ 813	\$ -	\$ 1,712,873	\$ 94,008	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	10,841	144,045	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,954	14,867	-
Charges for services	-	-	2,985	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	611,605	-	-	5,361
Total receipts	-	-	2,985	611,605	12,795	158,912	5,361
Disbursements:							
Personal services	-	-	-	-	10,627	22,585	-
Supplies	-	-	391	-	-	-	-
Other services and charges	-	-	-	139,584	96,003	58,615	-
Capital outlay	-	-	390	18,990	-	-	-
Other disbursements	-	-	405	-	-	-	-
Total disbursements	-	-	1,186	158,574	106,630	81,200	-
Excess (deficiency) of receipts over disbursements	-	-	1,799	453,031	(93,835)	77,712	5,361
Cash and investments - ending	<u>\$ 21,821</u>	<u>\$ 813</u>	<u>\$ 1,799</u>	<u>\$ 2,165,904</u>	<u>\$ 173</u>	<u>\$ 77,712</u>	<u>\$ 5,361</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	ARRA CLERK IV-D INCENTIVE	COUNTY ELECTED OFFICIAL TRAINING	CUMULATIVE CAPITAL DEVELOPMENT	CUMULATIVE BRIDGE	CUMULATIVE COURTHOUSE	GENERAL DRAIN IMPROVEMENT	CEDIT SPECIAL LEGISLATION
Cash and investments - beginning	\$ 543	\$ -	\$ 1,314,158	\$ 1,347,496	\$ 899,846	\$ 400,845	\$ 642,480
Receipts:							
Taxes	-	-	231,357	353,345	234,162	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	25,057	125,952	25,360	-	-
Charges for services	-	-	129,480	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,065	-	2,140	-	-	1,179,093
Total receipts	-	1,065	385,894	481,437	259,522	-	1,179,093
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	30,000	-	-	-
Other services and charges	-	-	251,508	268,901	177,727	-	-
Capital outlay	-	-	74,093	-	152,685	-	-
Other disbursements	-	-	-	-	-	-	1,806,120
Total disbursements	-	-	325,601	298,901	330,412	-	1,806,120
Excess (deficiency) of receipts over disbursements	-	1,065	60,293	182,536	(70,890)	-	(627,027)
Cash and investments - ending	\$ 543	\$ 1,065	\$ 1,374,451	\$ 1,530,032	\$ 828,956	\$ 400,845	\$ 15,453

