

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT

OF

CLARK COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
08/31/2012

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	R. Monty Snelling	01-01-11 to 12-31-14
Treasurer	David Reinhardt	01-01-11 to 12-31-14
Clerk	Barbara Haas	01-01-08 to 12-31-14
Sheriff	Daniel Rodden	01-01-07 to 12-31-14
Recorder	Richard P. Jones	01-01-07 to 12-31-14
President of the Board of County Commissioners	M. Edward Meyer Les Young	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the County Council	Kevin Vissing Barbara C. Hollis	01-01-11 to 12-31-11 01-01-12 to 12-31-12



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF CLARK COUNTY, INDIANA

We have audited the accompanying financial statement of Clark 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 August 14, 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 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 and Schedule of Leases and Debt are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

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

August 14, 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 CLARK COUNTY, INDIANA

We have audited the financial statement of Clark County (County), for the year ended December 31, 2011, and have issued our report thereon dated August 14, 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

August 14, 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.

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

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
County General	\$ 824,960	\$ 15,783,731	\$ 14,827,771	\$ 1,780,920
County Highway	42,792	2,204,757	2,008,346	239,203
Local Roads & Streets	250,264	844,914	447,903	647,275
Board Of Aviation	114,713	223,994	181,778	156,929
Sheriff Accident Report	9,719	1,255	-	10,974
Firearms Training	45,048	12,153	22,651	34,550
Health	432,347	1,868,045	1,554,645	745,747
Alcohol & Drug User Fee	1,157,629	770,286	715,010	1,212,905
Planning & Zoning Fees Fund	161,832	2,937	38,456	126,313
Co. Law Enforcement #2	5,856	3,032	160	8,728
Special Vehicle Inspection	33,002	6,834	-	39,836
Clerk's Record Perpetuation	45,487	43,466	64,527	24,426
Enhanced 911	105,085	562,603	580,456	87,232
Riverboat Revenue Fund	85,011	214,806	244,195	55,622
Co. Drug Free Community	201,952	200,545	264,206	138,291
Drainage Board N/R Fee	103,860	3,400	54,864	52,396
Local Emerg. Planning R/T/K	20,790	15,095	14,673	21,212
Prosecutor Incentive	99,700	-	99,700	-
SJPSF Superior Ct #1	10,258	39,997	30,462	19,793
Recorder's Perpetuation	265,919	165,152	179,943	251,128
Local Health Maint.	12,245	52,365	57,518	7,092
CASA- The Voice of Clark	14,599	77,196	89,501	2,294
Auditor Endorsement Fund	8,320	19,783	25,395	2,708
County Misdemeanant	69,111	96,646	103,906	61,851
SPDSF	65,796	226,248	155,328	136,716
Clerk Incentive	137,936	-	137,936	-
Surveyor's Perpetuation	18,698	17,920	24,904	11,714
Jury Fee Fund	39,145	32,913	70,047	2,011
Closure-Post Closure	682,910	75,000	-	757,910
Tax Sale Legal Fee Fund	41,230	10,200	11,400	40,030
Rainy Day Fund	164,564	33,871	86,638	111,797
Jail Medical Fund	42,430	13,463	47,389	8,504
County Sales Disclosure	44,614	10,005	42,497	12,122
Levy Excess	61,095	-	-	61,095
I.D.Security Protection	9,239	38,251	46,364	1,126
Wireless Emergency Telephone	256,232	353,749	391,364	218,617
Prosecutors Federal Forfeiture	-	56,384	14,842	41,542
TIF-Perry Crossing	9,411	24,611	9,411	24,611
Superior 3 Prob. User Fee	417,115	325,878	528,600	214,393
Campaign Finance Enforcement	-	1,000	-	1,000
Cum Bridge	749,383	378,183	243,187	884,379
Congressional Principal Inv..	17,100	-	-	17,100
City/Town Court Cost	211,706	72,667	284,373	-
Coroners Training Fund	-	7,495	7,495	-
Congressional Interest	12,540	1,095	1,031	12,604
Tax Sale Surplus	2,397,320	2,229,122	2,974,115	1,652,327
Tax Sale Redemption	11,022	1,454,773	1,352,483	113,312
Excess Tax	1,056,122	198,303	659,620	594,805
State Settlement	-	112,600,597	112,600,597	-
State Fines & Forfeitures	3,718	18,034	20,175	1,577
State Sales Disclosure	735	10,005	9,660	1,080
St Forestry Sale Timber	954	23,974	24,928	-
Overweight Vehicle	-	5,769	5,376	393
Infraction Judgements	1,916	87,139	84,959	4,096
Inheritance Tax	678,952	2,100,972	2,087,060	692,864
Special Death Benefit Fund	10	11,615	10,865	760
Education Plate Fee Dist/State	-	2,813	2,813	-
Financial Inst Tax	-	238,158	238,158	-
County Wheel Tax	113,881	-	113,881	-
County Surtax	12,250	-	12,250	-
Capital Dev. Tourism	-	253,314	253,314	-
Interstate Compact Fee	150	2,563	2,463	250
Homestead Credit Rebate	3,903	-	-	3,903

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

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

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
LOIT PTRC	557,895	4,763,206	5,052,946	268,155
LOIT Public Safety	1	4,396,472	4,396,473	-
CAGIT	9	17,585,887	17,585,896	-
CEDIT	-	4,479,851	4,479,851	-
CEDIT Homestead Credit #2	-	4,488,688	4,405,893	82,795
Supplemental Car-1 Sheriff Property/DOC	57,469	1,253,597	1,267,714	43,352
Supplemental CAR-1 Sheriff's Cash Account	37,069	614,410	615,590	35,889
Supplemental CAR-1 Sheriff Court Cash Bonds	205	584,339	584,444	100
Supplemental CAR-1 Sheriff New Inmate Trust	-	259,434	140,249	119,185
Supplemental CAR-1 Sheriff Inmate Trust	147,120	806,700	915,225	38,595
Supplemental CAR-1 Jail Commissary Fund	11,423	794,019	740,980	64,462
Supplemental CAR-1 Recorder's Funds	53,942	492,487	504,178	42,251
Supplemental CAR-1 Juvenile Detention	34	-	34	-
Supplemental CAR-1 Community Corrections	149	413,756	413,809	96
Supplemental CAR-1 Treasurer's Trust	3,301,028	109,603,790	110,801,569	2,103,249
Supplemental CAR-1 Landfill Trust	895,178	14,161	1,800	907,539
Supplemental CAR-1 SRF Henryville Sanitation	-	665,463	665,463	-
Supplemental CAR-1 Redevelopment Commission	454,867	49,447	6,751	497,563
Supplemental CAR-1 Gavel	2,031,651	1,523,362	2,511,085	1,043,928
Supplemental CAR-1 Odyssey	801,201	7,092,999	6,499,233	1,394,967
Supplemental CAR-1 Health Dept	56,096	286,932	284,771	58,257
Supplemental CAR-1 Sheriff Pension Trust	9,288,671	1,081,174	771,146	9,598,699
Supplemental CAR-1 Clerk Investment Trust	308,755	907	78,157	231,505
Poor Relief-Wash Twp	390	-	390	-
Arson Investigation	8,080	-	8,080	-
Public Safety Fund	6,484	-	-	6,484
LOIT-CO. GENERAL	49,329	1,439,965	1,080,523	408,771
2017 Reassessment	-	297,998	-	297,998
Sheriff's Pension Trust	-	109,519	-	109,519
Mosquito Control	25,820	60,184	51,755	34,249
Auditors Ineligible Deductions	-	136,404	4	136,400
CO Elected Officials Training	-	4,913	-	4,913
County Offender Transportation	-	1,555	-	1,555
Mental Health	(30,827)	485,311	431,819	22,665
Clark County Donation Fund B	1,531	9,376	6,251	4,656
Landfill Improvements	1,464,489	764,712	1,704,337	524,864
Henryville Sanitation Corp.	30,844	-	30,844	-
Local Aviation Grant Tracking	68,221	867,766	827,129	108,858
Adult Protective Serv	(27,829)	133,735	124,735	(18,829)
Computer Revenue Fund N/R	1,396	-	1,396	-
Convention & Expedition	-	759,943	759,943	-
Reassessment 2010	25,865	175,059	200,924	-
Superior 2 Prob. User Fee	70,704	277,944	35,269	313,379
Comm Corr Project Income	17,334	417,803	430,992	4,145
Solid Waste N/R	2,893	15,300	10,938	7,255
Juv Det Federal Meal Reim	8,394	-	8,394	-
Health Dept. Grant Fund	14,000	-	692	13,308
Prosecutor Incentive ARRA	67,615	-	67,615	-
OWI Police Grant	(3,776)	9,213	3,803	1,634
Community Corrections Program	61,548	371,221	384,774	47,995
Family Court Project	7,441	37,003	43,575	869
Interpreters Grant	(4,376)	14,705	6,344	3,985
ICJI Grant for Drug Court	(22,419)	25,195	2,776	-
Court Reform Grant	31,131	-	11,654	19,477
Family Treatment Drug Court	6,907	43,591	44,242	6,256
Community Transition Program	4,288	15,780	16,150	3,918
Competitive EMPG Grant	-	3,721	3,721	-
Stop Grant Police Dept	(21,455)	40,583	40,472	(21,344)
Prosecutor Infraction User Fee	45,092	246,171	191,431	99,832
Big City Big County Grant	6,851	6,062	7,696	5,217
Domestic Violence Grant	18,760	70,944	64,979	24,725
16.738 ICJG Drug/Prosecutor	(14,044)	97,423	96,105	(12,726)
Welfare Excise Tax Allocation	-	4,838,255	4,838,255	-

