

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF  
CLAY COUNTY, INDIANA  
January 1, 2013 to December 31, 2013



**FILED**  
06/16/2014



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### SCHEDULE OF OFFICIALS

| <u>Office</u>                                     | <u>Official</u>   | <u>Term</u>          |
|---|-------------------|----------------------|
| Auditor   | Mary Jo Alumbaugh | 01-01-11 to 12-31-14 |
| Treasurer   | Deborah James     | 01-01-11 to 12-31-14 |
| Clerk   | Victoria Wheeler  | 01-01-13 to 12-31-16 |
| Sheriff   | Michael W. Heaton | 01-01-11 to 12-31-14 |
| Recorder  | Joseph Dierdorf   | 01-01-13 to 12-31-16 |
| President of the Board of<br>County Commissioners | Paul R. Sinders   | 01-01-13 to 12-31-14 |
| President of the<br>County Council                | Larry Moss        | 01-01-13 to 12-31-14 |



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF CLAY COUNTY, INDIANA

***Report on the Financial Statement***

We have audited the accompanying financial statement of Clay County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, 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, 2013.

***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, 2013, 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 May 1, 2014, 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, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, 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.

  
Paul D. Joyce, CPA  
State Examiner

May 1, 2014



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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 CLAY 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 Clay County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement, and have issued our report thereon dated May 1, 2014, 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.

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 deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 2013-001 to be a material weakness.

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***

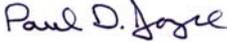
As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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 item 2013-001.

***Clay 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

May 1, 2014

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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.

CLAY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2013

| Fund                           | Cash and<br>Investments<br>01-01-13 | Receipts     | Disbursements | Cash and<br>Investments<br>12-31-13 |
|--------------------------------|-------------------------------------|--------------|---------------|-------------------------------------|
| County General                 | \$ 1,209,514                        | \$ 5,194,640 | \$ 5,163,120  | \$ 1,241,034                        |
| Accident Report                | 2,620                               | 866          | -             | 3,486                               |
| Aviation                       | 70,752                              | 6,245        | 28,749        | 48,248                              |
| Jail Cagit                     | 691,766                             | 1,066,888    | 802,000       | 956,654                             |
| CAGIT CERTIFIED SHARES         | -                                   | 1,800,555    | 1,691,029     | 109,526                             |
| Campaign Fin Enforcement       | 860                                 | -            | -             | 860                                 |
| Clerk's Perpetuation           | 50,655                              | 15,019       | 3,208         | 62,466                              |
| Comm Corr Home Detention       | 172,472                             | 199,766      | 167,935       | 204,303                             |
| Comm Transition Program        | 20,731                              | 22,255       | 22,871        | 20,115                              |
| County Sales Disclosure        | 31,619                              | 3,180        | 20            | 34,779                              |
| Cumulative Bridge              | 1,084,572                           | 270,351      | 335,397       | 1,019,526                           |
| Cumulative Capital Dev         | 438,606                             | 88,500       | 22,800        | 504,306                             |
| Cumulative Voting              | 10,593                              | -            | -             | 10,593                              |
| Co Drug Free Comm              | 34,665                              | 21,104       | 30,176        | 25,593                              |
| REDEVELOPMENT COMM FEES        | 8,508                               | 17,160       | 4,750         | 20,918                              |
| Local Emer Plan Comm           | 15,534                              | -            | 480           | 15,054                              |
| Clay Co Emgy Phone Sys         | -                                   | 620          | -             | 620                                 |
| Firearms Training              | 11,949                              | 20,245       | 20,090        | 12,104                              |
| General Drain Improvement      | 22,611                              | 2,824        | -             | 25,435                              |
| Health                         | 34,009                              | 420,800      | 416,693       | 38,116                              |
| SOCIAL SECURITY REDACTION      | 47,715                              | 2,401        | 381           | 49,735                              |
| LEVY EXCESS FUND               | 118,128                             | -            | -             | 118,128                             |
| Health Maintenance             | 98,664                              | 33,139       | 36,774        | 95,029                              |
| Local Road & Street            | 67,301                              | 249,871      | 240,000       | 77,172                              |
| COUNTY PUBLIC SAFETY LOIT      | 728,934                             | 683,997      | 724,757       | 688,174                             |
| COUNTY MISDEMEANANT FUND       | 5,215                               | 17,979       | -             | 23,194                              |
| MOTOR VEHICLE HIGHWAY          | 785,553                             | 2,631,208    | 2,891,041     | 525,720                             |
| OMITTED PROPERTY AUDITS        | -                                   | 21,357       | -             | 21,357                              |
| Plat Book                      | 86,233                              | 9,125        | 9,384         | 85,974                              |
| Rainy Day                      | 1,502,671                           | 1,200,407    | 1,350,000     | 1,353,078                           |
| Reassessment 2010              | 324,289                             | 340          | 46,645        | 277,984                             |
| REASSESSMENT 2015              | 784,610                             | 490,981      | 407,025       | 868,566                             |
| Recorder Rcds Perpet           | 107,088                             | 44,265       | 27,921        | 123,432                             |
| COUNTY RIVERBOAT               | 112,161                             | 91,323       | 37,619        | 165,865                             |
| SHERIFFS SEX OFFENDER FEES     | 12,896                              | 3,002        | -             | 15,898                              |
| Public Defender                | 42,992                              | 15,859       | 10,405        | 48,446                              |
| Overpayments-Prop Tax          | 28,884                              | 34,932       | 24,432        | 39,384                              |
| Surveyors Cornerstone          | 9,060                               | 5,680        | 326           | 14,414                              |
| Tax Sale Redemption            | 19                                  | 53,230       | 53,230        | 19                                  |
| Tax Sale Surplus               | 273,926                             | 502,953      | 327,036       | 449,843                             |
| LHD TRUST ACCOUNT              | 54,671                              | 9,313        | 19,820        | 44,164                              |
| Guardian Ad Litem / CASA       | 3,541                               | 3,921        | 2,758         | 4,704                               |
| HAVA TITLE III REIMB           | 40,000                              | -            | -             | 40,000                              |
| INELIGIBLE DEDUCTIONS FUND     | 46,502                              | 198,797      | 47,283        | 198,016                             |
| CO ELECTED OFFICIAL TRAINING   | 3,256                               | 2,401        | 464           | 5,193                               |
| Park & Recreation              | 11,328                              | -            | -             | 11,328                              |
| COUNTY OFFENDER TRANSPORTATION | 375                                 | 375          | -             | 750                                 |
| STATEWIDE 911                  | 205,851                             | 587,297      | 496,130       | 297,018                             |
| Adult Prob Admin Fee           | 73,824                              | 22,716       | 22,152        | 74,388                              |
| Juvenile Prob Admin Fee        | 9,019                               | 3,180        | 5,382         | 6,817                               |
| Probation Supplement           | 2,418                               | 375          | -             | 2,793                               |
| Drainage Maintenance           | 38,257                              | 87,006       | 83,674        | 41,589                              |
| SHERIFF SALE FEE FUND          | 6,391                               | 10,932       | 7,845         | 9,478                               |
| JAIL TRAINING & EQUIP          | 33,264                              | 19,658       | 16,055        | 36,867                              |
| Debt Service Reserve IVC       | 45,000                              | -            | -             | 45,000                              |
| BR CTY NO CEN ECON DISTR       | 532,635                             | 189,622      | 356,295       | 365,962                             |
| EMPLOYEE HEALTH INSURANCE FUND | 95,704                              | 892,359      | 802,955       | 185,108                             |
| Redevelopmt Dist Cap Fund      | 47,818                              | -            | -             | 47,818                              |
| Payroll Clearing Fund          | 8,765                               | 4,722,648    | 4,723,268     | 8,145                               |
| FICA Withholding               | 1                                   | -            | -             | 1                                   |
| State Settlement               | -                                   | 13,568,958   | 13,568,957    | 1                                   |
| LOIT PUBLIC SAFETY             | -                                   | 1,066,383    | 1,066,383     | -                                   |

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

CLAY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

| Fund                            | Cash and<br>Investments<br>01-01-13 | Receipts  | Disbursements | Cash and<br>Investments<br>12-31-13 |
|---------------------------------|-------------------------------------|-----------|---------------|-------------------------------------|
| WHEEL TAX/SURTAX COMBINED       | -                                   | 728,506   | 728,506       | -                                   |
| CVET Distribution               | -                                   | 164,274   | 164,274       | -                                   |
| WEED CUTTING ASSESSMENTS        | -                                   | 12,975    | 12,975        | -                                   |
| Sewage Collections              | -                                   | 18,875    | 18,875        | -                                   |
| Financial Institution Tax       | -                                   | 167,106   | 167,106       | -                                   |
| Fines & Forfeitures             | 1,993                               | 10,342    | 10,935        | 1,400                               |
| Infraction Judgements           | 480                                 | 10,545    | 10,550        | 475                                 |
| Overweight Vehicles             | -                                   | 5,879     | 5,701         | 178                                 |
| SPECIAL DEATH BENEFIT (OFFICER) | 75                                  | 1,485     | 1,460         | 100                                 |
| Sales Disclosure Form           | 170                                 | 3,180     | 3,065         | 285                                 |
| Coroners Cont Education         | 61                                  | 2,355     | 2,232         | 184                                 |
| Mortgage Fee                    | 203                                 | 2,680     | 2,738         | 145                                 |
| DLGF HOMESTEAD PROPERTY DATABA  | 9                                   | 175       | 74            | 110                                 |
| SEX & VIOLENT OFFEND ADMIN      | 12                                  | 334       | 330           | 16                                  |
| CHILD RESTRAINT VIOLATION       | -                                   | 25        | -             | 25                                  |
| Inheritance Tax                 | 145,849                             | 183,843   | 329,364       | 328                                 |
| Education Plate Fee             | -                                   | 450       | 450           | -                                   |
| Riverboat Revenue Sharing       | -                                   | 159,294   | 159,294       | -                                   |
| Cagit Settlement                | -                                   | 4,266,004 | 4,266,004     | -                                   |
| CLAY CITY TRAFFIC FINES         | 5,056                               | 9,024     | 1,295         | 12,785                              |
| 93.563 TITLE IV-D ARRA          | 1,249                               | -         | 1,248         | 1                                   |
| 93.563 ARRA PROS IV-D INCENTIV  | 10,542                              | -         | -             | 10,542                              |
| 93.563 ARRA CLERK IV-D INCENTI  | 61                                  | -         | -             | 61                                  |
| 93.563 TITLE IV-D INCENTIVE     | 85,057                              | 14,270    | 1,991         | 97,336                              |
| 93.563 PROSECUTOR IV-D INCENTI  | 38,849                              | 21,467    | 19,608        | 40,708                              |
| 93.563 CLERK IV-D INCENTIVE     | 13,258                              | 14,270    | 16,681        | 10,847                              |
| CLERK TRUST ACCT                | 494,841                             | 1,488,552 | 1,496,866     | 486,527                             |
| CLERK SUPPORT ACCT              | 3,196                               | 449,397   | 449,387       | 3,206                               |
| CLERK DARZINIKAS ACCT           | 818                                 | -         | -             | 818                                 |
| CLERK CASH ON HAND              | 300                                 | -         | -             | 300                                 |
| AFTER SETTLEMENT COLLECTIONS    | 355,789                             | 447,148   | 355,789       | 447,148                             |
| TREASURER CASH                  | 700                                 | -         | -             | 700                                 |
| RECORDER CASH                   | 25                                  | -         | -             | 25                                  |
| SHERIFF CASH BOOK               | 65,190                              | 483,004   | 478,693       | 69,501                              |
| JAIL COMMISSARY                 | 37,797                              | 152,589   | 165,505       | 24,881                              |
| CAR SEAT                        | 1,266                               | 924       | 1,866         | 324                                 |
| INMATE TRUST                    | -                                   | 17,497    | 5,145         | 12,352                              |
| Jury Pay                        | 546,007                             | 188,434   | 155,600       | 578,841                             |
| I-70 ST RD 59 LIFT STATION      | 160,595                             | -         | 160,595       | -                                   |
| CLAY CITY LICENSE BRANCH        | 876                                 | -         | -             | 876                                 |
| AVIATION ROTARY FUEL FUND       | 4,599                               | 9,687     | 8,431         | 5,855                               |
| Pub Hlth Emerg Prep Coord       | 2,992                               | -         | -             | 2,992                               |
| Drug Forfeiture Fund            | 8,617                               | -         | -             | 8,617                               |
| FED EQUIT SHARING-PROSECUTOR    | -                                   | 8,114     | -             | 8,114                               |
| FED EQUIT SHARING-SHERIFF       | 3,999                               | 6,029     | -             | 10,028                              |
| Aerial Map                      | 4,906                               | 104       | -             | 5,010                               |
| Hepatitis B Vaccine             | 3,928                               | -         | -             | 3,928                               |
| Title Check Fees                | 3,887                               | 740       | -             | 4,627                               |
| Prosc Check Collection          | 1,617                               | 1,001     | 779           | 1,839                               |
| FARM SALE FUND                  | 106,590                             | 58        | -             | 106,648                             |
| TAX SALE REDEMPTION COMM CERT   | 1,225                               | -         | -             | 1,225                               |
| COMM CERTIFICATE SALE           | 15,221                              | 14,767    | 20,058        | 9,930                               |
| ERRONEOUS EFT DEPOSITS          | -                                   | 4,446     | -             | 4,446                               |
| FINAL HEA 1001-07 08 PTRC HSC   | 144                                 | -         | -             | 144                                 |
| LOIT RESIDENTIAL PTRC           | 499,248                             | 3,207,973 | 3,599,335     | 107,886                             |
| 10.557 WIC FY 2012              | -                                   | -         | 23,171        | (23,171)                            |
| 16.607 BULLETPROOF VEST GRANT   | 126                                 | -         | -             | 126                                 |
| TITLE III VOT MACH REIMB        | 120,584                             | -         | -             | 120,584                             |
| 16.738 ICJI-ACE SHERIFFS OT     | 1                                   | -         | -             | 1                                   |
| 20.205 BRIDGE INSPECTION GRANT  | -                                   | 62,317    | 62,317        | -                                   |
| 10.557 WIC FY 2013              | (34,064)                            | 154,265   | 120,201       | -                                   |
| 93.069 BIO T & EMER PREP        | (1,533)                             | 11,221    | 12,633        | (2,945)                             |