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	MCLAUGHLIN DRAIN	SHERIFF'S PENSION TRUST	CONGRESSIONAL SCHOOL PRINCIPAL	CITY AND TOWN COURT COSTS	CORONER'S TRAINING & CONTINUING EDUCATION	CONGRESSIONAL SCHOOL INTEREST	WEED LIEN COLLECTIONS
Cash and investments - beginning	\$ 3,916	\$ 56,825	\$ 29,764	\$ 17,321	\$ 1,563	\$ 5,153	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	3,056	-	-
Other receipts	-	19,787	-	-	-	229	29,279
Total receipts	-	19,787	-	-	3,056	229	29,279
Disbursements:							
Personal services	-	56,825	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	29,764	-	4,351	5,382	-
Total disbursements	-	56,825	29,764	-	4,351	5,382	-
Excess (deficiency) of receipts over disbursements	-	(37,038)	(29,764)	-	(1,295)	(5,153)	29,279
Cash and investments - ending	<u>\$ 3,916</u>	<u>\$ 19,787</u>	<u>\$ -</u>	<u>\$ 17,321</u>	<u>\$ 268</u>	<u>\$ -</u>	<u>\$ 29,279</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	TAX SALE SURPLUS	TAX SALE REDEMPTION	SURPLUS TAX	SETTLEMENT	STATE FINES & FORFEITURES	SALES DISCLOSURE -STATE SHARE	INFRACTION JUDGEMENTS
Cash and investments - beginning	\$ -	\$ -	\$ 187,551	\$ 17,483	\$ 11,682	\$ 1,880	\$ 69,876
Receipts:							
Taxes	-	-	141,805	30,604,992	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	3,020,702	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	56,033	2,910	73,323
Other receipts	102,240	22,412	-	-	-	-	-
Total receipts	<u>102,240</u>	<u>22,412</u>	<u>141,805</u>	<u>33,625,694</u>	<u>56,033</u>	<u>2,910</u>	<u>73,323</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	23,839	22,412	153,789	33,643,176	60,228	4,600	138,973
Total disbursements	<u>23,839</u>	<u>22,412</u>	<u>153,789</u>	<u>33,643,176</u>	<u>60,228</u>	<u>4,600</u>	<u>138,973</u>
Excess (deficiency) of receipts over disbursements	<u>78,401</u>	<u>-</u>	<u>(11,984)</u>	<u>(17,482)</u>	<u>(4,195)</u>	<u>(1,690)</u>	<u>(65,650)</u>
Cash and investments - ending	<u>\$ 78,401</u>	<u>\$ -</u>	<u>\$ 175,567</u>	<u>\$ 1</u>	<u>\$ 7,487</u>	<u>\$ 190</u>	<u>\$ 4,226</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	INHERITANCE TAX	SPECIAL DEATH BENEFIT	EDUCATION PLATE FEES AGENCY	CAGIT PTRC	INNKEEPERS TAX COLLECTIONS	FINANCIAL INSTITUTION TAX	RECOVERY GRANT
Cash and investments - beginning	\$ 481,661	\$ 2,170	\$ -	\$ -	\$ 36,287	\$ 49,199	\$ 4,234
Receipts:							
Taxes	1,602,265	-	-	-	42,964	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	111,718	25,438
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	2,960	-	-	-	-	-
Other receipts	-	-	1,425	1,173,548	-	-	-
Total receipts	<u>1,602,265</u>	<u>2,960</u>	<u>1,425</u>	<u>1,173,548</u>	<u>42,964</u>	<u>111,718</u>	<u>25,438</u>
Disbursements:							
Personal services	-	-	-	-	-	-	17,605
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	1,173,548	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,477,709	4,905	1,425	-	64,521	160,917	-
Total disbursements	<u>1,477,709</u>	<u>4,905</u>	<u>1,425</u>	<u>1,173,548</u>	<u>64,521</u>	<u>160,917</u>	<u>17,605</u>
Excess (deficiency) of receipts over disbursements	<u>124,556</u>	<u>(1,945)</u>	<u>-</u>	<u>-</u>	<u>(21,557)</u>	<u>(49,199)</u>	<u>7,833</u>
Cash and investments - ending	<u>\$ 606,217</u>	<u>\$ 225</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,730</u>	<u>\$ -</u>	<u>\$ 12,067</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	WHEEL TAX	SUR TAX	MORTGAGE RECORDING FEES STAT	CVET AGENCY	RIVERBOAT REVENUE SHARING	HOMESTEAD CREDIT REBATE	HEA 1001 STATE HOMESTEAD CREDIT
Cash and investments - beginning	\$ -	\$ -	\$ 1,818	\$ 167,808	\$ -	\$ 95,118	\$ 678
Receipts:							
Taxes	116,100	598,644	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	341,004	423,869	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	2,668	-	-	-	-
Other receipts	340	-	-	-	-	-	2,331
Total receipts	<u>116,440</u>	<u>598,644</u>	<u>2,668</u>	<u>341,004</u>	<u>423,869</u>	<u>-</u>	<u>2,331</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	116,440	598,644	4,190	508,812	423,869	37	-
Total disbursements	<u>116,440</u>	<u>598,644</u>	<u>4,190</u>	<u>508,812</u>	<u>423,869</u>	<u>37</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(1,522)</u>	<u>(167,808)</u>	<u>-</u>	<u>(37)</u>	<u>2,331</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 296</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95,081</u>	<u>\$ 3,009</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	LOIT RESIDENTIAL PTRC	LOIT PUBLIC SAFETY COUNTY SHAR	BID DEPOSITS AND BOND HOLDING	CEDIT HOMESTEAD CREDIT	WHEEL TAX/SURTAX COMBINED	SUPERIOR PROBATION ADMINISTRATIVE FEE	PAYROLL CLEARING
