

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

SPECIAL INVESTIGATION REPORT
OF

LANDFILL
BOARD OF COUNTY COMMISSIONERS
CLARK COUNTY, INDIANA

January 1, 2011 to August 16, 2013



FILED
08/20/2015

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Board of County Commissioners	M. Edward Meyer	01-01-11 to 12-31-11
	Les Young	01-01-12 to 12-31-12
	Jack Coffman	01-01-13 to 12-31-15
President of the County Council	Kevin Vissing	01-01-11 to 12-31-11
	Barbara Hollis	01-01-12 to 12-31-15



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

TO: THE OFFICIALS OF CLARK COUNTY

We have conducted a special investigation of the records related to the financial activity of various landfill funds administered by the Clark County Board of County Commissioners for the period from January 1, 2011 to August 16, 2013. Our investigation was limited to the review of records associated with the various landfill funds. The results of our investigation are described in the Special Investigation Results and Comments and Summary of Charges as listed in the Table of Contents. This report was forwarded to the Office of the Indiana Attorney General and the local prosecuting attorney.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

February 12, 2015

LANDFILL
BOARD OF COUNTY COMMISSIONERS
CLARK COUNTY
SPECIAL INVESTIGATION RESULTS AND COMMENTS

BACKGROUND INFORMATION

Clark County, in conjunction with Floyd County, own a landfill near the Town of Borden, Indiana. The counties jointly entered into a Franchise and License Agreement (agreement) with a private landfill operator to operate the landfill. The Clark County Board of County Commissioners is responsible for overseeing the operation of the landfill in relationship to the agreement with the landfill operator.

The original agreement was entered into on December 8, 2003, and became effective as of January 1, 2004. The term of the agreement is currently through December 31, 2026; however, the agreement allows for the exercise of an option to extend the agreement until December 31, 2031, and a second option allows the agreement to be extended until December 31, 2036.

The agreement allows for the landfill operator to retain revenue generated by the landfill with Clark County receiving compensation consisting of four different revenue streams: the "Post Closure Fund Payment," "Host Fee Payment," "Landfill Improvement Fund Payment," and the "Bond Payment Fund." The agreement outlines certain costs of operations that will be the responsibility of Clark County and the landfill operator. The Clark County Board of County Commissioners also allowed the landfill operator to perform certain preparatory site-work at the landfill during the years 2011 and 2012 in connection with a landfill expansion project financed by general obligation bonds.

A review of various aspects of the financial activity associated with the landfill was performed as discussed in the subsequent Results and Comments.

LANDFILL HOST FEES DIVERTED TO PAY HIGHWAY SUPERINTENDENT

In 2013, Clark County officials presented information for examination showing that compensation, totaling \$53,500, was paid to Jim Ross, Clark County Highway Superintendent, during the years 2009, 2010, 2011, 2012, and 2013. The amount was paid at the rate of \$3,500 per quarter during the years 2009 through 2012 and at the rate of \$4,000 per quarter during the year 2013. The compensation was paid to Jim Ross, Clark County Highway Superintendent, by the Clark-Floyd Landfill, LLC (Landfill Operator) by means of a pay arrangement approved by Les Young, former Clark County Commissioner. The pay arrangement called for the Landfill Operator to be reimbursed for the compensation paid to Jim Ross, Clark County Highway Superintendent, from the County's share of landfill fees.

A total of \$18,000 of the \$53,000 paid to Jim Ross, Clark County Highway Superintendent, was diverted from the County Treasury as a result of the pay arrangement by means of a reduction in the quarterly remittance of the "Host Fee Payment" (Host Fee) due the County from Clark-Floyd Landfill, LLC. The following schedule shows the quarterly period the Host Fee was reduced and the actual date the quarterly Host Fee was remitted:

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Quarter and Year	Remittance Due County	Date of Remittance	(1) Reduction in Host Fee
Reductions in Host Fee for Years 2011 through 2012:			
2nd Quarter 2011	10-15-11	10-24-11	\$ 3,500
2nd Quarter 2012	10-15-12	08-16-13 (2)	3,500
3rd Quarter 2012	01-15-13	08-16-13 (2)	3,500
4th Quarter 2012	04-15-13	08-16-13 (2)	<u>3,500</u>
Totals for Years 2011 through 2012			14,000
Reductions in Host Fee for Year 2013:			
1st Quarter 2013	07-15-13	08-16-13	<u>4,000</u>
Total			<u>\$ 18,000</u>

Notes to Schedule:

- (1) No explanation was provided as to why reductions to the Host Fee were less than the \$53,500 paid to Jim Ross, Clark County Highway Superintendent.
- (2) These fees were deducted from the remittances paid by Clark-Floyd Landfill, LLC after the pay arrangement between Clark-Floyd Landfill, LLC and Jim Ross, Clark County Highway Superintendent, was made public at a Clark County Board of County Commissioners meeting on July 18, 2013. No documentation was presented for examination that the above reduction in the fees remitted was approved by the 2013 Clark County Board of County Commissioners.

Jim Ross, Clark County Highway Superintendent's Compensation Prior to the Year 2013

An email, dated November 6, 2009, from C. Gregory Fifer, County Attorney at the time, to Robert Lee (President of Clark-Floyd Landfill, LLC) and to Mike Harris of Jacobi, Toombs, and Lanz (engineer contracted with by the County to oversee the landfill), and copied to Les Young, Clark County Commissioner at the time, stated the following:

"The County Commissioners have determined that they would like to pay an additional \$14,000 per year to their County Highway Superintendent, Jim Ross, from their share of landfill funds.

I understand from my previous discussions with Mike that this will be paid quarterly, and that Jim will need to meet with and/or provide information to your bookkeeping staff to set this up. Jim will be out of town early next week, but just send me the details of who he needs to contact and I will ask him to do that as soon as he returns.

Also, if possible, the commissioners would like Jim to receive a quarterly check for Q4 of 2009 at the same rate. Thanks for your cooperation with this."

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Les Young, former Clark County Commissioner, stated in an interview that he agreed to the pay arrangement based on the advice of C. Gregory Fifer, former County Attorney.

Increase in Jim Ross, Clark County Highway Superintendent's Compensation for the Year 2013

Robert Lee, President of Clark-Floyd Landfill, LLC, was asked during an interview about the increase in compensation paid to Jim Ross, Clark County Highway Superintendent, for the year 2013 to \$4,000 per quarter. Robert Lee, President of Clark-Floyd Landfill, LLC, stated that he was contacted by John Perkins, Clark County Commissioner at the time, by telephone in March 2013, instructing him to pay Jim Ross, Clark County Highway Superintendent, and the amount to be paid. John Perkins served as a Clark County Commissioner from January 1, 2012 to December 31, 2014. The first payment to Jim Ross, Clark County Highway Superintendent, in the year 2013 was dated April 2, 2013, and the second and final payment was dated July 1, 2013.

Host Fee Payment Required by Contract

Section 2 titled "County Income" of Franchise and License Supplemental Agreement No. 1 dated, December 15, 2006 states in part the following regarding the Host Fee (Note - "Grantor" refers to Clark County and "Company" refers to Clark-Floyd Landfill, LLC):

"The Company shall pay the County Income on a quarterly basis . . ."

Section 2, Subsection "A" titled "Host Fee" states in part: "On behalf of and as part of this Agreement with the Grantors, the Company shall pay an annual fee ("Host Fee") . . ."

No amendment to the Franchise and License Agreement was presented for examination authorizing a reduction in the Host Fee remitted by Clark-Floyd Landfill, LLC.

Override of Management Controls and Franchise Agreement Provisions

By authorizing the diversion of the Host Fee from the County Treasury, the pay arrangement represented a management override of internal controls regarding the County Council's statutory responsibility as fiscal body to set salaries and to appropriate public funds.

Indiana Code 36-2-5-13(a) states in part:

". . . The compensation of . . . employees . . . may be changed at any time on:

- (1) the application of the county fiscal body or the affected officer, department, commission, or agency; and
- (2) a majority vote of the county fiscal body."

Indiana Code 36-2-5-2(b) states: "The county fiscal body shall appropriate money to be paid out of the county treasury, and money may be paid out of the treasury only under an appropriation made by the fiscal body, except as otherwise provided by law.

By authorizing the diversion of the Host Fee from the County Treasury, the pay arrangement represented a management override of the provisions of the Franchise and License Agreement governing the remittance of the Host Fee.

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Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

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)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Requests for Refunds

Additional Compensation Diverted Years 2011 and 2012:

Based on the above information related to the years 2011 and 2012, Jim Ross, Clark County Highway Superintendent; Les Young, former Clark County Commissioner; and Clark-Floyd Landfill, LLC are jointly and severally responsible for \$14,000 in additional compensation paid to Jim Ross, Clark County Highway Superintendent, during the years 2011 and 2012. The additional compensation was paid to Jim Ross, Clark County Highway Superintendent, without the approval of the Clark County Council and paid from the landfill Host Fees required by Franchise and License Supplemental Agreement No. 1 to be remitted by Clark-Floyd Landfill, LLC to Clark County.

On February 12, 2015, we requested Jim Ross, Clark County Highway Superintendent; Les Young, former Clark County Commissioner, and Robert Lee, President of Clark-Floyd Landfill, LLC (on behalf of Clark-Floyd Landfill, LLC) to refund \$14,000 to Clark County. (See Summary of Charges, page 77)

Additional Compensation Diverted the Year 2013:

Based on the above information related to the year 2013, Jim Ross, Clark County Highway Superintendent; John Perkins, former Clark County Commissioner; and Clark-Floyd Landfill, LLC, are jointly and severally responsible for \$4,000 in additional compensation paid to Jim Ross, Clark County Highway Superintendent, during the year 2013. The additional compensation was paid to Jim Ross, Clark County Highway Superintendent, without the approval of the Clark County Council and paid from landfill Host Fees required by Franchise and License Supplemental Agreement No. 1 to be remitted by Clark-Floyd Landfill, LLC, to Clark County.

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On February 12, 2015, we requested Jim Ross, Clark County Highway Superintendent, John Perkins, former Clark County Commissioner, and Robert Lee, President of Clark-Floyd Landfill, LLC (on behalf of Clark-Floyd Landfill, LLC) to refund \$4,000 to Clark County. (See Summary of Charges, page 77)

INSURANCE POLICIES

No crime or other insurance policies were presented for examination that covered the Clark County Board of County Commissioners.

LANDFILL EXPANSION WORK NOT BID

Clark County issued general obligation bonds to provide funds for costs of the expansion of the Clark-Floyd Landfill, LLC. The County paid a private landfill operator for preparatory site-work related to the landfill expansion in the amount of \$2,950,376 for work invoiced from January 2, 2011 to March 31, 2012. The Clark County Board of County Commissioners did not solicit bids for the public work.

Based on a review of invoices, the preparatory site-work included: pumping, hauling and disposal of leachate, removal and disposal of trees and tree debris, installation and removal of access roads, equipment rental, purchase and hauling of stone for access roads, excavating and relocation of trash, installation of a silt fence and general site preparation.

Indiana Code 36-1-12-2 states in part:

"As used in this chapter, 'public work' means the construction, reconstruction, alteration, or renovation of a public building, airport facility, or other structure that is paid for out of a public fund or out of a special assessment. The term includes the construction, alteration, or repair of a highway, street, alley, bridge, sewer, drain, or other improvement that is paid for out of a public fund or out of a special assessment. . . ."

Indiana Code 36-1-12-3 states in part:

"For purposes of this subsection, the costs of public works project includes:

- (1) the actual cost of material, labor, equipment, and rental;
- (2) a reasonable rate for use of trucks and heavy equipment owned; and
- (3) all other expenses incidental to the performance of the project."

Indiana Code 36-1-12-4 (effective prior to July 1, 2011) states in part:

"(a) This section applies whenever the cost of a public work project will be . . . at least seventy-five thousand dollars (\$75,000); or

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(b) The board must comply with the following procedure:

- (1) The board shall prepare general plans and specifications describing the kind of public work required, but shall avoid specifications which might unduly limit competition. . . .
- (2) The board shall file the plans and specifications in a place reasonably accessible to the public, which shall be specified in the notice required by subdivision (3).
- (3) Upon the filing of the plans and specifications, the board shall publish notice in accordance with IC 5-3-1 calling for sealed proposals for the public work needed. . . ."

Indiana Code 36-1-12-4 (effective after July 1, 2011) states in part:

"(a) This section applies whenever the cost of a public work project will be . . . at least one hundred fifty thousand dollars (\$150,000) . . .

(b) The board must comply with the following procedure:

- (1) The board shall prepare general plans and specifications describing the kind of public work required, but shall avoid specifications which might unduly limit competition. . . .
- (2) The board shall file the plans and specifications in a place reasonably accessible to the public, which shall be specified in the notice required by subdivision (3).
- (3) Upon the filing of the plans and specifications, the board shall publish notice in accordance with IC 5-3-1 calling for sealed proposals for the public work needed."

LANDFILL EXPANSION WORK PERFORMED WITHOUT A CONTRACT

Clark County paid a private landfill operator for preparatory site-work related to the landfill expansion (public work) in the amount of \$2,950,376 for work invoiced from January 2, 2011 to March 31, 2012. In regards to these payments, we noted the following:

1. No contract or agreement with landfill operator was presented for examination for work invoiced from January 2, 2011 to July 21, 2011, totaling \$1,434,873.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

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2. Supplemental Agreement No. 2 to the Franchise and License Agreement (see Result and Comment titled "Background Information") was approved on July 21, 2011, allowing the landfill operator to perform certain preparatory site-work in connection with a landfill expansion project in lieu of entering into a separate contract for the work. A total of \$1,515,503 was invoiced by the landfill operator from July 21, 2011 to March 31, 2012, after Supplemental Agreement No. 2 was approved on July 21, 2011.

Supplemental Agreement No. 2 was deficient in regards to being a contract for work because it did not describe the work or describe individual projects to be performed and did not specify rates of compensation to be paid on a per unit basis or total maximum compensation on an individual project basis. The following is an excerpt from Item 7 of Supplement Agreement No. 2 (Grantor refers to Clark County and Company refers to the landfill operator):

"The Company shall be afforded the opportunity to perform the capital construction, closure projects, etc., pertaining to the landfill ('Capital or Closure Projects') . . . as long as the project costs fall within the Grantor's budgeted costs for each individual project, as approved by Grantor's engineering consultant, as updated and amended by the engineering consultant from time-to-time . . .

Notwithstanding the foregoing, the Grantor and the Company acknowledge that significant site preparation work (relocation of previously deposited solid water, etc.) will need to be performed in the most cost-efficient manner practicable. As such, the Company is authorized to perform any such preparatory work as approved in advance by Clark County and subject to the Grantor's engineering consultant's professional opinion that utilization of the Company to perform such preparatory site work will likely reduce the total costs of the Project for the benefit of the Grantors and the customers of the Landfill. In the event that Clark County approves any such preparatory work, it is agreed that the Company shall be paid based on unit prices determined by the Grantor's professional engineering consultant as being the prevailing costs of such work within the Louisville Metropolitan area at that point in time."

