

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, 2012 to December 31, 2012



FILED
12/17/2013

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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	01-01-11 to 12-31-14
Sheriff	Daniel Rodden	01-01-11 to 12-31-14
Recorder	Richard P. Jones	01-01-11 to 12-31-14
President of the Board of County Commissioners	Les Young Jack Coffman	01-01-12 to 12-31-12 01-01-13 to 12-31-13
President of the County Council	Barbara Hollis	01-01-12 to 12-31-13



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF CLARK COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Clark County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design 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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2012.

Opinion on Regulatory Basis of Accounting

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, 2012, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 4, 2013, 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* in considering the County's internal control over financial reporting and compliance.

Accompanying Information

Supplementary Information

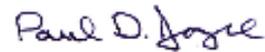
Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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, as listed in the Table of Contents, 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.

Other Information

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, these fees have been subject to an annual audit performed by the Indiana 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.


Paul D. Joyce, CPA
State Examiner

November 4, 2013



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INDEPENDENT AUDITOR'S 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, 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, the financial statement of Clark County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement, and have issued our report thereon dated November 4, 2013, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2012-1, 2012-2, and 2012-4 to be material weaknesses.

A significant deficiency is a deficiency or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2012-3 to be significant deficiencies.

INDEPENDENT AUDITOR'S 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2012-1 and 2012-2.

Clark County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

November 4, 2013

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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, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
County General	\$ 1,780,920	\$ 15,546,827	\$ 16,075,856	\$ 1,251,891
Sheriff Accident Report	10,974	125	-	11,099
Board Of Aviation	156,929	206,509	154,894	208,544
Campaign Finance Enforcement	1,000	-	-	1,000
CEDIT County Portion	621,362	1,808,950	2,102,590	327,722
City/Town Court Cost	-	44,571	20,432	24,139
Clerk's Record Perpetuation	24,426	41,373	55,980	9,819
Comm Corr Project Income	4,145	440,862	430,956	14,051
Community Transition Program	3,918	12,850	13,686	3,082
Congressional Interest	12,604	51	12,655	-
Congressional Principal Inv.	17,100	-	17,100	-
County Sales Disclosure	12,122	11,465	-	23,587
Cum Bridge	884,379	354,930	497,815	741,494
Clark County Cum Capital	1,284,201	2,544,672	2,402,178	1,426,695
Co. Drug Free Community	138,291	187,986	200,000	126,277
Public Safety Fund	6,484	1,800	495	7,789
Local Emerg. Planning R/T/K	21,212	27,189	20,000	28,401
Enhanced 911	87,232	293,485	380,717	-
Firearms Training	34,550	19,045	31,719	21,876
Health	745,747	437,826	952,521	231,052
I.D.Security Protection	1,126	12,423	9,235	4,314
Closure-Post Closure	757,910	100,000	-	857,910
Levy Excess	61,095	74,368	61,095	74,368
Local Health Maint.	7,092	72,690	64,202	15,580
Local Roads & Streets	647,275	1,146,826	744,431	1,049,670
LOIT-CO. GENERAL	408,771	1,774,994	2,014,657	169,108
Jail Medical Fund	8,504	13,266	-	21,770
County Misdemeanant	61,851	103,396	93,375	71,872
County Highway	239,203	2,490,548	1,747,848	981,903
Auditor Endorsement Fund	2,708	25,021	4,847	22,882
Rainy Day Fund	111,797	5,922	6,648	111,071
2017 Reassessment	297,998	293,118	-	591,116
Recorder's Perpetuation	251,128	215,361	192,454	274,035
Riverboat Revenue Fund	55,622	167,398	154,903	68,117
Sheriff's Pension Trust	109,519	55,786	129,968	35,337
Solid Waste N/R	7,255	11,594	-	18,849
Mosquito Control	34,249	24,426	47,618	11,057
Excess Tax	594,805	291,184	379,224	506,765
Surveyor's Perpetuation	11,714	20,510	22,724	9,500
Tax Sale Legal Fee Fund	40,030	-	-	40,030
Tax Sale Redemption	113,312	557,359	624,231	46,440
Tax Sale Surplus	1,652,327	2,503,159	2,258,889	1,896,597
LHD TRUST ACCOUNT-TOBACCO	-	68,067	39,105	28,962
Special Vehicle Inspection	39,836	555	36,980	3,411
Wireless Emergency Telephone	218,617	160,920	379,537	-
Auditors Ineligible Deductions	136,400	275,021	140,317	271,104
CO Elected Officials Training	4,913	12,423	1,120	16,216
County Offender Transportation	1,555	2,100	-	3,655
Statewide 911	-	713,376	652,133	61,243
Cemetery Fund	320	-	-	320
County User Fee	1,763,804	532,208	809,437	1,486,575
T.B. Health	26,700	-	4,305	22,395
TIF Capital Projects	142,920	130,585	221,320	52,185
Debt Service	1,469,781	6,496,225	6,395,795	1,570,211
Payroll	-	1,118,800	1,118,800	-
Payroll Withholding Insurance	19,114	192,295	196,238	15,171
Medicare W/H	-	995,728	995,534	194
Census Fed. Cr. Union W/H	-	85,376	85,376	-
Federal Tax	180	1,762,955	1,763,135	-

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, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
County Tax W/H	21,153	276,468	277,220	20,401
PERF W/H	9,698	511,326	517,570	3,454
State Tax W/H	38,574	512,367	513,097	37,844
Wage Garnishment W/H	161	99,661	99,569	253
State Settlement	-	120,561,964	120,561,964	-
LOIT Public Safety	-	4,724,829	4,724,829	-
Commercial Vehicle Excise Tax	-	1,017,413	1,017,413	-
Welfare Excise Tax Allocation	-	3,515,906	3,515,906	-
Financial Inst Tax	-	221,273	221,273	-
CEDIT Homestead Credit	2,630,056	5,433,671	6,145,828	1,917,899
HEA 1001-2007 2008 PTRC & HSC	47,528	1,177	-	48,705
Homestead Credit Rebate	3,903	34,644	-	38,547
CEDIT Homestead Credit #2	82,795	201	82,795	201
LOIT PTRC	268,155	5,311,860	4,561,563	1,018,452
State Fines & Forfeitures	1,577	10,513	5,431	6,659
Infraction Judgements	4,096	426,878	409,597	21,377
Overweight Vehicle	393	3,377	3,486	284
Special Death Benefit Fund	760	13,430	13,315	875
State Sales Disclosure	1,080	11,465	11,375	1,170
Coroners Training Fund	-	10,518	9,557	961
Interstate Compact Fee	250	3,145	3,207	188
State Recording Fees	998	12,277	12,165	1,110
DLGF Homestead Prop. Database	108	370	439	39
Inheritance Tax	692,864	2,289,037	2,568,386	413,515
Education Plate Fee Dist/State	-	2,100	2,100	-
Riverboat	-	653,006	653,006	-
CAGIT	-	21,991,764	21,991,764	-
CEDIT	-	5,351,981	5,351,981	-
Supplemental CAR-1 Clerk Investment Trust	231,505	172,095	101,034	302,566
Supplemental CAR-1-Treasurer's Trust	2,103,249	1,609,104	2,103,249	1,609,104
Supplemental CAR-1-Clerk-Odyssey	1,394,966	10,608,818	8,350,110	3,653,674
Supplemental CAR-1-Clerk-Gavel	1,043,928	1,450,280	2,214,081	280,127
Supplemental CAR-1-Sheriff Commissary	64,461	1,327,295	1,273,039	118,717
Supplemental CAR-1-Sheriff Property DOC	43,352	921	43,352	921
Supplemental CAR-1-Sheriff's Cash Acct.	35,889	154,664	35,789	154,764
Supplemental CAR-1 Sheriff Inmate Trust Old	38,595	7,568	42,681	3,482
Supplemental CAR-1-Sheriff-Inmate Trust	119,185	1,210,067	1,162,470	166,782
Supplemental CAR-1-Sheriff Court Cash Bonds	100	14,250	13,400	950
Supplemental CAR-1-SRF Henryville Sanitation Proj	-	62,349	62,349	-
Supplemental CAR-1-Landfill Trust	907,539	11,015	2,420	916,134
Supplemental CAR-1-Redevelopment General Fund	57,053	47	2,284	54,816
Supplemental CAR1-TIF Perry Crossing	46,824	37,865	1,150	83,539
Supplemental CAR 1-TIF Henryville I-65	12,284	7,593	1,150	18,727
Supplemental CAR 1-TIF Memphis Corridor	379,210	177,026	1,535	554,701
Supplemental CAR-1-TIF Salem Road	2,192	178	1,150	1,220
Auditor Non-Reverting	7,705	43,539	16,137	35,107
Purdue Extension Non-Reverting	2,685	904	3,589	-
Co. Adult Facility Usage Fund	(458,234)	458,234	-	-
Hwy/Developer Road Improvement	61,456	17,595	57,454	21,597
SJPSF Circuit Ct. 4	19,793	26,475	2,537	43,731
SPDSF	136,716	246,468	182,772	200,412
Landowners Liab & Cont.	73,039	120,566	160,021	33,584
Landfill Improvements	524,864	19,365	420,937	123,292
Juv Dent Project Income	40,634	295,216	311,944	23,906
Clark County Donation Fund B	4,656	7,514	6,331	5,839
Redevelopment Commission Fund	1,155	-	-	1,155

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, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Child Abuse Prevention	25	-	-	25
Urban Conservation	2,549	36,000	35,655	2,894
WEATHER WARNING SYSTEM	11,973	-	-	11,973
TMA Fund	168,222	38,851	19,118	187,955
Henryville Sanitation Corp.	-	961	-	961
Information Technology Fund	172,171	196,710	151,802	217,079
911 LOIT	288,022	330,806	441,013	177,815
New Hope Services	-	500,743	500,743	-
Mental Health	22,665	500,743	472,391	51,017
St Forestry Sale Timber	-	57,377	-	57,377
Capital Dev. Tourism	-	397,819	397,819	-
Convention & Expedition	-	875,958	875,958	-
Prosecutors Federal Forfeiture	41,542	4,300	24,297	21,545
Subdivision Performance Assur.	-	10,206	-	10,206
Salem-Noble Road Construction	-	504,444	444,102	60,342
CC Judgment Funding Loan Fund	-	921,750	910,288	11,462
Local Aviation Grant Tracking	108,858	-	106,479	2,379
Health Dept. Grant Fund	13,308	-	-	13,308
20.602 OWI Police Grant	1,634	5,885	5,626	1,893
20.609 Big City Big County	5,217	6,887	8,218	3,886
16.738 ICJG Drug/Prosecutor	(12,726)	94,985	100,535	(18,276)
16.575 ICJG Victim Asst/Pros#1	(5,020)	38,790	37,639	(3,869)
16.588 Domestic Violence Gr.#1	24,725	34,523	26,041	33,207
16.588 Stop Grant Police Dept	(21,344)	67,047	43,830	1,873
Children's Sexual Assault Ser	20,441	-	-	20,441
16.540 Y-CAP & DIAMONDS	-	1,919	1,919	-
97.042 Emergency Mgt Perform	47,276	21,375	9,948	58,703
16.738 Port Security Grant	23,508	258,136	278,708	2,936
10.555 School Lunch Grant	17,198	27,361	31,977	12,582
16.738 Crisis Intervention	(18,561)	29,278	10,717	-
10-DJ-032-Sup.Ct2 Drug TX Prog	(19,580)	21,173	1,593	-
10-RT-002 Sup.Ct2-Drug TX Prog	(37,450)	37,500	50	-
Comm Corr/Juv Detention	6	-	-	6
2009 Pictometry Grant	-	56,309	56,309	-
97.042 Competitive EMPG Grant	-	3,473	3,473	-
14.228 Underwood Sanitary Sew.	-	517,386	517,386	-
14.228 Underwood Retainage	15,621	140,318	155,939	-
16.738 Sup Ct 2 Drug Treatment	-	-	25,183	(25,183)
16.738 Crisis Inter. 11-DJ-013	-	20,003	37,619	(17,616)
97.048 2012 Tornado Emergency	-	1,155,124	1,155,124	-
97.116 911 09 PSGP Grant	-	79,642	34,852	44,790
16.575 ICJG Victim Asst/Pros#2	-	8,405	13,011	(4,606)
16.588 Domestic Violence Gr.#2	-	-	21,315	(21,315)
16.588 Victim Assistant/ARRA	-	923	5,563	(4,640)
14.228 MON Water Corp.-Grant	-	19,475	19,475	-
93.008 MRC Preparedness Prog.	-	5,000	1,559	3,441
93.069 Public Health Prep Cit.	-	12,740	24,789	(12,049)
93.889 Hospital Prep. Prog MRC	-	1,940	3,782	(1,842)
93.069 Coord. Off for Terrorism	-	4,170	7,693	(3,523)
93.940 HIV Prevention Project	-	27,316	24,694	2,622
93.959 Prenatal Sub. Abuse Pro	-	21,118	20,940	178
93.994 Maternal and Child Serv	-	183,222	194,924	(11,702)
93.997 Sexually Trans Disease	-	78,098	57,071	21,027
20.106 Extend Runway 18-36 Ph5	-	376,255	323,265	52,990
20.106 Extend Runway 18-36 Ph4	-	34,318	39,566	(5,248)
20.106 Extend Runway 18-36 Ph3	-	10,004	3,613	6,391