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

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

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Cemetery Fund	320	-	-	320
2010 Bldg Authority Reserve	11,555	-	1,048	10,507
RADIO GRANT	9,450	74,000	83,450	-
Y-CAP & DIAMONDS	-	7,674	7,674	-
Emergency Mgt Performance Fund	27,592	27,272	7,588	47,276
Port Security Grant	12,936	230,375	219,803	23,508
School Lunch Grant	11,110	38,822	32,734	17,198
16.738 Crisis Intervention	-	32,374	50,935	(18,561)
10-DJ-032-Sup.Ct2 Drug TX Prog	-	15,905	35,485	(19,580)
10-RT-002 Sup.Ct2-Drug TX Prog	-	12,500	49,950	(37,450)
09-DJ-083 JAG 10K & Under Grant	-	9,500	9,500	-
Citizen Corp Program Grant	-	11,707	11,707	-
Sup #1 Parenting Education	-	4,000	1,115	2,885
Sup #2 Drug Chemical Testing	-	5,000	2,670	2,330
Information Technology Fund	62,255	186,044	76,128	172,171
Step Program	4,073	-	4,073	-
Drug Court CCYC Grant	17,185	-	12,520	4,665
911 LOIT	-	450,000	161,978	288,022
Prosecutors State Forfeiture	-	13,538	11,796	1,742
2010 Bldg. Authority Bond	54,914	-	26,250	28,664
TIF-Heneryville I-65 Corridor	(671)	4,253	-	3,582
TIF- Memphis Corridor	36,061	114,670	36,061	114,670
Salem Road TIF	462	57	462	57
Continuing Law Enforcement	376,175	79,170	16,612	438,733
Superior Ct 1 Adult Admn Fee	800	8,091	4,692	4,199
Superior Ct 1 Juv Admn Fee	13,986	9,869	21,468	2,387
Superior Ct 2 Admn Fee	12,492	17,243	-	29,735
Superior Ct 3 Admin Fee	6,556	202,588	180,348	28,796
Circuit Court Admn Fee	11,761	6,651	-	18,412
TMA Fund	92,078	450,244	374,100	168,222
ADR Circuit Court	25,677	6,952	9,850	22,779
Data Reliability Pros IV-D	58	-	-	58
County Facility Usage Fund	(189,934)	454,147	264,213	-
Superior #2 Drug Court	24,904	181,580	105,057	101,427
Landfill Expansion Project N/R	-	10,309,000	4,826,370	5,482,630
ADR Superior Court	42,105	9,720	1,000	50,825
Sheriff Restitution Fund	3,150	-	-	3,150
Circuit Court Prob. User Fee	126,418	89,628	63,085	152,961
Superior 1 Prob. User Fee	26,323	39,204	34,599	30,928
Emergency Management	-	-	-	-
Sheriff Local Foreclosure	76,240	63,600	106,864	32,976
Landowners Liab & Cont.	19,197	213,537	159,695	73,039
Sheriff's P.R. N/R	2,201	-	47	2,154
Juv Dent Project Income	145,745	209,898	315,009	40,634
Sheriff Expense & Seizure	-	5,682	-	5,682
Urban Conservation	1,402	38,000	36,853	2,549
Assessor Training Fund	9,050	3,386	1,977	10,459
General Obligation Bonds 2005	103,843	-	96,900	6,943
Jail Detention Bonds	77,569	2,890,582	1,764,929	1,203,222
Redevelopment Commission Fund	1,155	-	-	1,155
T.B. Health	26,700	-	-	26,700
Clark County Cum Capital	1,023,576	923,456	662,831	1,284,201
CEDIT County Portion	587,168	1,471,075	1,436,881	621,362
Jeff/Clark Bldg. Authority	164,400	234,142	299,000	99,542
Clark County Cash Bond	3,220	-	3,220	-
2010 Building Bond	-	289,484	169,430	120,054
2011 Judgment Funding Bonds	-	3,382,392	3,381,542	850
Auditor Non-Reverting	-	7,705	-	7,705
Purdue Extension Non-Reverting	-	18,350	15,665	2,685
Co. Adult Facility Usage Fund	-	630,489	1,088,723	(458,234)
Hwy/Developer Road Improvement	793	126,070	65,407	61,456
Congressional Principal	967	128	1,095	-
Wilson Switch Road	1	-	1	-

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

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

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Landfill Insurance	1	-	1	-
Child Abuse Prevention	25	-	-	25
Hold for Information	38,763	-	38,763	-
Courts Extended Operation	254	-	254	-
Superior Ct No 1 Disbursement	1,000	-	1,000	-
Landfill Dev. & Improvement	10	-	10	-
No Sale Redemption Fund	(5)	906,950	906,945	-
New Hope Services	(30,827)	421,455	390,628	-
Tax Sale Cost-Contract	92,050	-	92,050	-
Federal/Fica Tax Deposit	-	3,724,406	3,724,406	-
Perf Clearing	-	974,013	974,013	-
Health Insurance Fund	1,996,463	2,172,030	3,351,355	817,138
Compdent	1,618	18,109	18,547	1,180
American Family Ins W/H	6,599	80,299	80,431	6,467
Police Insurance Deduction	142,525	39,283	48,805	133,003
Vision 100 W/H	11	-	-	11
Short Term Disability	1,326	14,337	14,238	1,425
Medicare W/H	-	435,716	435,716	-
Pre Paid Legals Services	-	3,056	3,056	-
Nationwide Deferred Compensati	-	59,468	59,468	-
CEDIT Homestead Credit	2,620,849	4,489,058	4,479,851	2,630,056
State Homestead Credit	32,450	6,698	-	39,148
Pension Trust Fund	52,819	47,329	100,148	-
DLGF Homestead Prop. Database	-	119	11	108
Riverboat	-	603,725	603,725	-
Prosecutors Impact Grant	21,448	-	21,448	-
Children's Sexual Assault Ser	20,441	-	-	20,441
Comm Corr/Juv Detention	6	-	-	6
14.228 Underwood Sanitary Sew.	-	332,540	332,540	-
14.228 Underwood Retainage	-	15,621	-	15,621
93.563 ARRA Prosecutor IVD Inc	-	67,615	242	67,373
93.563 Title IV-D Incentive	-	46,513	-	46,513
93.563 Pros IVD Inc-Post '99	-	94,213	10,475	83,738
93.563 Clerk IVD Inc-Post '99	-	130,693	20,473	110,220
Community Corrections-11/12	-	346,117	361,212	(15,095)
Indiana Homeland Security Fo.	-	3,989	-	3,989
Ace Overtime Grant - Sheriff	20	-	-	20
Sheriff DFC Grant	10,951	11,500	11,256	11,195
Sup. 2 Drug Court-CCYC	-	14,494	12,230	2,264
Surplus Dog	375	-	375	-
Prosecutor Copy Fund	5,581	188	-	5,769
State Recording Fees	-	10,668	9,670	998
ICJG Victim Asst/Pros.	7,169	38,971	51,160	(5,020)
Treasurer Fees Fund N/R	2,140	53,868	19,807	36,201
Payroll	-	15,627,830	15,627,830	-
AUL Deferred Compensation	-	74,299	74,299	-
United Way Fund W/H	189	678	867	-
PERF W/H	-	37,642	27,944	9,698
Federal Tax	-	1,728,268	1,728,088	180
State Tax W/H	-	502,773	464,199	38,574
Soc Sec W/H	-	1,560,603	1,560,603	-
County Tax W/H	-	275,224	254,071	21,153
Census Fed. Cr. Union W/H	-	86,126	86,126	-
Boston Mutual Life	7,873	55,079	52,920	10,032
Wage Garnishment W/H	85	106,897	106,821	161
Certificate Tax Sale	-	430,000	430,000	-
WEATHER WARNING SYSTEM	11,973	-	-	11,973
Commercial Vehicle Excise Tax	3,953	1,014,435	1,018,388	-
HEA 1001-2007 2008 PTRC & HSC	8,380	7,403	7,403	8,380
Totals	<u>\$ 39,425,553</u>	<u>\$ 377,437,563</u>	<u>\$ 372,387,111</u>	<u>\$ 44,476,005</u>

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

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the 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 the following sources:

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

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

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,

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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, 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).

Penalties which include fees received for late payments.

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

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

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

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.

CLARK 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.

CLARK 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.

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Note 7. Liability

The County purchased two parcels of land with federal grant funds as part of a project to expand a runway at the County owned Clark Regional Airport. The property was acquired by enacting the County's power of eminent domain. The court appointed appraisers assessed damages of \$203,605 which were paid by the County. However, at jury trial on the property owner's exception to the appraisers' report, a judgment was rendered for \$865,000 on November 24, 2010. An additional judgment for costs and attorney's fees was entered by the court for \$24,036.05 on January 6, 2011. The aggregate amount due as of August 1, 2012, is \$851,098.43, and interest will continue to accrue on such amount at the rate of \$150.23 per day until paid. The County does not have sufficient funds available to pay these judgments. On July 9, 2012, the property owner filed a complaint to mandate the Board and the County Council to take actions necessary to appropriate and/or establish a tax levy in the amount sufficient to pay these judgments.

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 prepared and approved by management of the County. It is presented as intended by the County.