Supplemental Agreement No. 2 was approved by M. Edward Meyer and Les Young, former Clark County Commissioners, and opposed by Michael G. Moore, former Clark County Commissioner.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

SCOPE OF FRANCHISE AGREEMENT

Clark County (Grantor) entered into a Franchise and License Agreement (agreement) with a private landfill operator referred to as "Company" in the agreement for the following purpose:

"WHEREAS, Grantors . . . pursuant to the provisions of IC 36-2-2-23, grant to the Company a non-exclusive franchise and license ("Franchise and License") to maintain and operate a sanitary landfill . . ."

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The Clark County Board of County Commissioners modified the original Franchise and License Agreement with Supplemental Agreement No. 2 allowing the landfill operator to perform additional work at the landfill (see Result and Comment titled "Landfill Expansion Work Performed without a Contract"). The work performed was in relation to the expansion of the landfill financed by general obligation bonds. The landfill expansion project was beyond the scope of "using county property."

Indiana Code 36-2-2-23 (a) states: "The executive may grant licenses, permits, or franchises for the use of county property . . ."

Supplemental Agreement No. 2 was approved by M. Edward Meyer and Les Young, former Clark County Commissioners, and opposed by Michael G. Moore, former Clark County Commissioner.

UNTIMELY SUBMISSION OF INVOICES BY LANDFILL OPERATOR

There were 29 invoices, dated from June 18, 2011 to March 31, 2012, totaling \$1,468,346, that were not submitted to the Clark County Auditor on a timely basis for audit. The first reference to the outstanding invoices (based on information presented for examination) was found in Franchise and License Supplemental Agreement No. 3 approved by the Clark County Board of County Commissioners on December 20, 2012. In the agreement, the Clark County Board of County Commissioner's acknowledged owing the landfill operator \$1,468,346.33 for 29 invoices associated with work performed during the years 2011 and 2012.

The failure to submit the invoices in a timely manner for payment resulted in the inaccurate representation of the County's financial position because the obligation could not be reported as accounts payable in the County's year end annual financial report required to be filed with the Indiana State Board of Accounts. In addition, financial activity could not be properly monitored to determine if sufficient funds existed to pay obligations.

All documents and entries to records should be done in a timely manner to ensure that accurate financial information is available to allow the governmental unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1 et seq., commonly referred to as the Public Records Law. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

DUPLICATE PAYMENT OF INVOICE

A review of payments made to the Clark-Floyd Landfill, LLC for work related to the landfill expansion project during the years 2011 to 2012 identified an invoice in the amount of \$75,462.50 which was paid twice. The County's financial records show invoice number 16242, dated March 30, 2011, was paid by the County on May 26, 2011, with check number 170439 and again on October 18, 2011, with check number 176734.

The duplicate payment was the result of not having a contract for the work performed so that contract payments could be compared with approved contract amounts (see Result and Comment titled "Landfill Expansion Work Performed without Contract").

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

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The above information was provided to Clark County officials. Clark-Floyd County, LLC refunded \$75,462.50 to Clark County on May 19, 2014. (See Summary of Charges, page 77)

UNDER PAYMENT OF LANDFILL HOST FEE

The agreement between Clark County and Clark-Floyd Landfill, LLC (Landfill Operator) requires the Landfill Operator to pay a "Host Fee" to the County. The agreement, that was in effect for the period January 1, 2004, up through December 31, 2012, calculated the Host Fee based upon a formula comprised of the tonnage disposed of at the landfill during the period multiplied by the gate rate (rate charged to non-governmental customers) multiplied by a percentage as established in the agreement. A recalculation of the Host Fee amount owed the County and the actual amount paid identified an underpayment of \$71,365.50 by Clark-Floyd Landfill, LLC determined as follows:

1. The Host Fee in the amount of \$54,826.15 due the County associated with the third quarter 2011 was not paid. Information was brought to the attention of Clark County officials during the audit in order to pursue collection of the amount owed.
2. The Host Fees for the last three quarters in 2012 were incorrectly computed using the fee structure per the agreement effective January 1, 2013, instead of the agreement that was in effect during 2012. Our calculations determined that an additional amount of \$16,539.35 was due the County per the agreement that was in effect during 2012.

The above underpayments were the result of the County not assigning an employee or agent to monitor payments due the County under the Franchise and License Agreement.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

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)

The above information showing \$71,365.50 due the County was provided to Clark County officials. Clark-Floyd County, LLC refunded to Clark County \$54,826.15 on November 13, 2013; \$16,005.71 on May 19 2014; and \$533.64 on June 4, 2014. (See Summary of Charges, page 77)

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LANDFILL IMPROVEMENT FUND PAYMENT

The County's Franchise and License Supplemental Agreement No. 1 dated December 15, 2006, with Clark-Floyd Landfill, LLC requires Clark-Floyd Landfill, LLC (Landfill Operator) to pay the County a "Landfill Improvement Fund Payment" fee. The "Landfill Improvement Fund" fee was developed to allow for the County to recover costs paid by the County for improvements and operations at the landfill. The compensation to be remitted to the County for the "Landfill Improvement Fund" fee is based upon cost estimates of expenses developed by the County via the County's contractual engineering firm and the Landfill Operator. The costs are to be estimated over a five year period which are to be averaged into twenty equal quarterly payments. The agreements allow for the costs estimates to be updated annually.

The amounts shown as owed the County for the years 2009 and 2010 are based upon a schedule provided by the County's engineering firm. However, the amounts on the schedule did not agree with the amounts received from Clark-Floyd Landfill, LLC. The following schedule shows the Landfill Operator underpaid the County \$14,983:

<u>Years</u>	<u>Quarter</u>	<u>Quarterly Amount Due</u>	<u>Actual Amount Received</u>	<u>Variances</u>
2009	1	\$ 129,379	\$ 129,379	\$ -
2009	2	129,379	129,379	-
2009	3	129,379	129,379	-
2009	4	129,379	177,876	(48,497)
2010	1	206,356	177,876	28,480
2010	2	206,356	171,356	35,000
2010	3	206,356	206,356	-
2010	4	206,356	206,356	-
Totals		<u>\$ 1,342,940</u>	<u>\$ 1,327,957</u>	<u>\$ 14,983</u>

The above underpayment was the result of the County not assigning an employee or agent to monitor payments due the County under the Franchise and License Agreement.

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)

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The above information was provided to Clark County officials. Clark-Floyd County, LLC refunded \$14,983 to Clark County on May 19, 2014. (See Summary of Charges, page 77)

LACK OF CONTROLS OVER FRANCHISE AND LICENSE AGREEMENT REVENUE

Clark County did not have controls in place to monitor the income earned under a Franchise and License Agreement (agreement) entered into with a private landfill operator to operate the County's landfill. The County's agreement with the landfill operator consists of four different income streams to the County: the Post Closure Fund Payment; Host Fee Payment; the Landfill Improvement Fund Payment; and the Bond Payment Fund. The County did not have procedures in place to monitor any of the revenue streams to determine if amounts owed were paid timely or were for the proper amount. The lack of controls and the resulting failure to implement controls over the monies owed the County under the agreement were as follows:

1. The Bond Payment Fund made by the landfill operator is paid in an amount equal to the amount of the debt service payment owed by the County on its 2011 and 2013 general obligations bonds. There are no controls in place whereby the County actively monitors the payments that are due and bills the landfill operator to ensure the payment is received in a timely manner to make the required bond payment. The County simply relies on the landfill operator to make the required payments without any type of invoicing or notification by the County.
2. Controls were not in place whereby an employee or agent monitored the Host Fee, Post Closure Fund Payment, and Landfill Improvement Fund payments to verify that the payments were being received and were received in a timely manner. This could result in funds not being available when needed to meet obligations when due or the amounts due the County not being paid and the failure to receive the payment to go undetected. The agreement calls for payments to be made on a quarterly basis, one quarter in arrears. The following shows delays in payments received:
 - a. **Host Fee:** Host Fee payments were paid anywhere from nine to 667 days late as shown below:

<u>Years</u>	<u>Quarter</u>	<u>Amount Received</u>	<u>Due Date</u>	<u>Date Payment Received</u>	<u>Number of Days Paid Late</u>	<u>Notes</u>
2011	1	\$ 49,693.59	07-15-11	09-29-11	76	
2011	2	55,361.95	10-15-11	10-24-11	9	
2011	3	54,826.15	01-15-12	11-13-13	667	(1)
2011	4	55,239.89	04-15-12	07-13-12	89	
2012	1	63,453.98	07-15-12	11-09-12	117	
2012	2	57,478.63	10-15-12	08-16-13	305	(2)
2012	3	52,176.15	01-15-13	08-16-13	213	
2012	4	47,986.39	04-15-13	08-16-13	123	
2013	1	21,764.17	07-15-13	08-16-13	32	

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(Continued)

- (1) During an examination of the County's financial activity, no receipts could be found associated with the third quarter 2011 amount owed the County. Clark County officials were requested to inquiry with the landfill operator regarding the amount due the County. Upon inquiry, the landfill operator remitted monies owed the County associated with the third quarter 2011 payment (see Result and Comment titled "Underpayment of Landfill Host Fee").
- (2) Partial payment of \$15,000 was made on May 7, 2013, with the remaining amount of \$42,478.63 paid on August 16, 2013.

b. **Post Closure Fund Income:** Post Closure Fund Income fees were paid anywhere from nine to 556 days late as shown below:

<u>Years</u>	<u>Quarter</u>	<u>Amount Received</u>	<u>Due Date</u>	<u>Date Payment Received</u>	<u>Number of Days Paid Late</u>
2011	1	\$ 25,000	07-15-11	01-22-13	556
2011	2	25,000	10-15-11	10-24-11	9
2011	3	25,000	01-15-12	06-13-12	149
2012	1	25,000	07-15-12	07-31-12	15
2012	3	25,000	01-15-13	02-04-13	20
2012	4	25,000	04-15-13	06-07-13	53
2013	1	25,000	07-15-13	08-23-13	39

c. **Landfill Improvement Fund:** Landfill Improvement Fund fees were paid twice a year instead of quarterly.

Franchise and License Supplemental Agreement No. 1, effective January 1, 2007, states: "The Company shall pay the County Income on a quarterly basis, one quarter in arrears, with the first payment due on July 15, 2007 and subsequent payments due on each October 15th, January 15th, and April 15th thereafter." Company is defined in the agreement as the landfill operator.

- 3. The agreement between the County and the landfill operator that was in effect for the period January 1, 2004, up through December 31, 2012, calculated the Host Fee based upon a formula comprised of the tonnage disposed of at the landfill during the quarterly period multiplied by the gate rate and further multiplied by a percentage as established in the agreement. The County relied on the landfill operator to calculate the fee owe and to remit the payment timely. No information was provided by the landfill operator with the payment to show how the amount owed was calculated. The County did not require the landfill operator to submit supporting documentation to show how the fee was calculated and the documentation used to support the figures being used in the calculation.

Provisions were not included in the agreement requiring the landfill operator to provide information whereby the fee owed could be verified.

LANDFILL
BOARD OF COUNTY COMMISSIONERS
CLARK COUNTY
SPECIAL INVESTIGATION RESULTS AND COMMENTS
(Continued)

4. Supplemental Agreement No. 2 signed on July 21, 2011, allows for the Host Fee payments to be reduced to reflect any amounts not collected after 90 days and written off by the landfill operator as bad debt. The agreement did not have any provisions whereby documentation of the bad debt would be provided to the County or the extent of actions required to be taken by the landfill operator to collect on the amounts owed prior to writing the amounts off as bad debt. The County did not have any procedures in place to require the landfill operator to identify the amounts written off as bad debt, collection actions taken or a process in place to verify any amounts deducted were actual bad debts written off.
5. Supplemental Agreement No. 3 signed December 20, 2012, states: "Any Host Fees collected above the minimum amount due and payable to a Grantor shall be paid into the Bond Payment Fund and used solely for the payment of debt service on bonds issued to finance the entirety of the Project for a period of ten (10) years following the effective date of the this Third Amendment."

The County does not have any procedures in effect to monitor its compliance with this requirement and none of the agreements clearly indicate the minimum amount due and payable for the Host Fee in order to determine if the excess amount is properly paid to the Bond Payment Fund in accordance with the agreement.

6. Supplemental Agreement No. 3, signed December 20, 2012, to go into effect January 1, 2013, changed the method used to compute the Host Fee due the County. The fee owed the County was no longer based upon a component of the tonnage disposed of at the landfill, but was instead based strictly on a percentage of revenue generated by the landfill operator. The agreement did not contain any provisions whereby the County had access to the landfill operator's financial records in order to verify the revenue figure upon which the Host Fee is based and the County did not request information to verify the figure used in the computation.
7. The "Landfill Improvement Fund" fee was developed to allow for the County to recover costs paid by the County for improvements and operations at the landfill. The compensation to be remitted to the County for the "Landfill Improvement Fund" fee is based upon cost estimates of expenses developed by the County via the County's contractual engineering firm and the landfill operator. The costs are to be estimated over a five year period which are averaged into 20 equal quarterly payments. Franchise and License Supplemental Agreement No. 1, dated December 15, 2006, approved by both the Clark County Board of County Commissioners and the Floyd County Board of County Commissioners included a Schedule "D" that detailed the annual amounts to be paid by the landfill operator. The costs estimates have subsequently been revised and the related amounts due from the landfill operator have also subsequently been revised; however, no evidence was presented for examination that revisions to Schedule "D" of the Franchise and License Supplemental Agreement No. 1 were approved by the Clark County Board of County Commissioners and the Floyd County Board of County Commissioners.

LANDFILL
 BOARD OF COUNTY COMMISSIONERS
 CLARK COUNTY
 SPECIAL INVESTIGATION RESULTS AND COMMENTS
 (Continued)

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)

AGREEMENT NOT APPROVED TIMELY

The Clark County Board of County Commissioners signed Franchise and License Supplemental Agreement No. 3 (agreement) on December 20, 2012, with an effective date of January 1, 2013. The landfill operator began operating under the terms of this agreement; however, the agreement presented for examination was not signed by the Floyd County Board of County Commissioners until September 16, 2014, and by the landfill operator until September 17, 2014.

The agreement made significant changes to the fee structure of the "Host Fee" to be paid to the County by the landfill operator. The following table illustrates the changes in the amount of the "Host Fee" prior to and after the implementation of the improperly executed new agreement:

Year	Quarter	Amount		Difference	Note
		Due County Prior to Signing of Supplemental Agreement No. 3	Due County After Signing of Supplemental Agreement No. 3		
2013	1	\$ 53,838.20	\$ 21,764.17	\$ 32,074.03	(a)
2013	2	70,109.06	31,970.43	38,138.63	

(a) The amount shown as due the County is less the amount of \$4,000 shown as withheld from the amount due the County related to compensation paid the County's Highway Superintendent. See Result and Comment titled "Unauthorized Payments to Highway Superintendent." The payments to the County Highway Superintendent were discontinued in 2013.

Payments made or received from contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

In addition, properly executed contracts provide an important internal control over the County's financial activity to insure there are no misunderstandings or disagreements to contract provisions.