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, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
20.106 Extend Runway 18-36 Ph2	-	84,574	32,001	52,573
20.106 Extend Runway 18-36	-	14,912	14,000	912
20.106 Runway 18-36 Extension	-	10,000	-	10,000
93.563 ARRA Prosecutor IVD Inc	67,373	-	9,700	57,673
93.563 Title IV-D Incentive	46,513	32,523	-	79,036
93.563 Pros IVD Inc-Post '99	83,738	49,917	56,243	77,412
93.563 Clerk IVD Inc-Post '99	110,220	32,523	68,587	74,156
Sup #2 Drug Chemical Testing	2,330	-	2,300	30
Cir. Ct. #4 Parenting/TX #1	2,885	-	2,384	501
Community Corrections-11/12	(15,096)	345,602	330,502	4
Indiana Homeland Security Fo.	3,989	-	-	3,989
Ace Overtime Grant - Sheriff	20	-	-	20
Adult Protective Serv #1	(18,829)	68,419	58,711	(9,121)
Community Corrections Program2	47,995	388,144	409,197	26,942
CASA- The Voice of Clark	2,294	115,284	108,623	8,955
Family Court Project	869	25,000	34,623	(8,754)
Interpreters Grant	3,986	6,650	9,359	1,277
Court Reform Grant	19,477	-	-	19,477
Family Treatment Drug Court #1	6,256	34,488	42,112	(1,368)
Drug Court CCYC Grant	4,665	-	4,665	-
Adult Protective Serv #2	-	31,845	48,956	(17,111)
Sheriff DFC Grant	11,196	10,727	15,552	6,371
Sup. 2 Drug Court-CCYC	2,264	-	1,802	462
Cir. Ct. #4 Parenting/TX #2	-	3,500	1,500	2,000
Cir.Ct. 2 Drug Chem Testing #2	-	5,000	2,872	2,128
Family Treatment Drug CCYC #2	-	3,429	1,014	2,415
Family Treatment Drug Court #2	-	10,875	9,775	1,100
Circuit Ct. 2 Drug Ct-CCYC #2	-	11,859	2,942	8,917
Circuit Ct. 4 Probation-CCYC#2	-	3,429	3,319	110
HIV/Aids Support Services	-	209,051	182,856	26,195
Adult Probation Administrative	81,142	35,956	28,796	88,302
Supplemental Adult Probation Services	680,733	520,384	592,936	608,181
Alternative Dispute Resolution	73,604	12,300	17,521	68,383
Assessor Training Fund	10,459	4,340	3,542	11,257
Juvenile Probation Administrative	2,387	9,518	688	11,217
Drainage Board N/R Fee	52,396	2,700	12,521	42,575
Prosecutor Copy Fund	5,769	131	4,900	1,000
Sheriff Local Foreclosure	32,976	160,855	96,787	97,044
Sheriff's P.R. N/R	2,154	-	-	2,154
Data Reliability Pros IV-D	58	9,945	-	10,003
Sheriff Expense & Seizure	5,682	250	-	5,932
Prosecutor Infraction User Fee	99,832	201,239	240,557	60,514
Planning & Zoning Fees Fund	126,313	25,573	73,741	78,145
Sheriff Restitution Fund	3,150	-	-	3,150
Prosecutors State Forfeiture	1,742	-	-	1,742
Treasurer Fees Fund N/R	36,201	54,814	36,453	54,562
Supplemental Juvenile Probation Services	30,928	29,322	49,338	10,912
2012 Tornado Emergency Resp-Donation	-	21,000	21,000	-
Capital Project	5,482,630	-	4,840,698	641,932
Self-Insurance	950,141	2,952,434	2,811,406	1,091,169
HIV Substance Abuse Program	-	99,328	87,443	11,885
Totals	<u>\$ 34,776,699</u>	<u>\$ 248,990,737</u>	<u>\$ 252,668,409</u>	<u>\$ 31,099,027</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 Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

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

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, innkeepers 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, local road and street distribution received from the state, financial institution tax received

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 state.

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, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

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

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

E. Disbursements

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

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

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

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

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

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

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.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. 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. Restatement of County Offices

Certain funds that were included on the prior-year financial statement have been omitted from the current-year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and financial statement.

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is primarily the result of certain funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2012.

Note 9. Restatements

For the year ended December 31, 2012, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. These changes resulted only from combining certain types of funds and did not affect the overall total.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 10. Holding Corporation

The County has entered into a capital lease with the Clark County Detention Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year 2012 totaled \$1,897,000.

Note 11. Building Authority

The County has entered into a capital lease with the Jeffersonville-Clark County Building Authority (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. The lease also requires payments for operation, maintenance, repair, and etc., of the facilities. Lease payments during the year 2012 totaled \$300,000 and \$860,000 for debt service and operating expenses, respectively.

Note 12. Other Postemployment Benefits

The County provides to eligible retirees and their spouses the following benefits: health and life insurance. These benefits pose a liability to the County for this year and in future years. Information regarding the benefits can be obtained by contacting the County.

Note 13. Combined Funds

Funds related to user fees, payroll withholdings, debt service, adult probation administrative, supplemental adult probation services, alternative dispute resolution, and TIF capital projects were reported individually in the prior financial statement but were combined into one fund for the current financial statement.

Note 14. Subsequent Events

General obligation bonds were issued on July 2, 2013, of \$9,000,000 for Phase II of the expansion and improvement to the landfill.

On July 31, 2013, the Clark County Detention Building Corporation issued lease rental revenue refunding bonds, series 2013, of \$13,730,000. The proceeds of this issue were for refunding of the jail detention lease rental bonds-series 2004 outstanding in the amount of \$13,761,175.

Note 15. Unpaid Invoices Due Landfill

The County had unpaid invoices due to the Clark-Floyd Landfill (Landfill) at December 31, 2012, totaling \$1,468,346. \$101,551 of this total was paid on June 7, 2013, leaving \$1,366,795 still due. The agreement between the County and the Landfill indicates this will be paid from the proceeds of the 2013 general obligation bond issue.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 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 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, 2012

	County General	Sheriff Accident Report	Board Of Aviation	Campaign Finance Enforcement	CEDIT County Portion	City/Town Court Cost	Clerk's Record Perpetuation
Cash and investments - beginning	\$ 1,780,920	\$ 10,974	\$ 156,929	\$ 1,000	\$ 621,362	\$ -	\$ 24,426
Receipts:							
Taxes	11,157,817	-	239	-	1,808,950	-	-
Licenses and permits	145,860	-	-	-	-	-	-
Intergovernmental	620,336	-	-	-	-	-	-
Charges for services	588,081	-	206,270	-	-	-	1,424
Fines and forfeits	737,762	-	-	-	-	44,571	39,949
Other receipts	2,296,971	125	-	-	-	-	-
Total receipts	<u>15,546,827</u>	<u>125</u>	<u>206,509</u>	<u>-</u>	<u>1,808,950</u>	<u>44,571</u>	<u>41,373</u>
Disbursements:							
Personal services	11,748,603	-	48,852	-	1,242,590	-	45,182
Supplies	181,752	-	1,369	-	-	-	8,773
Other services and charges	3,674,521	-	100,697	-	860,000	20,432	2,025
Capital outlay	90,267	-	3,976	-	-	-	-
Other disbursements	380,713	-	-	-	-	-	-
Total disbursements	<u>16,075,856</u>	<u>-</u>	<u>154,894</u>	<u>-</u>	<u>2,102,590</u>	<u>20,432</u>	<u>55,980</u>
Excess (deficiency) of receipts over disbursements	<u>(529,029)</u>	<u>125</u>	<u>51,615</u>	<u>-</u>	<u>(293,640)</u>	<u>24,139</u>	<u>(14,607)</u>
Cash and investments - ending	<u>\$ 1,251,891</u>	<u>\$ 11,099</u>	<u>\$ 208,544</u>	<u>\$ 1,000</u>	<u>\$ 327,722</u>	<u>\$ 24,139</u>	<u>\$ 9,819</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Comm Corr Project Income	Community Transition Program	Congressional Interest	Congressional Principal Inv.	County Sales Disclosure	Cum Bridge	Clark County Cum Capital
Cash and investments - beginning	\$ 4,145	\$ 3,918	\$ 12,604	\$ 17,100	\$ 12,122	\$ 884,379	\$ 1,284,201
Receipts:							
Taxes	197	-	-	-	-	297,032	667,985
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	28,804	61,058
Charges for services	-	-	-	-	11,465	-	610,520
Fines and forfeits	429,353	-	-	-	-	-	-
Other receipts	11,312	12,850	51	-	-	29,094	1,205,109
Total receipts	<u>440,862</u>	<u>12,850</u>	<u>51</u>	<u>-</u>	<u>11,465</u>	<u>354,930</u>	<u>2,544,672</u>
Disbursements:							
Personal services	344,526	3,332	-	-	-	314,594	114,015
Supplies	16,525	9,440	-	-	-	81,829	164,459
Other services and charges	69,905	914	12,655	17,100	-	98,196	1,691,760
Capital outlay	-	-	-	-	-	720	23,903
Other disbursements	-	-	-	-	-	2,476	408,041
Total disbursements	<u>430,956</u>	<u>13,686</u>	<u>12,655</u>	<u>17,100</u>	<u>-</u>	<u>497,815</u>	<u>2,402,178</u>
Excess (deficiency) of receipts over disbursements	<u>9,906</u>	<u>(836)</u>	<u>(12,604)</u>	<u>(17,100)</u>	<u>11,465</u>	<u>(142,885)</u>	<u>142,494</u>
Cash and investments - ending	<u>\$ 14,051</u>	<u>\$ 3,082</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,587</u>	<u>\$ 741,494</u>	<u>\$ 1,426,695</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Co. Drug Free Community	Public Safety Fund	Local Emerg. Planning R/T/K	Enhanced 911	Firearms Training	Health	I.D.Security Protection
Cash and investments - beginning	\$ 138,291	\$ 6,484	\$ 21,212	\$ 87,232	\$ 34,550	\$ 745,747	\$ 1,126
Receipts:							
Taxes	-	1,800	-	-	-	103,528	-
Licenses and permits	-	-	-	-	19,045	84,472	-
Intergovernmental	-	-	-	-	-	9,721	-
Charges for services	-	-	-	293,485	-	175,599	12,423
Fines and forfeits	187,986	-	-	-	-	8,533	-
Other receipts	-	-	27,189	-	-	55,973	-
Total receipts	<u>187,986</u>	<u>1,800</u>	<u>27,189</u>	<u>293,485</u>	<u>19,045</u>	<u>437,826</u>	<u>12,423</u>
Disbursements:							
Personal services	-	-	-	205,977	-	712,000	739
Supplies	-	-	-	-	8,050	19,190	8,496
Other services and charges	200,000	495	20,000	130	13,456	54,096	-
Capital outlay	-	-	-	-	10,213	2,546	-
Other disbursements	-	-	-	174,610	-	164,689	-
Total disbursements	<u>200,000</u>	<u>495</u>	<u>20,000</u>	<u>380,717</u>	<u>31,719</u>	<u>952,521</u>	<u>9,235</u>
Excess (deficiency) of receipts over disbursements	<u>(12,014)</u>	<u>1,305</u>	<u>7,189</u>	<u>(87,232)</u>	<u>(12,674)</u>	<u>(514,695)</u>	<u>3,188</u>
Cash and investments - ending	<u>\$ 126,277</u>	<u>\$ 7,789</u>	<u>\$ 28,401</u>	<u>\$ -</u>	<u>\$ 21,876</u>	<u>\$ 231,052</u>	<u>\$ 4,314</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Closure-Post Closure	Levy Excess	Local Health Maint.	Local Roads & Streets	LOIT-CO. GENERAL	Jail Medical Fund	County Misdemeanant
Cash and investments - beginning	\$ 757,910	\$ 61,095	\$ 7,092	\$ 647,275	\$ 408,771	\$ 8,504	\$ 61,851
Receipts:							
Taxes	-	-	-	500,000	1,733,668	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	520,030	-	729	-
Charges for services	100,000	-	-	-	-	12,537	-
Fines and forfeits	-	-	637	-	-	-	39,720
Other receipts	-	74,368	72,053	126,796	41,326	-	63,676
Total receipts	<u>100,000</u>	<u>74,368</u>	<u>72,690</u>	<u>1,146,826</u>	<u>1,774,994</u>	<u>13,266</u>	<u>103,396</u>
Disbursements:							
Personal services	-	-	39,177	-	49,325	-	93,375
Supplies	-	-	4,056	135,175	407,918	-	-
Other services and charges	-	-	20,969	98,209	1,227,529	-	-
Capital outlay	-	-	-	482,843	-	-	-
Other disbursements	-	61,095	-	28,204	329,885	-	-
Total disbursements	<u>-</u>	<u>61,095</u>	<u>64,202</u>	<u>744,431</u>	<u>2,014,657</u>	<u>-</u>	<u>93,375</u>
Excess (deficiency) of receipts over disbursements	<u>100,000</u>	<u>13,273</u>	<u>8,488</u>	<u>402,395</u>	<u>(239,663)</u>	<u>13,266</u>	<u>10,021</u>
Cash and investments - ending	<u>\$ 857,910</u>	<u>\$ 74,368</u>	<u>\$ 15,580</u>	<u>\$ 1,049,670</u>	<u>\$ 169,108</u>	<u>\$ 21,770</u>	<u>\$ 71,872</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	County Highway	Auditor Endorsement Fund	Rainy Day Fund	2017 Reassessment	Recorder's Perpetuation	Riverboat Revenue Fund	Sheriff's Pension Trust
Cash and investments - beginning	\$ 239,203	\$ 2,708	\$ 111,797	\$ 297,998	\$ 251,128	\$ 55,622	\$ 109,519
Receipts:							
Taxes	28,607	-	5,832	267,194	-	-	-
Licenses and permits	220	-	-	-	-	-	-
Intergovernmental	2,118,842	-	-	25,924	-	-	-
Charges for services	121,621	25,021	-	-	215,361	-	-
Fines and forfeits	-	-	-	-	-	-	55,786
Other receipts	221,258	-	90	-	-	167,398	-
Total receipts	<u>2,490,548</u>	<u>25,021</u>	<u>5,922</u>	<u>293,118</u>	<u>215,361</u>	<u>167,398</u>	<u>55,786</u>
Disbursements:							
Personal services	1,273,075	4,138	-	-	145,891	1,632	129,968
Supplies	286,627	233	1,303	-	1,764	-	-
Other services and charges	160,070	476	5,345	-	44,799	147,689	-
Capital outlay	28,076	-	-	-	-	5,582	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>1,747,848</u>	<u>4,847</u>	<u>6,648</u>	<u>-</u>	<u>192,454</u>	<u>154,903</u>	<u>129,968</u>
Excess (deficiency) of receipts over disbursements	<u>742,700</u>	<u>20,174</u>	<u>(726)</u>	<u>293,118</u>	<u>22,907</u>	<u>12,495</u>	<u>(74,182)</u>
Cash and investments - ending	<u>\$ 981,903</u>	<u>\$ 22,882</u>	<u>\$ 111,071</u>	<u>\$ 591,116</u>	<u>\$ 274,035</u>	<u>\$ 68,117</u>	<u>\$ 35,337</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Solid Waste N/R	Mosquito Control	Excess Tax	Surveyor's Perpetuation	Tax Sale Legal Fee Fund	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 7,255	\$ 34,249	\$ 594,805	\$ 11,714	\$ 40,030	\$ 113,312	\$ 1,652,327
Receipts:							
Taxes	264	22,266	291,184	15	-	771	-
Licenses and permits	9,840	-	-	-	-	-	-
Intergovernmental	-	2,160	-	-	-	-	-
Charges for services	-	-	-	20,495	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,490	-	-	-	-	556,588	2,503,159
Total receipts	<u>11,594</u>	<u>24,426</u>	<u>291,184</u>	<u>20,510</u>	<u>-</u>	<u>557,359</u>	<u>2,503,159</u>
Disbursements:							
Personal services	-	47,618	-	22,724	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	179,905	-	-	616,677	2,257,431
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	199,319	-	-	7,554	1,458
Total disbursements	<u>-</u>	<u>47,618</u>	<u>379,224</u>	<u>22,724</u>	<u>-</u>	<u>624,231</u>	<u>2,258,889</u>
Excess (deficiency) of receipts over disbursements	<u>11,594</u>	<u>(23,192)</u>	<u>(88,040)</u>	<u>(2,214)</u>	<u>-</u>	<u>(66,872)</u>	<u>244,270</u>
Cash and investments - ending	<u>\$ 18,849</u>	<u>\$ 11,057</u>	<u>\$ 506,765</u>	<u>\$ 9,500</u>	<u>\$ 40,030</u>	<u>\$ 46,440</u>	<u>\$ 1,896,597</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	LHD TRUST ACCOUNT-TOBACCO	Special Vehicle Inspection	Wireless Emergency Telephone	Auditors Ineligible Deductions	CO Elected Officials Training	County Offender Transportation	Statewide 911
Cash and investments - beginning	\$ -	\$ 39,836	\$ 218,617	\$ 136,400	\$ 4,913	\$ 1,555	\$ -
Receipts:							
Taxes	-	-	-	275,021	-	-	1,899
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	555	160,920	-	12,423	-	523,633
Fines and forfeits	-	-	-	-	-	2,100	-
Other receipts	68,067	-	-	-	-	-	187,844
Total receipts	<u>68,067</u>	<u>555</u>	<u>160,920</u>	<u>275,021</u>	<u>12,423</u>	<u>2,100</u>	<u>713,376</u>
Disbursements:							
Personal services	17,625	-	238,165	25,586	-	-	616,268
Supplies	-	13,356	4,303	-	-	-	1,049
Other services and charges	21,480	-	119,674	92,162	1,120	-	34,816
Capital outlay	-	23,624	4,162	22,565	-	-	-
Other disbursements	-	-	13,233	4	-	-	-
Total disbursements	<u>39,105</u>	<u>36,980</u>	<u>379,537</u>	<u>140,317</u>	<u>1,120</u>	<u>-</u>	<u>652,133</u>
Excess (deficiency) of receipts over disbursements	<u>28,962</u>	<u>(36,425)</u>	<u>(218,617)</u>	<u>134,704</u>	<u>11,303</u>	<u>2,100</u>	<u>61,243</u>
Cash and investments - ending	<u>\$ 28,962</u>	<u>\$ 3,411</u>	<u>\$ -</u>	<u>\$ 271,104</u>	<u>\$ 16,216</u>	<u>\$ 3,655</u>	<u>\$ 61,243</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Cemetery Fund	County User Fee	T.B. Health	TIF Capital Projects	Debt Service	Payroll	Payroll Withholding Insurance
Cash and investments - beginning	\$ 320	\$ 1,763,804	\$ 26,700	\$ 142,920	\$ 1,469,781	\$ -	\$ 19,114
Receipts:							
Taxes	-	1,361	-	130,585	5,872,124	1,118,800	1,951
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	516,101	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	530,803	-	-	-	-	-
Other receipts	-	44	-	-	108,000	-	190,344
Total receipts	-	532,208	-	130,585	6,496,225	1,118,800	192,295
Disbursements:							
Personal services	-	372,633	-	-	-	-	-
Supplies	-	14,622	986	-	-	-	-
Other services and charges	-	410,980	3,319	221,320	6,395,795	1,118,800	196,238
Capital outlay	-	11,182	-	-	-	-	-
Other disbursements	-	20	-	-	-	-	-
Total disbursements	-	809,437	4,305	221,320	6,395,795	1,118,800	196,238
Excess (deficiency) of receipts over disbursements	-	(277,229)	(4,305)	(90,735)	100,430	-	(3,943)
Cash and investments - ending	\$ 320	\$ 1,486,575	\$ 22,395	\$ 52,185	\$ 1,570,211	\$ -	\$ 15,171