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

CLAY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

| Fund                           | Cash and<br>Investments<br>01-01-13 | Receipts             | Disbursements        | Cash and<br>Investments<br>12-31-13 |
|--------------------------------|-------------------------------------|----------------------|----------------------|-------------------------------------|
| 16.588 ICJI STOP FY 2013       | (5,815)                             | 15,383               | 9,568                | -                                   |
| 16.575 VICTIM ASSIST FY 2013   | (3,977)                             | 17,367               | 13,390               | -                                   |
| 16.588 ICJI STOP FY 2012       | -                                   | 3,692                | 8,479                | (4,787)                             |
| 16.575 VICTIM ASSIST FY 2012   | -                                   | -                    | 750                  | (750)                               |
| 20.601 OPER PULLOVER FY 2011   | 80                                  | 4,924                | 4,924                | 80                                  |
| 97.073 HL SEC GRT C44P-1-260A  | (200)                               | 200                  | -                    | -                                   |
| 97.073 HL SEC GRT C44P-2-047A  | (152,823)                           | 189,247              | 36,424               | -                                   |
| 97.073 HL SEC GRT C44P-2-054A  | -                                   | 78,811               | 78,811               | -                                   |
| 97.073 HL SEC GRT C44P-1-400A  | (36,610)                            | 53,506               | 16,896               | -                                   |
| 20.703 HL SEC C44P-1-169A      | (480)                               | 480                  | -                    | -                                   |
| 20.601 OPER PULLOVER FY 2012   | 28                                  | -                    | 725                  | (697)                               |
| 97.073 HL SEC C44P-2-262A      | (2,112)                             | 15,559               | 17,530               | (4,083)                             |
| 97.073 HL SEC C44P-2-260A      | (40,000)                            | 60,000               | 20,000               | -                                   |
| 97.073 HL SEC C44P-2-409A      | (93,680)                            | 115,306              | 22,338               | (712)                               |
| 20.205 BRIDGE 1 CONSTRUCTION   | -                                   | 29,954               | 29,954               | -                                   |
| 10.557 PEER COUNCELOR FY 13    | (490)                               | 3,187                | 2,697                | -                                   |
| 97.042 HL SEC GRT C44P-3-105B  | -                                   | 4,054                | 4,054                | -                                   |
| 97.042 HL SEC C44P-3-181B      | -                                   | 309,795              | 309,795              | -                                   |
| 93.069 SUPPL BIO-T PREP        | -                                   | 13,762               | 13,762               | -                                   |
| 97.042 HL SEC C44P-3-242B      | -                                   | 15,450               | 15,450               | -                                   |
| 20.205 SIGN INVENTORY GRANT    | -                                   | 45,000               | 45,000               | -                                   |
| 97.073 HL SEC C44P-4-002B      | -                                   | 15,000               | 20,000               | (5,000)                             |
| 10.557 PEER COUNCELOR FY 14    | -                                   | -                    | 500                  | (500)                               |
| 97.073 HL SEC C44P-4-038B      | -                                   | 11,250               | 11,250               | -                                   |
| HMLAND FNDATION GRT PSF1-1-008 | 1                                   | -                    | -                    | 1                                   |
| Comm Corr Grant FY 2012        | -                                   | 57,713               | 80,265               | (22,552)                            |
| WALMART LAW ENF & COMM SVC     | 37                                  | -                    | -                    | 37                                  |
| TRIAL COURT INTERPRETER GRANT  | 5,150                               | -                    | 615                  | 4,535                               |
| COMM CORR GRANT 2013           | (18,959)                            | 44,854               | 25,896               | (1)                                 |
| HOMELAND SEC FOUND-PSF1-4-034A | -                                   | 2,279                | 2,279                | -                                   |
| Totals                         | <u>\$ 12,669,556</u>                | <u>\$ 50,241,406</u> | <u>\$ 49,948,194</u> | <u>\$ 12,962,768</u>                |

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

CLAY 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. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

*C. Cash and Investments*

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

*D. Receipts*

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

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

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

CLAY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

*E. Disbursements*

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

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

Supplies 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.

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

CLAY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

*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.

CLAY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**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.

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

CLAY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

*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. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of various funds being set up for reimbursable grants as is required by the grant agreements. The reimbursement for expenditures made by the County from these funds was not received by December 31, 2013.

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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.

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013

|  | County<br>General   | Accident<br>Report | Aviation         | Jail<br>Cagit     | CAGIT<br>CERTIFIED<br>SHARES | Campaign<br>Fin<br>Enforcement | Clerk's<br>Perpetuation |
|--|---------------------|--------------------|------------------|-------------------|------------------------------|--------------------------------|-------------------------|
| Cash and investments - beginning                   | \$ 1,209,514        | \$ 2,620           | \$ 70,752        | \$ 691,766        | \$ -                         | \$ 860                         | \$ 50,655               |
| Receipts:  |                     |                    |                  |                   |                              |                                |                         |
| Taxes  | 2,867,706           | -                  | -                | 1,066,383         | 1,800,504                    | -                              | -                       |
| Intergovernmental                                  | 349,859             | -                  | -                | -                 | -                            | -                              | -                       |
| Charges for services                               | 614,221             | -                  | 4,095            | -                 | -                            | -                              | -                       |
| Fines and forfeits                                 | 195,835             | -                  | -                | -                 | -                            | -                              | -                       |
| Other receipts                                     | <u>1,167,019</u>    | <u>866</u>         | <u>2,150</u>     | <u>505</u>        | <u>51</u>                    | <u>-</u>                       | <u>15,019</u>           |
| Total receipts                                     | <u>5,194,640</u>    | <u>866</u>         | <u>6,245</u>     | <u>1,066,888</u>  | <u>1,800,555</u>             | <u>-</u>                       | <u>15,019</u>           |
| Disbursements:                                     |                     |                    |                  |                   |                              |                                |                         |
| Personal services                                  | 2,251,335           | -                  | -                | 2,000             | 1,691,029                    | -                              | -                       |
| Supplies   | 182,915             | -                  | 941              | -                 | -                            | -                              | -                       |
| Other services and charges                         | 1,600,166           | -                  | 27,708           | 800,000           | -                            | -                              | 3,208                   |
| Capital outlay                                     | 92,317              | -                  | -                | -                 | -                            | -                              | -                       |
| Other disbursements                                | <u>1,036,387</u>    | <u>-</u>           | <u>100</u>       | <u>-</u>          | <u>-</u>                     | <u>-</u>                       | <u>-</u>                |
| Total disbursements                                | <u>5,163,120</u>    | <u>-</u>           | <u>28,749</u>    | <u>802,000</u>    | <u>1,691,029</u>             | <u>-</u>                       | <u>3,208</u>            |
| Excess (deficiency) of receipts over disbursements | <u>31,520</u>       | <u>866</u>         | <u>(22,504)</u>  | <u>264,888</u>    | <u>109,526</u>               | <u>-</u>                       | <u>11,811</u>           |
| Cash and investments - ending                      | <u>\$ 1,241,034</u> | <u>\$ 3,486</u>    | <u>\$ 48,248</u> | <u>\$ 956,654</u> | <u>\$ 109,526</u>            | <u>\$ 860</u>                  | <u>\$ 62,466</u>        |

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

|  | Comm<br>Corr<br>Home<br>Detention | Comm<br>Transition<br>Program | County<br>Sales<br>Disclosure | Cumulative<br>Bridge | Cumulative<br>Capital<br>Dev | Cumulative<br>Voting | Co<br>Drug<br>Free<br>Comm |
|--|-----------------------------------|-------------------------------|-------------------------------|----------------------|------------------------------|----------------------|----------------------------|
| Cash and investments - beginning                   | \$ 172,472                        | \$ 20,731                     | \$ 31,619                     | \$ 1,084,572         | \$ 438,606                   | \$ 10,593            | \$ 34,665                  |
| Receipts:  |                                   |                               |                               |                      |                              |                      |                            |
| Taxes  | -                                 | -                             | -                             | 204,388              | 77,616                       | -                    | -                          |
| Intergovernmental                                  | -                                 | 22,255                        | -                             | 28,662               | 10,884                       | -                    | -                          |
| Charges for services                               | -                                 | -                             | -                             | -                    | -                            | -                    | -                          |
| Fines and forfeits                                 | -                                 | -                             | -                             | -                    | -                            | -                    | -                          |
| Other receipts                                     | 199,766                           | -                             | 3,180                         | 37,301               | -                            | -                    | 21,104                     |
| Total receipts                                     | 199,766                           | 22,255                        | 3,180                         | 270,351              | 88,500                       | -                    | 21,104                     |
| Disbursements:                                     |                                   |                               |                               |                      |                              |                      |                            |
| Personal services                                  | 108,008                           | 19,473                        | -                             | -                    | -                            | -                    | 4,175                      |
| Supplies   | 27,779                            | 2,775                         | -                             | -                    | -                            | -                    | -                          |
| Other services and charges                         | 32,148                            | 623                           | -                             | 15,579               | -                            | -                    | 26,001                     |
| Capital outlay                                     | -                                 | -                             | -                             | 319,818              | 22,800                       | -                    | -                          |
| Other disbursements                                | -                                 | -                             | 20                            | -                    | -                            | -                    | -                          |
| Total disbursements                                | 167,935                           | 22,871                        | 20                            | 335,397              | 22,800                       | -                    | 30,176                     |
| Excess (deficiency) of receipts over disbursements | 31,831                            | (616)                         | 3,160                         | (65,046)             | 65,700                       | -                    | (9,072)                    |
| Cash and investments - ending                      | \$ 204,303                        | \$ 20,115                     | \$ 34,779                     | \$ 1,019,526         | \$ 504,306                   | \$ 10,593            | \$ 25,593                  |