LANDFILL
BOARD OF COUNTY COMMISSIONERS
CLARK COUNTY
SPECIAL INVESTIGATION RESULTS AND COMMENTS
(Continued)

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)

FAILURE TO PREPARE ANNUAL FINANCIAL REPORTING OF LANDFILL OPERATIONS

Franchise and License Supplemental Agreement No. 2, signed July 21, 2011, states that Clark County shall provide Floyd County with an annual accounting of the landfill revenues and expenditures using April 30 as the year end date. Based upon this reporting requirement, Clark County is to pay Floyd County from the landfill funds 20 percent of all funds without encumbrance or limitation during the prior year.

Clark County did not prepare an Annual Financial Report accounting for the landfill revenue and expenditures and the report was not provided to Floyd County as required in the agreement. As a result, any potential monies due Floyd County could not be determined.

Payments made or received from contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Subsequent to the exit conference held with the Clark County Board of Commissioners and the Floyd County Board of Commissioners, Clark County issued a check on April 10, 2015, to Floyd County in the amount of \$103,671.00 for its share of the landfill revenue.

BOND CONVENANTS

Clark County issued \$9,000,000 of general obligation bonds in the year 2013 to finance the cost of Phase II of the expansion of and the improvements to a landfill owned by both Clark and Floyd Counties. We noted the following regarding the bond covenants:

1. The bond covenants provide for the payment of debt service with a pledge of landfill revenues pursuant to a Franchise and Lease Agreement (Agreement) between the Clark County Board of County Commissioners and a private landfill operator. The purpose of the pledge of landfill revenue on general obligation bonds is to eliminate or minimize the use of property tax revenues to fund debt service payments.

Debt service payments on the bonds are payable through January 15, 2033. However, the Agreement supporting the pledge of landfill revenues ends on December 31, 2026. The extension of the Agreement beyond December 21, 2026, that would continue the pledge of landfill revenues is contingent upon the private landfill operator exercising options to extend the Agreement.

LANDFILL
BOARD OF COUNTY COMMISSIONERS
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SPECIAL INVESTIGATION RESULTS AND COMMENTS
(Continued)

The first option allows the private landfill operator to extend the agreement through December 31, 2031. Upon execution of the first option, a second option can be exercised to further extend the agreement through December 31, 2036. If both options are not exercised to extend the terms of the agreement, there is no pledge of landfill revenues for debt service payments totaling \$8,869,688 due for the period January 1, 2027 to January 15, 2033. If only Option number 1 is exercised extending the agreement until December 31, 2031, there is no pledge of landfill revenues for debt service payments totaling \$2,074,344 due during the period January 1, 2032 to January 15, 2033.

The Official Statement for the General Obligation Bonds of 2013 provides for the pledge of landfill revenues as follows:

"The bonds will be issued as provided by in the Bond Ordinance adopted by the County Council, on May 13, 2013. The bonds are payable from a pledge of revenue of gross revenues from payments from Clark-Floyd Landfill, LLC (the 'Landfill Revenues') per the Franchise and Lease Agreement If such Landfill Revenues are insufficient, the Bonds are additionally payable from ad valorem taxes levied on all taxable property within the County . . ."

2. The bond covenants make reference to the Franchise and Lease Agreement regarding the establishment of a Bond Payment Fund. The County has not established a Bond Payment Fund to be held in trust by a financial institution as required by the Franchise and Lease Agreement. Clark County has established a separate fund titled "Landfill Debt Reserve Fund" on its financial records to serve as a Reserve Account within the Bond Payment Fund; however, the monies are not being held in a trust by a financial institution.

Article 2, Section II (D), entitled Bond Payment Fund of the Franchise and Lease Agreement states in part the following:

". . . The Bond Payment Fund shall be held in trust with a qualified financial institution . . . The Board of County Commissioners and the Clark County Auditor are hereby authorized to execute and deliver an agreement with a financial institution . . . Clark County shall further establish a Reserve Account within the Bond Payment Fund . . . monthly deposits shall be equal in amounts and sufficient to accumulate the Reserve Requirement within five (5) years of the date of delivery of the Bonds. The Reserve Account shall constitute a margin of safety and default in the payment of principal and interest on the Bonds . . ."

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

We were unable to determine from information presented for examination if the lapsing of the pledge of revenue was the objective of the Clark County Board of County Commissioners, who approved the Franchise and Lease Agreement, and the Clark County Council who approved the bonds.

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. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

LANDFILL
BOARD OF COUNTY COMMISSIONERS
CLARK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on February 12, 2015, with C. Gregory Fifer, former Clark County Attorney; Jim Ross, Clark County Highway Superintendent; John Perkins, former Clark County Commissioner; Les Young, former Clark County Commissioner; and Robert Lee, President of Clark-Floyd Landfill, LLC.

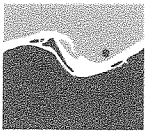
The contents of this report were discussed on February 26, 2015 with Barbara Hollis, President of the Clark County Council; and Brian Lenfert, Vice President of the Clark County Council.

The contents of this report were discussed on February 26, 2015, with R. Monty Snelling, Clark County Auditor, and Alana Sparkman, Clark County Deputy Auditor.

The contents of this report were discussed on February 26, 2015, with Mike Moore, former Clark County Commissioner.

The contents of this report were discussed on March 2, 2015, with Jack Coffman, President of the Clark County Board of Commissioners; Rick Stephenson, Clark County Commissioner; Lisa Glickfield, General Counsel; and Jill Oca, Consultant.

The contents of this report were discussed on March 19, 2015, with Mark Seabrook, President of the Floyd County Board of Commissioners.



March 17, 2015

C. Gregory Fifer
gffifer@afpfirm.com

Mr. Ron Robertson, Exams and Investigations Coordinator
INDIANA STATE BOARD OF ACCOUNTS
P.O. Box 31
Scottsburg, IN 47170

Sent via e-mail to: rrobertson@sboafe.in.gov

Re: Special Investigation Report of Board of County Commissioners – Landfill – Clark County, Indiana (January 1, 2011 to August 16, 2013).

Dear Mr. Robertson:

I served as the Clark County Attorney on appointment by the Board of Commissioners of Clark County, Indiana (the “Board”), from 2009 through 2012. I have reviewed the Confidential Discussion Draft of the above-referenced report that was distributed at the exit conference held on February 12, 2015. The following is my response pertaining to the period covered in the report during which I served a County Attorney.

As to the “Landfill Host Fees Diverted to Pay Highway Superintendent” section of the report (see pages 5-8), the following summarizes my recollections and legal opinion on which the actions alleged to be improper were taken:

- The Clark County Highway Department (the “Highway Department”) is an executive department of Clark County government that is under the supervision of the Board.
- At the time that I became County Attorney, the Highway Department was structured with three (3) supervisors, one for each of the Commissioner districts, and each of the supervisors reported directly to the Commissioner for their respective district but not the Board as a whole.
- Leslie R. Young was elected as a Commissioner in November 2008, and assumed office on January 1, 2009. Within months after taking office, Commissioner Young expressed an opinion that the current structure of the Highway Department was inefficient and that he believed it should be restructured with a single superintendent who reported directly to the Board as a whole.
- At the Board meeting on April 2, 2009, Commissioner Young moved to appoint Jim Ross as the new, single Highway Department superintendent, which motion passed by a vote of two (2) members in favor and one (1) member abstaining, as shown by the true and correct copy of the minutes of the meeting attached hereto as Exhibit “1” (see page 4).

Mr. Ron Robertson, Exams and Investigations Coordinator

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March 17, 2015

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- At the time of this restructuring, I believe there were six (6) or seven (7) Highway Department employees earning greater total compensation than Mr. Ross. It was further my opinion that following the restructuring, Mr. Ross would be an exempt executive or administrative employee who would no longer be eligible to receive overtime compensation. Mr. Ross nevertheless accepted the position with the Board's commitment to seek an appropriate salary adjustment within the Highway Department's 2010 budget.
- I recall thereafter observing and/or participating in a conversation between Commissioner Young (and perhaps Commissioner Ed Meyer and/or Commissioner Mike Moore) and County Council president David Abbott, although I do not recall the exact date of this meeting. Prior to this conversation, Commissioner Young had advised me that Councilman Abbott had a personal dislike for Mr. Ross. During this conversation I recall Councilman Abbott telling Commissioner Young that while the Board may have the legal authority to restructure the Highway Department and appoint Mr. Ross as the sole superintendent, he would personally make sure that the County Council would never increase Mr. Ross' salary or compensation.
- Beginning in August 2009, Clark County government entered a period of financial crisis caused by the effects of actions that included, but are not limited to, (i) the satisfaction of bonds that had been issued to finance the construction of the Clark County Jail in a manner that required the Jail's annual operating budget of greater than \$900,000 to be paid from the County General Fund (which operating budget had previously been funded by a separately approved levy that had been in effect for approximately forty (40) years), and (ii) the County Council's twenty-five percent (25%) reduction of the County's maximum levy enacted by the County Council with the adoption of the County's 2008 budget in the fall of 2007, thereby resulting in an annual shortfall exceeding \$1,500,000. The County's financial crisis has continued unabated to this date.
- Notwithstanding the financial mess that the County then found itself in, the Commissioners made good on their prior agreement with Mr. Ross and proposed a substantial salary increase for him within their proposed 2010 Highway Department budget that was submitted to the County Council for review and approval. I have been unable to locate a copy of this draft budget from either the Board's office or the Auditor's office.

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- In preparation for making this response, I asked the Clark County Auditor's office to find and produce the minutes of all County Council 2009 meeting minutes at which Mr. Ross and/or his salary were discussed, but the only County Council meeting that the Auditor's office identified and produced minutes for was the meeting on December 14, 2009 (which will be discussed further hereinbelow).
- It is my recollection that the salary increase that the Board proposed for Mr. Ross within the 2010 Highway Department budget that it submitted to the County Council was \$12,000, which increase, if approved by the County Council, would have increased his total compensation to approximately \$45,000 and made him the highest paid employee of the Highway Department, excluding overtime compensation. The proposed increase in Mr. Ross' salary would have been funded by State gas tax dollars distributed to local governmental units for the maintenance of local roads and streets, but would not have adversely impacted the County's General Fund to any extent whatsoever.
- I further recall meeting with all three (3) Commissioners on an unknown date shortly prior to the County Council's consideration of the proposed 2010 Highway Department budget and Commissioner Young stating that he had met with County Council president Abbott and had been advised that the County Council would reject the proposed salary increase for Mr. Ross in its entirety. The members of the Board then asked me if there was any other legal way to increase Mr. Ross' compensation if the County Council, in fact, rejected their request for his salary increase. I advised the Board of my opinion that the Clark-Floyd Landfill (the "Landfill"), which was under their supervision as a separate County executive department, was substantially similar to a municipal water or sewer utility, and that I had experience with several municipal utilities (including without limitation, the Jeffersonville Municipal Sewer Utility and the New Albany Municipal Sewer Utility) that supplemented the compensation of municipal employees that did not work directly for the utility, but who provided services benefiting the utility (mayors as utility board presidents, clerks serving as utility board secretaries, billing clerks, etc.). I then asked if the Highway Department provided any services that benefited the Landfill and was advised that it maintained the entrance road and bridge providing access to the Landfill off of State Road 60 at no cost to the Landfill. Based on this information, I then advised the Board that it was my opinion that Mr. Ross' salary could legally be supplemented with Landfill revenues in the same manner that municipal officials' salaries were supplemented by municipal utility revenues. Had the Highway Department not been providing services for the benefit of the Landfill, I would not have given the Board this opinion.

Mr. Ron Robertson, Exams and Investigations Coordinator

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- I attended the October 26, 2009, meeting of the County Council at which the proposed Highway Department budget was reviewed as part of the process of the County Council's adoption of the 2010 County budget. While the minutes of all 2009 County Council meetings involving the formulation of the 2010 County budget are silent as to consideration of Mr. Ross' salary, I specifically recall being called with Commissioner Young and Commissioner Meyer to the table placed in front of the County Council to provide information regarding the proposed department budgets submitted by the Board. Commissioner Moore did not attend this County Council meeting. When the County Council considered the proposed Highway Department budget, I specifically recall members asking for the justification of the proposed salary ordinance for Mr. Ross in the midst of the County's financial crisis. I do not recall if the County Council formally voted to reject the proposed salary increase for Mr. Ross (and the applicable meeting minutes do not reflect any such vote), but I do specifically recall that the County Council, by consensus of its members in attendance, advised Commissioner Young and Commissioner Meyer that no salary increases were going to be included in the approved 2010 County budget, and that such increases would not even be considered until the causes and extent of the County's financial crisis were better understood.
- Commissioner Meyer, Commissioner Young, Mr. Ross, and I left the County Council meeting and went to the conference room in the Board's office across the hall. I specifically recall being instructed by Commissioner Young and Commissioner Meyer to take the actions necessary to increase Mr. Ross' annual salary by \$14,000 by supplementation through Landfill revenues effective in January 2010.
- The Landfill has at all material times been operated by a private operator pursuant to a franchise agreement executed in December 2003 under the provisions of Ind. Code § 36-2-2-23. During the entirety of my term as County Attorney, the Board's primary interface with the Landfill operator was Mike Harris, an engineer with the County's consulting engineer, Jacobi, Toombs & Lanz, Inc.
- Within a day or two after the County Council's rejection of the proposed salary increase for Mr. Ross, I contacted Mr. Harris by telephone and advised him of the Board's desire that revenues to be received by the Board under the franchise agreement be used to supplement Mr. Ross' annual salary in the amount of \$14,000 commencing in January 2010. Some days or weeks later, Mr. Harris advised me that the president of the landfill operator, Robert Lee, had expressed concern that directions to make payment of the salary supplement to Mr. Ross (which was recommended to be made in quarterly payments of \$3,500 each for ease of administration) should be authorized on behalf of the Board in writing in case any questions or

Mr. Ron Robertson, Exams and Investigations Coordinator

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concerns subsequently arose, particularly if the sitting Commissioners and/or I were no longer around.

- I then sent Mr. Harris and Mr. Lee an e-mail dated November 6, 2010, confirming the Board's intent and instructions in this regard, and additionally advising that the Board would like to compensate Mr. Ross at the same rate for the fourth quarter of 2009. A true and correct copy of this e-mail is attached hereto as Exhibit "2".
- My retainer agreement with the Board required that I obtain the express approval of at least two (2) members before taking any substantive action on the Board's behalf. I would have been ethically precluded from taking the actions described above but for the express approval obtained from Commissioner Meyer and Commissioner Young. A true and correct copy of this agreement is attached hereto as Exhibit "3" (*see*, § 15).
- I do not recall addressing this issue in any manner during the remainder of my term as County Attorney.
- As noted above, the Auditor's office produced the minutes of the County Council meeting on December 14, 2009, in response to my request to identify all 2009 meetings at which Mr. Ross and/or his compensation were discussed. A true and correct copy of these minutes are attached hereto as Exhibit "4". As I read these minutes, it appears that the County Council approved a \$2,000 increase in Mr. Ross' base salary to \$35,471. I was not in attendance at this meeting, and until discovery of these minutes in preparation for making this response I was wholly unaware that this action had been taken.
- In December 2012, at the request of the Board and the Landfill operator, I drafted an amendment to franchise agreement that contained provisions expressly authorizing the Board to direct the operator to distribute payments of the Board's Landfill revenues by written instructions. A true and correct copy of this amendment is attached hereto as Exhibit "5" (*see*, Section 3, page 4).
- As to the events during 2013 described in the report, I have no personal knowledge of same, and accordingly enclose the supplemental response of County Highway Superintendent, James P. Ross, with respect thereto.