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Medicare W/H	Census Fed. Cr. Union W/H	Federal Tax	County Tax W/H	PERF W/H	State Tax W/H	Wage Garnishment W/H
Cash and investments - beginning	\$ -	\$ -	\$ 180	\$ 21,153	\$ 9,698	\$ 38,574	\$ 161
Receipts:							
Taxes	-	-	-	-	93,994	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	995,728	85,376	1,762,955	276,468	417,332	512,367	99,661
Total receipts	<u>995,728</u>	<u>85,376</u>	<u>1,762,955</u>	<u>276,468</u>	<u>511,326</u>	<u>512,367</u>	<u>99,661</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	995,534	85,376	1,763,135	277,220	517,570	513,097	99,569
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>995,534</u>	<u>85,376</u>	<u>1,763,135</u>	<u>277,220</u>	<u>517,570</u>	<u>513,097</u>	<u>99,569</u>
Excess (deficiency) of receipts over disbursements	<u>194</u>	<u>-</u>	<u>(180)</u>	<u>(752)</u>	<u>(6,244)</u>	<u>(730)</u>	<u>92</u>
Cash and investments - ending	<u>\$ 194</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,401</u>	<u>\$ 3,454</u>	<u>\$ 37,844</u>	<u>\$ 253</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	State Settlement	LOIT Public Safety	Commercial Vehicle Excise Tax	Welfare Excise Tax Allocation	Financial Inst Tax	CEDIT Homestead Credit	HEA 1001-2007 2008 PTRC & HSC
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,630,056	\$ 47,528
Receipts:							
Taxes	112,651,845	4,724,829	-	-	-	5,349,820	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	6,965,586	-	1,017,413	3,515,906	221,273	-	-
Charges for services	901,886	-	-	-	-	-	-
Fines and forfeits	42,647	-	-	-	-	-	-
Other receipts	-	-	-	-	-	83,851	1,177
Total receipts	<u>120,561,964</u>	<u>4,724,829</u>	<u>1,017,413</u>	<u>3,515,906</u>	<u>221,273</u>	<u>5,433,671</u>	<u>1,177</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	6,145,828	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>120,561,964</u>	<u>4,724,829</u>	<u>1,017,413</u>	<u>3,515,906</u>	<u>221,273</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>120,561,964</u>	<u>4,724,829</u>	<u>1,017,413</u>	<u>3,515,906</u>	<u>221,273</u>	<u>6,145,828</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(712,157)</u>	<u>1,177</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,917,899</u>	<u>\$ 48,705</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Homestead Credit Rebate	CEDIT Homestead Credit #2	LOIT PTRC	State Fines & Forfeitures	Infraction Judgements	Overweight Vehicle	Special Death Benefit Fund
Cash and investments - beginning	\$ 3,903	\$ 82,795	\$ 268,155	\$ 1,577	\$ 4,096	\$ 393	\$ 760
Receipts:							
Taxes	-	201	4,796,452	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	10,513	426,878	3,377	13,430
Other receipts	34,644	-	515,408	-	-	-	-
Total receipts	<u>34,644</u>	<u>201</u>	<u>5,311,860</u>	<u>10,513</u>	<u>426,878</u>	<u>3,377</u>	<u>13,430</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	4,561,563	5,431	409,597	3,486	13,315
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	82,795	-	-	-	-	-
Total disbursements	<u>-</u>	<u>82,795</u>	<u>4,561,563</u>	<u>5,431</u>	<u>409,597</u>	<u>3,486</u>	<u>13,315</u>
Excess (deficiency) of receipts over disbursements	<u>34,644</u>	<u>(82,594)</u>	<u>750,297</u>	<u>5,082</u>	<u>17,281</u>	<u>(109)</u>	<u>115</u>
Cash and investments - ending	<u>\$ 38,547</u>	<u>\$ 201</u>	<u>\$ 1,018,452</u>	<u>\$ 6,659</u>	<u>\$ 21,377</u>	<u>\$ 284</u>	<u>\$ 875</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	State Sales Disclosure	Coroners Training Fund	Interstate Compact Fee	State Recording Fees	DLGF Homestead Prop. Database	Inheritance Tax	Education Plate Fee Dist/State
Cash and investments - beginning	\$ 1,080	\$ -	\$ 250	\$ 998	\$ 108	\$ 692,864	\$ -
Receipts:							
Taxes	-	-	-	-	365	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	11,465	-	-	12,277	-	-	-
Fines and forfeits	-	-	3,145	-	-	-	2,100
Other receipts	-	10,518	-	-	5	2,289,037	-
Total receipts	<u>11,465</u>	<u>10,518</u>	<u>3,145</u>	<u>12,277</u>	<u>370</u>	<u>2,289,037</u>	<u>2,100</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	11,375	9,557	3,207	12,165	439	2,568,386	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	2,100
Total disbursements	<u>11,375</u>	<u>9,557</u>	<u>3,207</u>	<u>12,165</u>	<u>439</u>	<u>2,568,386</u>	<u>2,100</u>
Excess (deficiency) of receipts over disbursements	<u>90</u>	<u>961</u>	<u>(62)</u>	<u>112</u>	<u>(69)</u>	<u>(279,349)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,170</u>	<u>\$ 961</u>	<u>\$ 188</u>	<u>\$ 1,110</u>	<u>\$ 39</u>	<u>\$ 413,515</u>	<u>\$ -</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	<u>Riverboat</u>	<u>CAGIT</u>	<u>CEDIT</u>	<u>Supplemental CAR-1-Clerk Investment Trust</u>	<u>Supplemental CAR-1-Treasurer's Trust</u>	<u>Supplemental CAR-1-Clerk-Odyssey</u>	<u>Supplemental CAR-1-Clerk-Gavel</u>
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 231,505	\$ 2,103,249	\$ 1,394,966	\$ 1,043,928
Receipts:							
Taxes	-	21,991,764	5,351,981	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	653,006	-	-	172,095	1,609,104	10,608,818	1,450,280
Total receipts	<u>653,006</u>	<u>21,991,764</u>	<u>5,351,981</u>	<u>172,095</u>	<u>1,609,104</u>	<u>10,608,818</u>	<u>1,450,280</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	653,006	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	21,991,764	5,351,981	101,034	2,103,249	8,350,110	2,214,081
Total disbursements	<u>653,006</u>	<u>21,991,764</u>	<u>5,351,981</u>	<u>101,034</u>	<u>2,103,249</u>	<u>8,350,110</u>	<u>2,214,081</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,061</u>	<u>(494,145)</u>	<u>2,258,708</u>	<u>(763,801)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 302,566</u>	<u>\$ 1,609,104</u>	<u>\$ 3,653,674</u>	<u>\$ 280,127</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Supplemental CAR-1-Sheriff Commissary	Supplemental CAR-1-Sheriff Property DOC	Supplemental CAR-1-Sheriff's Cash Acct.	Supplemental CAR-1 Sheriff Inmate Trust Old	Supplemental CAR-1-Sheriff-Inmate Trust	Supplemental CAR-1-Sheriff Court Cash Bonds	Supplemental CAR-1-SRF Henryville Sanitation Proj
Cash and investments - beginning	\$ 64,461	\$ 43,352	\$ 35,889	\$ 38,595	\$ 119,185	\$ 100	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,327,295	921	154,664	7,568	1,210,067	14,250	62,349
Total receipts	1,327,295	921	154,664	7,568	1,210,067	14,250	62,349
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,273,039	43,352	35,789	42,681	1,162,470	13,400	62,349
Total disbursements	1,273,039	43,352	35,789	42,681	1,162,470	13,400	62,349
Excess (deficiency) of receipts over disbursements	54,256	(42,431)	118,875	(35,113)	47,597	850	-
Cash and investments - ending	\$ 118,717	\$ 921	\$ 154,764	\$ 3,482	\$ 166,782	\$ 950	\$ -