Cash and investments - beginning	\$ 31,684	\$ 178,945	\$ 7,438	\$ -	\$ 269,160	\$ 45,080	\$ 182,836
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	19,743	-
Other receipts	1,180,569	1,173,548	-	1,179,093	523,467	-	4,596,888
Total receipts	<u>1,180,569</u>	<u>1,173,548</u>	<u>-</u>	<u>1,179,093</u>	<u>523,467</u>	<u>19,743</u>	<u>4,596,888</u>
Disbursements:							
Personal services	-	227,847	-	-	-	29,565	-
Supplies	-	-	-	-	725,000	-	-
Other services and charges	1,177,787	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	929,601	-	1,179,093	-	-	4,597,173
Total disbursements	<u>1,177,787</u>	<u>1,157,448</u>	<u>-</u>	<u>1,179,093</u>	<u>725,000</u>	<u>29,565</u>	<u>4,597,173</u>
Excess (deficiency) of receipts over disbursements	<u>2,782</u>	<u>16,100</u>	<u>-</u>	<u>-</u>	<u>(201,533)</u>	<u>(9,822)</u>	<u>(285)</u>
Cash and investments - ending	<u>\$ 34,466</u>	<u>\$ 195,045</u>	<u>\$ 7,438</u>	<u>\$ -</u>	<u>\$ 67,627</u>	<u>\$ 35,258</u>	<u>\$ 182,551</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	EMA SALE OF EQUIPMENT	COUNTY HOME GIFTS	C.C.S.O. BICYCLE FUND	IDENT DONATIONS	SUPERIOR PROBATION USER FEE	INFRACTION JUDGEMENTS LOCAL	PROJECT INCOME FUND
Cash and investments - beginning	\$ -	\$ 9,536	\$ 427	\$ 122	\$ 147,570	\$ 43	\$ 79,933
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	24,053	-	222,285
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	8,630	6,900	-	-	-	-	-
Total receipts	<u>8,630</u>	<u>6,900</u>	<u>-</u>	<u>-</u>	<u>24,053</u>	<u>-</u>	<u>222,285</u>
Disbursements:							
Personal services	-	-	-	-	31,441	-	119,715
Supplies	-	-	-	-	1,977	-	2,056
Other services and charges	-	-	-	-	1,059	-	102,091
Capital outlay	-	-	-	-	129	-	-
Other disbursements	-	-	-	-	-	-	28
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,606</u>	<u>-</u>	<u>223,890</u>
Excess (deficiency) of receipts over disbursements	<u>8,630</u>	<u>6,900</u>	<u>-</u>	<u>-</u>	<u>(10,553)</u>	<u>-</u>	<u>(1,605)</u>
Cash and investments - ending	<u>\$ 8,630</u>	<u>\$ 16,436</u>	<u>\$ 427</u>	<u>\$ 122</u>	<u>\$ 137,017</u>	<u>\$ 43</u>	<u>\$ 78,328</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	COMMUNITY CORRECTIONS CTP	COMMUNITY CORRECTIONS	INFRACTION DEFERRAL PROGRAM	H1N1 GRANT	SOLID WASTE PAYROLL FUND	VETERAN MONUMENT FUND	BIOTERRORISM GRANT
Cash and investments - beginning	\$ 859	\$ 808	\$ 42,055	\$ 12,548	\$ 64,254	\$ 12,135	\$ 1,916
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	80,171	-	-	-	-	-
Charges for services	11,406	6,386	18,274	-	127,737	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	5,942	-
Total receipts	<u>11,406</u>	<u>86,557</u>	<u>18,274</u>	<u>-</u>	<u>127,737</u>	<u>5,942</u>	<u>-</u>
Disbursements:							
Personal services	-	85,508	3,435	-	176,627	-	-
Supplies	-	-	1,160	-	-	-	-
Other services and charges	8,025	-	2,207	12,548	-	-	-
Capital outlay	-	-	30,726	-	-	-	-
Other disbursements	-	-	-	-	-	4,310	-
Total disbursements	<u>8,025</u>	<u>85,508</u>	<u>37,528</u>	<u>12,548</u>	<u>176,627</u>	<u>4,310</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,381</u>	<u>1,049</u>	<u>(19,254)</u>	<u>(12,548)</u>	<u>(48,890)</u>	<u>1,632</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,240</u>	<u>\$ 1,857</u>	<u>\$ 22,801</u>	<u>\$ -</u>	<u>\$ 15,364</u>	<u>\$ 13,767</u>	<u>\$ 1,916</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	MEDICAL RESERVE CORP GRANT	MCR REIMBURSABLE GRANT	DARE FUND GRANT	LAW ENFORCEMENT SEIZURE	CENTRAL DISPATCH	JAG EQUIPMENT GRANT	JAG GRANT
Cash and investments - beginning	\$ 7,162	\$ 853	\$ 3,464	\$ 1,712	\$ 606,907	\$ 6,068	\$ 1,255
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	4,479	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	7,920	802,564	-	-
Total receipts	-	4,479	-	7,920	802,564	-	-
Disbursements:							
Personal services	-	-	-	-	502,939	-	-
Supplies	-	-	-	-	11,228	-	-
Other services and charges	2,200	1,200	-	15	396,703	-	-
Capital outlay	-	3,279	2,001	-	-	-	-
Other disbursements	-	-	-	7,870	-	-	-
Total disbursements	2,200	4,479	2,001	7,885	910,870	-	-
Excess (deficiency) of receipts over disbursements	(2,200)	-	(2,001)	35	(108,306)	-	-
Cash and investments - ending	\$ 4,962	\$ 853	\$ 1,463	\$ 1,747	\$ 498,601	\$ 6,068	\$ 1,255