Mr. Ron Robertson, Exams and Investigations Coordinator
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As to the "Landfill Expansion Work Not Bid" section of the report (pages 8-9), the following summarizes my recollections and legal opinion on which the actions alleged to be improper were taken:

- Ind. Code § 36-1-12-2 defines "public work" as follows:

As used in this chapter, "public work" means the construction, reconstruction, alteration, or renovation of a public building, airport facility, or other structure that is paid for out of a public fund or out of a special assessment. The term includes the construction, alteration, or repair of a highway, street, alley, bridge, sewer, drain, or other improvement that is paid for out of a public fund or out of a special assessment. The term also includes any public work leased by a political subdivision under a lease containing an option to purchase.

- The work performed by the Landfill operator consisted solely of removing and relocating municipal solid waste that had been deposited at the Landfill during its operation by the prior franchisee. Such relocation was necessary in order to enable the contractor whose bid was accepted to construct the Landfill expansion improvements. The Landfill operator did not in any manner construct, reconstruct, alter, or renovate any public structure. As such, it is my opinion that all work involved in the construction of the public improvements to the Landfill was properly bid in accordance with applicable Indiana law. The Landfill operator merely performed incidental services in accordance with an agreed schedule of labor and equipment rates under the supervision of, and verification by, the County's consulting engineer. A true and correct copy of this schedule is attached hereto as Exhibit "6".
- It is my good faith based upon the advice of the County's consulting engineer that the bidding of such services would have resulted in substantially greater costs to the County, and jeopardized the County's financial ability to complete the Landfill expansion project.

The opportunity to submit this response is greatly appreciated. Furthermore, I would be glad to provide any additional information that might be useful to the State Board of Accounts in finalizing its report.

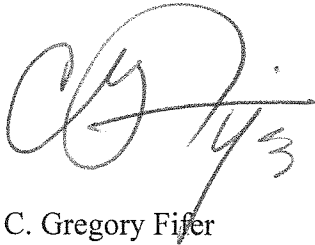
Mr. Ron Robertson, Exams and Investigations Coordinator

INDIANA STATE BOARD OF ACCOUNTS

March 17, 2015

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Sincerely,

A handwritten signature in black ink, appearing to read 'CGF' followed by a large flourish and the number '143'.

C. Gregory Fifer

CGF/llb
Enclosures

Cc: Melissa Hayes, SBOA *(via e-mail)*
Lisa Glickfield, Clark County Attorney *(via e-mail)*
Les Young *(via e-mail)*
Jim Ross *(via e-mail)*
Robert Lee *(via e-mail)*

REGULAR MEETING

CLARK COUNTY BOARD OF COMMISSIONERS

April 2, 2009

The Board of County Commissioners of Clark County, Indiana met in Regular Session on April 2, 2009 at 5:00 p.m. in Room 404, Clark County Government Building, Jeffersonville, Indiana.

Present at the meeting were Commissioners – Ed Meyer, Mike Moore and Les Young, County Auditor, Keith Groth, County Attorney, Greg Fifer, and Deputy Secretary from the Auditor's Office, Shirley Bell.

Approval of Minutes

Auditor Keith Groth presented the minutes from the March 19, 2009 meeting for approval. Mike Moore made the motion to approve the minutes and Les Young seconded. The motion was approved 3-0.

Amendment to the Agenda – None noted

Approval of Claims/Payroll

Auditor Keith Groth presented the payroll for approval stating all figures have been checked and verified as correct. Les Young made the motion to approval payroll claims and Mike Moore seconded. The motion was approved 3-0.

Public Comments

Mark Farmer of Rudd Equipment passed out a handout of his company showing a map of their product support and specifications for a paver.

Karen DeWitt spoke on behalf of her parents the land needed for Henryville-Blue Lick Road that the commissioners are acquiring. After discussion Les Young, Hyun Lee and Attorney Greg Fifer will meet with the Deaton's (father is Willie) showing them the land needed. Ms. DeWitt says the present quote is \$11,337.60.

April 2, 2009

Page 1

EXHIBIT "1"

Ginger Davidson of Lee Bottom Flying Field spoke about the fuel fees on other airports. Warsaw and Columbus municipalities own the airports and charge a fuel flow fee with Warsaw the lowest. Warsaw's has the lowest fuel fee and the only income they have. The city of Columbus gets only 25% income from fuel flow fee and 65% comes from big businesses. Other airports use fuel flow taxes with additional income sources from sales tax and income tax produced from the airport going out to other sources not put back into the airport funds. She felt 10% to 25% of the businesses would lose income up to \$90 million because of the fuel fee tax. She also passed out some charts to the Board.

Mike Smith just wanted to comment on the EMS situation and that is "keep it like it is with Yellow providing service for the City of Jeffersonville".

Tim Cochran spoke about the New Washington Beautification Committee to put a sign up to welcome people to New Washington. The sign will say "Welcome to New Washington since 1815, Thank You for Visiting". Hyun Lee will approve any locations to assure they will not infringe with the State Highway right-of-way.

Resolution 4-2009 – Fuel Flow Fee

Attorney Greg Fifer looked into the Board adopting this resolution and he felt the Air Board should be the ones adopting such resolution. Les Young made a motion that it's the Air Board's decision to set this fuel fee. Mike Moore seconded the motion and the motion carried 3-0.

Sheriff's Business

Sheriff Dan Rodden presented a grant that will be jointly entered into with the City of Jeffersonville for \$28,000 to \$29,000. **Ordinance 2-2009** was assigned to this Inter-Local Agreement. Mike Moore made a motion to accept and Les Young seconded. The motion carried 3-0.

Sheriff Rodden present a Drug and Alcohol Program working with Department of Correction inmates. This comes from the Jail Fund and a motion was made to accept this program by Les Young and Mike Moore seconded. The motion was approved 3-0. Copy to come from Sheriff.

Painting at the Handicap Area on Watt Street is being done.

Auditor's Report

Auditor Keith Groth deferred to Assessor Vickie Haire and Chris Walls of 39 Degrees North. This company is cleaning up properties (approximately 9000) for nothing. Keith had them breakdown the different proposals. Training will need to be done in the Auditor's office. Mr. Walls stated all three databases will be checked periodically to make sure they balance.

Ed Meyer asked for a County Contract form for this proposal. Quotes will be put on a County Contract form or an addendum will be put on the contract in effect now. This will be done at the next meeting.

Attorney Greg Fifer asked if the buildings at the airport were taxed and the answer is no. Vickie Haire will check as to why not and get back to Mr. Fifer.

Attorney's Report

Attorney Greg Fifer presented an agreement on the county form from DLZ on completion of Bridge No 3 carrying Utica Pike over Lancassange Creek. Mike Moore made the motion and Les Young seconded and the motion was approved 3-0.

Attorney Fifer presented the final map from Mr. Blankenbaker showing who owns what roadway on Brown Forman Road and Utica-Sellersburg Road. Mr. Fifer will get a map showing the subdivisions annexed by Jeffersonville on Salem-Noble Road, and then draft an inter-local agreement that would equitably divide maintenance responsibilities in a clearer manner. The Town of Utica will be offered ownership of Brown Forman Road first, or the city of Jeffersonville if Utica does not accept. At this point the County will pave their part of Brown Forman Road before turning it over to either Utica or Jeffersonville. A motion was made by Mike Moore and seconded by Les Young. The motion carried 3-0 for Mr. Fifer to proceed.

Mr. Fifer talked with Judy DeSimone about the County Council appointing two (2) commissioners to the Redevelopment Commission. There also needs to be one (1) school board official appointed as Advisory member from a school system in the county.

April 2, 2009

Page 3

Mr. Fifer talked about a claim turned in from one of the highway workers for his boots and pants to be repaired due to a hydraulic leak. Normally this goes through the claim process but Ed Meyer made a motion to approve this and Les Young seconded the motion. The motion carried 3-0

Highway Department

Hyun Lee presented Mike Harris who talked about the Recovery Dollars from IDOT for road paving. Mr. Lee presented a list of roads to pave with the total of over 30 miles of roadway. The list is 42 miles. Only 3.5 million is available so these will be submitted to INDOT. Ed Meyer made the motion and Les Young seconded. The motion was approved 3-0.

Commissioner Comments

Mike Moore questioned Salem Noble Road being included in the City of Jeffersonville's road plan. This will be checked out.

Mike Moore asked about the tarp over the trucks to Mr. Harris. After discussion was held, Attorney Fifer will draft an ordinance at Mr. Moore's request.

Mike Moore questioned the continuation of the trucks turning around in driveways on Tunnel Mill Road and if an ordinance can be drafted. Mike Moore made a motion to send a letter to State Representative Terry Goodin and Ed Meyer seconded. The motion was approved 3-0.

Bid Bridge

Hyun Lee spoke about the four specs turned in from the bidders on Bid Bridge. A sheet showing the four top bidders from Bid Bridge was also passed out. Ed Meyer made the motion to take under advisement these bids and specs and Les Young seconded. The motion was approved 3-0.

Mr. Lee spoke about the paving season and when paving will start. We have about \$800,000 to spend on paving.

Mike Moore brought up replacing a highway worker, William Wampler, that retired but felt the position should not be filled at this time due to the economy so no action was taken. **Les Young** made a motion to have Jim Ross as the new highway superintendent/compliance officer. Ed Meyer seconded and the motion carried 2-1 with Mike Moore abstaining.

April 2, 2009

Page 4

Discussion was held about the EMS Service and leaving the contracts like they are until 2012 when they will be up for renewal.

There being no further business Ed Meyer made a motion to adjourn and the meeting was adjourned 3-0.

To the extent the Board held an executive session of any type under (IC-5-14-1.5-6) or otherwise, the Board thereby certified that no subject matter was discussed therein except that posted in the notice for sessions or meeting (IC-5-14-1.5-6).

BOARD OF CLARK COUNTY COMMISSIONERS
CLARK COUNTY, INDIANA

EDWARD MEYER, PRESIDENT

MIKE MOORE, VICE-PRESIDENT

LES YOUNG, MEMBER

SIGNED THIS DAY _____

ATTEST: _____

KEITH D. GROTH, CLARK COUNTY AUDITOR

April 2, 2009

Page 5

Robert Lee

From: Greg Fifer [gfifer@amflawyers.com]
Sent: Friday, November 06, 2009 4:08 PM
To: Mike Harris; Robert Lee
Cc: les@inpipeinc.com
Subject: County Highway Superintendent

*Linda:
Return*

Mike and Bob --

The County Commissioners have now determined that they would like to pay an additional \$14,000 per year to their County Highway Superintendent, Jim Ross, from their share of landfill funds.

I understand from my prior discussions with Mike that this will be paid quarterly, and that Jim will need to meet with and/or provide information to your bookkeeping staff to set this up. Jim will be out of town early next week, but just send me the details of who he needs to contact and I will ask him to do that as soon as he returns.

Also, if possible, the Commissioners would like for Jim to receive a quarterly check for Q4 of 2009 at the same rate. Thanks for your cooperation with this.

Greg

C. Gregory Fifer
APPLEGATE & FIFER, Attorneys at Law
428 Meigs Avenue
P. O. Box 1418
Jeffersonville, Indiana 47131-1418
Phone: (812) 284-9499
Facsimile: (812) 282-7199
e-mail: gfifer@amflawyers.com

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11/9/2009

EXHIBIT "2"

CONTRACT FOR ATTORNEY SERVICES

This Contract for Attorney Services (hereinafter this "Contract"), is made and executed this 8TH day of January, 2009, with an effective date of January 1, 2009, by and between the following:

The Board of County Commissioners of Clark County, Indiana (the "Board"), with an address of Clark County Government Building, Fourth Floor, 501 East Court Avenue, Jeffersonville, Indiana 47130, and

C. Gregory Fifer (the "Attorney"), of the firm of Applegate & Fifer, with an address of 428 Meigs Avenue, Jeffersonville, Indiana 47131-1418.

RECITALS:

WHEREAS, the Board is in need of professional attorney services in areas dealing the Board's legal work, County legal work, the County Sheriff's legal work, and oversight and handling of County litigation files, plus other legal services as may subsequently be identified from time-to-time, and the said Board has agreed to this form of contract for the time periods discussed below, ending on December 31, 2009; and,

WHEREAS, the Attorney has significant professional experience in dealing with governmental legal matters, and further has knowledge of local County agencies and of the Board's responsibilities in relation to the County; and,

WHEREAS, it is necessary to the public interest that the Board utilizes the Attorney's services, experience, and expertise for the matters described above, and to that end the Board hereby authorizes this Contract on terms and conditions set forth herein.

NOW THEREFORE, IN CONSIDERATION OF THE MUTUAL PROMISES CONTAINED HEREIN, THE BOARD AND THE ATTORNEY AGREE AS FOLLOWS:

1. The Attorney shall perform legal services as the "Clark County Attorney" within the context and scope of this Contract as assigned by and/or through the Board for purposes of the matters described above and hereinafter. All recitals above are made a term of this Contract. The Attorney shall perform such work as is assigned by the Board within the context of the projects described above, the scope of which is defined by the Board.

2. The Board and Attorney shall jointly approve and endorse this Contract.

EXHIBIT "3"

3. The parties agree that the term of this Contract shall run from the effective date of January 1, 2009, though and including December 31, 2009, unless earlier terminated as set forth herein.

4. It is acknowledged that the compensation to be paid by the Board to the Attorney for his professional services under this Contract have been determined and agreed after consideration of the following factors:

(a) The time and labor required for the project work, the novelty and difficulty of the questions involved, and the skill requisite to perform the service properly;

(b) The experience and specialized knowledge of the Attorney;

(c) The regular billing rate of the Attorney in his professional practice as a fee he customarily charges in this locale;

(d) The likelihood that acceptance of this particular retention could preclude the Attorney from devoting certain of his professional time to his ongoing legal practice as an attorney;

(e) The experience, reputation, and ability of the Attorney as a lawyer performing these types of services.

5. In consideration of the above factors, and all other relevant factors, the Board and the Attorney have agreed to a monthly retainer payment for the Attorney's attendance at regular, special, or executive Board meetings, and the Attorney's rendering of legal advice or guidance on consultation with the Board, individual Board members, or County office holders (the "Basic Services") in the amount of Three Thousand Five Hundred Forty-one and 66/100 Dollars (\$3,541.66). This payment responsibility is effective January 1, 2009. The parties may separately negotiate other services outside the scope of this Contract by lump sum payment or otherwise, including without limitation, any long-term debt financing projects of the County or any political subdivision thereof that may arise or occur during the term of this Contract;

6. The parties further agree that the Attorney shall be separately compensated in excess of the retainer for Basic Services for all litigation work related to representation of the County, the Board, or any County office holder, board, commission, political subdivision, or employee ("Litigation Work") at an hourly rate of One Hundred Twenty-five and No/100 Dollars (\$125.00) per hour. Such work shall be billed on separate claim forms and shall be separate and apart from the Basic Services component of the Attorney's Contract set forth in Paragraph 5 above. The Board accepts Attorney's offer to utilize Attorney's private office space and resources as necessary from time-to-time for purposes of carrying out the objectives of this Contract.