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Supplemental CAR-1-Landfill Trust	Supplemental CAR-1-Redevelopment General Fund	Supplemental CAR1-TIF Perry Crossing	Supplemental CAR 1-TIF Henryville I-65	Supplemental CAR 1-TIF Memphis Corridor	Supplemental CAR-1-TIF Salem Road	Auditor Non-Reverting
Cash and investments - beginning	\$ 907,539	\$ 57,053	\$ 46,824	\$ 12,284	\$ 379,210	\$ 2,192	\$ 7,705
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	58
Fines and forfeits	-	-	-	-	-	-	43,481
Other receipts	11,015	47	37,865	7,593	177,026	178	-
Total receipts	11,015	47	37,865	7,593	177,026	178	43,539
Disbursements:							
Personal services	-	-	-	-	-	-	655
Supplies	-	-	-	-	-	-	10,184
Other services and charges	-	-	-	-	-	-	5,298
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,420	2,284	1,150	1,150	1,535	1,150	-
Total disbursements	2,420	2,284	1,150	1,150	1,535	1,150	16,137
Excess (deficiency) of receipts over disbursements	8,595	(2,237)	36,715	6,443	175,491	(972)	27,402
Cash and investments - ending	\$ 916,134	\$ 54,816	\$ 83,539	\$ 18,727	\$ 554,701	\$ 1,220	\$ 35,107

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Purdue Extension Non-Reverting	Co. Adult Facility Usage Fund	Hwy/Developer Road Improvement	SJPSF Circuit Ct. 4	SPDSF	Landowners Liab & Cont.	Landfill Improvements
Cash and investments - beginning	\$ 2,685	\$ (458,234)	\$ 61,456	\$ 19,793	\$ 136,716	\$ 73,039	\$ 524,864
Receipts:							
Taxes	-	40,690	17,595	-	-	1,872	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	118,694	-
Fines and forfeits	-	31,317	-	26,475	18,877	-	-
Other receipts	904	386,227	-	-	227,591	-	19,365
Total receipts	<u>904</u>	<u>458,234</u>	<u>17,595</u>	<u>26,475</u>	<u>246,468</u>	<u>120,566</u>	<u>19,365</u>
Disbursements:							
Personal services	3,136	-	-	1,258	14,655	-	-
Supplies	-	-	-	-	411	-	-
Other services and charges	453	-	12,150	4	167,706	140,656	420,937
Capital outlay	-	-	45,304	1,275	-	-	-
Other disbursements	-	-	-	-	-	19,365	-
Total disbursements	<u>3,589</u>	<u>-</u>	<u>57,454</u>	<u>2,537</u>	<u>182,772</u>	<u>160,021</u>	<u>420,937</u>
Excess (deficiency) of receipts over disbursements	<u>(2,685)</u>	<u>458,234</u>	<u>(39,859)</u>	<u>23,938</u>	<u>63,696</u>	<u>(39,455)</u>	<u>(401,572)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,597</u>	<u>\$ 43,731</u>	<u>\$ 200,412</u>	<u>\$ 33,584</u>	<u>\$ 123,292</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Juv Dent Project Income	Clark County Donation Fund B	Redevelopment Commission Fund	Child Abuse Prevention	Urban Conservation	WEATHER WARNING SYSTEM	TMA Fund
Cash and investments - beginning	\$ 40,634	\$ 4,656	\$ 1,155	\$ 25	\$ 2,549	\$ 11,973	\$ 168,222
Receipts:							
Taxes	499	3,186	-	-	-	-	38,851
Licenses and permits	-	1,490	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	294,717	2,838	-	-	36,000	-	-
Total receipts	<u>295,216</u>	<u>7,514</u>	<u>-</u>	<u>-</u>	<u>36,000</u>	<u>-</u>	<u>38,851</u>
Disbursements:							
Personal services	219,831	-	-	-	35,655	-	-
Supplies	14,131	65	-	-	-	-	-
Other services and charges	70,470	4,776	-	-	-	-	19,118
Capital outlay	7,512	-	-	-	-	-	-
Other disbursements	-	1,490	-	-	-	-	-
Total disbursements	<u>311,944</u>	<u>6,331</u>	<u>-</u>	<u>-</u>	<u>35,655</u>	<u>-</u>	<u>19,118</u>
Excess (deficiency) of receipts over disbursements	<u>(16,728)</u>	<u>1,183</u>	<u>-</u>	<u>-</u>	<u>345</u>	<u>-</u>	<u>19,733</u>
Cash and investments - ending	<u>\$ 23,906</u>	<u>\$ 5,839</u>	<u>\$ 1,155</u>	<u>\$ 25</u>	<u>\$ 2,894</u>	<u>\$ 11,973</u>	<u>\$ 187,955</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Henryville Sanitation Corp.	Information Technology Fund	911 LOIT	New Hope Services	Mental Health	St Forestry Sale Timber	Capital Dev. Tourism
Cash and investments - beginning	\$ -	\$ 172,171	\$ 288,022	\$ -	\$ 22,665	\$ -	\$ -
Receipts:							
Taxes	961	4,021	-	456,457	456,457	-	397,819
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	44,286	44,286	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	192,689	-	-	-	-	-
Other receipts	-	-	330,806	-	-	57,377	-
Total receipts	<u>961</u>	<u>196,710</u>	<u>330,806</u>	<u>500,743</u>	<u>500,743</u>	<u>57,377</u>	<u>397,819</u>
Disbursements:							
Personal services	-	-	117,575	-	-	-	-
Supplies	-	677	1,186	-	-	-	-
Other services and charges	-	33,825	126,524	-	-	-	291,986
Capital outlay	-	117,300	195,728	-	-	-	-
Other disbursements	-	-	-	500,743	472,391	-	105,833
Total disbursements	<u>-</u>	<u>151,802</u>	<u>441,013</u>	<u>500,743</u>	<u>472,391</u>	<u>-</u>	<u>397,819</u>
Excess (deficiency) of receipts over disbursements	<u>961</u>	<u>44,908</u>	<u>(110,207)</u>	<u>-</u>	<u>28,352</u>	<u>57,377</u>	<u>-</u>
Cash and investments - ending	<u>\$ 961</u>	<u>\$ 217,079</u>	<u>\$ 177,815</u>	<u>\$ -</u>	<u>\$ 51,017</u>	<u>\$ 57,377</u>	<u>\$ -</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Convention & Expedition	Prosecutors Federal Forfeiture	Subdivision Performance Assur.	Salem-Noble Road Construction	CC Judgment Funding Loan Fund	Local Aviation Grant Tracking	Health Dept. Grant Fund
Cash and investments - beginning	\$ -	\$ 41,542	\$ -	\$ -	\$ -	\$ 108,858	\$ 13,308
Receipts:							
Taxes	770,125	4,300	10,206	348,106	921,750	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	121,738	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	105,833	-	-	34,600	-	-	-
Total receipts	<u>875,958</u>	<u>4,300</u>	<u>10,206</u>	<u>504,444</u>	<u>921,750</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	20,821	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	875,958	-	-	444,102	910,288	-	-
Capital outlay	-	3,476	-	-	-	-	-
Other disbursements	-	-	-	-	-	106,479	-
Total disbursements	<u>875,958</u>	<u>24,297</u>	<u>-</u>	<u>444,102</u>	<u>910,288</u>	<u>106,479</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(19,997)</u>	<u>10,206</u>	<u>60,342</u>	<u>11,462</u>	<u>(106,479)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 21,545</u>	<u>\$ 10,206</u>	<u>\$ 60,342</u>	<u>\$ 11,462</u>	<u>\$ 2,379</u>	<u>\$ 13,308</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	20.602 OWI Police Grant	20.609 Big City Big County	16.738 ICJG ICJG Drug/Prosecutor	16.575 ICJG Victim Asst/Pros#1	16.588 Domestic Violence Gr.#1	16.588 Stop Grant Police Dept	Children's Sexual Assault Ser
Cash and investments - beginning	\$ 1,634	\$ 5,217	\$ (12,726)	\$ (5,020)	\$ 24,725	\$ (21,344)	\$ 20,441
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	5,885	6,887	30,236	25,215	16,625	29,254	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	64,749	13,575	17,898	37,793	-
Total receipts	<u>5,885</u>	<u>6,887</u>	<u>94,985</u>	<u>38,790</u>	<u>34,523</u>	<u>67,047</u>	<u>-</u>
Disbursements:							
Personal services	5,515	8,218	100,535	37,639	26,041	38,683	-
Supplies	-	-	-	-	-	-	-
Other services and charges	111	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	5,147	-
Total disbursements	<u>5,626</u>	<u>8,218</u>	<u>100,535</u>	<u>37,639</u>	<u>26,041</u>	<u>43,830</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>259</u>	<u>(1,331)</u>	<u>(5,550)</u>	<u>1,151</u>	<u>8,482</u>	<u>23,217</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,893</u>	<u>\$ 3,886</u>	<u>\$ (18,276)</u>	<u>\$ (3,869)</u>	<u>\$ 33,207</u>	<u>\$ 1,873</u>	<u>\$ 20,441</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	16.540 Y-CAP & DIAMONDS	97.042 Emergency Mgt Perform	16.738 Port Security Grant	10.555 School Lunch Grant	16.738 Crisis Intervention	10-DJ-032-Sup.Ct2 Drug TX Prog	10-RT-002 Sup.Ct2-Drug TX Prog
Cash and investments - beginning	\$ -	\$ 47,276	\$ 23,508	\$ 17,198	\$ (18,561)	\$ (19,580)	\$ (37,450)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	258,136	27,361	18,745	21,173	37,500
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,919	21,375	-	-	10,533	-	-
Total receipts	<u>1,919</u>	<u>21,375</u>	<u>258,136</u>	<u>27,361</u>	<u>29,278</u>	<u>21,173</u>	<u>37,500</u>
Disbursements:							
Personal services	-	-	-	-	6,891	-	-
Supplies	-	3,266	-	20,579	644	1,593	-
Other services and charges	1,919	6,682	17,567	11,398	1,933	-	50
Capital outlay	-	-	257,665	-	1,249	-	-
Other disbursements	-	-	3,476	-	-	-	-
Total disbursements	<u>1,919</u>	<u>9,948</u>	<u>278,708</u>	<u>31,977</u>	<u>10,717</u>	<u>1,593</u>	<u>50</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>11,427</u>	<u>(20,572)</u>	<u>(4,616)</u>	<u>18,561</u>	<u>19,580</u>	<u>37,450</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 58,703</u>	<u>\$ 2,936</u>	<u>\$ 12,582</u>	<u>\$ -</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, 2012
 (Continued)

	Comm Corr/Juv Detention	2009 Pictometry Grant	97,042 Competitive EMPG Grant	14,228 Underwood Sanitary Sew.	14,228 Underwood Retainage	16,738 Sup Ct 2 Drug Treatment	16,738 Crisis Inter. 11-DJ-013
Cash and investments - beginning	\$ 6	\$ -	\$ -	\$ -	\$ 15,621	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	3,473	400,028	140,318	-	20,003
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	56,309	-	117,358	-	-	-
Total receipts	-	56,309	3,473	517,386	140,318	-	20,003
Disbursements:							
Personal services	-	-	-	-	-	-	21,544
Supplies	-	-	-	-	-	12,000	-
Other services and charges	-	56,309	-	517,386	38,581	13,183	11,367
Capital outlay	-	-	3,473	-	-	-	-
Other disbursements	-	-	-	-	117,358	-	4,708
Total disbursements	-	56,309	3,473	517,386	155,939	25,183	37,619
Excess (deficiency) of receipts over disbursements	-	-	-	-	(15,621)	(25,183)	(17,616)
Cash and investments - ending	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ (25,183)	\$ (17,616)