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

|  | REDEVELOPMENT<br>COMM<br>FEES | Local<br>Emer<br>Plan<br>Comm | Clay<br>Co<br>Emgy<br>Phone<br>Sys | Firearms<br>Training | General<br>Drain<br>Improvement | Health           | SOCIAL<br>SECURITY<br>REDACTION |
|--|-------------------------------|-------------------------------|------------------------------------|----------------------|---------------------------------|------------------|---------------------------------|
| Cash and investments - beginning                   | \$ 8,508                      | \$ 15,534                     | \$ -                               | \$ 11,949            | \$ 22,611                       | \$ 34,009        | \$ 47,715                       |
| Receipts:  |                               |                               |                                    |                      |                                 |                  |                                 |
| Taxes  | -                             | -                             | -                                  | -                    | -                               | 175,929          | -                               |
| Intergovernmental                                  | -                             | -                             | -                                  | -                    | -                               | 24,671           | -                               |
| Charges for services                               | -                             | -                             | 620                                | -                    | -                               | -                | -                               |
| Fines and forfeits                                 | -                             | -                             | -                                  | -                    | -                               | -                | -                               |
| Other receipts                                     | 17,160                        | -                             | -                                  | 20,245               | 2,824                           | 220,200          | 2,401                           |
| Total receipts                                     | <u>17,160</u>                 | <u>-</u>                      | <u>620</u>                         | <u>20,245</u>        | <u>2,824</u>                    | <u>420,800</u>   | <u>2,401</u>                    |
| Disbursements:                                     |                               |                               |                                    |                      |                                 |                  |                                 |
| Personal services                                  | -                             | -                             | -                                  | -                    | -                               | 188,950          | -                               |
| Supplies   | -                             | -                             | -                                  | -                    | -                               | 9,861            | -                               |
| Other services and charges                         | -                             | 480                           | -                                  | -                    | -                               | 17,852           | 381                             |
| Capital outlay                                     | -                             | -                             | -                                  | -                    | -                               | -                | -                               |
| Other disbursements                                | 4,750                         | -                             | -                                  | 20,090               | -                               | 200,030          | -                               |
| Total disbursements                                | <u>4,750</u>                  | <u>480</u>                    | <u>-</u>                           | <u>20,090</u>        | <u>-</u>                        | <u>416,693</u>   | <u>381</u>                      |
| Excess (deficiency) of receipts over disbursements | <u>12,410</u>                 | <u>(480)</u>                  | <u>620</u>                         | <u>155</u>           | <u>2,824</u>                    | <u>4,107</u>     | <u>2,020</u>                    |
| Cash and investments - ending                      | <u>\$ 20,918</u>              | <u>\$ 15,054</u>              | <u>\$ 620</u>                      | <u>\$ 12,104</u>     | <u>\$ 25,435</u>                | <u>\$ 38,116</u> | <u>\$ 49,735</u>                |

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

|  | LEVY<br>EXCESS<br>FUND | Health<br>Maintenance | Local<br>Road<br>&<br>Street | COUNTY<br>PUBLIC<br>SAFETY<br>LOIT | COUNTY<br>MISDEMEANANT<br>FUND | MOTOR<br>VEHICLE<br>HIGHWAY | OMITTED<br>PROPERTY<br>AUDITS |
|--|------------------------|-----------------------|------------------------------|------------------------------------|--------------------------------|-----------------------------|-------------------------------|
| Cash and investments - beginning                   | \$ 118,128             | \$ 98,664             | \$ 67,301                    | \$ 728,934                         | \$ 5,215                       | \$ 785,553                  | \$ -                          |
| Receipts:  |                        |                       |                              |                                    |                                |                             |                               |
| Taxes  | -                      | -                     | -                            | 681,857                            | -                              | -                           | -                             |
| Intergovernmental                                  | -                      | 33,139                | 242,416                      | -                                  | -                              | 2,530,423                   | -                             |
| Charges for services                               | -                      | -                     | -                            | -                                  | -                              | 23,048                      | -                             |
| Fines and forfeits                                 | -                      | -                     | -                            | -                                  | -                              | -                           | -                             |
| Other receipts                                     | -                      | -                     | 7,455                        | 2,140                              | 17,979                         | 77,737                      | 21,357                        |
| Total receipts                                     | -                      | 33,139                | 249,871                      | 683,997                            | 17,979                         | 2,631,208                   | 21,357                        |
| Disbursements:                                     |                        |                       |                              |                                    |                                |                             |                               |
| Personal services                                  | -                      | 34,543                | -                            | 349,876                            | -                              | 1,031,425                   | -                             |
| Supplies   | -                      | 824                   | 240,000                      | 61,397                             | -                              | 1,282,810                   | -                             |
| Other services and charges                         | -                      | 1,407                 | -                            | 199,324                            | -                              | 317,006                     | -                             |
| Capital outlay                                     | -                      | -                     | -                            | 114,160                            | -                              | 259,800                     | -                             |
| Other disbursements                                | -                      | -                     | -                            | -                                  | -                              | -                           | -                             |
| Total disbursements                                | -                      | 36,774                | 240,000                      | 724,757                            | -                              | 2,891,041                   | -                             |
| Excess (deficiency) of receipts over disbursements | -                      | (3,635)               | 9,871                        | (40,760)                           | 17,979                         | (259,833)                   | 21,357                        |
| Cash and investments - ending                      | \$ 118,128             | \$ 95,029             | \$ 77,172                    | \$ 688,174                         | \$ 23,194                      | \$ 525,720                  | \$ 21,357                     |

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

|  | Plat<br>Book     | Rainy<br>Day        | Reassessment<br>2010 | REASSESSMENT<br>2015 | Recorder<br>Rods<br>Perpet | COUNTY<br>RIVERBOAT | SHERIFFS<br>SEX<br>OFFENDER<br>FEES |
|--|------------------|---------------------|----------------------|----------------------|----------------------------|---------------------|-------------------------------------|
| Cash and investments - beginning                   | \$ 86,233        | \$ 1,502,671        | \$ 324,289           | \$ 784,610           | \$ 107,088                 | \$ 112,161          | \$ 12,896                           |
| Receipts:  |                  |                     |                      |                      |                            |                     |                                     |
| Taxes  | -                | -                   | -                    | 363,931              | -                          | -                   | -                                   |
| Intergovernmental                                  | -                | -                   | -                    | 51,036               | -                          | 91,323              | -                                   |
| Charges for services                               | -                | -                   | 130                  | -                    | -                          | -                   | -                                   |
| Fines and forfeits                                 | -                | -                   | -                    | -                    | -                          | -                   | -                                   |
| Other receipts                                     | 9,125            | 1,200,407           | 210                  | 76,014               | 44,265                     | -                   | 3,002                               |
| Total receipts                                     | <u>9,125</u>     | <u>1,200,407</u>    | <u>340</u>           | <u>490,981</u>       | <u>44,265</u>              | <u>91,323</u>       | <u>3,002</u>                        |
| Disbursements:                                     |                  |                     |                      |                      |                            |                     |                                     |
| Personal services                                  | -                | -                   | -                    | 124,511              | -                          | 37,619              | -                                   |
| Supplies   | -                | -                   | 3,041                | 115                  | -                          | -                   | -                                   |
| Other services and charges                         | 9,384            | -                   | 43,604               | 282,399              | -                          | -                   | -                                   |
| Capital outlay                                     | -                | -                   | -                    | -                    | -                          | -                   | -                                   |
| Other disbursements                                | -                | 1,350,000           | -                    | -                    | 27,921                     | -                   | -                                   |
| Total disbursements                                | <u>9,384</u>     | <u>1,350,000</u>    | <u>46,645</u>        | <u>407,025</u>       | <u>27,921</u>              | <u>37,619</u>       | <u>-</u>                            |
| Excess (deficiency) of receipts over disbursements | <u>(259)</u>     | <u>(149,593)</u>    | <u>(46,305)</u>      | <u>83,956</u>        | <u>16,344</u>              | <u>53,704</u>       | <u>3,002</u>                        |
| Cash and investments - ending                      | <u>\$ 85,974</u> | <u>\$ 1,353,078</u> | <u>\$ 277,984</u>    | <u>\$ 868,566</u>    | <u>\$ 123,432</u>          | <u>\$ 165,865</u>   | <u>\$ 15,898</u>                    |

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

|   | Public<br>Defender | Overpayments-Prop<br>Tax | Surveyors<br>Cornerstone | Tax<br>Sale<br>Redemption | Tax<br>Sale<br>Surplus | LHD<br>TRUST<br>ACCOUNT | Guardian<br>Ad<br>Litem<br>/<br>CASA |
|---|--------------------|--------------------------|--------------------------|---------------------------|------------------------|-------------------------|--------------------------------------|
| Cash and investments - beginning                      | \$ 42,992          | \$ 28,884                | \$ 9,060                 | \$ 19                     | \$ 273,926             | \$ 54,671               | \$ 3,541                             |
| Receipts:   |                    |                          |                          |                           |                        |                         |                                      |
| Taxes   | -                  | -                        | -                        | -                         | -                      | -                       | -                                    |
| Intergovernmental                                     | -                  | -                        | -                        | -                         | -                      | -                       | -                                    |
| Charges for services                                  | -                  | -                        | -                        | -                         | -                      | -                       | 3,921                                |
| Fines and forfeits                                    | -                  | -                        | -                        | -                         | -                      | -                       | -                                    |
| Other receipts  | 15,859             | 34,932                   | 5,680                    | 53,230                    | 502,953                | 9,313                   | -                                    |
| Total receipts  | 15,859             | 34,932                   | 5,680                    | 53,230                    | 502,953                | 9,313                   | 3,921                                |
| Disbursements:  |                    |                          |                          |                           |                        |                         |                                      |
| Personal services                                     | 10,405             | -                        | -                        | -                         | -                      | 6,462                   | -                                    |
| Supplies  | -                  | -                        | -                        | -                         | -                      | 8,857                   | -                                    |
| Other services and charges                            | -                  | -                        | 326                      | -                         | -                      | 4,501                   | -                                    |
| Capital outlay  | -                  | -                        | -                        | -                         | -                      | -                       | -                                    |
| Other disbursements                                   | -                  | 24,432                   | -                        | 53,230                    | 327,036                | -                       | 2,758                                |
| Total disbursements                                   | 10,405             | 24,432                   | 326                      | 53,230                    | 327,036                | 19,820                  | 2,758                                |
| Excess (deficiency) of receipts over<br>disbursements | 5,454              | 10,500                   | 5,354                    | -                         | 175,917                | (10,507)                | 1,163                                |
| Cash and investments - ending                         | \$ 48,446          | \$ 39,384                | \$ 14,414                | \$ 19                     | \$ 449,843             | \$ 44,164               | \$ 4,704                             |

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

|  | HAVA<br>TITLE<br>III<br>REIMB | INELIGIBLE<br>DEDUCTIONS<br>FUND | CO<br>ELECTED<br>OFFICIAL<br>TRAINING | Park<br>&<br>Recreation | COUNTY<br>OFFENDER<br>TRANSPORTATION | STATEWIDE<br>911 | Adult<br>Prob<br>Admin<br>Fee |
|--|-------------------------------|----------------------------------|---------------------------------------|-------------------------|--------------------------------------|------------------|-------------------------------|
| Cash and investments - beginning                   | \$ 40,000                     | \$ 46,502                        | \$ 3,256                              | \$ 11,328               | \$ 375                               | \$ 205,851       | \$ 73,824                     |
| Receipts:  |                               |                                  |                                       |                         |                                      |                  |                               |
| Taxes  | -                             | -                                | -                                     | -                       | -                                    | -                | -                             |
| Intergovernmental                                  | -                             | -                                | -                                     | -                       | -                                    | -                | -                             |
| Charges for services                               | -                             | -                                | -                                     | -                       | -                                    | -                | -                             |
| Fines and forfeits                                 | -                             | -                                | -                                     | -                       | -                                    | -                | -                             |
| Other receipts                                     | -                             | 198,797                          | 2,401                                 | -                       | 375                                  | 587,297          | 22,716                        |
| Total receipts                                     | -                             | 198,797                          | 2,401                                 | -                       | 375                                  | 587,297          | 22,716                        |
| Disbursements:                                     |                               |                                  |                                       |                         |                                      |                  |                               |
| Personal services                                  | -                             | 35,000                           | -                                     | -                       | -                                    | 413,767          | 22,152                        |
| Supplies   | -                             | 523                              | -                                     | -                       | -                                    | 1,884            | -                             |
| Other services and charges                         | -                             | 950                              | 464                                   | -                       | -                                    | 80,479           | -                             |
| Capital outlay                                     | -                             | 3,182                            | -                                     | -                       | -                                    | -                | -                             |
| Other disbursements                                | -                             | 7,628                            | -                                     | -                       | -                                    | -                | -                             |
| Total disbursements                                | -                             | 47,283                           | 464                                   | -                       | -                                    | 496,130          | 22,152                        |
| Excess (deficiency) of receipts over disbursements | -                             | 151,514                          | 1,937                                 | -                       | 375                                  | 91,167           | 564                           |
| Cash and investments - ending                      | \$ 40,000                     | \$ 198,016                       | \$ 5,193                              | \$ 11,328               | \$ 750                               | \$ 297,018       | \$ 74,388                     |