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

	County General	County Highway	Local Roads & Streets	Board Of Aviation	Sheriff Accident Report	Firearms Training	Health
Cash and investments - beginning	\$ 824,960	\$ 42,792	\$ 250,264	\$ 114,713	\$ 9,719	\$ 45,048	\$ 432,347
Receipts:							
Taxes	9,516,083	1,367	-	1,065	-	-	931,759
Licenses and permits	139,968	220	-	-	-	11,199	80,890
Intergovernmental	603,625	1,822,755	463,058	-	-	-	90,127
Charges for services	569,013	7,810	274,785	222,929	-	-	366,275
Fines and forfeits	764,218	-	-	-	-	-	23,656
Other receipts	4,190,824	372,605	107,071	-	1,255	954	375,338
Total receipts	<u>15,783,731</u>	<u>2,204,757</u>	<u>844,914</u>	<u>223,994</u>	<u>1,255</u>	<u>12,153</u>	<u>1,868,045</u>
Disbursements:							
Personal services	11,303,165	1,566,750	-	49,116	-	-	1,286,323
Supplies	186,904	287,276	104,214	1,999	-	5,756	56,144
Other services and charges	3,104,392	127,851	39,463	130,663	-	16,895	158,377
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	103,730	24,170	302,226	-	-	-	53,801
Other disbursements	129,580	2,299	2,000	-	-	-	-
Total disbursements	<u>14,827,771</u>	<u>2,008,346</u>	<u>447,903</u>	<u>181,778</u>	<u>-</u>	<u>22,651</u>	<u>1,554,645</u>
Excess (deficiency) of receipts over disbursements	<u>955,960</u>	<u>196,411</u>	<u>397,011</u>	<u>42,216</u>	<u>1,255</u>	<u>(10,498)</u>	<u>313,400</u>
Cash and investments - ending	<u>\$ 1,780,920</u>	<u>\$ 239,203</u>	<u>\$ 647,275</u>	<u>\$ 156,929</u>	<u>\$ 10,974</u>	<u>\$ 34,550</u>	<u>\$ 745,747</u>

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

	Alcohol & Drug User Fee	Planning & Zoning Fees Fund	Co. Law Enforcement #2	Special Vehicle Inspection	Clerk's Record Perpetuation	Enhanced 911	Riverboat Revenue Fund
Cash and investments - beginning	\$ 1,157,629	\$ 161,832	\$ 5,856	\$ 33,002	\$ 45,487	\$ 105,085	\$ 85,011
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	2,937	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	6,834	1,337	562,603	-
Fines and forfeits	747,236	-	3,032	-	41,587	-	550
Other receipts	23,050	-	-	-	542	-	214,256
Total receipts	<u>770,286</u>	<u>2,937</u>	<u>3,032</u>	<u>6,834</u>	<u>43,466</u>	<u>562,603</u>	<u>214,806</u>
Disbursements:							
Personal services	212,688	14,667	-	-	45,447	571,479	38,295
Supplies	22,896	6,221	-	-	9,870	-	-
Other services and charges	246,769	17,568	160	-	4,408	8,977	191,677
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	27,449	-	-	-	4,802	-	-
Other disbursements	205,208	-	-	-	-	-	14,223
Total disbursements	<u>715,010</u>	<u>38,456</u>	<u>160</u>	<u>-</u>	<u>64,527</u>	<u>580,456</u>	<u>244,195</u>
Excess (deficiency) of receipts over disbursements	<u>55,276</u>	<u>(35,519)</u>	<u>2,872</u>	<u>6,834</u>	<u>(21,061)</u>	<u>(17,853)</u>	<u>(29,389)</u>
Cash and investments - ending	<u>\$ 1,212,905</u>	<u>\$ 126,313</u>	<u>\$ 8,728</u>	<u>\$ 39,836</u>	<u>\$ 24,426</u>	<u>\$ 87,232</u>	<u>\$ 55,622</u>

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

	Co. Drug Free Community	Drainage Board N/R Fee	Local Emerg. Planning R/T/K	Prosecutor Incentive	SJPSF Superior Ct #1	Recorder's Perpetuation	Local Health Maint.
Cash and investments - beginning	\$ 201,952	\$ 103,860	\$ 20,790	\$ 99,700	\$ 10,258	\$ 265,919	\$ 12,245
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	7,132	-	-	165,152	-
Fines and forfeits	182,337	3,400	-	-	38,229	-	3,507
Other receipts	18,208	-	7,963	-	1,768	-	48,858
Total receipts	200,545	3,400	15,095	-	39,997	165,152	52,365
Disbursements:							
Personal services	-	-	-	67,994	5,982	124,233	41,982
Supplies	-	840	-	4,216	7,315	6,077	-
Other services and charges	264,206	54,024	14,673	3,257	13,362	45,633	15,536
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	3,803	4,000	-
Other disbursements	-	-	-	24,233	-	-	-
Total disbursements	264,206	54,864	14,673	99,700	30,462	179,943	57,518
Excess (deficiency) of receipts over disbursements	(63,661)	(51,464)	422	(99,700)	9,535	(14,791)	(5,153)
Cash and investments - ending	\$ 138,291	\$ 52,396	\$ 21,212	\$ -	\$ 19,793	\$ 251,128	\$ 7,092

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

	CASA- The Voice of Clark	Auditor Endorsement Fund	County Misdemeanant	SPDSF	Clerk Incentive	Surveyor's Perpetuation	Jury Fee Fund
Cash and investments - beginning	\$ 14,599	\$ 8,320	\$ 69,111	\$ 65,796	\$ 137,936	\$ 18,698	\$ 39,145
Receipts:							
Taxes	151	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	19,783	-	-	-	17,920	-
Fines and forfeits	-	-	32,970	18,269	-	-	32,913
Other receipts	77,045	-	63,676	207,979	-	-	-
Total receipts	77,196	19,783	96,646	226,248	-	17,920	32,913
Disbursements:							
Personal services	73,097	15,686	103,906	14,102	29,553	21,452	-
Supplies	1,224	2,523	-	845	3,559	-	351
Other services and charges	15,180	6,601	-	140,381	12,520	3,452	69,696
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	585	-	-	8,125	-	-
Other disbursements	-	-	-	-	84,179	-	-
Total disbursements	89,501	25,395	103,906	155,328	137,936	24,904	70,047
Excess (deficiency) of receipts over disbursements	(12,305)	(5,612)	(7,260)	70,920	(137,936)	(6,984)	(37,134)
Cash and investments - ending	\$ 2,294	\$ 2,708	\$ 61,851	\$ 136,716	\$ -	\$ 11,714	\$ 2,011

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

	Closure-Post Closure	Tax Sale Legal Fee Fund	Rainy Day Fund	Jail Medical Fund	County Sales Disclosure	Levy Excess	I.D.Security Protection
Cash and investments - beginning	\$ 682,910	\$ 41,230	\$ 164,564	\$ 42,430	\$ 44,614	\$ 61,095	\$ 9,239
Receipts:							
Taxes	-	-	33,133	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	75,000	-	-	13,463	10,005	-	30,171
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	10,200	738	-	-	-	8,080
Total receipts	<u>75,000</u>	<u>10,200</u>	<u>33,871</u>	<u>13,463</u>	<u>10,005</u>	<u>-</u>	<u>38,251</u>
Disbursements:							
Personal services	-	-	35,153	-	-	-	41,533
Supplies	-	-	4,082	37,389	-	-	-
Other services and charges	-	11,400	47,403	-	42,497	-	4,831
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	10,000	-	-	-
Total disbursements	<u>-</u>	<u>11,400</u>	<u>86,638</u>	<u>47,389</u>	<u>42,497</u>	<u>-</u>	<u>46,364</u>
Excess (deficiency) of receipts over disbursements	<u>75,000</u>	<u>(1,200)</u>	<u>(52,767)</u>	<u>(33,926)</u>	<u>(32,492)</u>	<u>-</u>	<u>(8,113)</u>
Cash and investments - ending	<u>\$ 757,910</u>	<u>\$ 40,030</u>	<u>\$ 111,797</u>	<u>\$ 8,504</u>	<u>\$ 12,122</u>	<u>\$ 61,095</u>	<u>\$ 1,126</u>

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

	Wireless Emergency Telephone	Prosecutors Federal Forfeiture	TIF-Perry Crossing	Superior 3 Prob. User Fee	Campaign Finance Enforcement	Cum Bridge	Congressional Principal Inv..
Cash and investments - beginning	\$ 256,232	\$ -	\$ 9,411	\$ 417,115	\$ -	\$ 749,383	\$ 17,100
Receipts:							
Taxes	347	56,384	24,088	-	-	309,084	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	31,485	-
Charges for services	300,197	-	-	-	-	37,614	-
Fines and forfeits	-	-	-	325,878	-	-	-
Other receipts	53,205	-	523	-	1,000	-	-
Total receipts	353,749	56,384	24,611	325,878	1,000	378,183	-
Disbursements:							
Personal services	20,852	7,337	-	277,045	-	50,060	-
Supplies	4,732	-	-	-	-	99,864	-
Other services and charges	363,217	-	9,411	84,239	-	65,406	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	2,563	7,505	-	2,316	-	27,857	-
Other disbursements	-	-	-	165,000	-	-	-
Total disbursements	391,364	14,842	9,411	528,600	-	243,187	-
Excess (deficiency) of receipts over disbursements	(37,615)	41,542	15,200	(202,722)	1,000	134,996	-
Cash and investments - ending	\$ 218,617	\$ 41,542	\$ 24,611	\$ 214,393	\$ 1,000	\$ 884,379	\$ 17,100