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	97.048 2012 Tornado Emergency	97.116 911 09 PSGP Grant	16.575 ICJG Victim Asst/Pros#2	16.588 Domestic Violence Gr.#2	16.588 Victim Assistant/ARRA	14.228 MON Water Corp.-Grant	93.008 MRC Preparedness Prog.
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	5,000
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	1,155,124	-	8,405	-	923	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	79,642	-	-	-	19,475	-
Total receipts	<u>1,155,124</u>	<u>79,642</u>	<u>8,405</u>	<u>-</u>	<u>923</u>	<u>19,475</u>	<u>5,000</u>
Disbursements:							
Personal services	8,020	-	13,011	21,214	5,563	-	267
Supplies	-	-	-	-	-	-	762
Other services and charges	710	-	-	-	-	19,475	530
Capital outlay	-	34,852	-	-	-	-	-
Other disbursements	1,146,394	-	-	101	-	-	-
Total disbursements	<u>1,155,124</u>	<u>34,852</u>	<u>13,011</u>	<u>21,315</u>	<u>5,563</u>	<u>19,475</u>	<u>1,559</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>44,790</u>	<u>(4,606)</u>	<u>(21,315)</u>	<u>(4,640)</u>	<u>-</u>	<u>3,441</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 44,790</u>	<u>\$ (4,606)</u>	<u>\$ (21,315)</u>	<u>\$ (4,640)</u>	<u>\$ -</u>	<u>\$ 3,441</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	93.069 Public Health Prep Cit.	93.889 Hospital Prep. Prog MRC	93.069 Coor. Off for Terrorism	93.940 HIV Prevention Project	93.959 Prenatal Sub. Abuse Pro	93.994 Maternal and Child Serv	93.997 Sexually Trans Disease
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	56	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	10,122	704	3,078	11,495	21,118	93,343	42,898
Fines and forfeits	-	-	-	-	-	30,127	-
Other receipts	2,618	1,236	1,092	15,821	-	59,696	35,200
Total receipts	<u>12,740</u>	<u>1,940</u>	<u>4,170</u>	<u>27,316</u>	<u>21,118</u>	<u>183,222</u>	<u>78,098</u>
Disbursements:							
Personal services	24,464	3,782	7,693	13,067	20,940	136,653	57,071
Supplies	-	-	-	6,447	-	7,650	-
Other services and charges	-	-	-	-	-	50,621	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	325	-	-	5,180	-	-	-
Total disbursements	<u>24,789</u>	<u>3,782</u>	<u>7,693</u>	<u>24,694</u>	<u>20,940</u>	<u>194,924</u>	<u>57,071</u>
Excess (deficiency) of receipts over disbursements	<u>(12,049)</u>	<u>(1,842)</u>	<u>(3,523)</u>	<u>2,622</u>	<u>178</u>	<u>(11,702)</u>	<u>21,027</u>
Cash and investments - ending	<u>\$ (12,049)</u>	<u>\$ (1,842)</u>	<u>\$ (3,523)</u>	<u>\$ 2,622</u>	<u>\$ 178</u>	<u>\$ (11,702)</u>	<u>\$ 21,027</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	20.106 Extend Runway 18-36 Ph5	20.106 Extend Runway 18-36 Ph4	20.106 Extend Runway 18-36 Ph3	20.106 Extend Runway 18-36 Ph2	20.106 Extend Runway 18-36	20.106 Runway 18-36 Extension	93.563 ARRA Prosecutor IVD Inc
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,373
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	318,597	2,802	-	69,914	13,300	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	57,658	31,516	10,004	14,660	1,612	10,000	-
Total receipts	<u>376,255</u>	<u>34,318</u>	<u>10,004</u>	<u>84,574</u>	<u>14,912</u>	<u>10,000</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	5,818
Other services and charges	84,850	-	800	20,022	-	-	2,896
Capital outlay	237,515	39,566	2,813	11,979	14,000	-	-
Other disbursements	900	-	-	-	-	-	986
Total disbursements	<u>323,265</u>	<u>39,566</u>	<u>3,613</u>	<u>32,001</u>	<u>14,000</u>	<u>-</u>	<u>9,700</u>
Excess (deficiency) of receipts over disbursements	<u>52,990</u>	<u>(5,248)</u>	<u>6,391</u>	<u>52,573</u>	<u>912</u>	<u>10,000</u>	<u>(9,700)</u>
Cash and investments - ending	<u>\$ 52,990</u>	<u>\$ (5,248)</u>	<u>\$ 6,391</u>	<u>\$ 52,573</u>	<u>\$ 912</u>	<u>\$ 10,000</u>	<u>\$ 57,673</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	93.563 Title IV-D Incentive	93.563 Pros IVD Inc-Post '99	93.563 Clerk IVD Inc-Post '99	Sup #2 Drug Chemical Testing	Cir. Ct. #4 Parenting/TX #1	Community Corrections-11/12	Indiana Homeland Security Fo.
Cash and investments - beginning	\$ 46,513	\$ 83,738	\$ 110,220	\$ 2,330	\$ 2,885	\$ (15,096)	\$ 3,989
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	32,523	48,931	32,523	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	986	-	-	-	345,602	-
Total receipts	<u>32,523</u>	<u>49,917</u>	<u>32,523</u>	<u>-</u>	<u>-</u>	<u>345,602</u>	<u>-</u>
Disbursements:							
Personal services	-	52,753	54,268	-	-	245,820	-
Supplies	-	105	5,070	2,300	354	29,413	-
Other services and charges	-	987	9,249	-	2,030	51,798	-
Capital outlay	-	2,398	-	-	-	-	-
Other disbursements	-	-	-	-	-	3,471	-
Total disbursements	<u>-</u>	<u>56,243</u>	<u>68,587</u>	<u>2,300</u>	<u>2,384</u>	<u>330,502</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>32,523</u>	<u>(6,326)</u>	<u>(36,064)</u>	<u>(2,300)</u>	<u>(2,384)</u>	<u>15,100</u>	<u>-</u>
Cash and investments - ending	<u>\$ 79,036</u>	<u>\$ 77,412</u>	<u>\$ 74,156</u>	<u>\$ 30</u>	<u>\$ 501</u>	<u>\$ 4</u>	<u>\$ 3,989</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Ace Overtime Grant - Sheriff	Adult Protective Serv #1	Community Corrections Program2	CASA- The Voice of Clark	Family Court Project	Interpreters Grant	Court Reform Grant
Cash and investments - beginning	\$ 20	\$ (18,829)	\$ 47,995	\$ 2,294	\$ 869	\$ 3,986	\$ 19,477
Receipts:							
Taxes	-	-	-	418	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	68,419	388,144	114,866	25,000	6,650	-
Total receipts	-	68,419	388,144	115,284	25,000	6,650	-
Disbursements:							
Personal services	-	54,943	267,929	65,887	34,623	-	-
Supplies	-	489	11,789	1,713	-	-	-
Other services and charges	-	3,279	84,324	40,529	-	9,359	-
Capital outlay	-	-	2,225	494	-	-	-
Other disbursements	-	-	42,930	-	-	-	-
Total disbursements	-	58,711	409,197	108,623	34,623	9,359	-
Excess (deficiency) of receipts over disbursements	-	9,708	(21,053)	6,661	(9,623)	(2,709)	-
Cash and investments - ending	\$ 20	\$ (9,121)	\$ 26,942	\$ 8,955	\$ (8,754)	\$ 1,277	\$ 19,477

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Family Treatment Drug Court #1	Drug Court CCYC Grant	Adult Protective Serv #2	Sheriff DFC Grant	Sup. 2 Drug Court-CCYC	Cir. Ct. #4 Parenting/TX #2	Cir.Ct. 2 Drug Chem Testing #2
Cash and investments - beginning	\$ 6,256	\$ 4,665	\$ -	\$ 11,196	\$ 2,264	\$ -	\$ -
Receipts:							
Taxes	-	-	-	7,250	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	34,488	-	31,845	3,477	-	3,500	5,000
Total receipts	<u>34,488</u>	<u>-</u>	<u>31,845</u>	<u>10,727</u>	<u>-</u>	<u>3,500</u>	<u>5,000</u>
Disbursements:							
Personal services	36,377	-	47,013	-	1,802	-	-
Supplies	527	-	474	8,759	-	-	2,872
Other services and charges	5,208	4,665	418	3,316	-	1,500	-
Capital outlay	-	-	-	3,477	-	-	-
Other disbursements	-	-	1,051	-	-	-	-
Total disbursements	<u>42,112</u>	<u>4,665</u>	<u>48,956</u>	<u>15,552</u>	<u>1,802</u>	<u>1,500</u>	<u>2,872</u>
Excess (deficiency) of receipts over disbursements	<u>(7,624)</u>	<u>(4,665)</u>	<u>(17,111)</u>	<u>(4,825)</u>	<u>(1,802)</u>	<u>2,000</u>	<u>2,128</u>
Cash and investments - ending	<u>\$ (1,368)</u>	<u>\$ -</u>	<u>\$ (17,111)</u>	<u>\$ 6,371</u>	<u>\$ 462</u>	<u>\$ 2,000</u>	<u>\$ 2,128</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Family Treatment Drug CCYC #2	Family Treatment Drug Court #2	Circuit Ct. 2 Drug Ct-CCYC #2	Circuit Ct. 4 Probation-CCYC#2	HIV/Aids Support Services	Adult Probation Administrative	Supplemental Adult Probation Services
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,142	\$ 680,733
Receipts:							
Taxes	-	-	-	-	-	-	161
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	3,429	-	11,859	3,429	-	35,956	495,663
Other receipts	-	10,875	-	-	209,051	-	24,560
Total receipts	<u>3,429</u>	<u>10,875</u>	<u>11,859</u>	<u>3,429</u>	<u>209,051</u>	<u>35,956</u>	<u>520,384</u>
Disbursements:							
Personal services	-	9,775	1,142	-	180,497	4,236	522,517
Supplies	-	-	-	-	-	-	6,171
Other services and charges	1,014	-	1,800	3,319	-	-	59,495
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	2,359	24,560	4,753
Total disbursements	<u>1,014</u>	<u>9,775</u>	<u>2,942</u>	<u>3,319</u>	<u>182,856</u>	<u>28,796</u>	<u>592,936</u>
Excess (deficiency) of receipts over disbursements	<u>2,415</u>	<u>1,100</u>	<u>8,917</u>	<u>110</u>	<u>26,195</u>	<u>7,160</u>	<u>(72,552)</u>
Cash and investments - ending	<u>\$ 2,415</u>	<u>\$ 1,100</u>	<u>\$ 8,917</u>	<u>\$ 110</u>	<u>\$ 26,195</u>	<u>\$ 88,302</u>	<u>\$ 608,181</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Alternative Dispute Resolution	Assessor Training Fund	Juvenile Probation Administrative	Drainage Board N/R Fee	Prosecutor Copy Fund	Sheriff Local Foreclosure	Sheriff's P.R. N/R
Cash and investments - beginning	\$ 73,604	\$ 10,459	\$ 2,387	\$ 52,396	\$ 5,769	\$ 32,976	\$ 2,154
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	4,340	-	-	-	160,855	-
Fines and forfeits	12,300	-	9,518	2,700	-	-	-
Other receipts	-	-	-	-	131	-	-
Total receipts	<u>12,300</u>	<u>4,340</u>	<u>9,518</u>	<u>2,700</u>	<u>131</u>	<u>160,855</u>	<u>-</u>
Disbursements:							
Personal services	-	-	138	-	-	96,787	-
Supplies	-	-	-	3,819	-	-	-
Other services and charges	17,521	3,542	550	8,702	-	-	-
Capital outlay	-	-	-	-	4,900	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>17,521</u>	<u>3,542</u>	<u>688</u>	<u>12,521</u>	<u>4,900</u>	<u>96,787</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(5,221)</u>	<u>798</u>	<u>8,830</u>	<u>(9,821)</u>	<u>(4,769)</u>	<u>64,068</u>	<u>-</u>
Cash and investments - ending	<u>\$ 68,383</u>	<u>\$ 11,257</u>	<u>\$ 11,217</u>	<u>\$ 42,575</u>	<u>\$ 1,000</u>	<u>\$ 97,044</u>	<u>\$ 2,154</u>

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Data Reliability Pros IV-D	Sheriff Expense & Seizure	Prosecutor Infraction User Fee	Planning & Zoning Fees Fund	Sheriff Restitution Fund	Prosecutors State Forfeiture	Treasurer Fees Fund N/R
Cash and investments - beginning	\$ 58	\$ 5,682	\$ 99,832	\$ 126,313	\$ 3,150	\$ 1,742	\$ 36,201
Receipts:							
Taxes	-	250	-	150	-	-	-
Licenses and permits	-	-	-	25,423	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	8,175	-	-	-	-	-	7,294
Fines and forfeits	-	-	875	-	-	-	-
Other receipts	1,770	-	200,364	-	-	-	47,520
Total receipts	9,945	250	201,239	25,573	-	-	54,814
Disbursements:							
Personal services	-	-	142,016	43,150	-	-	2,370
Supplies	-	-	34,636	125	-	-	859
Other services and charges	-	-	58,868	24,242	-	-	33,224
Capital outlay	-	-	5,037	6,224	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	240,557	73,741	-	-	36,453
Excess (deficiency) of receipts over disbursements	9,945	250	(39,318)	(48,168)	-	-	18,361
Cash and investments - ending	\$ 10,003	\$ 5,932	\$ 60,514	\$ 78,145	\$ 3,150	\$ 1,742	\$ 54,562