7. The parties further agree that Attorney shall be separately compensated in excess of the retainer for Basic Services for work related to special projects or assignments that the Attorney is requested to perform, including without limitation, (i) the Attorney's attendance at

meetings of other County boards, commissions, agencies, or political subdivisions, (ii) meetings with Federal, State, or local officials, meetings with citizen groups or representatives, (iii) preparation or review of documents (including contracts, interlocal agreements, or other legal instruments), (iv) drafting of legislation (ordinances or resolutions) for consideration by the Board, and (v) consultation with and rendering of legal advice to other County boards, commissions, or employees as requested by the Board ("Special Projects") at an hourly rate of One Hundred Twenty-five and No/100 Dollars (\$125.00) per hour. Such work shall be billed on separate claim forms and shall be separate and apart from the Basic Services component of Attorney's Contract set forth in Paragraph 5 above.

8. To the extent the Attorney's services will likely include attendance at several meetings with local, state, and/or federal officials from time-to-time, the Board agrees also to reimburse the Attorney for mileage at the approved state rate, travel and other out-of-pocket expenses, long distance telephone expense, copy charges, and postage incurred by the Attorney in the performance of his duties under this Contract.

9. The Attorney agrees further, in consideration of the foregoing, and the Board so acknowledges, that a portion of the fee payments made to the Attorney will necessarily be allocated to the Attorney's overhead expenses in connection with providing the above services. The parties agree that from the above payments the Attorney shall be responsible for the following expenses incurred in the provision of services at no additional cost to the Board:

- (a) Provision of the Attorney's office space and rent;
- (b) Provision of the Attorney's secretary and support staff;
- (c) Provision of paper (letter and legal), except Board or County stationery and envelopes;
- (d) Provision and payment for typewriter, word processor, and printing supplies and other equipment, except for large printing projects which may be delegated to commercial printers;
- (e) Provision of copy machines, supplies, or expense; and,
- (f) Provision of telephone and facsimile ("fax") capability.

10. The Attorney shall be entitled to participate in and obtain family group health, dental, vision, or other employee insurance coverages offered through the County, provided that the Attorney shall pay the usual and customary employee share of such coverage.

11. The parties agree that this Contract shall not prevent Attorney from operating an independent private law practice in Jeffersonville, Indiana, or at any other location as the Attorney may choose. The parties further agree that the terms of this Contract apply to, and describe, a part-time legal consulting independent contractor position agreed by the Board and the Attorney. The Board acknowledges that the Attorney's private practice includes

representation of several banking and business clients that of necessity must transact business with the County.

12. The Board acknowledges that the Attorney's private practice includes representation of several banking and business clients that of necessity must transact business with the County. The Board further acknowledges, agrees, and consents that the representation of such clients by the Attorney or his firm shall not constitute a disqualifying "conflict of interest" such as to preclude Attorney's representation of the Board or the County pursuant to this Contract, or such as to prevent Attorney from accepting cases of this type in his private practice in the future, provided Attorney minimally performs as follows:

(a) Attorney shall disclose to the Board any representation that Attorney or his firm has provided to any person or entity transacting business with, seeking relief from, or otherwise appearing before the Board.

(b) Following such disclosure and consultation, the Attorney and the Board shall determine on a case-by-case basis whether the Board and/or the County should retain counsel other than the Attorney in any particular matter on account of any prior or current representation disclosed by the Attorney as required by the Indiana Rules of Professional Conduct.

(c) Notwithstanding any other provision of this Contract, the Attorney's firm and the Attorney shall be permitted to represent private clients in the following types of matters:

(i) Appeals of real property tax assessments by the County Assessor or any township assessor, including judicial review of any final administrative decision;

(ii) Applications for zoning approvals from the Clark County Board of Zoning Appeals (variances, special exceptions, etc.) or the Clark County Plan Commission (subdivision plats, etc.), including judicial review of any final administrative decision. However, the Attorney and his firm shall not undertake any new representation during the term of this Contract that would require an ultimate approval by the Board.

(iii) Foreclosure of mortgages on real property in Clark County, including cases where the County is of necessity named as a party due to a real or personal property tax lien or assessment that is of record, provided that the Attorney refers the representation of the County in any such case to other counsel previously approved by the Board, and the Attorney does not in any manner seek to impair the priority of the County to any proceeds from judicial sale of the subject real estate as established by applicable Indiana law.

(d) It is further agreed that the Attorney shall be entitled to continue to represent the Clark County Drainage Board (the "Drainage Board"), a political subdivision of the County that was created by ordinance adopted by this Board, provided that the Attorney does not take any action on behalf of either the Drainage Board or this Board that is adverse to the interests of the other. In the event that a potential or actual conflict of interest arises in the course of the Attorney's representation of the Drainage Board, the Attorney shall fully disclose

such situation to the Drainage Board and this Board, and except as consented to in writing by both the Drainage Board and this Board the Attorney shall withdraw from representation of either board regarding such matter.

13. The Board and Attorney expressly agree that, should Attorney be named as a defendant or respondent in any litigation or administrative matter pertaining to his services under this Contract, the Board shall provide the legal defense, at the trial and appellate level, and pay all attorney fees, costs, judgments and orders, if any, that may become due as a result of Attorney being so named in any litigation or administrative matter for any reason, valid or not, as a result of his being a party to this Contract. The Board further agrees to indemnify and hold Attorney harmless from any claim, expense, cost, attorney fee expense, liability judgment, or order of payment arising from his service under this Contract. This obligation of the Board shall continue beyond the term of this Contract and shall be binding upon the Board and their successors and assigns.

14. The Board recognizes that Attorney's primary occupation is as a practicing Indiana attorney. By signature hereon, the Board expressly waives any right to claim a disqualifying "conflict of interest" against Attorney should Attorney, at some future time after his contractual relationship with Board ends, appear before the Board representing any client whose interest may be adverse to either entity, respectively, at the time. This waiver of such claim for future attorney work shall exist comprehensively and completely, except as to those matters that are legitimately confidences and secrets shared with and/or obtained by Attorney during his representation of the Board under this Contract, as the same may be extended.

15. The parties acknowledge that the Board consists of three (3) members, and that the Attorney may only be directed to take official action on behalf of the Board or the County on authorization by the majority of the entire membership of the Board. Each member of the Board shall be entitled to individually consult with the Attorney at the member's sole discretion, but no single member or officer of the Board shall direct the Attorney to take any official action on behalf of the Board as a whole or the County until such action is authorized by the majority of the Board's members. Accordingly, the parties agree that Attorney shall perform the Basic Services as set forth herein without further authorization by any Board member, but otherwise only as directed by the affirmative majority vote of the entire membership of the Board. It is also agreed that Attorney shall, in between meetings, follow routine administrative and legal directives from the President of the Board, or from any two (2) members affirmatively directing Attorney to perform a task. The Attorney is not required to act on any matter of significant policy or substance, or issue correspondence to external persons or entities in between meetings except upon the affirmative direction of two (2) members of the Board giving such direction. All parties agree that Attorney should arrange his schedule to be present at all regular, special, and executive Board meetings to the fullest extent reasonably practicable as a part of his Basic Services under this Contract.

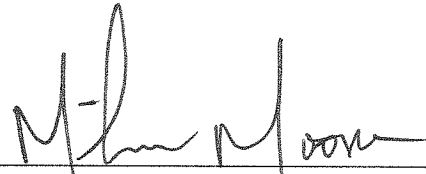
16. This Contract may be terminated in whole or in part by either party, with or without cause, upon thirty (30) days written notice to the other party at the address stated above, or at such other address as either party may subsequently direct in writing to the other party.

WHEREFORE, THIS CONTRACT IS MADE AND EXECUTED AS OF THE DATE FIRST WRITTEN ABOVE BY EACH OF THE UNDERSIGNED AS THE DULY AUTHORIZED REPRESENTATIVES OF THE PARTIES HERETO.

For the "Board":

**BOARD OF COMMISSIONERS OF
CLARK COUNTY, INDIANA**

By: 
Ed Meyer, Commissioner

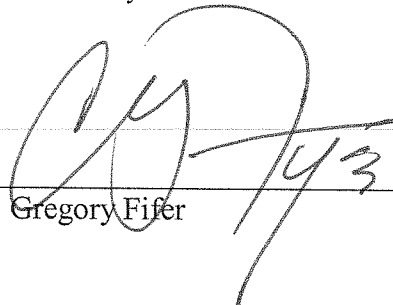
By: 
Mike Moore, Commissioner

By: 
Les Young, Commissioner

Attested by:

Keith Groth,
Auditor of Clark County, Indiana

For the "Attorney":

By: 
C. Gregory Fifer

CLARK COUNTY COUNCIL
CLARK COUNTY, INDIANA
Regular Meeting of December 14, 2009

The regular scheduled meeting of the Clark County Council was called to order at 5:00 p.m. by Council President David Abbott.

Those in attendance stood for the pledge of allegiance to the American Flag.

Roll call showed members present and absent as follows:

Present	Absent
Barbara Hollis (1 st District)	Perry Smith (At Large)
Jackie Dickman (2 nd District) (late)	
Jack Coffman (3 rd District)	
David Abbott (4 th District)	
Chuck Moore (At Large)	
Kevin Vissing (At Large)	

Also present were Council Attorney Scott Lewis, County Auditor Keith Groth, Chief Deputy Auditor Vicki Hinkle and Benefits Coordinator Tracy Boettcher.

President Abbott requested proof of Notice to Taxpayers of the additional appropriations listed on the agenda. Scott Lewis, Attorney for the Council stated for the record that publication of Notice of Taxpayers ran in the Evening News ten (10) days prior to this meeting as required by I.C.6-1.11-18-5 and advised the council to proceed.

Councilman Vissing made a motion to approve the minutes for the November meeting. Councilman Moore seconded the motion. Carried 6-0.

At this time Councilperson Hollis made a motion to add to the agenda to set next years council meeting dates so the Auditor's Office can get the schedule out. Councilperson Dickman seconded the motion. Carried 6-0.

First on the agenda was Jack Vissing with the Airport with a presentation as to why they need to become an Airport Authority and presented a Resolution to the Council to develop an Airport Authority. After listening to the presentation, Councilperson Hollis made a motion to table a vote on the resolution and to set a special meeting just for this purpose at a later date. The meeting would also include the County Commissioners and State Representative Steve Stemler. Councilman Coffman seconded the motion. Carried 4-2 with Councilman Abbott and Councilman Moore voting against the motion.

Next on the agenda was a request from CASA to appropriate cash. Councilman Moore made a motion to approve with a second from Councilman Vissing. Carried 6-0.

EXHIBIT "4"

Judge Daniel Moore was next with a request for a change in the 2010 Salary Ordinance. Councilperson Hollis made a motion to table with a second from Councilman Moore. Carried 6-0.

Superior Ct # was next on the agenda. Judge Jacobi had a salary ordinance request but asked that it be tabled. Councilman Coffman made a motion to table with a second from Councilman Moore. Carried 6-0. The next request from Superior Court 2 was an additional appropriation request from the Riverboat Fund and also a Salary Ordinance request for Shelley Current. Councilperson Hollis made a motion to approve the request from the Riverboat Fund with a second from Councilman Moore. Carried 6-0. Councilman Moore then made a motion to approve the salary ordinance with a second from Councilperson Hollis. Carried 6-0.

Commissioner President Ed Meyer was next on the agenda with a request for a Salary Ordinance change for James Ross and also an additional appropriation from the Rainy Day Fund. Councilman Coffman made a motion to allow the Salary Ordinance with a second from Councilman Vissing. Carried 6-0. Councilperson Hollis then made a motion to approve the request from the Rainy Day Fund with a second Councilman Vissing. Carried 6-0.

Mark VanGilder was next on the agenda with a request for additional appropriations from the Rainy Day Fund and the CEDIT Fund. Councilman Moore made a motion to approve \$75,000.00 from the Rainy Day Fund and to table the remainder and to table the request from the CEDIT Fund. Councilperson Hollis seconded the motion. Carried 6-0. Councilperson Hollis then made a motion to authorize attorney Scott Lewis to proceed with working towards a bond issue with Umbaugh and Ice Miller not to exceed \$2,000,000.00. Councilperson Dickman seconded the motion. Carried 4-2 with Councilman Abbott and Councilman Moore voting against.

Next on the agenda was a request from the Victim's Assit. Grant to appropriate cash. Councilperson Hollis made a motion to approve with a second from Councilman Moore. Carried 6-0.

There were four requests before the council for transfer of funds. Councilman Moore made a motion to approve all transfers with a second from Councilperson Hollis. Carried 6-0.

Councilman Moore made a motion to approve the citations for the Sheriff's Department. Councilperson Hollis seconded the motion. Carried 6-0.

At this time Councilperson Hollis made a motion to approve the Salary Ordinance submitted by the Auditor's office after the budget cuts were made. Councilman Moore seconded the motion. Carried 6-0.

Councilperson Hollis made a motion to keep the Council meetings for 2010 the second Monday of the month at 5:00 p.m. Councilman Moore approved the motion. Carried 6-0.

There being no further business, the meeting was adjourned.

In accordance with action taken by the Clark County Council as stated above, the ordinances were adopted as follows:

**AN ORDINANCE OF THE CLARK COUNTY COUNCIL CONCERNING
ADDITIONAL APPROPRIATIONS
FOR THOSE FUNDS WHICH DO NOT REQUIRE APPROVAL OF THE
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
ORDINANCE 30-2009**

WHEREAS, certain extraordinary conditions have developed since the adoption of the existing annual budget so that it is necessary to appropriate more money than was appropriated in the annual budget.

Section I. BE IT ORDAINED by the Clark County Council of Clark County, Indiana that for expenses of Clark County government and it's institutions for the year ending December 31, 2009 the following sums of money are herein specified subject to the law governing the same, such sum herein appropriated shall be held to include all expenditures provided by law.

Section II. THAT for the fiscal year there is hereby appropriated out of the various funds herein for the following specified amounts to meet such extraordinary emergencies which are declared to exist.