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

	City/Town Court Cost	Coroners Training Fund	Congressional Interest	Tax Sale Surplus	Tax Sale Redemption	Excess Tax	State Settlement
Cash and investments - beginning	\$ 211,706	\$ -	\$ 12,540	\$ 2,397,320	\$ 11,022	\$ 1,056,122	\$ -
Receipts:							
Taxes	-	-	-	-	-	198,303	105,364,163
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	6,535,189
Charges for services	-	-	-	-	-	-	658,501
Fines and forfeits	72,667	-	-	-	-	-	35,341
Other receipts	-	7,495	1,095	2,229,122	1,454,773	-	7,403
Total receipts	<u>72,667</u>	<u>7,495</u>	<u>1,095</u>	<u>2,229,122</u>	<u>1,454,773</u>	<u>198,303</u>	<u>112,600,597</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	257,835	7,495	1,031	2,960,965	1,352,483	507,013	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	26,538	-	-	13,150	-	152,607	112,600,597
Total disbursements	<u>284,373</u>	<u>7,495</u>	<u>1,031</u>	<u>2,974,115</u>	<u>1,352,483</u>	<u>659,620</u>	<u>112,600,597</u>
Excess (deficiency) of receipts over disbursements	<u>(211,706)</u>	<u>-</u>	<u>64</u>	<u>(744,993)</u>	<u>102,290</u>	<u>(461,317)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,604</u>	<u>\$ 1,652,327</u>	<u>\$ 113,312</u>	<u>\$ 594,805</u>	<u>\$ -</u>

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

	State Fines & Forfeitures	State Sales Disclosure	St Forestry Sale Timber	Overweight Vehicle	Infraction Judgements	Inheritance Tax	Special Death Benefit Fund
Cash and investments - beginning	\$ 3,718	\$ 735	\$ 954	\$ -	\$ 1,916	\$ 678,952	\$ 10
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	10,005	-	-	-	-	-
Fines and forfeits	18,034	-	-	5,379	74,439	-	11,615
Other receipts	-	-	23,974	390	12,700	2,100,972	-
Total receipts	<u>18,034</u>	<u>10,005</u>	<u>23,974</u>	<u>5,769</u>	<u>87,139</u>	<u>2,100,972</u>	<u>11,615</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	20,175	9,660	23,974	5,376	84,959	2,087,060	10,865
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	954	-	-	-	-
Total disbursements	<u>20,175</u>	<u>9,660</u>	<u>24,928</u>	<u>5,376</u>	<u>84,959</u>	<u>2,087,060</u>	<u>10,865</u>
Excess (deficiency) of receipts over disbursements	<u>(2,141)</u>	<u>345</u>	<u>(954)</u>	<u>393</u>	<u>2,180</u>	<u>13,912</u>	<u>750</u>
Cash and investments - ending	<u>\$ 1,577</u>	<u>\$ 1,080</u>	<u>\$ -</u>	<u>\$ 393</u>	<u>\$ 4,096</u>	<u>\$ 692,864</u>	<u>\$ 760</u>

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

	Education Plate Fee Dist/State	Financial Inst Tax	County Wheel Tax	County Surtax	Capital Dev. Tourism	Interstate Compact Fee	Homestead Credit Rebate
Cash and investments - beginning	\$ -	\$ -	\$ 113,881	\$ 12,250	\$ -	\$ 150	\$ 3,903
Receipts:							
Taxes	-	-	-	-	253,314	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	238,061	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	2,813	-	-	-	-	2,563	-
Other receipts	-	97	-	-	-	-	-
Total receipts	<u>2,813</u>	<u>238,158</u>	<u>-</u>	<u>-</u>	<u>253,314</u>	<u>2,563</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	253,314	2,463	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,813	238,158	113,881	12,250	-	-	-
Total disbursements	<u>2,813</u>	<u>238,158</u>	<u>113,881</u>	<u>12,250</u>	<u>253,314</u>	<u>2,463</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(113,881)</u>	<u>(12,250)</u>	<u>-</u>	<u>100</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250</u>	<u>\$ 3,903</u>

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

	LOIT PTRC	LOIT Public Safety	CAGIT	CEDIT	CEDIT Homestead Credit #2	Supplemental Car-1 Sheriff Property/DOC	Supplemental CAR-1 Sheriff's Cash Account
Cash and investments - beginning	\$ 557,895	\$ 1	\$ 9	\$ -	\$ -	\$ 57,469	\$ 37,069
Receipts:							
Taxes	4,763,206	4,396,472	17,585,887	4,479,851	8,837	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	4,479,851	1,253,597	614,410
Total receipts	<u>4,763,206</u>	<u>4,396,472</u>	<u>17,585,887</u>	<u>4,479,851</u>	<u>4,488,688</u>	<u>1,253,597</u>	<u>614,410</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	4,602,946	-	-	-	4,405,893	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	450,000	4,396,473	17,585,896	4,479,851	-	1,267,714	615,590
Total disbursements	<u>5,052,946</u>	<u>4,396,473</u>	<u>17,585,896</u>	<u>4,479,851</u>	<u>4,405,893</u>	<u>1,267,714</u>	<u>615,590</u>
Excess (deficiency) of receipts over disbursements	<u>(289,740)</u>	<u>(1)</u>	<u>(9)</u>	<u>-</u>	<u>82,795</u>	<u>(14,117)</u>	<u>(1,180)</u>
Cash and investments - ending	<u>\$ 268,155</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,795</u>	<u>\$ 43,352</u>	<u>\$ 35,889</u>

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

	Supplemental CAR-1 Sheriff Court Cash Bonds	Supplemental CAR-1 Sheriff New Inmate Trust	Supplemental CAR-1 Sheriff Inmate Trust	Supplemental CAR-1 Jail Commissary Fund	Supplemental CAR-1 Recorder's Funds	Supplemental CAR-1 Juvenile Detention	Supplemental CAR-1 Community Corrections
Cash and investments - beginning	\$ 205	\$ -	\$ 147,120	\$ 11,423	\$ 53,942	\$ 34	\$ 149
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	584,339	259,434	806,700	794,019	492,487	-	413,756
Total receipts	584,339	259,434	806,700	794,019	492,487	-	413,756
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	584,444	140,249	915,225	740,980	504,178	34	413,809
Total disbursements	584,444	140,249	915,225	740,980	504,178	34	413,809
Excess (deficiency) of receipts over disbursements	(105)	119,185	(108,525)	53,039	(11,691)	(34)	(53)
Cash and investments - ending	\$ 100	\$ 119,185	\$ 38,595	\$ 64,462	\$ 42,251	\$ -	\$ 96

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

	Supplemental CAR-1 Treasurer's Trust	Supplemental CAR-1 Landfill Trust	Supplemental CAR-1 SRF Henryville Sanitation	Supplemental CAR-1 Redevelopment Commission	Supplemental CAR-1 Gavel	Supplemental CAR-1 Odyssey	Supplemental CAR-1 Health Dept
Cash and investments - beginning	\$ 3,301,028	\$ 895,178	\$ -	\$ 454,867	\$ 2,031,651	\$ 801,201	\$ 56,096
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	109,603,790	14,161	665,463	49,447	1,523,362	7,092,999	286,932
Total receipts	109,603,790	14,161	665,463	49,447	1,523,362	7,092,999	286,932
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	110,801,569	1,800	665,463	6,751	2,511,085	6,499,233	284,771
Total disbursements	110,801,569	1,800	665,463	6,751	2,511,085	6,499,233	284,771
Excess (deficiency) of receipts over disbursements	(1,197,779)	12,361	-	42,696	(987,723)	593,766	2,161
Cash and investments - ending	\$ 2,103,249	\$ 907,539	\$ -	\$ 497,563	\$ 1,043,928	\$ 1,394,967	\$ 58,257

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

	Supplemental CAR-1 Sheriff Pension Trust	Supplemental CAR-1 Clerk Investment Trust	Poor Relief-Wash Twp	Arson Investigation	Public Safety Fund	LOIT-CO. GENERAL	2017 Reassessment
Cash and investments - beginning	\$ 9,288,671	\$ 308,755	\$ 390	\$ 8,080	\$ 6,484	\$ 49,329	\$ -
Receipts:							
Taxes	-	-	-	-	-	1,439,965	112,581
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	16,340
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,081,174	907	-	-	-	-	169,077
Total receipts	1,081,174	907	-	-	-	1,439,965	297,998
Disbursements:							
Personal services	-	-	-	-	-	122,683	-
Supplies	-	-	-	-	-	281,704	-
Other services and charges	-	-	-	-	-	670,704	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	771,146	78,157	390	8,080	-	5,432	-
Total disbursements	771,146	78,157	390	8,080	-	1,080,523	-
Excess (deficiency) of receipts over disbursements	310,028	(77,250)	(390)	(8,080)	-	359,442	297,998
Cash and investments - ending	\$ 9,598,699	\$ 231,505	\$ -	\$ -	\$ 6,484	\$ 408,771	\$ 297,998

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

	Sheriff's Pension Trust	Mosquito Control	Auditors Ineligible Deductions	CO Elected Officials Training	County Offender Transportation	Mental Health	Clark County Donation Fund B
Cash and investments - beginning	\$ -	\$ 25,820	\$ -	\$ -	\$ -	\$ (30,827)	\$ 1,531
Receipts:							
Taxes	-	50,226	136,404	-	-	440,445	9,376
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	5,117	-	-	-	44,866	-
Charges for services	-	-	-	4,913	-	-	-
Fines and forfeits	9,371	-	-	-	1,555	-	-
Other receipts	100,148	4,841	-	-	-	-	-
Total receipts	<u>109,519</u>	<u>60,184</u>	<u>136,404</u>	<u>4,913</u>	<u>1,555</u>	<u>485,311</u>	<u>9,376</u>
Disbursements:							
Personal services	-	50,904	-	-	-	-	-
Supplies	-	851	-	-	-	-	894
Other services and charges	-	-	-	-	-	-	4,871
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	486
Other disbursements	-	-	4	-	-	431,819	-
Total disbursements	<u>-</u>	<u>51,755</u>	<u>4</u>	<u>-</u>	<u>-</u>	<u>431,819</u>	<u>6,251</u>
Excess (deficiency) of receipts over disbursements	<u>109,519</u>	<u>8,429</u>	<u>136,400</u>	<u>4,913</u>	<u>1,555</u>	<u>53,492</u>	<u>3,125</u>
Cash and investments - ending	<u>\$ 109,519</u>	<u>\$ 34,249</u>	<u>\$ 136,400</u>	<u>\$ 4,913</u>	<u>\$ 1,555</u>	<u>\$ 22,665</u>	<u>\$ 4,656</u>