CLARK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Supplemental Juvenile Probation Services	2012 Tornado Emergency Resp-Donation	Capital Project	Self-Insurance	HIV Substance Abuse Program	Totals
Cash and investments - beginning	\$ 30,928	\$ -	\$ 5,482,630	\$ 950,141	\$ -	\$ 34,776,699
Receipts:						
Taxes	230	-	-	1,442,589	-	184,179,340
Licenses and permits	-	-	-	-	-	286,350
Intergovernmental	-	-	-	-	-	15,712,455
Charges for services	-	-	-	10,205	-	7,355,459
Fines and forfeits	29,092	-	-	-	-	3,527,077
Other receipts	-	21,000	-	1,499,640	99,328	37,930,056
Total receipts	<u>29,322</u>	<u>21,000</u>	<u>-</u>	<u>2,952,434</u>	<u>99,328</u>	<u>248,990,737</u>
Disbursements:						
Personal services	35,791	-	-	22,574	63,441	20,813,856
Supplies	201	-	-	-	8,956	1,575,320
Other services and charges	6,600	21,000	4,840,698	2,788,256	12,546	51,338,721
Capital outlay	6,746	-	-	-	2,500	1,717,367
Other disbursements	-	-	-	576	-	177,223,145
Total disbursements	<u>49,338</u>	<u>21,000</u>	<u>4,840,698</u>	<u>2,811,406</u>	<u>87,443</u>	<u>252,668,409</u>
Excess (deficiency) of receipts over disbursements	<u>(20,016)</u>	<u>-</u>	<u>(4,840,698)</u>	<u>141,028</u>	<u>11,885</u>	<u>(3,677,672)</u>
Cash and investments - ending	<u>\$ 10,912</u>	<u>\$ -</u>	<u>\$ 641,932</u>	<u>\$ 1,091,169</u>	<u>\$ 11,885</u>	<u>\$ 31,099,027</u>

CLARK COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2012

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Jail Detention Center 2004/2007 Combo	Jail Holding Corporation - 2007 Lease Rental Bonds	\$ 273,000	01-01-07	07-01-26
Jail Detention Center 2004/2007 Combo	Jail Holding Corporation - 2004 Lease Rental Bonds	1,760,000	01-01-04	01-01-23
Jeff/Clark Building Authority Lease Rental Bonds - First Mortgage - Series 2008	Building Lease	<u>1,160,000</u>	01-15-09	01-15-29
Total governmental activities		<u>3,193,000</u>		
Total of annual lease payments		<u>\$ 3,193,000</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General obligation bonds	2010 Building Bond		\$ 1,850,000	\$ 177,566
General obligation bonds	2011 Landfill Bond		8,830,000	927,137
General obligation bonds	2012-Aviation		<u>939,831</u>	<u>472,688</u>
Total governmental activities			<u>11,619,831</u>	<u>1,577,391</u>
Totals			<u>\$ 11,619,831</u>	<u>\$ 1,577,391</u>

CLARK COUNTY
OTHER REPORTS

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

County Auditor
Board of County Commissioners
Clerk of the Circuit Court
County Sheriff
Office of Emergency Communications
County Landfill

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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
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF CLARK COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Clark County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Basis for Disclaimer Opinion on Port Security Grant Program

As described in item 2012-7 in the accompanying Schedule of Findings and Questioned Costs, we were unable to obtain sufficient documentation supporting the County's compliance with requirements regarding Allowable Activities; Allowable Costs; Cash Management; Equipment and Real Property Management; Matching; Period of Availability; and Procurement, Suspension, and Debarment associated with the Port Security Grant Program nor were we able to satisfy ourselves as to the County's compliance with those requirements by other auditing procedures.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

Basis for Qualified Opinion on Emergency Watershed Protection Program

As described in item 2012-10 in the accompanying Schedule of Findings and Questioned Costs, we were unable to obtain sufficient documentation supporting the County's compliance with requirements regarding Procurement, Suspension and Debarment associated with the Emergency Watershed Protection Program, nor were we able to satisfy ourselves as to the County's compliance with those requirements by other auditing procedures.

Basis for Qualified Opinion on Disaster Grants - Public Assistance (Presidentially Declared Disasters)

As described in item 2012-12 in the accompanying Schedule of Findings and Questioned Costs, we were unable to obtain sufficient documentation supporting the County's compliance with requirements regarding Procurement, Suspension and Debarment requirements associated with the Disaster Grants - Public Assistance (Presidentially Declared Disasters) nor were we able to satisfy ourselves as to the County's compliance with those requirements by other auditing procedures.

Disclaimer of Opinion on Port Security Grant Program

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the County's compliance with the types of compliance requirements referred to above that could have a direct and material effect on the Port Security Grant Program, Emergency Watershed Protection Program, and Disaster Grants - Public Assistance (Presidentially Declared Disasters) for the year ended December 31, 2012.

Qualified Opinion on Emergency Watershed Protection Program and Disaster Grants – Public Assistance (Presidentially Declared Disasters)

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion* paragraphs, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Emergency Watershed Protection Program, and Disaster Grants - Public Assistance (Presidentially Declared Disasters) for the year ended December 31, 2012.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended December 31, 2012.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2012-9 and 2012-11. Our opinion on the major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the type of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program 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.

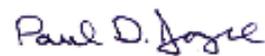
Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance 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. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2012-5, 2012-7, 2012-8, and 2012-12 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2012-6, to be significant deficiencies.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

November 4, 2013

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

CLARK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2012

Federal Grantor Agency/ Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Agriculture</u>				
Child Nutrition Cluster				
School Breakfast Program	Indiana Department of Education	10.553	71812IN109942BR	\$ 9,642
National School Lunch Program	Indiana Department of Education	10.555	71812IN109942SL	14,886
Total for cluster				<u>24,528</u>
Emergency Watershed Protection Program	Direct Grant	10.923		
			68-52KY-12-002	465,725
			68-52KY-12-004	122,792
			68-52KY-12-006	22,003
Total for program				<u>610,520</u>
Child and Adult Care Food Program	Indiana Department of Education	10.558		
Child snack program			2012	2,833
Total for federal grantor agency				<u>637,881</u>
<u>Department of Housing and Urban Development</u>				
CDBG - State-Administered CDBG Cluster				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Indiana Office of Community and Rural Affairs	14.228		
Underwood Sanitary Sewer Improvement, Award B11DC180001			DR2-09-146	555,966
<u>Department of Justice</u>				
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738		
Drug - Prosecutor			10-DJ-011	11,629
Drug - Treatment			10-DJ-032	21,173
Crisis Intervention			10-DJ-050	29,277
Drug Court			11-DJ-013	20,003
Drug - Prosecutor			11-DJ-032	18,607
Total for cluster				<u>100,689</u>
Public Safety Partnership and Community Policing Grants Technology grant	Direct Grant	16.710		
			2009CKWX0554	56,309
Juvenile Justice and Delinquency Prevention Allocation to States Title II Formula grants, Y-Cap	Indiana Criminal Justice Institute	16.540		
			11-JF-FX-0009	1,919
Crime Victim Assistance 2011-VA-GX-0039	Indiana Criminal Justice Institute	16.575		
			11VAPR130	33,620
Violence Against Women Formula Grants 2011 STOP formula funding: Domestic Violence-Prosecutor Police department	Indiana Criminal Justice Institute	16.588		
			11STPR048	16,625
			D3-12-6679-2	29,254
Subtotal				<u>45,879</u>
ARRA - Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588		
			09-EF-S6-0020	923
Total for program				<u>46,802</u>
Residential Substance Abuse Treatment for State Prisoners Superior Court 2	Indiana Criminal Justice Institute	16.593		
			10RT002	37,500
Total for federal grantor agency				<u>276,839</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	Indiana Department of Transportation	20.205		
St. John Road			0500175	29,915
Bridge Inspection			0600219	768
Bethany Road			071003	38,634
Salem Noble Road Signalization			0900143	79,087
Salem Noble Road			0400935	62,777
Total for cluster				<u>211,181</u>
Highway Safety Cluster				
Occupant Protection Incentive Grants DUI Task Force	Town of Sellersburg	20.602		
			D3-11-5226	5,885
Safety Belt Performance Grants Big City Big County	Town of Sellersburg	20.609		
			D3-11-5307	6,887
Total for cluster				<u>12,772</u>
Airport Improvement Program	Direct Grant	20.106		
			AIP 03-18-0041-017-2007	13,300
			AIP 03-18-0041-018-2008	69,914
			AIP 03-18-0041-023	2,802
			AIP 03-18-0041-024	318,597
Total for program				<u>404,613</u>

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2012
(Continued)

Federal Grantor Agency/ Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Transportation (continued)</u>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	Indiana Department of Homeland Security	20.703		
IERC conference			C44P-2-272A	3,086
Commodity flow study			C449-2-272A	16,000
Total for program				19,086
Total for federal grantor agency				647,652
<u>Environmental Protection Agency</u>				
ARRA - Capitalization Grants for Clean Water State Revolving Funds Henryville project, 2W-00E73001-0	Indiana Finance Authority	66.458	WW10161001	62,349
<u>Department of Health and Human Services</u>				
Medical Reserve Corps Small Grant Program MRC Preparedness Program	Indiana National Association of County and City Health Officials	93.008	MRC 11-1673	1,559
Public Health Emergency Preparedness Preparedness and Response for Bioterrorism	Indiana State Department of Health	93.069	BPRS 109-71 BPRS 109-70	24,479 6,147
Total for program				30,626
Centers for Disease Control and Prevention - Investigations and Technical Assistance Preparedness and Response for Bioterrorism	Indiana State Department of Health	93.283	BPRS 109-70	1,667
Child Support Enforcement FY 2012 Reimbursements Regular Incentive Expenses	Indiana Department of Child Services	93.563	502IVD4005ADF12 502IVDINCENTF11	270,288 124,831
Subtotal				395,119
ARRA - Child Support Enforcement		93.563	502IVDINCENTF11ARRA	9,700
Total for program				404,819
State Court Improvement Program Promoting safe and stable families	Indiana Supreme Court of Indiana	93.586	022FG1101	45,363
National Bioterrorism Hospital Preparedness Program National Bioterrorism Hospital Preparedness Program	Indiana State Department of Health	93.889	BHP-109-1	1,940
HIV Prevention Activities - Health Department Based FY 2012 HIV Prevention Programs for Health Departments	Indiana State Department of Health	93.940	AIDS 109-5	19,034
Block Grants for Prevention and Treatment of Substance Abuse Substance Abuse Prevention & Treatment Block Grant Prenatal Substance Abuse Prevention Program	Indiana State Department of Health	93.959	SAPT 109-11 PSUP 109-9 PSUP 109-10	87,805 36,254 2,491
Total for program				126,550
Preventive Health Services - Sexually Transmitted Diseases Control Grants Sexually Transmitted Disease Prevention	Indiana State Department of Health	93.977	STD 109-3	52,047
Maternal and Child Health Services Block Grant to the States Maternal and Child Health Services Block Grant	Indiana State Department of Health	93.994	MCH 109-2	100,000
Total for federal grantor agency				783,605
<u>Department of Homeland Security</u>				
Federal Disaster Assistance to Individuals and Households in Presidential Declared Disaster Areas Sheriff security	Direct Grant	97.048	2012	8,730
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Storm Damage 04-19-11 March 2012 Tornado	Indiana Department of Homeland Security	97.036	PA 385 PA 4058	121,621 1,146,394
Total for program				1,268,015
Emergency Management Performance Grants EMPG Program	Indiana Department of Homeland Security	97.042	C44P-2-317A C44P-2-078A	9,948 3,473
Total for program				13,421
Port Security Grant Program Office of Emergency Communications Sheriff department Sheriff department Sheriff department	Larry D. Allen, LLC	97.056	2009-PU-T9-K017 2008-GB-T8-K085 2009-PU-T9-K017 2010-PU-T0-K019	79,642 78,800 199,908 74,468
Total for program				432,818
Total for federal grantor agency				1,714,254
Total federal awards expended				<u>\$ 4,687,276</u>

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

CLARK COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

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

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients in the form of donated property as follows for the year ended December 31, 2012:

Program Title	Federal CFDA Number	Property Donated	Value of Property Provided to Subrecipient
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	Gravity sanitary sewer system	<u>\$ 885,000</u>

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	yes
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	yes
Type of auditor's report issued on compliance for major programs:	Disclaimer for Port Security Grant Program; Qualified for Emergency Watershed Protection Program and Disaster Grants - Public Assistance (Presidentially Declared Emergency); and unmodified for CDBG – State-Administered CDBG Cluster
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
10.923	Emergency Watershed Protection Program
N/A	CDBG - State-Administered CDBG Cluster
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
97.056	Port Security Grant Program

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

Auditee qualified as low-risk auditee? no

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section II – Financial Statement Findings

FINDING 2012-1 - INTERNAL CONTROLS OVER THE PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The County did not have a proper system of internal control in place to prevent or detect and correct errors on the Schedule of Expenditures of Federal Awards (SEFA). The County should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

During the audit of the SEFA, we noted the following errors: (1) Expenditures of local funds, transfers, and etc. totaling \$681,902 were included. (2) Various federal grant expenditures totaling \$463,705 were not reported. (3) Various CFDA numbers and project numbers were incorrect. Audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report. These adjustments resulted in a presentation of the SEFA that is materially correct in relation to the financial statement.