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

|   | Juvenile<br>Prob<br>Admin<br>Fee | Probation<br>Supplement | Drainage<br>Maintenance | SHERIFF<br>SALE<br>FEE<br>FUND | JAIL<br>TRAINING<br>&<br>EQUIP | Debt<br>Service<br>Reserve<br>IVC | BR<br>CTY<br>NO<br>CEN<br>ECON<br>DISTR |
|---|----------------------------------|-------------------------|-------------------------|--------------------------------|--------------------------------|-----------------------------------|---|
| Cash and investments - beginning                      | \$ 9,019                         | \$ 2,418                | \$ 38,257               | \$ 6,391                       | \$ 33,264                      | \$ 45,000                         | \$ 532,635                              |
| Receipts:   |                                  |                         |                         |                                |                                |                                   |   |
| Taxes   | -                                | -                       | -                       | -                              | -                              | -                                 | 179,520                                 |
| Intergovernmental                                     | -                                | -                       | -                       | -                              | -                              | -                                 | -                                       |
| Charges for services                                  | -                                | -                       | -                       | 10,032                         | 14,800                         | -                                 | -                                       |
| Fines and forfeits                                    | -                                | -                       | -                       | -                              | -                              | -                                 | -                                       |
| Other receipts  | 3,180                            | 375                     | 87,006                  | 900                            | 4,858                          | -                                 | 10,102                                  |
| Total receipts  | 3,180                            | 375                     | 87,006                  | 10,932                         | 19,658                         | -                                 | 189,622                                 |
| Disbursements:  |                                  |                         |                         |                                |                                |                                   |   |
| Personal services                                     | 5,382                            | -                       | -                       | -                              | -                              | -                                 | 12,227                                  |
| Supplies  | -                                | -                       | -                       | -                              | -                              | -                                 | -                                       |
| Other services and charges                            | -                                | -                       | -                       | -                              | -                              | -                                 | 65,367                                  |
| Capital outlay  | -                                | -                       | -                       | -                              | -                              | -                                 | -                                       |
| Other disbursements                                   | -                                | -                       | 83,674                  | 7,845                          | 16,055                         | -                                 | 278,701                                 |
| Total disbursements                                   | 5,382                            | -                       | 83,674                  | 7,845                          | 16,055                         | -                                 | 356,295                                 |
| Excess (deficiency) of receipts over<br>disbursements | (2,202)                          | 375                     | 3,332                   | 3,087                          | 3,603                          | -                                 | (166,673)                               |
| Cash and investments - ending                         | \$ 6,817                         | \$ 2,793                | \$ 41,589               | \$ 9,478                       | \$ 36,867                      | \$ 45,000                         | \$ 365,962                              |

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

|  | EMPLOYEE<br>HEALTH<br>INSURANCE<br>FUND | Redevelopmt<br>Dist<br>Cap<br>Fund | Payroll<br>Clearing<br>Fund | FICA<br>Withholding | State<br>Settlement | LOIT<br>PUBLIC<br>SAFETY | WHEEL<br>TAX/SURTAX<br>COMBINED |
|--|---|------------------------------------|-----------------------------|---------------------|---------------------|--------------------------|---------------------------------|
| Cash and investments - beginning                   | \$ 95,704                               | \$ 47,818                          | \$ 8,765                    | \$ 1                | \$ -                | \$ -                     | \$ -                            |
| Receipts:  |   |                                    |                             |                     |                     |                          |                                 |
| Taxes  | -                                       | -                                  | -                           | -                   | 11,494,512          | 1,066,383                | -                               |
| Intergovernmental                                  | -                                       | -                                  | -                           | -                   | 2,074,446           | -                        | 728,506                         |
| Charges for services                               | -                                       | -                                  | -                           | -                   | -                   | -                        | -                               |
| Fines and forfeits                                 | -                                       | -                                  | -                           | -                   | -                   | -                        | -                               |
| Other receipts                                     | <u>892,359</u>                          | <u>-</u>                           | <u>4,722,648</u>            | <u>-</u>            | <u>-</u>            | <u>-</u>                 | <u>-</u>                        |
| Total receipts                                     | <u>892,359</u>                          | <u>-</u>                           | <u>4,722,648</u>            | <u>-</u>            | <u>13,568,958</u>   | <u>1,066,383</u>         | <u>728,506</u>                  |
| Disbursements:                                     |   |                                    |                             |                     |                     |                          |                                 |
| Personal services                                  | 802,955                                 | -                                  | 3,299,948                   | -                   | -                   | -                        | -                               |
| Supplies   | -                                       | -                                  | -                           | -                   | -                   | -                        | -                               |
| Other services and charges                         | -                                       | -                                  | -                           | -                   | -                   | -                        | -                               |
| Capital outlay                                     | -                                       | -                                  | -                           | -                   | -                   | -                        | -                               |
| Other disbursements                                | <u>-</u>                                | <u>-</u>                           | <u>1,423,320</u>            | <u>-</u>            | <u>13,568,957</u>   | <u>1,066,383</u>         | <u>728,506</u>                  |
| Total disbursements                                | <u>802,955</u>                          | <u>-</u>                           | <u>4,723,268</u>            | <u>-</u>            | <u>13,568,957</u>   | <u>1,066,383</u>         | <u>728,506</u>                  |
| Excess (deficiency) of receipts over disbursements | <u>89,404</u>                           | <u>-</u>                           | <u>(620)</u>                | <u>-</u>            | <u>1</u>            | <u>-</u>                 | <u>-</u>                        |
| Cash and investments - ending                      | <u>\$ 185,108</u>                       | <u>\$ 47,818</u>                   | <u>\$ 8,145</u>             | <u>\$ 1</u>         | <u>\$ 1</u>         | <u>\$ -</u>              | <u>\$ -</u>                     |

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

|  | CVET<br>Distribution | WEED<br>CUTTING<br>ASSESSMENTS | Sewage<br>Collections | Financial<br>Institution<br>Tax | Fines<br>&<br>Forfeitures | Infraction<br>Judgements | Overweight<br>Vehicles |
|--|----------------------|--------------------------------|-----------------------|---------------------------------|---------------------------|--------------------------|------------------------|
| Cash and investments - beginning                   | \$ -                 | \$ -                           | \$ -                  | \$ -                            | \$ 1,993                  | \$ 480                   | \$ -                   |
| Receipts:  |                      |                                |                       |                                 |                           |                          |                        |
| Taxes  | -                    | -                              | -                     | -                               | -                         | -                        | -                      |
| Intergovernmental                                  | 164,274              | -                              | -                     | 167,106                         | -                         | -                        | -                      |
| Charges for services                               | -                    | -                              | -                     | -                               | -                         | -                        | -                      |
| Fines and forfeits                                 | -                    | -                              | -                     | -                               | -                         | -                        | -                      |
| Other receipts                                     | -                    | 12,975                         | 18,875                | -                               | 10,342                    | 10,545                   | 5,879                  |
| Total receipts                                     | <u>164,274</u>       | <u>12,975</u>                  | <u>18,875</u>         | <u>167,106</u>                  | <u>10,342</u>             | <u>10,545</u>            | <u>5,879</u>           |
| Disbursements:                                     |                      |                                |                       |                                 |                           |                          |                        |
| Personal services                                  | -                    | -                              | -                     | -                               | -                         | -                        | -                      |
| Supplies   | -                    | -                              | -                     | -                               | -                         | -                        | -                      |
| Other services and charges                         | -                    | -                              | -                     | -                               | -                         | -                        | -                      |
| Capital outlay                                     | -                    | -                              | -                     | -                               | -                         | -                        | -                      |
| Other disbursements                                | 164,274              | 12,975                         | 18,875                | 167,106                         | 10,935                    | 10,550                   | 5,701                  |
| Total disbursements                                | <u>164,274</u>       | <u>12,975</u>                  | <u>18,875</u>         | <u>167,106</u>                  | <u>10,935</u>             | <u>10,550</u>            | <u>5,701</u>           |
| Excess (deficiency) of receipts over disbursements | -                    | -                              | -                     | -                               | (593)                     | (5)                      | 178                    |
| Cash and investments - ending                      | <u>\$ -</u>          | <u>\$ -</u>                    | <u>\$ -</u>           | <u>\$ -</u>                     | <u>\$ 1,400</u>           | <u>\$ 475</u>            | <u>\$ 178</u>          |

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

|  | SPECIAL<br>DEATH<br>BENEFIT<br>(OFFICER) | Sales<br>Disclosure<br>Form | Coroners<br>Cont<br>Education | Mortgage<br>Fee | DLGF<br>HOMESTEAD<br>PROPERTY<br>DATABA | SEX<br>&<br>VIOLENT<br>OFFEND<br>ADMIN | CHILD<br>RESTRAINT<br>VIOLATION |
|--|--|-----------------------------|-------------------------------|-----------------|---|--|---------------------------------|
| Cash and investments - beginning                   | \$ 75                                    | \$ 170                      | \$ 61                         | \$ 203          | \$ 9                                    | \$ 12                                  | \$ -                            |
| Receipts:  |  |                             |                               |                 |   |  |                                 |
| Taxes  | -  | -                           | -                             | -               | -                                       | -                                      | -                               |
| Intergovernmental                                  | -  | -                           | -                             | -               | -                                       | -                                      | -                               |
| Charges for services                               | -  | -                           | -                             | -               | -                                       | -                                      | -                               |
| Fines and forfeits                                 | -  | -                           | -                             | -               | -                                       | -                                      | -                               |
| Other receipts                                     | <u>1,485</u>                             | <u>3,180</u>                | <u>2,355</u>                  | <u>2,680</u>    | <u>175</u>                              | <u>334</u>                             | <u>25</u>                       |
| Total receipts                                     | <u>1,485</u>                             | <u>3,180</u>                | <u>2,355</u>                  | <u>2,680</u>    | <u>175</u>                              | <u>334</u>                             | <u>25</u>                       |
| Disbursements:                                     |  |                             |                               |                 |   |  |                                 |
| Personal services                                  | -  | -                           | -                             | -               | -                                       | -                                      | -                               |
| Supplies   | -  | -                           | -                             | -               | -                                       | -                                      | -                               |
| Other services and charges                         | -  | -                           | -                             | -               | -                                       | -                                      | -                               |
| Capital outlay                                     | -  | -                           | -                             | -               | -                                       | -                                      | -                               |
| Other disbursements                                | <u>1,460</u>                             | <u>3,065</u>                | <u>2,232</u>                  | <u>2,738</u>    | <u>74</u>                               | <u>330</u>                             | <u>-</u>                        |
| Total disbursements                                | <u>1,460</u>                             | <u>3,065</u>                | <u>2,232</u>                  | <u>2,738</u>    | <u>74</u>                               | <u>330</u>                             | <u>-</u>                        |
| Excess (deficiency) of receipts over disbursements | <u>25</u>                                | <u>115</u>                  | <u>123</u>                    | <u>(58)</u>     | <u>101</u>                              | <u>4</u>                               | <u>25</u>                       |
| Cash and investments - ending                      | <u>\$ 100</u>                            | <u>\$ 285</u>               | <u>\$ 184</u>                 | <u>\$ 145</u>   | <u>\$ 110</u>                           | <u>\$ 16</u>                           | <u>\$ 25</u>                    |