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

	Landfill Improvements	Henryville Sanitation Corp.	Local Aviation Grant Tracking	Adult Protective Serv	Computer Revenue Fund N/R	Convention & Expedition	Reassessment 2010
Cash and investments - beginning	\$ 1,464,489	\$ 30,844	\$ 68,221	\$ (27,829)	\$ 1,396	\$ -	\$ 25,865
Receipts:							
Taxes	-	-	-	-	-	759,943	157,868
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	11,210
Charges for services	412,712	-	776,486	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	352,000	-	91,280	133,735	-	-	5,981
Total receipts	764,712	-	867,766	133,735	-	759,943	175,059
Disbursements:							
Personal services	-	-	-	119,472	-	-	31,846
Supplies	7,873	-	-	650	-	-	-
Other services and charges	542,047	30,844	59,397	4,613	-	759,943	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	4,417	-	767,732	-	-	-	-
Other disbursements	1,150,000	-	-	-	1,396	-	169,078
Total disbursements	1,704,337	30,844	827,129	124,735	1,396	759,943	200,924
Excess (deficiency) of receipts over disbursements	(939,625)	(30,844)	40,637	9,000	(1,396)	-	(25,865)
Cash and investments - ending	\$ 524,864	\$ -	\$ 108,858	\$ (18,829)	\$ -	\$ -	\$ -

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

	Superior 2 Prob. User Fee	Comm Corr Project Income	Solid Waste N/R	Juv Det Federal Meal Reim	Health Dept. Grant Fund	Prosecutor Incentive ARRA	OWI Police Grant
Cash and investments - beginning	\$ 70,704	\$ 17,334	\$ 2,893	\$ 8,394	\$ 14,000	\$ 67,615	\$ (3,776)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	15,300	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	5,438
Fines and forfeits	91,591	413,803	-	-	-	-	-
Other receipts	186,353	4,000	-	-	-	-	3,775
Total receipts	277,944	417,803	15,300	-	-	-	9,213
Disbursements:							
Personal services	3,791	349,423	-	-	-	-	3,803
Supplies	4,679	24,463	6,912	-	45	-	-
Other services and charges	26,582	57,106	-	-	647	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	27	-	4,026	-	-	-	-
Other disbursements	190	-	-	8,394	-	67,615	-
Total disbursements	35,269	430,992	10,938	8,394	692	67,615	3,803
Excess (deficiency) of receipts over disbursements	242,675	(13,189)	4,362	(8,394)	(692)	(67,615)	5,410
Cash and investments - ending	\$ 313,379	\$ 4,145	\$ 7,255	\$ -	\$ 13,308	\$ -	\$ 1,634

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

	Community Corrections Program	Family Court Project	Interpreters Grant	ICJI Grant for Drug Court	Court Reform Grant	Family Treatment Drug Court	Community Transition Program
Cash and investments - beginning	\$ 61,548	\$ 7,441	\$ (4,376)	\$ (22,419)	\$ 31,131	\$ 6,907	\$ 4,288
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	19,491	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	371,221	37,003	14,705	5,704	-	43,591	15,780
Total receipts	371,221	37,003	14,705	25,195	-	43,591	15,780
Disbursements:							
Personal services	284,823	41,677	-	1,576	-	39,231	3,206
Supplies	26,879	-	-	-	-	-	3,752
Other services and charges	73,072	38	6,344	1,200	11,654	3,720	5,192
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,860	-	-	-	-	-
Other disbursements	-	-	-	-	-	1,291	4,000
Total disbursements	384,774	43,575	6,344	2,776	11,654	44,242	16,150
Excess (deficiency) of receipts over disbursements	(13,553)	(6,572)	8,361	22,419	(11,654)	(651)	(370)
Cash and investments - ending	\$ 47,995	\$ 869	\$ 3,985	\$ -	\$ 19,477	\$ 6,256	\$ 3,918

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

	Competitive EMPG Grant	Stop Grant Police Dept	Prosecutor Infraction User Fee	Big City Big County Grant	Domestic Violence Grant	16.738 ICJG Drug/Prosecutor	Welfare Excise Tax Allocation
Cash and investments - beginning	\$ -	\$ (21,455)	\$ 45,092	\$ 6,851	\$ 18,760	\$ (14,044)	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	4,838,255
Charges for services	-	40,583	-	6,062	22,166	34,887	-
Fines and forfeits	-	-	23,250	-	-	-	-
Other receipts	3,721	-	222,921	-	48,778	62,536	-
Total receipts	3,721	40,583	246,171	6,062	70,944	97,423	4,838,255
Disbursements:							
Personal services	-	40,472	129,280	3,921	64,979	96,105	-
Supplies	-	-	20,841	-	-	-	-
Other services and charges	-	-	38,751	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	3,721	-	2,559	-	-	-	-
Other disbursements	-	-	-	3,775	-	-	4,838,255
Total disbursements	3,721	40,472	191,431	7,696	64,979	96,105	4,838,255
Excess (deficiency) of receipts over disbursements	-	111	54,740	(1,634)	5,965	1,318	-
Cash and investments - ending	\$ -	\$ (21,344)	\$ 99,832	\$ 5,217	\$ 24,725	\$ (12,726)	\$ -

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

	Cemetery Fund	2010 Bldg Authority Reserve	RADIO GRANT	Y-CAP & DIAMONDS	Emergency Mgt Performance Fund	Port Security Grant	School Lunch Grant
Cash and investments - beginning	\$ 320	\$ 11,555	\$ 9,450	\$ -	\$ 27,592	\$ 12,936	\$ 11,110
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	7,674	-	104,645	30,394
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	74,000	-	27,272	125,730	8,428
Total receipts	-	-	74,000	7,674	27,272	230,375	38,822
Disbursements:							
Personal services	-	-	-	-	1,379	-	-
Supplies	-	-	83,450	-	45	85,448	10,012
Other services and charges	-	1,048	-	7,674	1,339	-	19,749
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	134,355	2,973
Other disbursements	-	-	-	-	4,825	-	-
Total disbursements	-	1,048	83,450	7,674	7,588	219,803	32,734
Excess (deficiency) of receipts over disbursements	-	(1,048)	(9,450)	-	19,684	10,572	6,088
Cash and investments - ending	\$ 320	\$ 10,507	\$ -	\$ -	\$ 47,276	\$ 23,508	\$ 17,198

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

	16.738 Crisis Intervention	10-DJ-032-Sup.Ct2 Drug TX Prog	10-RT-002 Sup.Ct2-Drug TX Prog	09-DJ-083 JAG 10K &Under Grant	Citizen Corp Program Grant	Sup #1 Parenting Education	Sup #2 Drug Chemical Testing
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	32,374	14,802	12,500	9,500	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,103	-	-	11,707	4,000	5,000
Total receipts	<u>32,374</u>	<u>15,905</u>	<u>12,500</u>	<u>9,500</u>	<u>11,707</u>	<u>4,000</u>	<u>5,000</u>
Disbursements:							
Personal services	45,296	-	-	-	-	-	-
Supplies	959	10,907	-	-	-	-	2,670
Other services and charges	3,480	23,475	49,950	-	-	1,115	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,200	1,103	-	9,500	10,604	-	-
Other disbursements	-	-	-	-	1,103	-	-
Total disbursements	<u>50,935</u>	<u>35,485</u>	<u>49,950</u>	<u>9,500</u>	<u>11,707</u>	<u>1,115</u>	<u>2,670</u>
Excess (deficiency) of receipts over disbursements	<u>(18,561)</u>	<u>(19,580)</u>	<u>(37,450)</u>	<u>-</u>	<u>-</u>	<u>2,885</u>	<u>2,330</u>
Cash and investments - ending	<u>\$ (18,561)</u>	<u>\$ (19,580)</u>	<u>\$ (37,450)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,885</u>	<u>\$ 2,330</u>

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

	Information Technology Fund	Step Program	Drug Court CCYC Grant	911 LOIT	Prosecutors State Forfeiture	2010 Bldg. Authority Bond	TIF-Heneryville I-65 Corridor
Cash and investments - beginning	\$ 62,255	\$ 4,073	\$ 17,185	\$ -	\$ -	\$ 54,914	\$ (671)
Receipts:							
Taxes	49,573	-	-	-	13,538	-	4,238
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	136,471	-	-	-	-	-	-
Other receipts	-	-	-	450,000	-	-	15
Total receipts	<u>186,044</u>	<u>-</u>	<u>-</u>	<u>450,000</u>	<u>13,538</u>	<u>-</u>	<u>4,253</u>
Disbursements:							
Personal services	-	-	5,290	161,978	-	-	-
Supplies	-	-	1,521	-	-	-	-
Other services and charges	58,394	-	5,700	-	2,425	26,250	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	17,734	-	-	-	9,371	-	-
Other disbursements	-	4,073	9	-	-	-	-
Total disbursements	<u>76,128</u>	<u>4,073</u>	<u>12,520</u>	<u>161,978</u>	<u>11,796</u>	<u>26,250</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>109,916</u>	<u>(4,073)</u>	<u>(12,520)</u>	<u>288,022</u>	<u>1,742</u>	<u>(26,250)</u>	<u>4,253</u>
Cash and investments - ending	<u>\$ 172,171</u>	<u>\$ -</u>	<u>\$ 4,665</u>	<u>\$ 288,022</u>	<u>\$ 1,742</u>	<u>\$ 28,664</u>	<u>\$ 3,582</u>