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

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

OMB Circular A-133, Subpart C, section. 300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section.310."

OMB Circular A-133, Subpart C, section. 310(b) states:

"Schedule of expenditures of Federal awards: The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision I the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide the total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

FINDING 2012-2 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

We noted deficiencies in the internal control system of the County related to financial transactions and reporting. Effective internal control over financial reporting involves the identification and analysis of the risks of material misstatement to the County's audited financial statement and then determining how those identified risks should be managed. The County has not identified risks to the preparation of a reliable financial statement and as a result has failed to design effective controls over the preparation of the financial statement to prevent or detect material misstatements.

The County has not established effective controls to allow for the proper reporting of the County's financial transactions and cash and investment balances. The financial statement prepared for regulatory reporting incorrectly identified certain funds' financial activity in the financial statement. Unrelated financial activity for multiple funds were incorrectly grouped and reported together as one fund in the financial statement and the receipt activity for other funds were incorrectly classified in the supplementary schedules.

The audited financial statement was compiled from information entered by the County into the Gateway system, a financial reporting system established by the State to allow for governmental units to file annual financial reports. The County utilized a software program to upload the financial data per its financial records into the Gateway annual reporting system. In order for the financial activity to be properly uploaded in the Gateway system, the County's funds, receipts, and disbursements had to be assigned certain account codes. The County did not use the correct account codes which resulted in the receipts, disbursements, and fund balances to be incorrectly reported. As a result of the County not having controls in place to verify the financial activity in its ledger was properly coded, the financial statement presented for audit incorrectly reported beginning fund balances in the amount of \$8,923,820, receipts in the amount of \$5,129,090, disbursements in the amount of \$10,009,666, and ending fund balances in the amount of \$4,043,244.

The County approved and made the necessary adjustments to reclassify the funds which resulted in a financial statement that is fairly presented.

The improper coding of financial activity also resulted in approximately \$4,900,000 of "intergovernmental" receipt being reported as "charges for services" or "other receipts" and various other non-tax receipts of approximately \$5,200,000 were reported as taxes in the County's supplementary schedules. The County did not make adjustments to those schedules presented in this report.

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

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content presented by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

FINDING 2012-3 - INTERNAL CONTROLS OVER LANDFILL FEES

The County does not have adequate controls in place to insure fees due from the landfill are remitted timely. This results in revenues not being received and available for use by the County as needed to meet obligations for which these fees are required. Without a proper system of internal control in place that operates effectively, revenues could also be lost due to the lack of accountability.

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

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

FINDING 2012-4 - INTERNAL CONTROLS OVER UNPAID INVOICES

The County does not have controls in place to ensure timely payment of amounts owed to vendors, and procedures are not in place to report unpaid obligations. At December 31, 2012, we noted unpaid invoices due to the landfill dated during 2011 and 2012 totaling \$1,468,346. Without a proper system of internal control in place that operates effectively, proper monitoring of appropriations, expenditures, and cash balances are hindered.

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

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III – Federal Award Findings and Questioned Costs

FINDING 2012-5 - INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII

Federal Agency: Department of Housing and Urban Development
Federal Program: Community Development Block Grants/State's Program
and Non-Entitlement Grants in Hawaii

CFDA Number: 14.228

Federal Award Number and Year (or Other Identifying Number): DR2-09-146

Pass-Through Entity: Indiana Office of Community and Rural Affairs

Management of the County has not established an effective internal control system, which would include segregation of duties related to the grant agreement and certain compliance requirements that have a direct and material effect to the program. This includes the following compliance requirements: Davis-Bacon Act and Reporting. The following deficiencies in internal control were noted:

1. Controls were not in place whereby financial activity per the grant project ledger was reconciled with the County's main financial ledgers maintained by the County Auditor's office. The failure to establish controls to reconcile the financial activity per the grant project ledger with the County's main financial ledgers could result in variances between the two sets of financial records. Variances between the sets of financial records could hinder the County's ability to effectively monitor grant program compliance requirements that rely on accurate financial information in order to monitor compliance and result in incorrect financial reporting on the Schedule of Federal Awards. Accurate financial information is necessary for the County to properly monitor compliance related reporting and the grant program as a whole.
2. The County does not have a system in place whereby the grant reports prepared by the contractual grant administrator are reviewed and compared to supporting documentation to ensure accuracy and completeness in reporting. Failure to have controls in place over reporting could lead to inaccurate reporting of grant activity.
3. Compliance with Davis-Bacon Act requirements is handled by the contractual grant administrator with no oversight by the County. Failure to have controls in place for the monitoring and review of compliance requirements could lead to noncompliance.

The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the grant.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

OMB Circular A-133, Subpart C, section .300 states in part:

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

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and compliance requirements that have a direct and material effect to the program.

FINDING 2012-6 - INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII

Federal Agency: Department of Housing and Urban Development
Federal Program: Community Development Block Grants/State's
Program and Non-Entitlement Grants in Hawaii

CFDA Number: 14.228

Federal Award Number and Year (or Other Identifying Number): DR2-09-146

Pass-Through Entity: Indiana Office of Community and Rural Affairs

Management of the County has not established an effective internal control system related to the compliance requirement; Allowable Activities and Allowable Costs, that has a direct and material effect to the program.

The County does not have controls in place to monitor budget and contractual payments related to grant administrative services associated with the project. There is the risk that contract overpayments and costs in excess of approved budget amounts related to grant administrative services could occur and go undetected.

The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the grant.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

OMB Circular A-133, Subpart C, section .300 states in part:

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

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and compliance requirements that have a direct and material effect to the program.

FINDING 2012-7 - INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO PORT SECURITY GRANT PROGRAM AND INADEQUATE ACCOUNTING RECORDS AND FINANCIAL ACCOUNTABILITY

Federal Agency: Department of Homeland Security

Federal Program: Port Security Grant Program

CFDA Number: 97.056

Federal Award Number and Year (or Other Identifying Number): Sheriff Department 2008-GB-T8K085,
Sheriff Department 2009-PU-T9-K017,
Office of Emergency Communications
2009-PU-T9-K017, Sheriff Department
2010-PU-TO-K019

Pass-Through Entity: Larry D. Allen, LLC

The County was awarded Port Security Grants for four separate projects. Three of the projects were administered by the County Sheriff's Department and one project was administered by the County's Office of Emergency Communications. The County did not establish internal controls in order to monitor compliance requirements with the grant program requirements. Internal controls were not established for the following grant program compliance requirements: Allowable Activities; Allowable Costs; Cash Management; Equipment and Real Property Management; Matching; Period of Availability; Procurement, Suspension, and Debarment; and Special Tests and Provisions.

In addition, grant records related to these grant projects were not properly maintained to test compliance for Allowable Activities; Allowable Costs; Cash Management; Equipment and Real Property Management; Matching; Period of Availability; Procurement, Suspension, and Debarment; and Special Tests and Provisions as described below:

1. Financial records were not properly maintained and were either incomplete or inaccurate. The following problems were identified with the financial activity associated with the grant:
 - a. The County's main financial records maintained by the County Auditor did not separately identify financial activity associated with each grant project for grant projects administered by the County Sheriff's Department.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- b. The Sheriff's Department grant administrator attempted to maintain a subsidiary grant project ledger for each project; however, the records were incomplete. The project ledgers did not show all financial activity since the inception of the grant and the information was incomplete in that it only showed the receipt activity related to the grant projects and did not identify the actual disbursements made associated with each grant project.
- c. The subsidiary grant project ledgers maintained by the Sheriff's Department were not reconciled with the grant fund in the County's main financial records maintained by the County Auditor. A comparison of the records identified \$114,787 in grant monies reported as received per the subsidiary grant project ledger that were not shown on the County Auditor's financial records for the grant control fund. Based upon further review of financial activity, it was determined that monies were received by the Sheriff's Department on December 19, 2012, but were not remitted to the County Auditor and recorded in the County Auditor's financial records until January 18, 2013. The County Auditor's financial records and the grant records maintained by the Sheriff's Department showed that the \$114,787 was not disbursed until February 1, 2013, approximately a month and half after it was received.
- d. There was \$74,468 in grant monies received by the County Sheriff's Department that was not remitted to the County Auditor and properly identified and recorded in the financial records for the grant fund. The monies were retained by the Sheriff's Department and expenditures made directly by the Sheriff's Department without going through the proper disbursements procedures of the County via the County Auditor's office.
- e. A separate grant fund was maintained on the County Auditor's records related to the grant awarded to the County's Office of Emergency Communications; however, the financial activity was not reflective of the actual grant activity. Based upon representations made by the County's Office of Emergency Communications, the entire grant award of \$79,642 was received and disbursed in 2012. Information provided to support the amount disbursed showed that the actual disbursement was recorded as paid from the County's LOIT Fund and not the Port Security Grant Fund. In contrast, the Port Security Grant Fund for the Office of Emergency Communications per the County Auditor's financial records reported disbursements in the amount of \$34,852 which were not related to the grant, based upon representation made by the County's Office of Emergency Communications, and the Grant Fund had a balance in the amount of \$44,790.
2. The County Auditor's financial records reported a beginning balance at January 1, 2012, in the Sheriff's Department Port Security Grant Fund of \$23,508. Information was not available to identify which grant project the monies were associated with.
 3. Disbursements totaling \$14,695 were shown as being disbursed from the Sheriff's Department Port Security Grant Fund per the County Auditor's financial records that could not be readily identified with a specific grant project.
 4. Capital asset records were not presented for audit to identify equipment purchases made with the grant funds. Failure to properly maintain assets records weakens the County's ability to safeguard grant assets and the County's ability to comply with the Equipment and Real Property Management requirements of the grant program.
 5. Information was not presented for audit to identify how the value of equipment was determined to meet the in-kind matching requirement associated with the grant administered by the Sheriff's Department.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

6. Information was not presented for audit to document procurement procedures related to expenditures made from grant funds to determine compliance with Procurement and Suspension, and Debarment requirements.

7. A grant agreement between the pass-through entity, Larry D. Allen, LLC, and the County identifying the grant program and the related grant program requirements was not presented for audit. Upon further inquiry, the County eventually requested information from the pass-through entity to verify the CFDA title and number and obtain information regarding the initial grant agreement between the pass-through entity, Larry D. Allen, LLC, and the Department of Homeland Security to identify the purpose of the grant. However, no information was presented for audit that documented where the pass-through entity identified the federal laws, regulations, contract provisions, and any supplemental requirements imposed by the pass-through entity in which the County was required to follow.

The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the grant.

An internal control system, including segregation of duties, should be designed and operated effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, review, and approval take place and to have a segregation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

OMB Circular A-133, Subpart C, section .300 states in part:

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

44 CFR 13.20(b) states in part:

"The financial management system of other grantees and subgrantees must meet the following standards:

- (1) *Financial reporting.* Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or subgrant.

- (2) *Accounting records.* Grantees and subgrantees must maintain records which adequately identify the source and application of funds provided for financially-assisted activities. These records must contain information pertaining to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (3) *Internal control.* Effective control and accountability must be maintained for all grant and subgrant cash, real and personal property, and other assets. Grantees and subgrantees must adequately safeguard all such property and must assure that it is used solely for authorized purposes.
- (4) *Budget control.* Actual expenditures or outlays must be compared with budgeted amounts . . .
- (5) *Allowable cost.* Applicable OMB cost principles, agency program regulations, and terms of grant and subgrant agreements will be followed in determining reasonableness, allowability, and allocability of costs.
- (6) *Source documentation.* Accounting records must be supported by such source documentation as cancelled checks, paid bills, payrolls, time and attendance records, contract and subgrant award documents, etc.
- (7) *Cash management.* Procedures for minimizing the time elapsing between the transfer of funds from the U.S. Treasury and disbursement by grantees and subgrantees . . ."

The failure to establish internal controls and an adequate financial management system could enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and all compliance requirements that have a direct and material effect to the program.

We also recommended that the County's management establish a financial management system whereby accounting records adequately identify the source and application of funds provided for financially-assisted activities.

FINDING 2012-8 - INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO EMERGENCY WATERSHED PROTECTION PROGRAM

Federal Agency: Department of Agriculture

Federal Program: Emergency Watershed Protection Program

CFDA Number: 10.923

Federal Award Number and Year (or Other Identifying Number): 68-52KY-12-002; 68-52KY-12-004;
68-52KY-12-006

Pass-Through Entity: Direct Grant

Management of the County has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and all of the compliance requirements that have a direct and material effect to the program. This includes the following compliance requirements: Allowable Activities; Allowable Costs; Cash Management; Matching; Period of Availability; Procurement, Suspension, and Debarment; and Reporting.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the grant.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

OMB Circular A-133, Subpart C, section .300 states in part:

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

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and all compliance requirements that have a direct and material effect to the program.

FINDING 2012-9 - CASH MANAGEMENT

Federal Agency: Department of Agriculture

Federal Program: Emergency Watershed Protection Program

CFDA Number: 10.923

Federal Award Number and Year (or Other Identifying Number): 68-52KY-12-002; 68-52KY-12-004;
68-52KY-12-006

Pass-Through Entity: Direct Grant

The payments for the Emergency Watershed Protection Program are required to be on a reimbursement basis. Payments received by the County for the Emergency Watershed Protection Program were requested and received in advance of payment for services rather than requesting reimbursement based on expenditures actually paid. Requests for reimbursements were filed on June 25, 2012, with the monies being received on July 24, 2012, and July 30, 2012, and the payment to the contractor being made on July 30, 2012.