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

|   | Inheritance<br>Tax | Education<br>Plate<br>Fee | Riverboat<br>Revenue<br>Sharing | Cagit<br>Settlement | CLAY<br>CITY<br>TRAFFIC<br>FINES | 93.563<br>TITLE<br>IV-D<br>ARRA | 93.563<br>ARRA<br>PROS<br>IV-D<br>INCENTIV |
|---|--------------------|---------------------------|---------------------------------|---------------------|----------------------------------|---------------------------------|--|
| Cash and investments - beginning                      | \$ 145,849         | \$ -                      | \$ -                            | \$ -                | \$ 5,056                         | \$ 1,249                        | \$ 10,542                                  |
| Receipts:   |                    |                           |                                 |                     |                                  |                                 |  |
| Taxes   | -                  | -                         | -                               | 4,265,534           | -                                | -                               | -  |
| Intergovernmental                                     | -                  | -                         | 159,294                         | -                   | -                                | -                               | -  |
| Charges for services                                  | -                  | -                         | -                               | -                   | -                                | -                               | -  |
| Fines and forfeits                                    | -                  | -                         | -                               | -                   | -                                | -                               | -  |
| Other receipts  | 183,843            | 450                       | -                               | 470                 | 9,024                            | -                               | -  |
| Total receipts  | 183,843            | 450                       | 159,294                         | 4,266,004           | 9,024                            | -                               | -  |
| Disbursements:  |                    |                           |                                 |                     |                                  |                                 |  |
| Personal services                                     | -                  | -                         | -                               | -                   | -                                | -                               | -  |
| Supplies  | -                  | -                         | -                               | -                   | -                                | -                               | -  |
| Other services and charges                            | -                  | -                         | -                               | -                   | -                                | -                               | -  |
| Capital outlay  | -                  | -                         | -                               | -                   | -                                | -                               | -  |
| Other disbursements                                   | 329,364            | 450                       | 159,294                         | 4,266,004           | 1,295                            | 1,248                           | -  |
| Total disbursements                                   | 329,364            | 450                       | 159,294                         | 4,266,004           | 1,295                            | 1,248                           | -  |
| Excess (deficiency) of receipts over<br>disbursements | (145,521)          | -                         | -                               | -                   | 7,729                            | (1,248)                         | -  |
| Cash and investments - ending                         | \$ 328             | \$ -                      | \$ -                            | \$ -                | \$ 12,785                        | \$ 1                            | \$ 10,542                                  |

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

|  | 93.563<br>ARRA<br>CLERK<br>IV-D<br>INCENTI | 93.563<br>TITLE<br>IV-D<br>INCENTIVE | 93.563<br>PROSECUTOR<br>IV-D<br>INCENTI | 93.563<br>CLERK<br>IV-D<br>INCENTIVE | CLERK<br>TRUST<br>ACCT | CLERK<br>SUPPORT<br>ACCT | CLERK<br>DARZINIKAS<br>ACCT |
|--|--|--------------------------------------|---|--------------------------------------|------------------------|--------------------------|-----------------------------|
| Cash and investments - beginning                   | \$ 61                                      | \$ 85,057                            | \$ 38,849                               | \$ 13,258                            | \$ 494,841             | \$ 3,196                 | \$ 818                      |
| Receipts:  |  |                                      |   |                                      |                        |                          |                             |
| Taxes  | -  | -                                    | -                                       | -                                    | -                      | -                        | -                           |
| Intergovernmental                                  | -  | 14,270                               | 21,467                                  | 14,270                               | -                      | -                        | -                           |
| Charges for services                               | -  | -                                    | -                                       | -                                    | -                      | -                        | -                           |
| Fines and forfeits                                 | -  | -                                    | -                                       | -                                    | -                      | -                        | -                           |
| Other receipts                                     | -  | -                                    | -                                       | -                                    | 1,488,552              | 449,397                  | -                           |
| Total receipts                                     | -  | 14,270                               | 21,467                                  | 14,270                               | 1,488,552              | 449,397                  | -                           |
| Disbursements:                                     |  |                                      |   |                                      |                        |                          |                             |
| Personal services                                  | -  | -                                    | 15,213                                  | -                                    | -                      | -                        | -                           |
| Supplies   | -  | -                                    | -                                       | -                                    | -                      | -                        | -                           |
| Other services and charges                         | -  | -                                    | -                                       | -                                    | -                      | -                        | -                           |
| Capital outlay                                     | -  | -                                    | -                                       | -                                    | -                      | -                        | -                           |
| Other disbursements                                | -  | 1,991                                | 4,395                                   | 16,681                               | 1,496,866              | 449,387                  | -                           |
| Total disbursements                                | -  | 1,991                                | 19,608                                  | 16,681                               | 1,496,866              | 449,387                  | -                           |
| Excess (deficiency) of receipts over disbursements | -  | 12,279                               | 1,859                                   | (2,411)                              | (8,314)                | 10                       | -                           |
| Cash and investments - ending                      | \$ 61                                      | \$ 97,336                            | \$ 40,708                               | \$ 10,847                            | \$ 486,527             | \$ 3,206                 | \$ 818                      |

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

|  | CLERK<br>CASH<br>ON<br>HAND | AFTER<br>SETTLEMENT<br>COLLECTIONS | TREASURER<br>CASH | RECORDER<br>CASH | SHERIFF<br>CASH<br>BOOK | JAIL<br>COMMISSARY | CAR<br>SEAT |
|--|-----------------------------|------------------------------------|-------------------|------------------|-------------------------|--------------------|-------------|
| Cash and investments - beginning                   | \$ 300                      | \$ 355,789                         | \$ 700            | \$ 25            | \$ 65,190               | \$ 37,797          | \$ 1,266    |
| Receipts:  |                             |                                    |                   |                  |                         |                    |             |
| Taxes  | -                           | -                                  | -                 | -                | -                       | -                  | -           |
| Intergovernmental                                  | -                           | -                                  | -                 | -                | -                       | -                  | -           |
| Charges for services                               | -                           | -                                  | -                 | -                | -                       | -                  | -           |
| Fines and forfeits                                 | -                           | -                                  | -                 | -                | -                       | -                  | -           |
| Other receipts                                     | -                           | 447,148                            | -                 | -                | 483,004                 | 152,589            | 924         |
| Total receipts                                     | -                           | 447,148                            | -                 | -                | 483,004                 | 152,589            | 924         |
| Disbursements:                                     |                             |                                    |                   |                  |                         |                    |             |
| Personal services                                  | -                           | -                                  | -                 | -                | -                       | -                  | -           |
| Supplies   | -                           | -                                  | -                 | -                | -                       | -                  | -           |
| Other services and charges                         | -                           | -                                  | -                 | -                | -                       | -                  | -           |
| Capital outlay                                     | -                           | -                                  | -                 | -                | -                       | -                  | -           |
| Other disbursements                                | -                           | 355,789                            | -                 | -                | 478,693                 | 165,505            | 1,866       |
| Total disbursements                                | -                           | 355,789                            | -                 | -                | 478,693                 | 165,505            | 1,866       |
| Excess (deficiency) of receipts over disbursements | -                           | 91,359                             | -                 | -                | 4,311                   | (12,916)           | (942)       |
| Cash and investments - ending                      | \$ 300                      | \$ 447,148                         | \$ 700            | \$ 25            | \$ 69,501               | \$ 24,881          | \$ 324      |

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

|  | INMATE<br>Trust | Jury<br>Pay | I-70<br>ST<br>RD<br>59<br>LIFT STATION | CLAY<br>CITY<br>LICENSE<br>BRANCH | AVIATION<br>ROTARY<br>FUEL<br>FUND | Pub<br>Hlth<br>Emerg<br>Prep<br>Coor | Drug<br>Forfeiture<br>Fund |
|--|-----------------|-------------|--|-----------------------------------|------------------------------------|--------------------------------------|----------------------------|
| Cash and investments - beginning                   | \$ -            | \$ 546,007  | \$ 160,595                             | \$ 876                            | \$ 4,599                           | \$ 2,992                             | \$ 8,617                   |
| Receipts:  |                 |             |  |                                   |                                    |                                      |                            |
| Taxes  | -               | -           | -                                      | -                                 | -                                  | -                                    | -                          |
| Intergovernmental                                  | -               | -           | -                                      | -                                 | -                                  | -                                    | -                          |
| Charges for services                               | -               | -           | -                                      | -                                 | -                                  | -                                    | -                          |
| Fines and forfeits                                 | -               | -           | -                                      | -                                 | -                                  | -                                    | -                          |
| Other receipts                                     | 17,497          | 188,434     | -                                      | -                                 | 9,687                              | -                                    | -                          |
| Total receipts                                     | 17,497          | 188,434     | -                                      | -                                 | 9,687                              | -                                    | -                          |
| Disbursements:                                     |                 |             |  |                                   |                                    |                                      |                            |
| Personal services                                  | -               | 132,293     | -                                      | -                                 | -                                  | -                                    | -                          |
| Supplies   | -               | 5,336       | -                                      | -                                 | -                                  | -                                    | -                          |
| Other services and charges                         | -               | 9,590       | -                                      | -                                 | 8,431                              | -                                    | -                          |
| Capital outlay                                     | -               | 223         | -                                      | -                                 | -                                  | -                                    | -                          |
| Other disbursements                                | 5,145           | 8,158       | 160,595                                | -                                 | -                                  | -                                    | -                          |
| Total disbursements                                | 5,145           | 155,600     | 160,595                                | -                                 | 8,431                              | -                                    | -                          |
| Excess (deficiency) of receipts over disbursements | 12,352          | 32,834      | (160,595)                              | -                                 | 1,256                              | -                                    | -                          |
| Cash and investments - ending                      | \$ 12,352       | \$ 578,841  | \$ -                                   | \$ 876                            | \$ 5,855                           | \$ 2,992                             | \$ 8,617                   |

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

|  | FED<br>EQUIT<br>SHARING-PROSECUTOR | FED<br>EQUIT<br>SHARING-SHERIFF | Aerial<br>Map   | Hepatitis<br>B<br>Vaccine | Title<br>Check<br>Fees | Prosc<br>Check<br>Collection | FARM<br>SALE<br>FUND |
|--|------------------------------------|---------------------------------|-----------------|---------------------------|------------------------|------------------------------|----------------------|
| Cash and investments - beginning                   | \$ -                               | \$ 3,999                        | \$ 4,906        | \$ 3,928                  | \$ 3,887               | \$ 1,617                     | \$ 106,590           |
| Receipts:  |                                    |                                 |                 |                           |                        |                              |                      |
| Taxes  | -                                  | -                               | -               | -                         | -                      | -                            | -                    |
| Intergovernmental                                  | -                                  | -                               | -               | -                         | -                      | -                            | -                    |
| Charges for services                               | -                                  | -                               | -               | -                         | -                      | -                            | -                    |
| Fines and forfeits                                 | -                                  | -                               | -               | -                         | -                      | -                            | -                    |
| Other receipts                                     | 8,114                              | 6,029                           | 104             | -                         | 740                    | 1,001                        | 58                   |
| Total receipts                                     | <u>8,114</u>                       | <u>6,029</u>                    | <u>104</u>      | <u>-</u>                  | <u>740</u>             | <u>1,001</u>                 | <u>58</u>            |
| Disbursements:                                     |                                    |                                 |                 |                           |                        |                              |                      |
| Personal services                                  | -                                  | -                               | -               | -                         | -                      | -                            | -                    |
| Supplies   | -                                  | -                               | -               | -                         | -                      | -                            | -                    |
| Other services and charges                         | -                                  | -                               | -               | -                         | -                      | 779                          | -                    |
| Capital outlay                                     | -                                  | -                               | -               | -                         | -                      | -                            | -                    |
| Other disbursements                                | -                                  | -                               | -               | -                         | -                      | -                            | -                    |
| Total disbursements                                | <u>-</u>                           | <u>-</u>                        | <u>-</u>        | <u>-</u>                  | <u>-</u>               | <u>779</u>                   | <u>-</u>             |
| Excess (deficiency) of receipts over disbursements | <u>8,114</u>                       | <u>6,029</u>                    | <u>104</u>      | <u>-</u>                  | <u>740</u>             | <u>222</u>                   | <u>58</u>            |
| Cash and investments - ending                      | <u>\$ 8,114</u>                    | <u>\$ 10,028</u>                | <u>\$ 5,010</u> | <u>\$ 3,928</u>           | <u>\$ 4,627</u>        | <u>\$ 1,839</u>              | <u>\$ 106,648</u>    |