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	EMERGENCY MANAGEMENT PERFORMANCE GRANT	TRAFFIC ENFORCEMENT RDP	COUNTY IV-D INCENTIVE	THINKING FOR A CHANGE GRANT	TEXT GRANT	STEP AHEAD GRANT	TRAFFIC SAFETY EQUIPMENT GRANT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (47)	\$ 167
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	3,679	2,000	21,770	5,720	977	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	26	-
Total receipts	<u>3,679</u>	<u>2,000</u>	<u>21,770</u>	<u>5,720</u>	<u>977</u>	<u>26</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	2,000	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,679	-	-	2,920	-	-	-
Total disbursements	<u>3,679</u>	<u>2,000</u>	<u>-</u>	<u>2,920</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>21,770</u>	<u>2,800</u>	<u>977</u>	<u>26</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,770</u>	<u>\$ 2,800</u>	<u>\$ 977</u>	<u>\$ (21)</u>	<u>\$ 167</u>

CLINTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	INDOOR SEIZURER REWARD	COUNTY TRAINING FUND	SHERIFF SAFETY EQUIPMENT	RESOURCE CENTER TRANSPORTATION	LANDFILL TIPPING FEE FUND	Totals
Cash and investments - beginning	\$ 71	\$ 10,205	\$ 381	\$ -	\$ 583,416	\$ 21,103,477
Receipts:						
Taxes	-	-	-	-	-	45,286,026
Licenses and permits	-	-	-	-	-	51,675
Intergovernmental	-	-	-	297,531	-	7,701,034
Charges for services	-	-	-	-	449,182	4,365,709
Fines and forfeits	-	-	-	-	-	340,245
Other receipts	-	3,722	-	-	-	20,787,322
Total receipts	-	3,722	-	297,531	449,182	78,532,011
Disbursements:						
Personal services	-	-	-	-	-	10,116,480
Supplies	-	-	-	-	-	2,519,235
Other services and charges	-	-	-	297,531	70,000	11,197,789
Capital outlay	-	4,840	-	-	27,603	596,074
Other disbursements	-	-	-	-	-	52,879,980
Total disbursements	-	4,840	-	297,531	97,603	77,309,558
Excess (deficiency) of receipts over disbursements	-	(1,118)	-	-	351,579	1,222,453
Cash and investments - ending	\$ 71	\$ 9,087	\$ 381	\$ -	\$ 934,995	\$ 22,325,930

CLINTON COUNTY
OTHER REPORTS

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

County Auditor
County Sheriff
Parkview Home
County Treasurer

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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, 2011. 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 program for the year ended December 31, 2011. 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 2011-01.

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 THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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.

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 the response.