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

	TIF- Memphis Corridor	Salem Road TIF	Continuing Law Enforcement	Superior Ct 1 Adult Admn Fee	Superior Ct 1 Juv Admn Fee	Superior Ct 2 Admn Fee	Superior Ct 3 Admin Fee
Cash and investments - beginning	\$ 36,061	\$ 462	\$ 376,175	\$ 800	\$ 13,986	\$ 12,492	\$ 6,556
Receipts:							
Taxes	112,731	57	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	79,170	8,091	9,794	17,243	37,588
Other receipts	1,939	-	-	-	75	-	165,000
Total receipts	114,670	57	79,170	8,091	9,869	17,243	202,588
Disbursements:							
Personal services	-	-	-	4,617	21,368	-	180,348
Supplies	-	-	-	-	-	-	-
Other services and charges	36,061	462	16,612	-	100	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	75	-	-	-
Total disbursements	36,061	462	16,612	4,692	21,468	-	180,348
Excess (deficiency) of receipts over disbursements	78,609	(405)	62,558	3,399	(11,599)	17,243	22,240
Cash and investments - ending	\$ 114,670	\$ 57	\$ 438,733	\$ 4,199	\$ 2,387	\$ 29,735	\$ 28,796

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

	Circuit Court Admn Fee	TMA Fund	ADR Circuit Court	Data Reliability Pros IV-D	County Facility Usage Fund	Superior #2 Drug Court	Landfill Expansion Project N/R
Cash and investments - beginning	\$ 11,761	\$ 92,078	\$ 25,677	\$ 58	\$ (189,934)	\$ 24,904	\$ -
Receipts:							
Taxes	-	450,244	-	-	-	-	9,159,000
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	13,556	-
Fines and forfeits	6,651	-	6,952	-	49,572	99,295	-
Other receipts	-	-	-	-	404,575	68,729	1,150,000
Total receipts	<u>6,651</u>	<u>450,244</u>	<u>6,952</u>	<u>-</u>	<u>454,147</u>	<u>181,580</u>	<u>10,309,000</u>
Disbursements:							
Personal services	-	-	-	-	19,761	71,802	-
Supplies	-	-	-	-	39,038	3,771	21,192
Other services and charges	-	374,100	6,070	-	-	24,484	2,983,857
Debt service - principal and interest	-	-	-	-	-	-	1,471,321
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	3,780	-	205,414	5,000	350,000
Total disbursements	<u>-</u>	<u>374,100</u>	<u>9,850</u>	<u>-</u>	<u>264,213</u>	<u>105,057</u>	<u>4,826,370</u>
Excess (deficiency) of receipts over disbursements	<u>6,651</u>	<u>76,144</u>	<u>(2,898)</u>	<u>-</u>	<u>189,934</u>	<u>76,523</u>	<u>5,482,630</u>
Cash and investments - ending	<u>\$ 18,412</u>	<u>\$ 168,222</u>	<u>\$ 22,779</u>	<u>\$ 58</u>	<u>\$ -</u>	<u>\$ 101,427</u>	<u>\$ 5,482,630</u>

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

	ADR Superior Court	Sheriff Restitution Fund	Circuit Court Prob. User Fee	Superior 1 Prob. User Fee	Emergency Management	Sheriff Local Foreclosure	Landowners Liab & Cont.
Cash and investments - beginning	\$ 42,105	\$ 3,150	\$ 126,418	\$ 26,323	\$ -	\$ 76,240	\$ 19,197
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	63,600	213,537
Fines and forfeits	5,940	-	89,628	39,204	-	-	-
Other receipts	3,780	-	-	-	-	-	-
Total receipts	9,720	-	89,628	39,204	-	63,600	213,537
Disbursements:							
Personal services	-	-	46,310	21,804	-	106,864	-
Supplies	-	-	4,307	2,322	-	-	-
Other services and charges	1,000	-	9,968	10,473	-	-	159,695
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	2,500	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	1,000	-	63,085	34,599	-	106,864	159,695
Excess (deficiency) of receipts over disbursements	8,720	-	26,543	4,605	-	(43,264)	53,842
Cash and investments - ending	\$ 50,825	\$ 3,150	\$ 152,961	\$ 30,928	\$ -	\$ 32,976	\$ 73,039

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

	Sheriff's P.R. N/R	Juv Dent Project Income	Sheriff Expense & Seizure	Urban Conservation	Assessor Training Fund	General Obligation Bonds 2005	Jail Detention Bonds
Cash and investments - beginning	\$ 2,201	\$ 145,745	\$ -	\$ 1,402	\$ 9,050	\$ 103,843	\$ 77,569
Receipts:							
Taxes	-	9	-	-	-	-	2,623,351
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	5,682	-	-	-	267,231
Charges for services	-	43	-	-	3,330	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	209,846	-	38,000	56	-	-
Total receipts	-	209,898	5,682	38,000	3,386	-	2,890,582
Disbursements:							
Personal services	-	256,428	-	36,853	-	-	-
Supplies	47	13,028	-	-	-	-	-
Other services and charges	-	34,531	-	-	1,977	96,900	1,764,929
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	9,841	-	-	-	-	-
Other disbursements	-	1,181	-	-	-	-	-
Total disbursements	47	315,009	-	36,853	1,977	96,900	1,764,929
Excess (deficiency) of receipts over disbursements	(47)	(105,111)	5,682	1,147	1,409	(96,900)	1,125,653
Cash and investments - ending	\$ 2,154	\$ 40,634	\$ 5,682	\$ 2,549	\$ 10,459	\$ 6,943	\$ 1,203,222

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

	Redevelopment Commission Fund	T.B. Health	Clark County Cum Capital	CEDIT County Portion	Jeff/Clark Bldg. Authority	Clark County Cash Bond	2010 Building Bond
Cash and investments - beginning	\$ 1,155	\$ 26,700	\$ 1,023,576	\$ 587,168	\$ 164,400	\$ 3,220	\$ -
Receipts:							
Taxes	-	-	695,439	1,471,075	212,496	-	262,721
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	70,842	-	21,646	-	26,763
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	157,175	-	-	-	-
Total receipts	-	-	923,456	1,471,075	234,142	-	289,484
Disbursements:							
Personal services	-	-	127,019	440,834	-	-	-
Supplies	-	-	190,064	-	-	-	-
Other services and charges	-	-	318,859	438,325	299,000	-	169,430
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	20,908	-	-	-	-
Other disbursements	-	-	5,981	557,722	-	3,220	-
Total disbursements	-	-	662,831	1,436,881	299,000	3,220	169,430
Excess (deficiency) of receipts over disbursements	-	-	260,625	34,194	(64,858)	(3,220)	120,054
Cash and investments - ending	\$ 1,155	\$ 26,700	\$ 1,284,201	\$ 621,362	\$ 99,542	\$ -	\$ 120,054

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

	2011 Judgment Funding Bonds	Auditor Non-Reverting	Purdue Extension Non-Reverting	Co. Adult Facility Usage Fund	Hwy/Developer Road Improvement	Congressional Principal	Wilson Switch Road
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 793	\$ 967	\$ 1
Receipts:							
Taxes	3,382,392	-	-	328	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	50	-	-	-	-	-
Fines and forfeits	-	7,655	-	18,454	-	-	-
Other receipts	-	-	18,350	611,707	126,070	128	-
Total receipts	<u>3,382,392</u>	<u>7,705</u>	<u>18,350</u>	<u>630,489</u>	<u>126,070</u>	<u>128</u>	<u>-</u>
Disbursements:							
Personal services	-	-	13,406	1,350	-	-	-
Supplies	-	-	-	610,687	-	-	-
Other services and charges	98,244	-	2,259	476,686	500	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	64,907	-	-
Other disbursements	<u>3,283,298</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,095</u>	<u>1</u>
Total disbursements	<u>3,381,542</u>	<u>-</u>	<u>15,665</u>	<u>1,088,723</u>	<u>65,407</u>	<u>1,095</u>	<u>1</u>
Excess (deficiency) of receipts over disbursements	<u>850</u>	<u>7,705</u>	<u>2,685</u>	<u>(458,234)</u>	<u>60,663</u>	<u>(967)</u>	<u>(1)</u>
Cash and investments - ending	<u>\$ 850</u>	<u>\$ 7,705</u>	<u>\$ 2,685</u>	<u>\$ (458,234)</u>	<u>\$ 61,456</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Landfill Insurance	Child Abuse Prevention	Hold for Information	Courts Extended Operation	Superior Ct No 1 Disbursement	Landfill Dev. & Improvement	No Sale Redemption Fund
Cash and investments - beginning	\$ 1	\$ 25	\$ 38,763	\$ 254	\$ 1,000	\$ 10	\$ (5)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	906,950
Total receipts	-	-	-	-	-	-	906,950
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	906,945
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1	-	38,763	254	1,000	10	-
Total disbursements	1	-	38,763	254	1,000	10	906,945
Excess (deficiency) of receipts over disbursements	(1)	-	(38,763)	(254)	(1,000)	(10)	5
Cash and investments - ending	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -

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

	New Hope Services	Tax Sale Cost-Contract	Federal/Fica Tax Deposit	Perf Clearing	Health Insurance Fund	Compdent	American Family Ins W/H
Cash and investments - beginning	\$ (30,827)	\$ 92,050	\$ -	\$ -	\$ 1,996,463	\$ 1,618	\$ 6,599
Receipts:							
Taxes	382,492	-	-	974,013	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	38,963	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	3,724,406	-	2,172,030	18,109	80,299
Total receipts	<u>421,455</u>	<u>-</u>	<u>3,724,406</u>	<u>974,013</u>	<u>2,172,030</u>	<u>18,109</u>	<u>80,299</u>
Disbursements:							
Personal services	-	-	-	-	1,250	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	51,780	3,724,406	974,013	3,345,236	18,547	80,431
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	390,628	40,270	-	-	4,869	-	-
Total disbursements	<u>390,628</u>	<u>92,050</u>	<u>3,724,406</u>	<u>974,013</u>	<u>3,351,355</u>	<u>18,547</u>	<u>80,431</u>
Excess (deficiency) of receipts over disbursements	<u>30,827</u>	<u>(92,050)</u>	<u>-</u>	<u>-</u>	<u>(1,179,325)</u>	<u>(438)</u>	<u>(132)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 817,138</u>	<u>\$ 1,180</u>	<u>\$ 6,467</u>

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

	Police Insurance Deduction	Vision 100 W/H	Short Term Disability	Medicare W/H	Pre Paid Legals Services	Nationwide Deferred Compensati	CEDIT Homestead Credit
Cash and investments - beginning	\$ 142,525	\$ 11	\$ 1,326	\$ -	\$ -	\$ -	\$ 2,620,849
Receipts:							
Taxes	-	-	-	-	-	-	4,479,851
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	9,265	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	30,018	-	14,337	435,716	3,056	59,468	9,207
Total receipts	39,283	-	14,337	435,716	3,056	59,468	4,489,058
Disbursements:							
Personal services	48,805	-	-	-	207	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	14,238	435,716	2,849	59,468	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	4,479,851
Total disbursements	48,805	-	14,238	435,716	3,056	59,468	4,479,851
Excess (deficiency) of receipts over disbursements	(9,522)	-	99	-	-	-	9,207
Cash and investments - ending	\$ 133,003	\$ 11	\$ 1,425	\$ -	\$ -	\$ -	\$ 2,630,056

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

	State Homestead Credit	Pension Trust Fund	DLGF Homestead Prop. Database	Riverboat	Prosecutors Impact Grant	Children's Sexual Assault Ser	Comm Corr/Juv Detention
Cash and investments - beginning	\$ 32,450	\$ 52,819	\$ -	\$ -	\$ 21,448	\$ 20,441	\$ 6
Receipts:							
Taxes	-	-	115	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	47,329	-	-	-	-	-
Other receipts	6,698	-	4	603,725	-	-	-
Total receipts	6,698	47,329	119	603,725	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	11	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	100,148	-	603,725	21,448	-	-
Total disbursements	-	100,148	11	603,725	21,448	-	-
Excess (deficiency) of receipts over disbursements	6,698	(52,819)	108	-	(21,448)	-	-
Cash and investments - ending	\$ 39,148	\$ -	\$ 108	\$ -	\$ -	\$ 20,441	\$ 6

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

	14.228 Underwood Sanitary Sew.	14.228 Underwood Retainage	93.563 ARRA Prosecutor IVD Inc	93.563 Title IV-D Incentive	93.563 Pros IVD Inc-Post '99	93.563 Clerk IVD Inc-Post '99	Community Corrections-11/12
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	528
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	332,540	15,621	-	46,513	69,980	46,513	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	67,615	-	24,233	84,180	345,589
Total receipts	<u>332,540</u>	<u>15,621</u>	<u>67,615</u>	<u>46,513</u>	<u>94,213</u>	<u>130,693</u>	<u>346,117</u>
Disbursements:							
Personal services	-	-	-	-	9,976	14,517	267,236
Supplies	-	-	186	-	499	1,637	9,665
Other services and charges	332,540	-	56	-	-	1,300	56,529
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,695	-
Other disbursements	-	-	-	-	-	1,324	27,782
Total disbursements	<u>332,540</u>	<u>-</u>	<u>242</u>	<u>-</u>	<u>10,475</u>	<u>20,473</u>	<u>361,212</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>15,621</u>	<u>67,373</u>	<u>46,513</u>	<u>83,738</u>	<u>110,220</u>	<u>(15,095)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 15,621</u>	<u>\$ 67,373</u>	<u>\$ 46,513</u>	<u>\$ 83,738</u>	<u>\$ 110,220</u>	<u>\$ (15,095)</u>

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

	Indiana Homeland Security Fo.	Ace Overtime Grant - Sheriff	Sheriff DFC Grant	Sup. 2 Drug Court-CCYC	Surplus Dog	Prosecutor Copy Fund	State Recording Fees
Cash and investments - beginning	\$ -	\$ 20	\$ 10,951	\$ -	\$ 375	\$ 5,581	\$ -
Receipts:							
Taxes	-	-	11,500	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	10,668
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,989	-	-	14,494	-	188	-
Total receipts	<u>3,989</u>	<u>-</u>	<u>11,500</u>	<u>14,494</u>	<u>-</u>	<u>188</u>	<u>10,668</u>
Disbursements:							
Personal services	-	-	180	4,736	-	-	-
Supplies	-	-	7,218	3,000	-	-	-
Other services and charges	-	-	3,858	4,494	-	-	9,670
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	375	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>11,256</u>	<u>12,230</u>	<u>375</u>	<u>-</u>	<u>9,670</u>
Excess (deficiency) of receipts over disbursements	<u>3,989</u>	<u>-</u>	<u>244</u>	<u>2,264</u>	<u>(375)</u>	<u>188</u>	<u>998</u>
Cash and investments - ending	<u>\$ 3,989</u>	<u>\$ 20</u>	<u>\$ 11,195</u>	<u>\$ 2,264</u>	<u>\$ -</u>	<u>\$ 5,769</u>	<u>\$ 998</u>

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

	ICJG Victim Asst/Pros.	Treasurer Fees Fund N/R	Payroll	AUL Deferred Compensation	United Way Fund W/H	PERF W/H
Cash and investments - beginning	\$ 7,169	\$ 2,140	\$ -	\$ -	\$ 189	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	30,206	2,202	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,765	51,666	15,627,830	74,299	678	37,642
Total receipts	38,971	53,868	15,627,830	74,299	678	37,642
Disbursements:						
Personal services	51,160	13,125	-	-	-	-
Supplies	-	654	-	-	-	-
Other services and charges	-	5,958	4,570,639	65,579	867	27,944
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	70	11,057,191	8,720	-	-
Total disbursements	51,160	19,807	15,627,830	74,299	867	27,944
Excess (deficiency) of receipts over disbursements	(12,189)	34,061	-	-	(189)	9,698
Cash and investments - ending	\$ (5,020)	\$ 36,201	\$ -	\$ -	\$ -	\$ 9,698

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

	Federal Tax	State Tax W/H	Soc Sec W/H	County Tax W/H	Census Fed. Cr. Union W/H	Boston Mutual Life
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,873
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>1,728,268</u>	<u>502,773</u>	<u>1,560,603</u>	<u>275,224</u>	<u>86,126</u>	<u>55,079</u>
Total receipts	<u>1,728,268</u>	<u>502,773</u>	<u>1,560,603</u>	<u>275,224</u>	<u>86,126</u>	<u>55,079</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,728,088	464,199	1,560,603	254,071	82,825	52,605
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,301</u>	<u>315</u>
Total disbursements	<u>1,728,088</u>	<u>464,199</u>	<u>1,560,603</u>	<u>254,071</u>	<u>86,126</u>	<u>52,920</u>
Excess (deficiency) of receipts over disbursements	<u>180</u>	<u>38,574</u>	<u>-</u>	<u>21,153</u>	<u>-</u>	<u>2,159</u>
Cash and investments - ending	<u>\$ 180</u>	<u>\$ 38,574</u>	<u>\$ -</u>	<u>\$ 21,153</u>	<u>\$ -</u>	<u>\$ 10,032</u>

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

	Wage Garnishment W/H	Certificate Tax Sale	WEATHER WARNING SYSTEM	Commercial Vehicle Excise Tax	HEA 1001-2007 2008 PTRC & HSC	Totals
Cash and investments - beginning	\$ 85	\$ -	\$ 11,973	\$ 3,953	\$ 8,380	\$ 39,425,553
Receipts:						
Taxes	258	-	-	-	-	175,316,251
Licenses and permits	-	-	-	-	-	250,514
Intergovernmental	-	-	-	1,014,435	-	16,145,650
Charges for services	-	-	-	-	-	5,748,780
Fines and forfeits	-	-	-	-	-	3,639,240
Other receipts	106,639	430,000	-	-	7,403	176,337,128
Total receipts	106,897	430,000	-	1,014,435	7,403	377,437,563
Disbursements:						
Personal services	279	-	-	-	-	19,379,267
Supplies	-	-	-	-	-	2,336,167
Other services and charges	106,542	426,697	-	-	-	51,118,182
Debt service - principal and interest	-	-	-	-	-	1,471,321
Capital outlay	-	-	-	-	-	1,644,451
Other disbursements	-	3,303	-	1,018,388	7,403	296,437,723
Total disbursements	106,821	430,000	-	1,018,388	7,403	372,387,111
Excess (deficiency) of receipts over disbursements	76	-	-	(3,953)	-	5,050,452
Cash and investments - ending	\$ 161	\$ -	\$ 11,973	\$ -	\$ 8,380	\$ 44,476,005

CLARK COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2011

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Capital Leases				
Court House Lease	Building	\$ 300,000	08-01-08	01-15-29
Jail Detention Center #1	Building	1,760,000.00	01-01-04	01-15-23
Jail Detention Center #2	Building Renovation	<u>272,000.00</u>	07-01-08	07-01-26
Total of annual lease payments		<u>\$ 2,332,000</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	Building Renovation	\$ 1,910,000	\$ 178,435
General obligation bonds	Landfill Renovation	9,100,000	591,328
General obligation bonds	Judgement #1	2,000,000	2,021,958
General obligation bonds	Judgement #2	<u>1,395,000</u>	<u>1,400,803</u>
Totals		<u>\$ 14,405,000</u>	<u>\$ 4,192,524</u>

CLARK COUNTY
OTHER REPORTS

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

County Auditor
Clerk of the Circuit Court
Office of Emergency Communications
County Sheriff
Board of County Commissioners
County Council
County Health Department

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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 CLARK COUNTY, INDIANA

Compliance

We have audited the compliance of Clark County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 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 programs for the year ended December 31, 2011.