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

|  | TAX<br>SALE<br>REDEMPTION<br>COMM<br>CERT | COMM<br>CERTIFICATE<br>SALE | ERRONEOUS<br>EFT<br>DEPOSITS | FINAL<br>HEA<br>1001-07<br>08<br>PTRC HSC | LOIT<br>RESIDENTIAL<br>PTRC | 10.557<br>WIC<br>FY<br>2012 | 16.607<br>BULLETPROOF<br>VEST<br>GRANT |
|--|---|-----------------------------|------------------------------|---|-----------------------------|-----------------------------|--|
| Cash and investments - beginning                   | \$ 1,225                                  | \$ 15,221                   | \$ -                         | \$ 144                                    | \$ 499,248                  | \$ -                        | \$ 126                                 |
| Receipts:  |   |                             |                              |   |                             |                             |  |
| Taxes  | -   | -                           | -                            | -   | 3,199,150                   | -                           | -                                      |
| Intergovernmental                                  | -   | -                           | -                            | -   | -                           | -                           | -                                      |
| Charges for services                               | -   | -                           | -                            | -   | -                           | -                           | -                                      |
| Fines and forfeits                                 | -   | -                           | -                            | -   | -                           | -                           | -                                      |
| Other receipts                                     | -   | 14,767                      | 4,446                        | -   | 8,823                       | -                           | -                                      |
| Total receipts                                     | -   | 14,767                      | 4,446                        | -   | 3,207,973                   | -                           | -                                      |
| Disbursements:                                     |   |                             |                              |   |                             |                             |  |
| Personal services                                  | -   | -                           | -                            | -   | -                           | 20,612                      | -                                      |
| Supplies   | -   | -                           | -                            | -   | -                           | 2,278                       | -                                      |
| Other services and charges                         | -   | -                           | -                            | -   | -                           | 281                         | -                                      |
| Capital outlay                                     | -   | -                           | -                            | -   | -                           | -                           | -                                      |
| Other disbursements                                | -   | 20,058                      | -                            | -   | 3,599,335                   | -                           | -                                      |
| Total disbursements                                | -   | 20,058                      | -                            | -   | 3,599,335                   | 23,171                      | -                                      |
| Excess (deficiency) of receipts over disbursements | -   | (5,291)                     | 4,446                        | -   | (391,362)                   | (23,171)                    | -                                      |
| Cash and investments - ending                      | \$ 1,225                                  | \$ 9,930                    | \$ 4,446                     | \$ 144                                    | \$ 107,886                  | \$ (23,171)                 | \$ 126                                 |

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

|  | TITLE<br>III<br>VOT<br>MACH<br>REIMB | 16.738<br>ICJI-ACE<br>SHERIFFS<br>OT | 20.205<br>BRIDGE<br>INSPECTION<br>GRANT | 10.557<br>WIC<br>FY<br>2013 | 93.069<br>BIO<br>T<br>&<br>EMER PREP | 16.588<br>ICJI<br>STOP<br>FY<br>2013 |
|--|--------------------------------------|--------------------------------------|---|-----------------------------|--------------------------------------|--------------------------------------|
| Cash and investments - beginning                   | \$ 120,584                           | \$ 1                                 | \$ -                                    | \$ (34,064)                 | \$ (1,533)                           | \$ (5,815)                           |
| Receipts:  |                                      |                                      |   |                             |                                      |                                      |
| Taxes  | -                                    | -                                    | -                                       | -                           | -                                    | -                                    |
| Intergovernmental                                  | -                                    | -                                    | 62,317                                  | 154,265                     | 11,221                               | 14,831                               |
| Charges for services                               | -                                    | -                                    | -                                       | -                           | -                                    | -                                    |
| Fines and forfeits                                 | -                                    | -                                    | -                                       | -                           | -                                    | -                                    |
| Other receipts                                     | -                                    | -                                    | -                                       | -                           | -                                    | 552                                  |
| Total receipts                                     | -                                    | -                                    | 62,317                                  | 154,265                     | 11,221                               | 15,383                               |
| Disbursements:                                     |                                      |                                      |   |                             |                                      |                                      |
| Personal services                                  | -                                    | -                                    | -                                       | 106,550                     | 12,633                               | 9,295                                |
| Supplies   | -                                    | -                                    | -                                       | 11,128                      | -                                    | -                                    |
| Other services and charges                         | -                                    | -                                    | -                                       | 2,523                       | -                                    | -                                    |
| Capital outlay                                     | -                                    | -                                    | -                                       | -                           | -                                    | -                                    |
| Other disbursements                                | -                                    | -                                    | 62,317                                  | -                           | -                                    | 273                                  |
| Total disbursements                                | -                                    | -                                    | 62,317                                  | 120,201                     | 12,633                               | 9,568                                |
| Excess (deficiency) of receipts over disbursements | -                                    | -                                    | -                                       | 34,064                      | (1,412)                              | 5,815                                |
| Cash and investments - ending                      | \$ 120,584                           | \$ 1                                 | \$ -                                    | \$ -                        | \$ (2,945)                           | \$ -                                 |

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

|  | 16.575<br>VICTIM<br>ASSIST<br>FY<br>2013 | 16.588<br>ICJI<br>STOP<br>FY<br>2012 | 16.575<br>VICTIM<br>ASSIST<br>FY<br>2012 | 20.601<br>OPER<br>PULLOVER<br>FY<br>2011 | 97.073<br>HL<br>SEC<br>GRT<br>C44P-1-260A | 97.073<br>HL<br>SEC<br>GRT<br>C44P-2-047A |
|--|--|--------------------------------------|--|--|---|---|
| Cash and investments - beginning                   | \$ (3,977)                               | \$ -                                 | \$ -                                     | \$ 80                                    | \$ (200)                                  | \$ (152,823)                              |
| Receipts:  |  |                                      |  |  |   |   |
| Taxes  | -  | -                                    | -  | -  | -   | -   |
| Intergovernmental                                  | 17,367                                   | 3,692                                | -  | 4,600                                    | -   | 189,247                                   |
| Charges for services                               | -  | -                                    | -  | -  | -   | -   |
| Fines and forfeits                                 | -  | -                                    | -  | -  | -   | -   |
| Other receipts                                     | -  | -                                    | -  | 324                                      | 200                                       | -   |
| Total receipts                                     | <u>17,367</u>                            | <u>3,692</u>                         | <u>-</u>                                 | <u>4,924</u>                             | <u>200</u>                                | <u>189,247</u>                            |
| Disbursements:                                     |  |                                      |  |  |   |   |
| Personal services                                  | 13,390                                   | 8,479                                | 750                                      | 4,924                                    | -   | -   |
| Supplies   | -  | -                                    | -  | -  | -   | -   |
| Other services and charges                         | -  | -                                    | -  | -  | -   | 36,424                                    |
| Capital outlay                                     | -  | -                                    | -  | -  | -   | -   |
| Other disbursements                                | -  | -                                    | -  | -  | -   | -   |
| Total disbursements                                | <u>13,390</u>                            | <u>8,479</u>                         | <u>750</u>                               | <u>4,924</u>                             | <u>-</u>                                  | <u>36,424</u>                             |
| Excess (deficiency) of receipts over disbursements | <u>3,977</u>                             | <u>(4,787)</u>                       | <u>(750)</u>                             | <u>-</u>                                 | <u>200</u>                                | <u>152,823</u>                            |
| Cash and investments - ending                      | <u>\$ -</u>                              | <u>\$ (4,787)</u>                    | <u>\$ (750)</u>                          | <u>\$ 80</u>                             | <u>\$ -</u>                               | <u>\$ -</u>                               |

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

|  | 97.073<br>HL<br>SEC<br>GRT<br>C44P-2-054A | 97.073<br>HL<br>SEC<br>GRT<br>C44P-1-400A | 20.703<br>HL<br>SEC<br>C44P-1-169A | 20.601<br>OPER<br>PULLOVER<br>FY<br>2012 | 97.073<br>HL<br>SEC<br>C44P-2-262A | 97.073<br>HL<br>SEC<br>C44P-2-260A |
|--|---|---|------------------------------------|--|------------------------------------|------------------------------------|
| Cash and investments - beginning                   | \$ -                                      | \$ (36,610)                               | \$ (480)                           | \$ 28                                    | \$ (2,112)                         | \$ (40,000)                        |
| Receipts:  |   |   |                                    |  |                                    |                                    |
| Taxes  | -   | -   | -                                  | -  | -                                  | -                                  |
| Intergovernmental                                  | 70,000                                    | 53,506                                    | -                                  | -  | 13,559                             | 60,000                             |
| Charges for services                               | -   | -   | -                                  | -  | -                                  | -                                  |
| Fines and forfeits                                 | -   | -   | -                                  | -  | -                                  | -                                  |
| Other receipts                                     | 8,811                                     | -   | 480                                | -  | 2,000                              | -                                  |
| Total receipts                                     | <u>78,811</u>                             | <u>53,506</u>                             | <u>480</u>                         | <u>-</u>                                 | <u>15,559</u>                      | <u>60,000</u>                      |
| Disbursements:                                     |   |   |                                    |  |                                    |                                    |
| Personal services                                  | -   | -   | -                                  | 725                                      | -                                  | -                                  |
| Supplies   | -   | -   | -                                  | -  | -                                  | -                                  |
| Other services and charges                         | 78,811                                    | 16,896                                    | -                                  | -  | 17,530                             | 20,000                             |
| Capital outlay                                     | -   | -   | -                                  | -  | -                                  | -                                  |
| Other disbursements                                | -   | -   | -                                  | -  | -                                  | -                                  |
| Total disbursements                                | <u>78,811</u>                             | <u>16,896</u>                             | <u>-</u>                           | <u>725</u>                               | <u>17,530</u>                      | <u>20,000</u>                      |
| Excess (deficiency) of receipts over disbursements | <u>-</u>                                  | <u>36,610</u>                             | <u>480</u>                         | <u>(725)</u>                             | <u>(1,971)</u>                     | <u>40,000</u>                      |
| Cash and investments - ending                      | <u>\$ -</u>                               | <u>\$ -</u>                               | <u>\$ -</u>                        | <u>\$ (697)</u>                          | <u>\$ (4,083)</u>                  | <u>\$ -</u>                        |

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

|  | 97.073<br>HL<br>SEC<br>C44P-2-409A | 20.205<br>BRIDGE<br>1<br>CONSTRUCTION | 10.557<br>PEER<br>COUNCELOR<br>FY<br>13 | 97.042<br>HL<br>SEC<br>GRT<br>C44P-3-105B | 97.042<br>HL<br>SEC<br>C44P-3-181B | 93.069<br>SUPPL<br>BIO-T<br>PREP |
|--|------------------------------------|---------------------------------------|---|---|------------------------------------|----------------------------------|
| Cash and investments - beginning                   | \$ (93,680)                        | \$ -                                  | \$ (490)                                | \$ -                                      | \$ -                               | \$ -                             |
| Receipts:  |                                    |                                       |   |   |                                    |                                  |
| Taxes  | -                                  | -                                     | -                                       | -   | -                                  | -                                |
| Intergovernmental                                  | 115,306                            | 29,954                                | 3,187                                   | 4,054                                     | 309,795                            | 13,762                           |
| Charges for services                               | -                                  | -                                     | -                                       | -   | -                                  | -                                |
| Fines and forfeits                                 | -                                  | -                                     | -                                       | -   | -                                  | -                                |
| Other receipts                                     | -                                  | -                                     | -                                       | -   | -                                  | -                                |
| <b>Total receipts</b>                              | <b>115,306</b>                     | <b>29,954</b>                         | <b>3,187</b>                            | <b>4,054</b>                              | <b>309,795</b>                     | <b>13,762</b>                    |
| Disbursements:                                     |                                    |                                       |   |   |                                    |                                  |
| Personal services                                  | -                                  | -                                     | 2,579                                   | -   | -                                  | -                                |
| Supplies   | -                                  | -                                     | -                                       | -   | -                                  | -                                |
| Other services and charges                         | 22,338                             | -                                     | 118                                     | 4,054                                     | 309,795                            | -                                |
| Capital outlay                                     | -                                  | -                                     | -                                       | -   | -                                  | -                                |
| Other disbursements                                | -                                  | 29,954                                | -                                       | -   | -                                  | 13,762                           |
| <b>Total disbursements</b>                         | <b>22,338</b>                      | <b>29,954</b>                         | <b>2,697</b>                            | <b>4,054</b>                              | <b>309,795</b>                     | <b>13,762</b>                    |
| Excess (deficiency) of receipts over disbursements | 92,968                             | -                                     | 490                                     | -   | -                                  | -                                |
| Cash and investments - ending                      | \$ (712)                           | \$ -                                  | \$ -                                    | \$ -                                      | \$ -                               | \$ -                             |