	Requested	Allowed	Vote
Rainy Day			
Building Authority			
269-30098-030 Services & Charges	534,500.00	75,000.00	6-0
Commissioners			
269-30033-030 Worker's comp.	73,521.00	73,521.00	6-0
CASA			
545-20060-194 Supplies	2,500.00	2,500.00	6-0
545-30098-194 Other Services	4,500.00	4,500.00	6-0
Riverboat Fund			
Superior Court #2			
321-11107-267 Personal Services	21,500.00	21,500.00	6-0
321-30051-035 Personal Services	5,000.00	5,000.00	6-0
CREDIT			
Building Authority			
412-30098-030 Services & Charges	534,500.00	Tabled	6-0
Victim's Asst. Grant			
516-11107-093 Personal Services	8,000.00	8,000.00	6-0

**AN ORDINANCE OF THE CLARK COUNTY COUNCIL CONCERNING
TRANSFER OF APPROPRIATIONS
ORDINANCE NO. 31-2009**

Prosecutor

From: 100-11107-008 Personal Service	6,000.00	6,000.00	6-0
To: 100-20060-008 Supplies			
From: 100-11107-008 Personal Service	4,000.00	4,000.00	6-0
To : 100-30041-008 Printing			

County Extension

From: 100-11107-023 Personal Services	1,700.00	1,700.00	6-0
To : 100-20060-023 Supplies			

Treasurer

100-11107-003 Personal Services	345.15	345.15	6-0
100-30098-003 Other Services			

**AN ORDINANCE OF THE CLARK COUNTY COUNCIL CONCERNING
SALARY AND WAGES TO BE PAID TO OFFICERS AND EMPLOYEES
FOR CALENDER YEAR 2009
AMENDMENT NO. 10**

	Requested	Allowed	Vote
Superior Ct #2 Probation			
Shelley Current	\$13,930.00	\$13,930.00	6-0
Effective 11/07/2009			
Highway			
James Ross – Highway Superintendent	\$35,471.00	\$35,471.00	6-0
Effective 01/01/2010			
Sheriff's Department			
Woodrow Gilbert- Demoted to Officer	\$30,402.00	\$30,402.00	6-0
Effective 12/09/2010			
Urban Conservation			
Matthew G. Bell	\$32,295.00	\$32,295.00	6-0
Effective 12/07/2009			

Members of the Clark County Council

AYES

NAYS

Kern Vissing

C.R. Moore

Pat Attk

Paul A. Brown

Carolyn Beckman

Dorinda Hollis

Perry S. Smith

Attest:

Keith Groth
Keith Groth - Clark County Auditor

Approved this

11

day of

JANUARY ²⁰¹⁰
~~2009~~

2010 Salary Ordinance
Highway 201-61
Matrix

	BASE	LEVEL MODIFIER	PRE- 2004 DIFFER ENTIAL	Yrs	LONGEVI'	MISC	SALARY
Category I							
M. Jenkins	26,000	4000	3,994	34	2,000		33,994
K. James	16,000	4000		3	300		20,000
Category 9							
H. Lee	50,464			32	2,000		50,464
Category 10							
R. Goforth	25,500	14,000		32	2,000		39,500
E. Amick	25,500	12,000		28	2,000		37,500
J. Allen	25,500	12,000		32	2,000		37,500
J Carr	25,500	12,000		23	2,000		37,500
L. Graebe	25,500	12,000		23	2,000		37,500
C Endicott	25,500	12,000		7	700		37,500
J Ross	33,471			31	2,000		33,471
B Isgrigg						13,050	13,050

Highway Longevity is paid not on each payroll but by a separate claim at the end of the year
So it is not included in total for salary because it is separate.

**CLARK COUNTY – FLOYD COUNTY SANITARY LANDFILL
FRANCHISE AND LICENSE SUPPLEMENTAL AGREEMENT NO. 3**

This Supplemental Agreement No. 3 (this “Third Amendment”) is made and entered with an effective date of January 1, 2013, by and among (i) Clark County, Indiana, acting by and through the Board of Clark County Commissioners (“Clark County”); (ii) Floyd County, Indiana, acting by and through the Board of Floyd County Commissioners (“Floyd County”, and collectively with Clark County also referred to herein as the “Grantors”); and, (iii) Clark – Floyd Landfill, LLC (the “Company”).

WITNESSETH:

WHEREAS, Grantors did on or about the 1st day of January, 2004, grant to the Company a non-exclusive franchise and license to operate and maintain a sanitary landfill upon certain real estate located in Clark County, Indiana (the “Landfill”), pursuant to agreement authorized by the provisions of IND. CODE § 36-2-2-23 (the “Franchise Agreement”);

WHEREAS, Grantors and the Company amended the Franchise Agreement by Franchise and License Supplemental Agreement No. 1 on or about the 15th day of December, 2006 (the “First Amendment”); and,

WHEREAS, Grantors and the Company further amended the Franchise Agreement by Franchise and License Supplemental Agreement No. 2 on or about the 21st day of July, 2011 (the “Second Amendment”); and,

WHEREAS, the Landfill’s operating permit issued by the Indiana Department of Environmental Management (“IDEM”) requires it to complete the construction of a slurry wall and appurtenant improvements (the “Project”); and,

WHEREAS, a substantial portion of the Project has been completed as Phase I, but the remainder now needs to be completed as a Phase II in order to achieve regulatory compliance

and protect the public health, safety, and welfare of the residents of Clark County and Floyd County that are benefited by the existence and operation of the Landfill; and,

WHEREAS, the Project (inclusive of Phase I and Phase II) and the payment of debt service on bonds issued to finance the Project are authorized uses of Landfill Revenues under the Franchise Agreement, as previously amended; and,

WHEREAS, in furtherance of the completion of construction of the entire Project, Grantors and the Company have identified the need to further amend the Franchise Agreement as required to approve and authorize the financing of such improvements through the issuance of bonds by Clark County and/or Floyd County on the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the mutual covenants herein contained, and other good and valuable considerations, the receipt and sufficiency of which are hereby acknowledged, the Grantors and the Company now agree as follows:

The Franchise Agreement, as previously amended by the First Amendment, is hereby acknowledged and reaffirmed by the Grantors and the Company, and shall be incorporated herein by reference in its entirety as though fully set forth herein, except as specifically further modified as follows:

1. **EXHIBIT "A" of the First Amendment, entitled Clark-Floyd Landfill Description of Landfill Boundary (September 16, 1996), shall be amended by and replaced with the revised Exhibit "A" attached hereto.**

2. **ARTICLE 2, Section I, entitled Gate Rate, shall be amended and supplemented by the following provisions:**

The Company shall collect from all users of the Landfill operated upon the Land a fee for

Adjustments to the Host Fee payments to a Grantor may be made as approved in writing by the applicable Grantor. In addition, Host Fee payments shall further be adjusted and reduced to reflect any amounts not collected after ninety (90) days and written off by the Company as bad debt.

Any Host Fees collected above the minimum amount due and payable to a Grantor shall be paid into the Bond Payment Fund and used solely for the payment of debt service on bonds issued to finance the entirety of the Project for a period of ten (10) years following the effective date of this Third Amendment.

4. **ARTICLE 2, Section II(D), entitled Bond Payment Fund, shall be amended to add the following new Subsection (D):**

D. Bond Payment Fund. In order to finance Phase I of the Project, Clark County has adopted a bond ordinance authorizing the issuance of bond anticipation notes ("BANs") and bonds consisting of a Series A in the aggregate principal amount of up to Nine Million One Hundred Thousand Dollars (\$9,100,000.00) as authorized by Clark County Council Ordinance No. 27-2010, as amended by Clark County Council Ordinance No. 18-2011 (Series A and Series B, as hereinafter defined, are hereinafter also collectively referred to as the "Bonds"). Floyd County consented to the issuance of the Series A Bonds pursuant to the terms and conditions set forth in the enabling ordinances and the Second Amendment.

In order to finance Phase II of the Project, and subject only to additional authorization by appropriate ordinance(s), Clark County proposes to authorize the issuance of BANS and Series B Bonds in the aggregate principal amount of up to Nine Million Dollars (\$9,000,000.00). Floyd County consents to the issuance of the Series B Bonds pursuant to the terms and conditions set forth in the enabling ordinances and the Second Amendment.

The Grantors, to the extent of payment obligations of the Bonds or all other debt service obligations pertaining to Landfill capital improvements as approved by Grantors and the Company, shall have a first charge against the Landfill Revenues such that Landfill Revenues shall be delivered to Clark County and deposited in a fund or funds established pursuant to IND. CODE § 36-1-3 *et seq.*, as amended, and used for the payment of the Bonds (the “Bond Payment Fund”). The Bonds shall be paid first from Landfill Revenues before any other division of revenues under the Franchise Agreement. In consideration of the mutual covenants made in this Second Amendment, Clark County agrees to provide a property tax guarantee in the event that Landfill Revenues are insufficient to make any required bond payments, without necessity of similar pledge by Floyd County.

Clark County shall establish and maintain the Bond Payment Fund into which amounts of Landfill Revenues shall be deposited from time-to-time pursuant to the terms of this Second Amendment. The amount of Landfill Revenues deposited each January 1 and July 1 shall be in an amount sufficient to enable Clark County to meet the upcoming principal and interest payment on the Bonds.

The Bond Payment Fund shall be held in trust by a qualified financial institution acceptable to Clark County, pursuant to terms acceptable to Clark County. The Board of Clark County Commissioners and the Clark County Auditor are hereby authorized to execute and deliver an agreement with a financial institution to reflect this trust arrangement for the Bond Payment Fund in the form of trust agreement as approved by the Board of Clark County Commissioners and the Clark County Auditor, consistent with the terms and provisions of the enabling bond ordinance, as amended.

Clark County shall further establish a Reserve Account within the Bond Payment Fund. On the date of delivery of the Bonds, funds on hand, Bond proceeds or a combination thereof may be deposited into the Reserve Account. The initial deposit or the balance accumulated in the Reserve Account shall equal but not exceed the least of: (i) the maximum annual debt service on the Bonds; (ii) 125% of average annual debt service on the Bonds; or (iii) 10% of the proceeds of the Bonds ("Reserve Requirement"). If the initial deposit into the Reserve Account does not equal the Reserve Requirement or if no deposit is made, beginning with the first month after the Bonds are delivered, an amount of Landfill Revenues shall be credited to the Reserve Account on the last day of each calendar month until the balance therein equals the Reserve Requirement. The monthly deposits shall be equal in amount and sufficient to accumulate the Reserve Requirement within five (5) years of the date of delivery of the Bonds.

The Reserve Account shall constitute the margin for safety and protection against default in the payment of principal of and interest on the Bonds, and the moneys in the Reserve Account shall be used to pay current principal and interest the Bonds to the extent that moneys in the Bond Payment Fund are insufficient for that purpose. Any deficiency in the balance maintained in the Reserve Account shall be promptly made up from the next available Landfill Revenues remaining after credits into the Bond Payment Fund. If moneys in the Reserve Account are transferred to the Bond Payment Fund to pay principal and interest on outstanding Bonds, then this depletion of the balance in the Reserve Account shall be made up from the next available Landfill Revenues after the credits into the Bond Payment Fund.

5. **ARTICLE 4, shall be amended to add the following new Section 18:**

The Grantors' acknowledge and agree that as of the effective date of this Third Amendment, the Company is in full compliance with its obligations under the Franchise Agreement, as previously amended, and that no conditions constituting an event of default under the Franchise Agreement exist. As of the effective date of this Third Amendment, and based on information and advice provided by the Landfill consulting engineer, the Grantors have no knowledge or information of act or omission by the Company that would constitute non-compliance with the requirements of any Federal, State, or local laws, rules, regulations, or permits (the "Laws"), or which have resulted in any condition on the Land that is violative of any Laws.

6. **ARTICLE 5, shall be amended to add the following new Section 9:**

9. **Acknowledgment of Debt Obligation to the Company.** The Grantors have been provided the detailed accounting from the Company attached hereto as Exhibit "C", which accounting has been reviewed and approved as accurate and complete by the Grantors' financial consultant(s), which establishes that the Company has advanced the sum of One Million Four Hundred Sixty-eight Thousand Three Hundred Forty-six and 33/100 Dollars (\$1,468,346.33) (the "Advance Amount") in order to complete Phase I of the Project, notwithstanding that the Company was under no legal obligation to make such advancement. The Grantors' acknowledge that the repayment of the Advance Amount is a debt obligation payable to the Company by the Grantors over and above any compensation due and payable to the Company under the Franchise Agreement, as previously amended. The Grantors further acknowledge and agree that the Advance Amount shall be paid in full from the proceeds of any bonds issued to finance Phase II

of the Project.

7. **ARTICLE 9, entitled Miscellaneous Provisions, is hereby amended to include the following provisions:**

Section IV. Counterparts. The Second Amendment and this Third Amendment may be executed in one or more counterparts, each of which shall constitute an original.

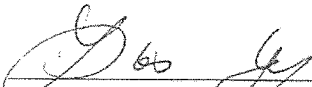
Section V. Effect of Second Amendment. The terms and conditions of the Franchise Agreement, the First Amendment, and the Second Amendment shall remain in full force and effect following the approval of this Third Amendment by the parties, except to the extent expressly amended or modified by the provisions set forth herein.

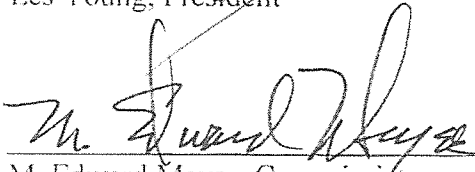
[The remainder of this page intentionally left blank – signature pages follow.]

IN WITNESS WHEREOF, Clark County has caused this Third Amendment to be executed by its duly authorized representatives on this 20th day of December, 2012.

For "Clark County":

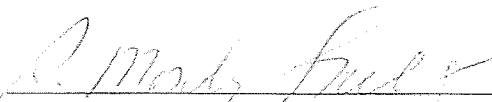
**BOARD OF COMMISSIONERS OF
CLARK COUNTY, INDIANA**

By: 
Les Young, President

By: 
M. Edward Meyer, Commissioner

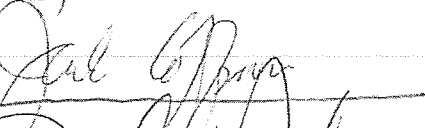
By: 
John D. Perkins, Commissioner

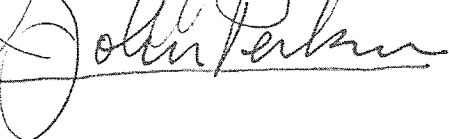
Attest:


R. Monty Snelling, Clark County Auditor

Ratified 9/26/13 by:

X 

X 

X 


9 
Auditor

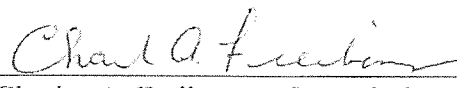
IN WITNESS WHEREOF, Floyd County has caused this Third Amendment to be executed by its duly authorized representatives on this 16th day of September, ~~2013~~²⁰¹⁴.

For "Floyd County":


**BOARD OF COMMISSIONERS OF
FLOYD COUNTY, INDIANA**

By: 
Steve Bush, ~~President~~ **COMMISSIONER**

By: 
D. Mark Seabrook, ~~Commissioner~~ **PRESIDENT**

By: 
Charles A. Freiberger, Commissioner

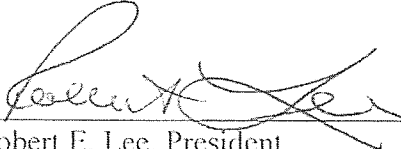
Attest:


~~Darin E. Coddington~~, Floyd County Auditor
Scott L. Clark

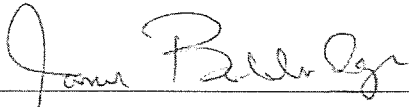
IN WITNESS WHEREOF, the Company has caused this Third Amendment to be executed by its duly authorized representatives on this 17th day of September, ~~2013~~²⁰¹⁴.