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.

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

August 14, 2012

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

CLARK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 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 AGRICULTURE</u>			
Pass-Through Indiana Department of Education Child Nutrition Cluster			
School Breakfast Program	10.553	FY 2011	\$ 10,661
National School Lunch Program	10.555	FY 2011	<u>16,631</u>
Total for cluster			<u>27,292</u>
Pass-Through Indiana Department of Education Child and Adult Care Food Program	10.558	FY 2011	<u>3,101</u>
Total for federal grantor agency			<u>30,393</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Lt. Governor CDBG - State Administered CDBG Cluster			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228		
Underwood Sanitary Sewer Improvement		DR2-09-146	<u>348,161</u>
Total for federal grantor agency			<u>348,161</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute JAG Program Cluster			
Edward Byrne Memorial Justice Assistance Grant Program	16.738		
Drug court		07-DJ-119	33,047
Prosecutor		08-DJ-055	11,629
Drug Treatment program		10-DJ-032	14,802
\$10K and under		09-DJ-083	<u>9,500</u>
Total for program			<u>68,978</u>
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	16.803		
Prosecutor		10-DJ-011	34,887
Crisis intervention		10-DJ-050	<u>37,522</u>
Total for program			<u>72,409</u>
Total for cluster			<u>141,387</u>
Direct grant			
Public Safety Partnership and Community Policing Grants Technology grant 2009CKWX0554	16.710		<u>74,000</u>
Pass-Through Indiana Criminal Justice Institute Juvenile Justice and Delinquency Prevention Allocation to States	16.540		
Title II formula grants, Y - Cap		10-JF-003	3,837
		10-JF-004	<u>3,837</u>
Total for program			<u>7,674</u>
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575		
FY 2009 VOCA		09VAPR236	7,733
FY 2010 VOCA		10VAPR128	<u>25,215</u>
Total for program			<u>32,948</u>

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

CLARK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF JUSTICE (continued)</u>			
Pass-Through Indiana Criminal Justice Institute Violence Against Women Formula Grant Domestic Violence - Pros Sheriff	16.588	10STPR011 10STLE002	22,166 <u>35,436</u>
Total for program			<u>57,602</u>
Pass-Through Indiana Criminal Justice Institute Residential Substance Abuse Treatment for State Prisoners Superior Court 2	16.593	10RT002	<u>12,500</u>
Total for federal grantor agency			<u>326,111</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		
Bethany Road		071003	59,300
Perry Crossing Road		0200812	112,325
St. John Road		0500175	14,665
Salem Noble Road		0400935	60,292
Bridge Inspection		NBIS567	<u>65,817</u>
Total for cluster			<u>312,399</u>
Pass-Through Town of Sellersburg Highway Safety Cluster Occupant Protection Incentive Grants DUI Task Force	20.602	D3-11-5326	5,438
Pass-Through City of Charlestown Safety Belt Performance Grant Big City Big County	20.609	D3-11-5307	<u>6,062</u>
Total for cluster			<u>11,500</u>
Direct grant Airport Improvement Program AIP 03-18-0041-017-2007 AIP 03-18-0041-018-2008 AIP 03-18-0041-022-2009	20.106		22,037 57,661 <u>717,100</u>
Total for program			<u>796,798</u>
Pass-Through Indiana Department of Homeland Security Interagency Hazardous Materials Public Sector Training and Planning Grants Emergency Planning	20.703	C44P-1-229A	<u>7,132</u>
Total for federal grantor agency			<u>1,127,829</u>
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>			
Pass-Through Indiana Finance Authority ARRA - Capitalization Grants for Clean Water State Revolving Funds Henryville Project	66.458	2W-00E73001-0	<u>665,463</u>

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

CLARK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness	93.069	BPRS 109-70 BPRS 109-71 H1N1 109-68	10,000 30,115 <u>63,370</u>
Total for program			<u>103,485</u>
Pass-Through Clark County Youth Coalition Drug-Free Communities Support Program Grants DARE FY 10-11 K-9 FY 10-11	93.276	FY 2010-11 FY 2010-11	7,000 <u>4,500</u>
Total for program			<u>11,500</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement FY 2011 reimbursements Regular incentive expenses	93.563		251,029 <u>43,681</u>
ARRA - Child Support Enforcement ARRA - incentive expenses	93.563		<u>242</u>
Total for program			<u>294,952</u>
Pass-Through Supreme Court of Indiana State Court Improvement Program Court Improvement Program	93.586	FG0801SCIP FG1001SCIP FG1101SCIP FG090SCIT FG100SCIT	17,500 40,703 8,750 1,668 <u>2,502</u>
Court Improvement - training program			<u>2,502</u>
Total for program			<u>71,123</u>
Pass-Through Indiana State Department of Health National Bioterrorism Hospital Preparedness Program	93.889	BHP-109-1	<u>4,962</u>
Pass-Through Indiana State Department of Health HIV Prevention Activities Health Department Based	93.940	AIDS 109-5	<u>14,814</u>
Pass-Through Indiana State Department of Health Block Grants for Prevention and Treatment of Substances Abuse	93.959	PSUP 109-9 SAPT 109-11	20,658 <u>83,410</u>
Total for program			<u>104,068</u>
Pass-Through Indiana State Department of Health Preventive Health Services Sexually Transmitted Diseases Control Grants	93.977	STD 109-3	<u>50,161</u>
Pass-Through Indiana State Department of Health Maternal and Child Health Services Block Grant Program to the States	93.994	MCH 109-2	<u>94,994</u>
Total for federal grantor agency			<u>750,059</u>

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

CLARK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Homeland Security Cluster Citizens Corps Program	97.053	C44P-9-056A	<u>10,604</u>
Pass-Through Indiana Department of Homeland Security Disaster Grants-Public Assistance (Presidentially Declared Disasters) Storm Damage (04-19-11)	97.036	DRINP1997	<u>7,810</u>
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grant FY 2010 EMPG program	97.042	C44P-1-099A C44P-1-299A	3,721 <u>27,272</u>
Total for program			<u>30,993</u>
Pass-Through Port of Louisville Port Security Grant Program PSGP FY 2007 PSGP FY 2008	97.056	2007-GB-T7-K030 2008-GB-T8-K085	96,020 <u>134,355</u>
Total for program			<u>230,375</u>
Total for federal grantor agency			<u>279,782</u>
Total federal awards expended			<u>\$ 3,527,798</u>

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

CLARK COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

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

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

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

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiency identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.106	CDBG - State Administered CDBG Cluster Airport Improvement Program
66.458	Highway Planning and Construction Cluster ARRA - Capitalization Grants for Clean Water State Revolving Funds

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.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.



OFFICE OF THE PROSECUTING ATTORNEY

STEVEN D. STEWART

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

CRIMINAL DIVISION
(812) 285-6264/FAX (812) 285-6259

CHILD SUPPORT DIVISION
(812) 285-6261/FAX (812) 285-6259

April 25, 2012

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

RE: Summary Schedule of Prior Audit Findings

Finding Number 2010-6, Reportable Condition – Child Support Enforcement Case Balances

Status of Finding:

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

The Child support Division will continue to make corrections to cases balances as the errors are identified and to give the highest priority to entering and maintaining accurate account balances in the ISETS System. Our efforts have been increased with the addition of three (3) new caseworkers.

Sincerely,

A handwritten signature in black ink, appearing to read "Steven D. Stewart".

Steven D. Stewart
Clark County
Prosecuting Attorney

SDS/ck
Enclosures

BOARD OF COMMISSIONERS OF CLARK COUNTY, INDIANA

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

Les Young, President
M. Edward Meyer
John Perkins

Greg Fifer, County Attorney
Hyun Lee, County Engineer

May 14, 2012

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

Re: Clark County Summary Schedule of Prior Audit Findings

Finding 2010-5, Child Support Reimbursements

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

Procedures continue to be implemented to ensure the accuracy of identifying and reporting Federal monies related to the various Child Support Enforcement projects. Continued improvements will be made to these procedures to ensure correct identification of grant receipts and disbursements for proper recording in the ledgers and reconciliation with subsidiary grant records and coordination of these procedures with the various County Departments responsible for filing reports for reimbursements.

Finding 2010-7, Accounting for Capital Assets

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

Procedures have been implemented and continue to be developed whereby County employees are trained to identify capital assets at the time of purchase for inclusion to the County's capital asset record. Coordination with individual departments regarding purchases and dispositions will ensure that capital assets are properly identified. A record of capital expenditures made with Federal monies will be maintained and a physical inventory will be performed and compared with the existing capital asset records and differences resolved.



Les Young
President, Clark County Commissioners

Cc: R. Monty Snelling, Clark County Auditor

File

CLARK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 14, 2012, with R. Monty Snelling, Auditor; M. Edward Meyer, Vice-President of the Board of County Commissioners; and Brian Lenfert, Vice-President of the County Council. Our audit disclosed no material items that warrant comment at this time.