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

May 24, 2012

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

CLINTON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011

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 JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Violence Against Women Formula Grants	16.588	10STP0013 09STR08	\$ 4,203 <u>28,415</u>
Total for federal grantor agency			<u>32,618</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction	20.205	Co. Rd 200W DES 9506570 Bridge 504 DES 0900837 Co. Road 250E DES 0900743 Co. Road 400 E DES 0900739 Co. Road 400 E DES 0900742 Wildcat Creek DES No. 0900836 Bridge Inspection DES 0902185 Bridge 508 BRO 9912 (027)	130,480 67,755 79 79 79 6,558 13,370 <u>1,087</u>
Total for cluster			<u>219,487</u>
Highway Safety Cluster State and Community Highway Safety	20.600	OP-11-02-01-16	<u>3,394</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	K8-2012-03-03-04 K8-2011-03-03-05	1,690 <u>11,488</u>
Total for program			<u>13,178</u>
Total for cluster			<u>16,572</u>
Formula Grants for Other Than Urbanized Areas	20.509	CY 2010	<u>151,501</u>
Total for federal grantor agency			<u>387,560</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		
County Clerk's Child Support Expenditures		CY 2010	41,810
County Prosecutor's Child Support Expenditures		CY 2010	74,059
Indirect Costs		CY 2010	36,046
Clerk IV-D Incentive		CY 2010	2,515
Prosecutor IV-D Incentive		CY 2010	<u>33,913</u>
Total for federal grantor agency			<u>188,343</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	C44P-1-301A	<u>52,522</u>
Total federal awards expended			<u>\$ 661,043</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

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of 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.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2011:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>2011</u>
Formula Grants for Other Than Urbanized Areas	20.509	<u>\$ 151,501</u>

CLINTON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement 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?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	Highway Planning and Construction Cluster Child Support Enforcement

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

No matters are reportable.

CLINTON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III – Federal Award Findings and Questioned Costs

FINDING 2011-01 - 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 and Year: N/A
Pass-Through Entity: Indiana Department of Child Services

Clinton County, in conjunction with the Indiana Family and Social Services Administration, accounted for child support collections and payments through the Indiana Support Enforcement Tracking System (ISETS) during 2011. The following deficiency was identified:

Balances of 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 section 303.6 states in part:

"Enforcement of support obligations. For all cases referred to the IV-D agency or applying for services under § 302.33 in which the obligation to support and the amount of the obligation have been established, the IV-D agency must maintain and use an effective system for: (a) monitoring compliance with the support obligation . . ."

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 subaccount balances are researched and corrected in a timely manner.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

Clinton County Prosecutor's Office
Child Support Division
451 Courthouse Square
Frankfort, Indiana 46041
Phone: (765) 659-6352 Fax: (765) 659-6367

Anthony Sommer
Prosecutor

Robert M. Shaffer
Deputy Prosecutor

Tammy Roberts
IV-D Administrator

Renee D. Bray
IV-D Assistant

July 17, 2012

TO: State Board of Accounts

RE: Corrective Action Plan

Finding 2011-01, Reportable Condition-Child Support Enforcement Case Balances

Federal Agency:	US Dept Health and Human Services
Federal Program:	Child Support Program
CFDA Number:	93.563
Federal Award No:	N/A
Pass-Through Entity:	Indiana Dept of Child Services
Auditee Contact Person:	Anthony Sommer
Contact Person Title:	Prosecutor, Clinton County, IN
Contact Phone No:	765-659-6352

The purpose of this communication is to provide you a corrective action plan for Clinton County's Title IV-D Child Support Program relating to case balance discrepancies described in your Federal Findings.

It is our goal to meet all federally mandated standards for data reliability for the Child Support Program.

Our plan for corrective action is to review each case on an individual case by case basis. Each case will be reviewed for accurate input, i.e. court orders and participant data, to ensure that correct account balances are on file and to make sure these balances are current.

Sincerely,



Anthony Sommer
Clinton County Prosecutor

CLINTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 25, 2012, with Mike Beard, President of the Board of County Commissioners; Steve Woods, President of the County Council; Cathy Hamilton, Auditor; and Allen Dunn, Vice President of the County Council.