For the "Company":

**CLARK-FLOYD LANDFILL, LLC,
an Indiana limited liability company**

By: 
Robert E. Lee, President

Attest:

By: 
Printed: James Buldrige
Title: Controller



Jacobi, Toombs & Lanz, Inc.
Consulting Engineers & Land Surveyors

EXHIBIT A

**DESCRIPTION OF SOLID WASTE LAND DISPOSAL FACILITY BOUNDARY
 CLARK – FLOYD LANDFILL
 SEPTEMBER 13, 2012**

This description is for permit application purposes only and should not be used for the transfer or conveyance of land.

Being part of the Southeast and Northeast Quarters of Section 4, T-1-S, R-6-E; part of Lot 7, and all of Lots 4, 5, 6, 8, and 9 in Fractional Section 3, T-1-S, R-6-E; part of the South Half of said Fractional Section 3; and, part of Survey #216 of the Illinois Grant situated in Clark County, Indiana and being more particularly described as follows:

Commencing at the quarter corner common to said Section 4 and Fractional Section 3; thence along the south line of the Northeast Quarter of Section 4, South 89°50'51" West, 676.50 feet to a stone, the True Point of Beginning;

Thence along the line dividing the East Half and the West Half of the Southeast Quarter of the Northeast Quarter, North 00°09'34" West, 2673.22 feet, to the southwest corner of a tract conveyed to Raymond Book and Carol Hamm by Instrument 201200423; thence in part along the south line of said tract and in part along the north line of Lot 4 and Lot 6 in Fractional Section 3, North 89°39'28" East, 4772.92 feet to the southwesterly line of said Survey #216 of the Illinois Grant; thence along said southwesterly line, South 35°13'54" East, 354.88 feet to the northwest corner of a tract of land conveyed to Clark County by Instrument 201207618; thence extending into Survey # 216 and following the edge of pavement of Wilson Switch Road South 42°45'23" East, 128.35 feet; thence along said edge of pavement, South 47°06'53" East, 121.34 feet; thence along said edge of pavement, South 41°51'03" East, 178.83 feet; thence along said edge of pavement South 31°00'10" East, 244.57 feet; thence South 57°48'57" West, 44.44 feet to the southwesterly line of Survey #216; thence along said southwesterly line, South 35°13'54" East, 1176.26 feet to the intersection of said line with the east line of Fractional Section 3; thence along the said east line, South 00°18'09" East, 2905.11 feet to the northeast corner of a tract conveyed to the State of Indiana by Instrument 200100869; thence, in part, along the north line of said State tract, South 89°28'53" West, 1753.31 feet to the centerline of the Muddy Fork Branch of Silver Creek; thence along said centerline the following fifteen (15) courses:

- (1) North 29°11'45" West, 42.10 feet; thence
- (2) North 08°23'48" East, 191.01 feet; thence
- (3) North 08°05'11" West, 58.80 feet; thence
- (4) North 01°27'04" East, 71.39 feet; thence
- (5) North 00°40'23" West, 297.54 feet; thence

120 Bell Avenue
 Clarksville, IN 47129
 812-288-6646
 812-288-6656 Fax

1060 N. Capitol Avenue, Ste E360
 Indianapolis, IN 46204
 317-829-3474
 317-829-3473 Fax

1400 South 1st Street
 Louisville, KY 40208
 502-583-5994
 502-583-7321 Fax

Clarksville, IN • Indianapolis, IN • Louisville, KY
www.jtleng.com

EXHIBIT
A

- (6) North 02°30'39" West, 149.06 feet; thence
- (7) North 09°02'16" West, 79.02 feet; thence
- (8) North 03°27'48" East, 277.80 feet; thence
- (9) North 09°47'25" West, 188.79 feet; thence
- (10) North 07°01'03" East, 39.72 feet; thence
- (11) North 07°11'30" West, 70.15 feet; thence
- (12) North 37°32'26" West, 103.81 feet; thence
- (13) North 61°31'23" West, 508.54 feet; thence
- (14) North 70°46'32" West, 221.97 feet; thence
- (15) North 46°52'07" West, 264.63 feet to the north line of the South Half of Fractional

Section 3; thence along said north line, South 89°39'28" West, 350.40 feet to the northwesterly bank of said Muddy Fork Branch; thence along said northwesterly bank the following eight (8) courses:

- (1) South 19°57'10" West, 11.59 feet; thence
- (2) South 21°41'30" West, 96.17 feet; thence
- (3) South 27°13'26" West, 52.47 feet; thence
- (4) South 71°54'48" West, 97.18 feet; thence
- (5) South 87°19'29" West, 71.69 feet; thence
- (6) South 78°54'02" West, 111.62 feet; thence
- (7) South 61°37'11" West, 115.67 feet; thence
- (8) South 49°21'49" West, 40.92 feet to the west line of a tract conveyed to Ronald C.

Sandbach and Lynn H. Sandbach by Deed Drawer 14, Instrument 1220; thence along said west line, South 00°17'28" East, 1027.00 feet; thence South 89°52'47" East, 845.53 feet to the "east line of the Southwest Quarter" (as cited in Deed Drawer 7, Page 5810); thence along said "east line", South 00°17'28" East, 1337.58 feet to the north line of the CSX Railroad (formerly Monon) right-of-way; thence along said right-of-way, North 87°44'27" West, 1980.27 feet to the east line of a tract conveyed to Raymond Book and Mary Margaret Book by Deed Book 258, Page 257; thence along said east line, North 00°23'59" West, 2029.71 feet to the centerline of Muddy Fork; thence along said centerline the following fifty (50) courses:

- (1) South 45°55'18" West, 13.91 feet; thence
- (2) South 30°14'19" West, 27.59 feet; thence
- (3) South 18°27'38" West, 52.55 feet; thence
- (4) South 57°26'20" West, 32.52 feet; thence
- (5) South 46°00'53" West, 30.11 feet; thence
- (6) South 46°57'00" West, 19.66 feet; thence
- (7) South 81°46'15" West, 17.94 feet; thence
- (8) South 89°48'46" West, 29.78 feet; thence
- (9) South 89°02'20" West, 20.89 feet; thence
- (10) North 82°44'07" West, 30.10 feet; thence
- (11) North 74°06'59" West, 27.73 feet; thence
- (12) North 62°32'35" West, 21.13 feet; thence
- (13) North 56°50'03" West, 39.53 feet; thence
- (14) North 63°56'34" West, 43.82 feet; thence
- (15) North 48°42'33" West, 43.04 feet; thence
- (16) North 61°18'50" West, 35.13 feet; thence
- (17) North 41°52'18" West, 46.92 feet; thence
- (18) North 37°37'18" West, 51.62 feet; thence
- (19) North 43°19'47" West, 41.91 feet; thence
- (20) North 51°39'50" West, 66.17 feet; thence
- (21) North 51°41'50" West, 37.47 feet; thence

(22) North 77°51'47" West, 29.44 feet; thence
(23) North 71°10'18" West, 36.11 feet; thence
(24) North 57°02'12" West, 26.26 feet; thence
(25) North 48°10'11" West, 25.61 feet; thence
(26) North 49°05'30" West, 26.04 feet; thence
(27) North 38°18'54" West, 31.08 feet; thence
(28) North 42°10'44" West, 28.24 feet; thence
(29) North 32°01'04" West, 28.21 feet; thence
(30) North 37°24'03" West, 29.57 feet; thence
(31) North 49°11'41" West, 25.80 feet; thence
(32) North 74°10'53" West, 19.76 feet; thence
(33) South 81°12'09" West, 54.13 feet; thence
(34) South 72°47'54" West, 48.93 feet; thence
(34) South 77°32'12" West, 47.48 feet; thence
(36) South 87°55'18" West, 45.16 feet; thence
(37) South 40°18'43" West, 39.84 feet; thence
(38) South 45°35'24" West, 54.39 feet; thence
(39) South 31°43'08" West, 27.64 feet; thence
(40) South 39°49'41" West, 24.00 feet; thence
(41) South 53°33'31" West, 45.18 feet; thence
(42) South 57°07'51" West, 33.13 feet; thence
(43) South 64°27'16" West, 26.18 feet; thence
(44) South 64°50'23" West, 39.08 feet; thence
(45) South 64°42'36" West, 22.82 feet; thence
(46) South 76°39'10" West, 30.60 feet; thence
(47) South 81°48'42" West, 46.92 feet; thence
(48) North 84°16'47" West, 20.83 feet; thence
(49) South 67°06'58" West, 63.95 feet; thence
(50) South 52°28'40" West, 10.19 feet to the west line of the East Half of the East Half of the Southeast Quarter; thence North 00°11'15" West, 475.86 feet to True Point of Beginning.

Containing 542.577 acres, more or less. Being the lands conveyed to Floyd County and/or Clark County, Indiana by Deed Drawer 7, Instrument 5810; Deed Drawer 18, Instrument 15096; Deed Drawer 27, Instrument 4882; Deed Drawer 29, Instrument 13296; Deed Drawer 30, Instrument 23459; Instrument 200602291; Instrument 200910220, Instrument 201104955, Instrument 201200422, Instrument 201207618, and Instrument 201208181.

Detailed Tonnage Report as Reported to IDEM & IN Dept of Revenue

2012			
	oct 1-15	oct 16-31	Revenue
item	tonnage	tonnage	
C & D	307.01	293.34	\$ 13,207.70
DR 7			
DR 18			
DR 20			
DR 21			
DR25			
DR 120			
FILTER BAGS	2.672	5.352	\$ 540.00
L40			
L110	2.57	1.368	\$ 330.00
L450			
SOL 20		5.68	\$ 113.60
SOL 55	10.86	22.53	\$ 1,836.45
SOL 60			
SOL 75			
SP14.5		2.45	\$ 35.53
SP 16		99.61	\$ 1,593.76
SP 17	357.96	3.53	\$ 6,145.33
SP 19	71.31	65.94	\$ 2,607.75
SP 19.75			
SP20			
SP 21	23.6	21.95	\$ 956.55
SP 22	28.49	24.25	\$ 1,160.28
SP 24		2.48	\$ 59.52
SP 25	66.06	93.62	\$ 3,992.00
SP 26			
SP 27			
SP 28	29.53	7.94	\$ 1,049.16
SP 29			
SP 30			
SP 32			
SP 34		26.09	\$ 877.06
SP 37			
SP 40			
Tornado			
SP CAR	0.44	1.28	\$ 43.00
SP Truck	4.97	3.05	\$ 160.40
WASTE/TONS	7720.61	8915.92	\$ 350,152.34
Yards			
TOTAL	8626.082	9596.38	\$ 384,860.43
			Host Fee Rate
monthly totals	18,222.46	\$ 384,860.43	2.50% \$ 9,621.51
Total	Official Tonnage Total as reported to IDEM		

SAMPLE FORMAT

EXHIBIT
"B"

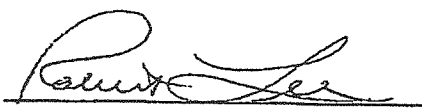
EXHIBIT C

Clark-Floyd Landfill LLC
Customer Open Balance

Clark County Commissioners
10-01 Projects for Vertical Expansion

<u>Type</u>	<u>Date</u>	<u>Number</u>	<u>Amount</u>
invoice	6/18/2011	16637	\$ 12,455.00
invoice	6/25/2011	16639	\$ 18,830.00
invoice	7/9/2011	16641	\$ 88,125.00
invoice	7/16/2011	16734	\$ 90,719.00
invoice	7/24/2011	16766	\$ 87,770.00
invoice	7/31/2011	16767	\$ 120,445.00
invoice	7/31/2011	16768	\$ 17,085.00
invoice	8/31/2011	16925	\$ 65,025.00
invoice	8/6/2011	16924	\$ 118,615.00
invoice	8/20/2011	16990	\$ 119,270.00
invoice	8/27/2011	16992	\$ 135,360.00
invoice	9/18/2011	16995	\$ 93,685.00
invoice	9/24/2011	16996	\$ 95,410.00
invoice	10/1/2011	16997	\$ 51,315.00
invoice	10/15/2011	16998	\$ 72,875.00
invoice	12/8/2011	17261	\$ 5,985.00
invoice	11/30/2011	17263	\$ 22,734.20
invoice	12/17/2011	17264	\$ 39,493.41
invoice	12/31/2011	17379	\$ 13,426.62
invoice	1/31/2012	17551	\$ 40,860.91
invoice	1/31/2012	17553	\$ 72,875.00
invoice	3/31/2012	17990	\$ 21,960.00
invoice	3/27/2012	18058	\$ 14,362.19
invoice	3/31/2012	18131	\$ 49,665.00
Total 10-01 Projects for Vertical Expansion			<u>\$ 1,468,346.33</u>
Total Clark County Commissioners			<u>\$ 1,468,346.33</u>
TOTAL DUE			<u><u>\$ 1,468,346.33</u></u>

Schedule and amounts are verified and approved as written.


Clark-Floyd Landfill LLC

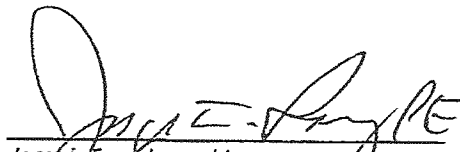

Jacoby, Roobbs and Lanz, INC
12-20-2012

EXHIBIT
C

Clark Floyd Landfill, LLC
Equipment Usage Rates
Effective March 1st, 2011

<u>LABOR RATE - Per Hour</u>	<u>Hourly Rate to Customer</u>
Foreman	\$62.00
Operator/Laborer	\$35.00

NOTE: Rates include markup for OT and Profit

<u>EQUIPMENT RATES</u>	<u>Hourly Rate w/Operator</u>
CAT 299C Multi-Terrain Loader (grapple bucket/dirt bucket/small broom incl.)	\$70.00
CAT D3 Dozer	\$95.00
CAT D6R/D6T Dozer	\$115.00
CAT D8 Dozer w/Ripper	\$198.00
CAT 330 Excavator (no additional charge for grapple thumb)	\$130.00
CAT 235 Excavator	\$145.00
CAT 953 Track Loader	\$110.00
CAT 735 Articulated Truck (35 ton)	\$170.00
CAT 12 Motor Grader (or equivalent)	\$110.00
815 Soil Compactor	\$180.00
Vibrating Soil Compactor (pad foot) (#25,000 lbs unit/#32,000 vibrating capability)	\$90.00
Vibrating Smooth Drummer Roller (#28,000 lbs. unit)	\$80.00
CAT 613 Water Truck	\$55.00
ROSCO RB48 Road Sweeper	\$65.00
#5,000 WATT Light Plant	\$10.00

CAT/Doitch 6" Diesel Trash Pump	\$20.00
Leachate Recirculation Truck	\$55.00
International Harvester 90hp Dual Wheel Tractor (includes disc)	\$50.00
Tri-axle Roll-Off Truck with 30 yd Capacity	\$72.00

Competitive Quote

Flynn Brothers, Inc.