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

|  | 97.042<br>HL<br>SEC<br>C44P-3-242B | 20.205<br>SIGN<br>INVENTORY<br>GRANT | 97.073<br>HL<br>SEC<br>C44P-4-002B | 10.557<br>PEER<br>COUNCELOR<br>FY<br>14 | 97.073<br>HL<br>SEC<br>C44P-4-038B | HMLAND<br>FNDATION<br>GRT<br>PSF1-1-008 |
|--|------------------------------------|--------------------------------------|------------------------------------|---|------------------------------------|---|
| Cash and investments - beginning                   | \$ -                               | \$ -                                 | \$ -                               | \$ -                                    | \$ -                               | \$ 1                                    |
| Receipts:  |                                    |                                      |                                    |   |                                    |   |
| Taxes  | -                                  | -                                    | -                                  | -                                       | -                                  | -                                       |
| Intergovernmental                                  | 15,450                             | 45,000                               | 15,000                             | -                                       | 11,250                             | -                                       |
| Charges for services                               | -                                  | -                                    | -                                  | -                                       | -                                  | -                                       |
| Fines and forfeits                                 | -                                  | -                                    | -                                  | -                                       | -                                  | -                                       |
| Other receipts                                     | -                                  | -                                    | -                                  | -                                       | -                                  | -                                       |
| Total receipts                                     | <u>15,450</u>                      | <u>45,000</u>                        | <u>15,000</u>                      | <u>-</u>                                | <u>11,250</u>                      | <u>-</u>                                |
| Disbursements:                                     |                                    |                                      |                                    |   |                                    |   |
| Personal services                                  | -                                  | -                                    | -                                  | 400                                     | -                                  | -                                       |
| Supplies   | -                                  | -                                    | -                                  | 100                                     | -                                  | -                                       |
| Other services and charges                         | -                                  | -                                    | 20,000                             | -                                       | 11,250                             | -                                       |
| Capital outlay                                     | -                                  | -                                    | -                                  | -                                       | -                                  | -                                       |
| Other disbursements                                | 15,450                             | 45,000                               | -                                  | -                                       | -                                  | -                                       |
| Total disbursements                                | <u>15,450</u>                      | <u>45,000</u>                        | <u>20,000</u>                      | <u>500</u>                              | <u>11,250</u>                      | <u>-</u>                                |
| Excess (deficiency) of receipts over disbursements | <u>-</u>                           | <u>-</u>                             | <u>(5,000)</u>                     | <u>(500)</u>                            | <u>-</u>                           | <u>-</u>                                |
| Cash and investments - ending                      | <u>\$ -</u>                        | <u>\$ -</u>                          | <u>\$ (5,000)</u>                  | <u>\$ (500)</u>                         | <u>\$ -</u>                        | <u>\$ 1</u>                             |

CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

|  | Comm<br>Corr<br>Grant<br>FY<br>2012 | WALMART<br>LAW<br>ENF<br>&<br>COMM SVC | TRIAL<br>COURT<br>INTERPRETER<br>GRANT | COMM<br>CORR<br>GRANT<br>2013 | HOMELAND<br>SEC<br>FOUND-PSF1-4-034A | Totals               |
|--|-------------------------------------|--|--|-------------------------------|--------------------------------------|----------------------|
| Cash and investments - beginning                   | \$ -                                | \$ 37                                  | \$ 5,150                               | \$ (18,959)                   | \$ -                                 | \$ 12,669,556        |
| Receipts:  |                                     |  |  |                               |                                      |                      |
| Taxes  | -                                   | -                                      | -                                      | -                             | -                                    | 27,443,413           |
| Intergovernmental                                  | 57,713                              | -                                      | -                                      | 44,854                        | 2,279                                | 8,050,510            |
| Charges for services                               | -                                   | -                                      | -                                      | -                             | -                                    | 670,867              |
| Fines and forfeits                                 | -                                   | -                                      | -                                      | -                             | -                                    | 195,835              |
| Other receipts                                     | -                                   | -                                      | -                                      | -                             | -                                    | 13,880,781           |
| Total receipts                                     | <u>57,713</u>                       | <u>-</u>                               | <u>-</u>                               | <u>44,854</u>                 | <u>2,279</u>                         | <u>50,241,406</u>    |
| Disbursements:                                     |                                     |  |  |                               |                                      |                      |
| Personal services                                  | 51,547                              | -                                      | -                                      | 17,439                        | -                                    | 10,848,071           |
| Supplies   | 5,554                               | -                                      | -                                      | 1,680                         | -                                    | 1,849,798            |
| Other services and charges                         | 23,164                              | -                                      | -                                      | 6,007                         | 2,279                                | 4,119,627            |
| Capital outlay                                     | -                                   | -                                      | -                                      | -                             | -                                    | 812,300              |
| Other disbursements                                | -                                   | -                                      | 615                                    | 770                           | -                                    | 32,318,398           |
| Total disbursements                                | <u>80,265</u>                       | <u>-</u>                               | <u>615</u>                             | <u>25,896</u>                 | <u>2,279</u>                         | <u>49,948,194</u>    |
| Excess (deficiency) of receipts over disbursements | <u>(22,552)</u>                     | <u>-</u>                               | <u>(615)</u>                           | <u>18,958</u>                 | <u>-</u>                             | <u>293,212</u>       |
| Cash and investments - ending                      | <u>\$ (22,552)</u>                  | <u>\$ 37</u>                           | <u>\$ 4,535</u>                        | <u>\$ (1)</u>                 | <u>\$ -</u>                          | <u>\$ 12,962,768</u> |

CLAY COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2013

| <u>Government or Enterprise</u> | <u>Accounts<br/>Payable</u> | <u>Accounts<br/>Receivable</u> |
|---------------------------------|-----------------------------|--------------------------------|
| Governmental activities         | <u>\$ 373,514</u>           | <u>\$ 854,087</u>              |

CLAY COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2013

| Description of Debt           |                      | Ending<br>Principal<br>Balance | Principal and<br>Interest Due<br>Within One<br>Year |
|-------------------------------|----------------------|--------------------------------|---|
| Type                          | Purpose              |                                |   |
| Governmental activities:      |                      |                                |   |
| General obligation bonds      | Jail Construction    | \$ 8,720,000                   | \$ 805,000  |
| General obligation bonds      | IVC TIF Revenue Bond | <u>350,000</u>                 | <u>52,124</u>                                       |
| Total governmental activities |                      | <u>9,070,000</u>               | <u>857,124</u>                                      |
| Totals                        |                      | <u>\$ 9,070,000</u>            | <u>\$ 857,124</u>                                   |

CLAY COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2013

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

|                                    | Ending<br>Balance |
|------------------------------------|-------------------|
| Governmental activities:           |                   |
| Land                               | \$ 114,960        |
| Buildings                          | 12,804,100        |
| Improvements other than buildings  | 783,411           |
| Machinery, equipment, and vehicles | 4,140,026         |
| Total governmental activities      | 17,842,497        |
| Total capital assets               | \$ 17,842,497     |

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF CLAY COUNTY, INDIANA

***Report on Compliance for Each Major Federal Program***

We have audited Clay 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, 2013. 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.

***Opinion on Each Major Federal Program***

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 major federal programs for the year ended December 31, 2013.

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 the 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 types 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.

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. 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.

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

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

May 1, 2014

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTE

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

CLAY COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2013

| Federal Grantor Agency<br>Cluster Title/Program Title/Project Title   | Pass-Through Entity or Direct Grant | Federal<br>CFDA<br>Number  | Pass-Through<br>Entity (or Other)<br>Identifying<br>Number | Total<br>Federal Awards<br>Expended |
|---|-------------------------------------|----------------------------|--|-------------------------------------|
| <u>Department of Agriculture</u>  |                                     |                            |  |                                     |
| Special Supplemental Nutrition Program for Women, Infants, and Children<br>WIC FY 2013<br>Peer Counselor FY 2013                                    | IN State Dept of Health             | 10.557<br>10.557           | A70-1-070427<br>A70-3-070395                               | \$ 154,265<br>3,187                 |
| Total - Special Supplemental Nutrition Program for Women, Infants, and Children   |                                     |                            |  | <u>157,452</u>                      |
| Total - Department of Agriculture   |                                     |                            |  | <u>157,452</u>                      |
| <u>Department of Commerce</u>   |                                     |                            |  |                                     |
| ARRA - State Broadband Data & Development Grant Program, Recovery Act<br>IN Technology Sharing Grant  | IN Office of Technology             | 11.558                     | 067BROADBAND000  | <u>2,000</u>                        |
| Total - Department of Commerce  |                                     |                            |  | <u>2,000</u>                        |
| <u>Department of Justice</u>  |                                     |                            |  |                                     |
| Crime Victim Assistance<br>Victim Assistance FY 2013  | ICJI                                | 16.575                     | 10VA1368   | <u>17,367</u>                       |
| Total - Crime Victim Assistance   |                                     |                            |  | <u>17,367</u>                       |
| Violence Against Women Formula Grants<br>Stop Grant FY 2013<br>Stop Grant FY 2014   | ICJI                                | 16.588<br>16.588           | 10STPR008<br>13ST1915                                      | 14,831<br><u>3,692</u>              |
| Total - Violence Against Women Formula Grants   |                                     |                            |  | <u>18,523</u>                       |
| Total - Department of Justice   |                                     |                            |  | <u>35,890</u>                       |
| <u>Department of Transportation</u>   |                                     |                            |  |                                     |
| Highway Planning and Construction Cluster<br>Highway Planning & Construction<br>Bridge Inspection<br>Bridge #1 Construction<br>Sign Inventory Grant | IN Dept of Transportation           | 20.205<br>20.205<br>20.205 | A249-11-320191<br>A249-11-320571<br>A249-13-320454         | 62,317<br>29,954<br><u>45,000</u>   |
| Total - Highway Planning & Construction   |                                     |                            |  | <u>137,271</u>                      |
| Total - Highway Planning and Construction Cluster   |                                     |                            |  | <u>137,271</u>                      |
| Highway Safety Cluster<br>Alcohol Impaired Driving Countermeasures Incentive Grants I<br>OPO FY 2013  | ICJI                                | 20.601                     | D3-13-1244   | <u>4,600</u>                        |
| Total - Highway Safety Cluster  |                                     |                            |  | <u>4,600</u>                        |
| Total - Department of Transportation  |                                     |                            |  | <u>141,871</u>                      |