The Natural Resources Conservation Service (NRCS) U.S. Department of Agriculture General Terms and Conditions Grants and Cooperative Agreements contained with the Statement of Work for Agreement between the U.S. Department of Agriculture Natural Resources Conservation Services and the Clark County Commissioners page 11 Section V. Payments states: "Payments by NRCS to the entity will be made on a reimbursable basis . . ."

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As described in Finding 2012-8, the County did not have controls in place to reduce the risks of noncompliance with Cash Management.

The failure to establish internal controls could enable material noncompliance to go undetected. Non-compliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended the County establish controls, including segregation of duties, related to the grant agreement and Cash Management.

FINDING 2012-10 - PROCUREMENT, SUSPENSION, AND DEBARMENT

Federal Agency: Department of Agriculture

Federal Program: Emergency Watershed Protection Program

CFDA Number: 10.923

Federal Award Number and Year (or Other Identifying Number): 68-52KY-12-002; 68-52KY-12-004;
68-52KY-12-006

Pass-Through Entity: Direct Grant

The following problems were identified with the County's compliance associated with the federal requirements of Procurement, Suspension, and Debarment related to contracts in the amount of \$814,027 for the Emergency Watershed Protection Program:

1. Information was not on file to document the procurement process. Proposals were not retained for all entities that submitted bids to perform work associated with the grant project. Information was not on file that documented how the proposals were evaluated in order to establish the best and most responsive bidder. As a result of insufficient documentation, we could not determine compliance the procurement requirements.
2. The County did not have written procurement procedures in place related to the standards of conduct governing the performance of its employees engaged in the award and administration of contracts.
3. Information was not presented for audit to determine if the County verified the entity awarded the contract for debris removal services had been excluded or disqualified from participating in federal programs. Information was not provided documenting the Excluded Parties List System (EPLS) was checked prior to the awarding of the contract. No certification was on file from the entity indicating it had not be excluded or disqualified from participating in federal programs nor was there a clause or condition in the contract making reference to this requirement.

7 CFR 3019.45 states in part: "Some form of costs or price analysis shall be made and documented in the procurement files in connection with every procurement action. . . ."

7 CFR 3019.46 states in part:

"Procurement records and files for purchases in excess of the small purchase threshold shall include the following at a minimum:

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

(a) Basis for contractor selection . . .

(c) Basis for award cost or price."

7 CFR 3019.42 states in part: "The recipient shall maintain written standards of conduct governing the performance of its employees engaged in the award and administration of contracts. . . ."

7 CFR 3019.13 states:

"Federal awarding agencies and recipients shall comply with the non-procurement debarment and suspension common rule implementing E.O.s 12549 and 12699, 'Debarment and Suspension,' codified at 7 CFR 3017. This common rule restricts subawards and contracts with certain parties that are debarred, suspended or otherwise excluded from or ineligible for participation in Federal assistance programs and activities."

2 CFR 180.300 states in part:

". . . you must verify that the person with whom you intend to do business is not excluded or disqualified. You do this by:

(a) Checking the EPLS; or

(b) Collecting a certification from the person; or

(c) Adding a clause or condition to the covered transaction with that person."

As described in Finding 2012-8, the County did not have controls in place to reduce the risks of noncompliance with Procurement, Suspension, and Debarment requirements.

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended the County establish controls, including segregation of duties related to Procurement, Suspension, and Debarment.

FINDING 2012-11 - REPORTING

Federal Agency: Department of Agriculture

Federal Program: Emergency Watershed Protection Program

CFDA Number: 10.923

Federal Award Number and Year (or Other Identifying Number): 68-52KY-12-002, 68-52KY-12-004,
68-52KY-12-006

Pass-Through Entity: Direct Grant

The County did not properly comply with the grant program compliance requirement associated with federal Reporting compliance requirement. The County did not file and was not aware that it was required to file any financial reports associated with the grant until the information was brought to their attention during the course of the audit. As a result of our inquiry regarding the grant reporting, the County, subsequently, contacted the grantor agency and filed the required reports eight months after the original due date.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section VI. Financial Reporting of the Natural Resources Conservation Service (NRCS) U.S. Department of Agriculture General Terms and Conditions Grants and Cooperative Agreements states in part:

"a. Recipients must submit a Federal Financial Report (FFR), SF 425 and 425A . . . Reports must be submitted on an accrual accounting basis. Failure to submit reports in accordance with the . . . schedule may result in the suspension or termination of award.

b. A final Report must be submitted no later than 90 days after the completion of the award. For final FFRs, reporting end date must be the end date of the project or agreement period. The reports should be submitted to the NRCS administrative contact identified in award notification."

As described in Finding 2012-8, the County did not have controls in place to reduce the risks of noncompliance with Reporting.

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended the County establish controls, including segregation of duties, related to Reporting.

FINDING 2012-12 - INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO DISASTER GRANTS – PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS) AND NON-COMPLIANCE TO PROCUREMENT, SUSPENSION AND DEBARMENT

Federal Agency: Department of Homeland Security
Federal Program: Disaster Grants - Public Assistance (Presidentially Declared Disasters)
CFDA Number: 97.036
Federal Award Number and Year (or Other Identifying Number): PA 4058, PA 385
Pass-Through Entity: Indiana Department of Homeland Security

Management of the County has not established an internal control system, which would include segregation of duties related to the federal compliance requirements for Procurement, Suspension, and Debarment that have a direct and material effect to the program.

The failure to establish an internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the grant.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

OMB Circular A-133, Subpart C, section .300 states in part:

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

The following problems were identified with the County's compliance with Procurement, Suspension, and Debarment requirements associated with services for debris monitoring and for debris removal representing 40 percent of the total program costs:

1. Information was not on file to document the procurement process related to debris monitoring services. Proposals were not retained for all entities that submitted bids to perform work associated with debris removal monitoring. Information was not on file that documented how the proposals were evaluated in order to establish the best and most responsive bidder.
2. Information was not on file to document how bid pricings were tabulated related to debris removal. As a result of insufficient documentation, we could not determine compliance the Procurement requirements related to debris removal.
3. Information was not presented for audit to determine the County verified the entities awarded the contracts for debris removal services and debris monitoring services had been excluded or disqualified from participating in federal programs. Information was not provided documenting the Excluded Parties List System (EPLS) was checked prior to the awarding of the contract. No certification was on file from the entity indicating had not be excluded or disqualified from participating in federal programs and there was not a clause or condition in the contract making reference to this requirement.

44 CFR 13.36 (9) states:

"Grantees and subgrantees will maintain records sufficient to detail the significant history of procurement. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of a contract type, contractor selection or rejection, and the basis for the contract price."

The County did not have controls in place to reduce the risks of noncompliance with Procurement, Suspension, and Debarment requirements.

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended the County establish controls, including segregation of duties related to Procurement, Suspension, and Debarment.

BOARD OF COMMISSIONERS OF CLARK COUNTY, INDIANA

ROOM 404, Clark County Government Building
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(812) 285-6275 FAX (812) 285-6366
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Jack Coffman, President
Rick Stephenson, Vice President
John Perkins

Jake Elder, General Counsel

November 1, 2013

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

Re: 2012 Corrective Action Plan

Please accept this letter as the corrective action plan for the Section II and III audit findings noted in the 2012 audit report for Clark County.

Finding 2012-1. Internal Controls Over the Preparation of the Schedule of Expenditures of Federal Awards

Contact Person: R. Monty Snelling
Title: County Auditor
Phone Number: 812-285-6211
Projected Completion Date: 2013-2014

The County has hired an outside consultant to prepare standardized procedures designed to strengthen the accounting controls over all grant awards. In addition, the consultant will assist the Auditor's office staff with the preparation of the Schedule of Expenditures of Federal Awards. Grant activity will be monitored for proper classification of Federal, State, and Stimulus Funds and will be properly identified in the County Annual Report by CFDA number.

Finding 2012-2. Internal Controls Over Preparation of the Financial Statement

Contact Person: R. Monty Snelling
Title: County Auditor
Phone Number: 812-285-6211
Projected Completion Date: December 31, 2013

The County Annual Report (Annual Report) will be checked for accuracy and completeness and correct fund numbers will be used as identified and in accordance with the chart of accounts for counties.

Finding 2012-3, Internal Control Over Landfill Fees

Contact Person: Jack Coffman
Title: President, Board of County Commissioners
Phone Number: 812-285-6275
Projected Completion Date: December 31, 2014

The County will implement procedures to ensure fees due from the landfill are received timely.

Finding 2012-4, Internal Control over Unpaid Invoices

Contact Person: Jack Coffman
Title: President, Board of County Commissioners
Phone Number: 812-285-6275
Projected Completion Date: December 31, 2013

Current procedures will be reviewed with County employees to identify internal control weaknesses. New procedures will be developed to monitor all unpaid invoices.

Finding 2012-5, Internal Controls over Compliance Requirements that have a Direct and Material Effect to Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii – Davis Bacon Act and Reporting

Contact Person: Jack Coffman
Title: President, Board of County Commissioners
Phone Number: 812-285-6275
Projected Completion Date: December 31, 2014

Procedures will be implemented and training will be provided to ensure grant activities are being recorded and reconciled properly with the County ledgers and all discrepancies accounted for. In addition, the County will require copies of all grant documentation reports, including supporting documentation, prepared by grant administrators which will allow the County to verify that grant activities are in accordance with the grant agreements.

Finding 2012-6, Internal Controls over Compliance Requirements that have a Direct and Material Effect to Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii – Allowable Costs and Activities

Contact Person: Jack Coffman
Title: President, Board of County Commissioners
Phone Number: 812-285-6275
Projected Completion Date: December 31, 2014

Procedures will be developed and training will be provided to all personnel and/or contracted grant administrators regarding the maintenance of grant financial records to ensure remaining grant and

contract balances are kept at all times. These procedures will be monitored for compliance on a regular basis.

Finding 2012-7, Internal Controls over Compliance Requirements that have a Direct and Material Effect to Port Security Grant Program and Inadequate Accounting Records and Financial Accountability

Contact Person: Jack Coffman
Title: President, Board of County Commissioners
Phone Number: 812-285-6275
Projected Completion Date: December 31, 2014

Procedures will be developed and training will be provided to all personnel and/or contracted grant administrators regarding the maintenance of grant financial records to ensure grant funds are being spent in accordance with grant agreements and are being reconciled to the subsidiary ledgers. Training will also be provided regarding compliance with grant requirements regarding cash management, matching, procurement and accounting for capital assets purchased with Federal funds. These procedures will be monitored for compliance on a regular basis.

Finding 2012-8, Internal Controls over Compliance Requirements that have a Direct and Material Effect to Emergency Watershed Protection Program

Contact Person: Jack Coffman
Title: President, Board of County Commissioners
Phone Number: 812-285-6275
Projected Completion Date: December 31, 2013

As stated previously, the County has contracted with an outside consultant that is familiar with the issues relating to grant compliance. This consultant will be developing grant control procedures to help strengthen the County's internal control procedures regarding grant projects.

Finding 2012-9, Cash Management

Contact Person: Jack Coffman
Title: President, Board of County Commissioners
Phone Number: 812-285-6275
Projected Completion Date: 2013-2014

The County will provide training to county employees and consultants responsible for grant administration regarding cash management of reimbursable grants including the rules and regulations for requesting funds for these types of grants.

Finding 2012-10, Procurement, Suspension and Debarment

Contact Person: Jack Coffman
Title: President, Board of County Commissioners
Phone Number: 812-285-6275
Projected Completion Date: 2013-2014

The County will implement new procedures outlining the process for maintaining procurement documentation and following the requirements for suspension and debarment related to Federal contracts.

Finding 2012-11, Reporting

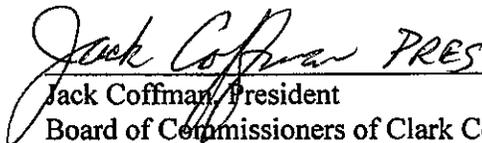
Contact Person: Jack Coffman
Title: President, Board of County Commissioners
Phone Number: 812-285-6275
Projected Completion Date: December 31, 2013

The County Commissioners were not informed of the report filing requirement by the State Funding Agency. The Commissioners strive to ensure all grant reports are filed timely and will continue to make a conscientious effort to comply with all reporting requirements.

Finding 2012-12, Non-Compliance and Internal Controls over Compliance Requirements that have a Direct and Material Effect to Procurement, Suspension and Debarment

Contact Person: Jack Coffman
Title: President, Board of County Commissioners
Phone Number: 812-285-6275
Projected Completion Date: December 31, 2013

The County will implement new procedures outlining the process for maintaining procurement documentation and following the requirements for suspension and debarment related to Federal contracts.



Jack Coffman, President
Board of Commissioners of Clark County, Indiana
Date: 10-31-13

Cc: R. Monty Snelling, Clark County Auditor
Jake Elder, Clark County Attorney
Jill W. Oca, CPA
File

CLARK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 4, 2013, with Jack Coffman, President of the Board of County Commissioners; Barbara Hollis, President of the County Council; R. Monty Snelling, Auditor; and Brian Lenfert, Vice President of the County Council.