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

CLAY COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2013  
(Continued)

| Federal Grantor Agency<br>Cluster Title/Program Title/Project Title  | Pass-Through Entity or Direct Grant | Federal<br>CFDA<br>Number | Pass-Through<br>Entity (or Other)<br>Identifying<br>Number | Total<br>Federal Awards<br>Expended |
|--|-------------------------------------|---------------------------|--|-------------------------------------|
| <b>Department of Health and Human Services</b>   |                                     |                           |  |                                     |
| Bioterrorism Preparedness and Response Supplemental  | IN State Dept of Health             | 93.069                    | A70-3-0532083  | <u>13,762</u>                       |
| Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements | IN State Dept of Health             | 93.074                    | A70-3-0531928  | <u>11,221</u>                       |
| Child Support Enforcement  | IN Dept of Child Services           |                           |  |                                     |
| Clerk IV-D Incentive   |                                     | 93.563                    | Clerk IV-D Incentive                                       | 14,270                              |
| Co General IV-D Incentive  |                                     | 93.563                    | General IV-D Incentive                                     | 14,270                              |
| Title IV-D Expenditures  |                                     | 93.563                    | Title IV-D Expenditures                                    | 173,650                             |
| Title IV-D Indirect Cost   |                                     | 93.563                    | Title IV-D Indirect Cost                                   | 38,286                              |
| Prosecutor IV-D Incentive  |                                     | 93.563                    | Prosecutor IV-D Incentive                                  | <u>21,467</u>                       |
| Total - Child Support Enforcement  |                                     |                           |  | <u>261,943</u>                      |
| Total - Department of Health and Human Services  |                                     |                           |  | <u>286,926</u>                      |
| <b>Department of Homeland Security</b>   |                                     |                           |  |                                     |
| Disaster Grants-Public Assistance (Presidentially Declared Disasters)  | IN Dept of Homeland Security        |                           |  |                                     |
| Disaster Grant-Cum Bridge  |                                     | 97.036                    | PA1977   | 35,842                              |
| Disaster Grant-Local Road & Street   |                                     | 97.036                    | PA1977   | 7,413                               |
| Disaster Grant-MVH   |                                     | 97.036                    | PA1977   | 57,321                              |
| Disaster Grant-Co General  |                                     | 97.036                    | New York 313 REQA 1007-7592                                | <u>3,028</u>                        |
| Total - Disaster Grants-Public Assistance (Presidentially Declared Disasters)                                      |                                     |                           |  | <u>103,604</u>                      |
| Emergency Management Performance Grants  | IN Dept of Homeland Security        |                           |  |                                     |
| HL Sec C44P-3-105B   |                                     | 97.042                    | C44P-3-105B  | 4,054                               |
| HL Sec C44P-3-242B   |                                     | 97.042                    | C44P-3-242B  | 15,450                              |
| HL Sec C44P-3-181B   |                                     | 97.042                    | C44P-3-181B  | <u>309,795</u>                      |
| Total - Emergency Management Performance Grants  |                                     |                           |  | <u>329,299</u>                      |
| State Homeland Security Program (SHSP)   | IN Dept of Homeland Security        |                           |  |                                     |
| HL Sec C44P-1-400A   |                                     | 97.073                    | C44P-1-400A  | 53,506                              |
| HL Sec C44P-2-047A   |                                     | 97.073                    | C44P-2-047A  | 189,247                             |
| HL Sec C44P-2-054A   |                                     | 97.073                    | C44P-2-054A  | 70,000                              |
| HL Sec C44P-2-260A   |                                     | 97.073                    | C44P-2-260A  | 60,000                              |
| HL SEC C44P-2-262A   |                                     | 97.073                    | C44P-2-262A  | 13,559                              |
| HL Sec C44P-2-409A   |                                     | 97.073                    | C44P-2-409A  | 115,306                             |
| HL Sec C44P-4-002B   |                                     | 97.073                    | C44P-4-002B  | 15,000                              |
| HL Sec C44P-4-038B   |                                     | 97.073                    | C44P-4-038B  | <u>11,250</u>                       |
| Total - State Homeland Security Program (SHSP)   |                                     |                           |  | <u>527,868</u>                      |
| Total - Department of Homeland Security  |                                     |                           |  | <u>960,771</u>                      |
| Total federal awards expended  |                                     |                           |  | <u>\$ 1,584,910</u>                 |

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

CLAY COUNTY  
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

***Basis of Presentation***

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

CLAY 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;<br>Unmodified as to Regulatory Basis |
| Internal control over financial reporting:           |  |
| Material weaknesses identified?                      | yes  |
| Significant deficiencies identified?                 | none reported  |
| Noncompliance material to financial statement noted? | yes  |

Federal Awards:

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

Identification of Major Programs:

| CFDA<br>Number | Name of Federal Program or Cluster      |
|----------------|---|
| 97.042         | Emergency Management Performance Grants |
| 97.073         | State Homeland Security Program (SHSP)  |

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

Auditee qualified as low-risk auditee? no

**Section II – Financial Statement Finding**

**FINDING 2013-001 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING**

We noted a deficiency in the internal control system of the County related to financial transactions and reporting. We believe the following deficiency constitutes a material weakness.

Preparation of the Schedule of Expenditures of Federal Awards (SEFA): The County Auditor did not report two federal awards on the SEFA. Effective internal control over financial reporting involves the identification of all federal awards received throughout the County, analysis of the risks of material misstatement to the County's audited SEFA, and determining how those identified risks should be managed. The Auditor should establish procedures for identifying the source of awards that are received by the County and if the source was the federal government the award should be listed on the SEFA. The failure to establish

CLAY COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

controls resulted in a SEFA with material omissions. Audit adjustments totaling \$108,817 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 in 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 total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (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."

CLAY COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

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

No matters are reportable.

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#### AUDITEE PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are presented as intended by the County.

OFFICE OF THE  
**PROSECUTING ATTORNEY**  
13<sup>th</sup> Judicial Circuit

B. Lee Reberger, Prosecuting Attorney  
James Walker, Chief Deputy Prosecutor  
Kimberly A. Jackson, Deputy/IV-D Prosecutor

Clay County Courthouse, Room 326  
609 E. National Avenue  
Brazil, Indiana 47834

Ph: 812-448-9028 / Fax: 812-443-1019  
E-mail: [prosecutor@claycountyin.gov](mailto:prosecutor@claycountyin.gov)

April 22, 2014

SUMMARY OF PRIOR AUDIT FINDINGS

Section III – Federal Award Findings and Questioned Costs

**Findings 2012-1 – INTERNAL CONTROLS AND COMPLIANCE OVER CASH MANAGEMENT**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program: Child Support Enforcement  
CFDA Number: 93.563  
Federal Award Number and Year (or Other Identifying Number): 2012  
Pass-Through Entity: Indiana Department of Child Services

Description of action taken:

The Clay County Prosecutor's Office, Child Support Division indicated in the original action plan that they would now obtain a cash ledger from the Auditor of Clay County prior to preparing the monthly reimbursement and compare it to their records of disbursements (monthly claims). The Clay County Prosecutor's Office, Child Support Division now certifies that this action has been in place since the corrective action plan was submitted. This action has ensured that only the disbursements for the month they are reporting is now being submitted on the reimbursement form and the totals are being compared per month to the Auditor's ledger for that month and reported. Using this procedure has ensured that the true and proper amounts disbursed for the calendar month are accurate and balance with the ledger. The Clay County Prosecutor's Office, Child Support Division has continued to maintain a copy of the rules for Reporting Expenditures provided by the Child Support Division and will continue to consult the State Child Support Division if questions arise. State Child Support Division and will consult said copy of rules if questions should arise in the future. Calls to the State Child Support Division will be made if clarification is needed after consulting the rules for Reporting Expenditures.

**Findings 2012-2 – INTERNAL CONTROLS AND COMPLIANCE OVER ACTIVITIES ALLOWED OR UNALLOWED AND ALLOWABLE COSTS**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program: Child Support Enforcement  
CFDA Number: 93.563  
Federal Award Number and Year (or Other Identifying Number): 2012  
Pass Through Entity: Indiana Department of Child Services

Description of action taken:

The Clay County Prosecutor's Office, Child Support Division indicated in the Corrective Action Plan that they would maintain a copy of the Federal Requirements regarding spending from the Incentive Fund account and will comply with all requirements in the future by consulting the guidelines before making purchases. The Clay County Prosecutor's Office, Child Support Division now certifies that they are complying with the Corrective Action Plan by consulting with the guidelines before making purchases with the IV-D Incentive as well as terminating the purchases indicated by the State Auditor as well as the County Auditor to be deemed inappropriate. The Clay County Prosecutor's office, Child Support Division will continue to contact the Clay County Auditor's office if questions arise regarding further purchases and if they are allowable

**Findings 2012-3 – INTERNAL CONTROLS AND COMPLIANCE OVER REPORTING**

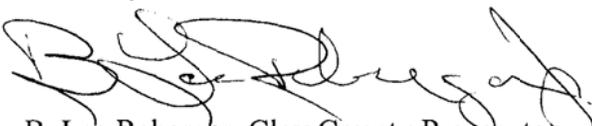
Federal Agency: U.S. Department of Health and Human Services  
Federal Program: Child Support Enforcement  
DFDA Number: 93.563  
Federal Award Number and Year (or Other Identifying Number): 2012  
Pass-Through Entity: Indiana Department of Child Services

Description of action taken:

The Clay County Prosecutor's Office, Child Support Division indicated in the original action plan that they would now obtain a cash ledger from the Auditor of Clay County prior to preparing the quarterly reimbursement and compare it to their records of disbursements (quarterly claims). The Clay County Prosecutor's Office, Child Support Division now certifies that this action has been in place since the corrective action plan was submitted. This action has ensured that only the disbursements for the quarter they are reporting is now being submitted on the reimbursement form and the totals are being compared per quarter to the Auditor's ledger for that quarter and reported. Using this procedure has ensured that the true and proper amounts disbursed for the calendar quarter are accurate and balance with the ledger. The Clay County Prosecutor's Office, Child Support Division has continued to maintain a copy of the rules for Reporting Expenditures provided by the Child Support Division and will continue to consult the State Child Support Division if questions arise. State Child Support Division and will consult

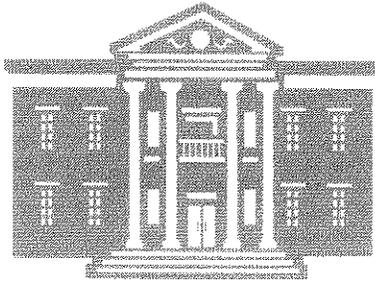
said copy of rules if questions should arise in the future. Calls to the State Child Support Division will be made if clarification is needed after consulting the rules for Reporting Expenditures.

Sincerely,



B. Lee Reberger, Clay County Prosecutor

Date: 4-24-14



MARY JO ALUMBAUGH  
AUDITOR OF CLAY COUNTY  
609 EAST NATIONAL AVE  
ROOM 105  
BRAZIL IN 47834  
812-448-9001

April 16, 2014

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Section III – Federal Award Findings and Questioned Costs

**FINDING 2012-2 – INTERNAL CONTROLS AND COMPLIANCE OVER ACTIVITIES ALLOWED OR UNALLOWED AND ALLOWABLE COSTS**

Federal Agency: U.S. Department of Health and Human Services

Federal Program: Child Support Enforcement

CFDA Number: 93.563

Federal Award Number and Year (or Other Identifying Number): 2012

Pass-Through Entity: Indiana Department of Child Services

Corrective action taken 2013:

The Clay County Auditor has enhanced controls over payment of claims by comparing detailed expenses against allowable expenditures to ensure only allowable expenditures are charged to the Federal Grant Funds.

**FINDING 2012-3 – INTERNAL CONTROLS AND COMPLIANCE OVER REPORTING**

Federal Agency: U.S. Department of Health and Human Services

Federal Program: Child Support Enforcement

CFDA Number: 93.563

Federal Award Number and Year (or Other Identifying Number): 2012

Pass-Through Entity: Indiana Department of Child Services

Corrective of action taken 2013:

The Clay County Auditor reviews and ensures that all required reports are prepared on a timely and accurate basis, in accordance with the reporting requirements.

Sincerely,

Mary Jo Alumbaugh  
County Auditor

5/1/14  
Date



MARY JO ALUMBAUGH  
AUDITOR OF CLAY COUNTY  
609 EAST NATIONAL AVE  
ROOM 105  
BRAZIL IN 47834  
812-448-9001

April 15, 2014

CORRECTIVE ACTION PLAN

Section II – Financial Statement Findings

**FINDING 2013 - 001 – INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING**

Description of action to be taken:

We will request that Commissioners and Council modify Resolution 3-2012 application for grant to include funding agency, contact information and CFDA number to determine if funds to be received are state or federal.

This request will be made at the May 5, 2014 meeting of Commissioners and Council. And will become effective upon passage.

We would also like to receive the listing provided to State Board of Accounts regarding all state and federal grant money distributed to counties before filing our annual report in order to reconcile all funding received by our county.

Sincerely,

Mary Jo Alumbaugh  
County Auditor

5/1/14  
Date

#### OTHER REPORT

In addition to this report, a Supplemental Compliance Report has been issued for the County. That report can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.