Cost-plus rates for Outer Loop RDF/Waste Management Unit 8 Cell, Phase 1C Project

2007

LABOR RATES - Per Hour	Straight time
Foreman	\$ 62.00
Operator	\$ 30.50
Laborer	\$ 26.25
NOTE: Rates include markup for OH & Profit	
EQUIPMENT RATES - Hourly with markup	Without Operator
BACKHOES:	
Case 480	\$ 22.00
Case 580	\$ 27.50
Case 590	\$ 44.00
DOZERS:	
D-37	\$ 49.75
Cat D-5	\$ 60.75
Dresser TD-9	\$ 77.25
Dresser TD-15	\$ 77.25
Cat D-6	\$ 82.75
Komatsu D-65	\$ 105.00
Cat D-7	\$ 93.75
Komatsu D65 LGP	\$ 126.00
Komatsu D155	\$ 136.50
EXCAVATORS:	
Cat 322L	\$ 77.25
Cat 312	\$ 77.25
Cat 325	\$ 82.75
Cat 231	\$ 93.75
Cat 345 <i>Cat 235</i>	\$ 126.00
Cat 350	\$ 126.00
Komatsu 128	\$ 66.25
PC200	\$ 66.25
PC200 with Hoe-ram	\$ 226.00
PC220	\$ 82.75
GRADERS:	
Cat 12	\$ 88.25
JD-670	\$ 66.25
Fiat Allis FA-65B	\$ 49.75
Ford 340 Grade Tractor	\$ 22.00
JD-2040 Grade Tractor	\$ 22.00
LOADERS:	
Cat 953 Tracked	\$ 66.25
Cat 963 Tracked	\$ 82.75
COMPACTORS:	
Case 1102 SD Vib.	\$ 44.00
Cat 870	\$ 82.75
IRSD-1000 SD Vib.	\$ 44.00
TRUCKS (Flynn-owned)	
Pickup/service truck (rate without driver)	\$ 10.50
Single-axle dump (with driver)	\$ 44.00
Water truck (with driver)	\$ 74.50
Tandem/Triaxle dump (with driver)	\$ 60.75
Lowboy with driver	\$ 71.75
Volvo A-30 off-road truck with driver	\$ 131.25

*Cat 330
\$115.00*

Robert Lee

From: Heather Pettell
Sent: Wednesday, September 24, 2014 2:02 PM
To: Robert Lee
Subject: Weekly Midwest No 2 Diesel Retail Prices

Data 1: Weekly Midwest No 2 Diesel Retail Prices (Dollars per Gallon)

Sourcekey EMD_EPD2D_PTE_R20_DPG

Date	Weekly Midwest No 2 Diesel Retail Prices (Dollars per Gallon)	
Feb 28, 2011		3.661 ✓
Sep 01, 2014		3.752 ✓

DOT. Web site for fuel prices
USED IN WASTE INDUSTRY

**SUPPLEMENTAL RESPONSE
OF JAMES P. ROSS**

I, James Ross had turned in my resignation of being superintendent to the prior commissioners (Les Young, Ed Meyer, John Perkins) at the last commissioners meeting in 2012. This was done because all I had been hearing was that the new incoming commissioners were going to replace me at the beginning of their term.

I had tried to contact Mr. Jack Coffman and Mr. Rick Stevenson prior to resigning to see if the rumors were true and neither one would return my phone calls or said that they were not sure as to what was going to happen. So at this time Mr. John Perkins asked me to be his foreman in the 3rd District at the beginning of 2013, which is the district that he represented. I went to the New Washington Highway Garage on the first Working day of 2013 and was met there by Mr. Rick Stevenson. He stated to me that I needed to go to the Court House to meet with him. I left the New Washington Highway Garage and went to the Court House and waited for him there.

When Mr. Stevenson arrived at the Court House that morning he came in and we set down and talked. He said that they needed me to stay on and wanted to change my title from Superintendent to Operations Manager/Superintendent. At this time I agreed to it. I told him that I could work with anyone, meaning Republicans, Democrats, Independents, ect.

So from this point the commissioners told me to move my office from the Highway 403 County Garage to the Court House. This position that they wanted me to do know came with more responsibilities to oversee and other jobs that I had not previous done for the prior administration.

I told Mr. Jack Coffman, Mr. Rick Stevenson, and Mr. John Perkins (which Mr. Perkins already knew) that I was getting part of my wages for the county superintendent position from the county landfill which is how my employers had been paying me because the Clark County Council would not give me a raise and this is how the prior commissioners and Clark County Attorney (Greg Fifer) had set this up stating that it was a legal way to pay me the raise that they felt I should have had. They did not feel that as a county superintendent with overseeing the highway department that I should make the same pay scale as the regular men.

I told the new commissioners (Jack Coffman, Rick Stevenson) all of this the during this first meeting at the court house and they said that they already knew about it. During this meeting between myself, Jack, Rick, and John, Rick stated that he was the be over the Highway Department he did not care where I got paid from as long as it was legal and neither did John.

Since they were giving me more responsibilities that what I had been doing previously I asked them to give me a raise for the additional work that they wanted me to do with the new job title that they had given me. At this time John, Rick, and Jack agreed to give me a raise (everyone was in this room for this meeting discussion). John Perkins said that he would call Bob Lee (Clark County Landfill) and tell him to give me a raise of \$2,000.00 per year and that is exactly how it happened.

After all of this came to light, I find out that I was still considered an hourly employee when all of this was going on and should have been getting paid overtime for hundreds of hours that I was working. These hours would have totaled a lot more than what I was receiving (supplemental pay of Landfill). Then not only would I have made more money but the county would have had to pay my matching social security and medicare wages, plus my PERF.

I did not know which fund the supplemental pay they were paying me was coming out of. I just know I was doing what my employers and their county attorney was telling me was how I was going to be paid.

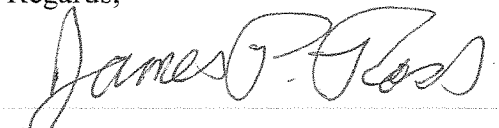
When I received the 1099's each year, myself and my wife turned those in on our taxes and we paid the tax on them.

The State Board of Accounts called me in for a meeting in late 2014 and ask me if Rick, John, or Jack knew about this and I said yes. The gentlemen that was interviewing me Then wanted me to sign an affidavit to this (interviewer wrote it out). I read it and asked if I could call Jake Elder (County Attorney under new Administration) and have him look at it and he said yes. I was feeling entrapped by this, I had done nothing wrong but what my employers told me how they were going to pay me. Jake Elder came down and read what the state board of accounts gentlemen wrote out. He asked to me go out in the hall way and we talked about it and he said does the commissioners know about this and I said yes but I did not want to throw my bosses under the bus in fear of retaliation. He told me not to sign the affidavit against them, that made me fill uneasy, so I did not sign it. I thought there would be repercussions against me for naming them.

The State Board of Accounts gentleman seemed to be upset about this but Jack Elder made me fill uneasy that they might do something to me and my job if I signed the affidavit on them. If I had to do it all over again, I would have signed it because they are lying and not telling the truth about the whole thing. For them to say they did not know about the pay and how I was receiving it. In all reality I feel as though the Clark County Government still owes me more than the supplemental pay that I received and that they still owe me the monies that I didn't receive.

If push comes to shove I will be willing to take a lie detector test on what I have stated in this letter. Ask the other people involved and I bet that they would not be willing to take a lie detector test.

Regards,

A handwritten signature in black ink that reads "James O. Ross". The signature is written in a cursive style with a large, looped initial "J".

Jim Ross

Larry O. Wilder

Attorney at Law

530 East Court Avenue

Jeffersonville, Indiana 47130

Tx: 812.288.6820 Fax: 812.282.3188 Em:larrywilder@me.com

March 12, 2015

Karen S. Kelleher

Special Investigator

Indiana State Board of Accounts

Clark County Courthouse

500 East Court Avenue

Jeffersonville, Indiana 47130

Re: My Client: James Ross

Dear Mrs. Kelleher:

Thank you for taking the time to speak with me yesterday regarding my client, James Ross. In response to your request, I would like to submit the following information on behalf of Mr. Ross to serve as his comments to the audit examination.

As you know, Mr. Ross is employed by the Clark County Commissioners. He has been an employ of the County for more than thirty years. Mr. Ross was a Superintendent for the Commissioners. In 2012, because of the change of politics, Mr. Ross intended to resign his position as Superintendent inasmuch as his position was one which was subject to political appointment and removal. He articulated his intent to resign and was asked to remain as a Superintendent by Democrat, John Perkins. Perkins was the Commissioner for the 3rd Commissioner District.

Ross agreed. On the first working day in 2013 he appeared at his new duty station, New Washington. He was met there by newly elected Commissioner, Rick Stephenson. Stephenson instructed my client to go to the Clark County Courthouse and meet him there so they could talk.

He did as he was instructed. Mr. Stephenson, as a Commissioner, was one of Mr. Ross' employers and he felt compelled to follow Stephenson's instruction. He arrived at the courthouse and Mr. Stephenson informed Mr. Ross that they (the body politic) wanted me to work as Operations Manager/Superintendent for the county.

My office was moved from the Highway garage to the County Courthouse. The new position was more extensive than his prior job. He had more responsibilities and

more oversight than previously. In sum, it was a new position that had not existed prior to the creation by the new administration.

It was Mr. Ross' belief that since his job duties had changed dramatically that he should receive a raise in his salary. He informed the new Commissioners and they agreed that he should be paid an additional Two Thousand Dollars (\$2,000). They agreed to pay this amount and informed that they would pay Mr. Ross the way that the prior Commissioners had, from funds from the landfill.

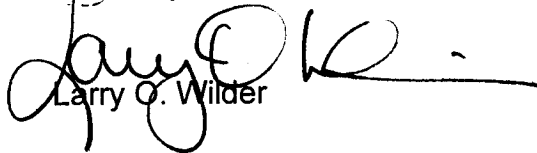
Mr. Ross is not an elected official. He did not have the authority to instruct anyone to pay him from any fund from the government. Mr. Ross only knew that he was performing services for the County and that he was being paid for those services performed. Mr. Ross did nothing wrong. Mr. Ross did the work, performed the labor and tasks and received the agreed upon compensation for those labors.

It is our position that he is not obligated to repay the government for the funds that he was paid for work that he performed. To require him to repay those funds would result in the government's receipt of his free labor.

Moreover, it is our position that Mr. Ross relied upon the government, the elected officials and its legal counsel, to conduct government business in a proper, legal and appropriate manner. Mr. Ross is not an attorney and did not know whether or not the government's method of paying him was inappropriate. Mr. Ross did not engage in any conduct that was inappropriate. Mr. Ross merely performed a job and was paid for his labors.

Finally, I have attached Mr. Ross' more extensive statement of the events surrounding those questions raised by the State Board of Accounts. Mr. Ross is desirous of cooperating with the SBA however, we do not believe that he is responsible for repayment of funds for work and labor that he performed because of the elected officials and their legal counsel's failure to insure that the funds were paid from the appropriate line item.

Sincerely,


Larry O. Wilder

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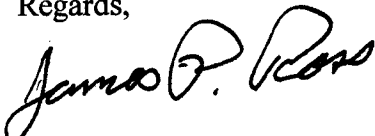
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Regards,



Jim Ross



Clark County Council

Clark County Government Building

501 East Court Avenue, Room 118
Jeffersonville, IN 47130-4090

March 17, 2015

The council appreciates the State Board of Accounts work on this audit, and in identifying the money that is due back to Clark County.

The council had raised several of these issues during the time the low and untimely payments were due.

For instance:

During the March 29, 2012 Commissioner meeting Councilman Lenfert informed the commissioners that the post-closure fund had not been fully funded in 2011, as required.


During the April 9, 2012 Council meeting the council informed Commissioner Young of the fact the fourth quarter 2011 and first quarter 2012 closer/post-closure fee had not been paid.

During the May 21, 2012 Council meeting the council again informed Commissioner Young, Commissioner Meyer, and County Attorney Fifer of the fact that the host fee and the closure fee had not been paid in the third quarter of 2011 or the first quarter in 2012.

In an email dated April 30, 2013 to Mike Harris of Jacobi, Toombs, & Lanz (Commissioners' engineer consultant for landfill), councilman Lenfert asked:

"Mike, I believe the host fee goes into the landowners' liability fund #4912. The last few years should have been 5% of Clark Floyd Landfill LLC revenue. Why in the 2012 the LLC shows revenue of \$4,963,000, and host fee deposits of \$ \$118,693, only 2.4%? The LLC shows in 2011 revenue of \$7,037,463, and host fee deposits of \$213,537, only 3%?"

As noted, the council brought up the issues listed in the audit on numerous occasions, but other parties took no action to correct. Unfortunately, the council did not have the authority to force the parties to make the corrections. Again, thank you for the time and effort put into your report.

X 
Brian Lenfert

X 
Barbara Hollis



BOARD OF COMMISSIONERS

Clark County Government Building, Room 404
501 East Court Avenue • Jeffersonville, Indiana 47130
812.285.6275 • Fax 812.285.6366 • www.co.clark.in.us

Jack Coffman
Bryan Glover
Rick Stephenson

N. Lisa Glickfield, General Counsel

March 11, 2015

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

Re: Clark County Commissioners' Official Response to Landfill Audit Comments

Please accept this letter as our official response to the audit comments noted in the Special Investigation Report of the Board of County Commissioners – Landfill for the period January 1, 2011 to August 16, 2013 for Clark County, Indiana. Since many of the audit comments relate to activity that occurred prior to our terms, our response is limited to the issues raised for which we have or will implement improved control procedures.

Landfill Expansion Work Not Bid

The Commissioners and their attorney will discuss this issue with the engineering firm contracted to assist them in the Landfill expansion project. Criteria for determining what constitutes a public works project, dollar thresholds, and the requirements for complying with public works laws will also be addressed to ensure all future landfill public works projects are awarded based on applicable laws.

Landfill Expansion Work Performed Without A Contract

In conjunction with the laws of awarding public works projects for the Landfill, the Commissioners will prepare written contracts based on the scope of work to be performed and the rates of compensation for that work. Controls will be reviewed to ensure that all invoices submitted to the Commissioners for payment have been reviewed and verified for accuracy by the County's landfill engineer in advance.

Scope of Franchise Agreement

The Commissioners will review this issue with their attorney and the County's landfill engineer for future compliance of Indiana Code 36-2-2-23(a).

Duplicate Payment of Invoice

As stated previously, the County will require contracts for landfill public works projects. In addition, the County has contracted with a consultant to assist the county in monitoring contract balances and other landfill financial issues

Under Payment of Landfill Host Fees

As stated above, the County has contracted with a consultant to assist with landfill financial issues. One of the duties will be to monitor the Landfill host fees for timeliness and determining if the correct fee has been paid. The consultant will provide information relating to this issue in the quarterly report submitted to the Commissioners at a public meeting.

Landfill Improvement Fund Payment

The County's consultant will work with the landfill engineer to determine the correct amount to be paid into the Landfill Improvement Fund based on the schedule prepared by the engineer and approved by the County Commissioners. These payments will be monitored by the consultant for timeliness and accuracy.

Lack of Controls Over Franchise and License Agreement Revenue

As stated previously, the County has contracted with a consultant to assist in monitoring the amounts due and the timeliness of the payments received from the landfill within the boundaries permitted in the Franchise Agreement. Discrepancies in amounts due or late payments will be communicated to the County Commissioners for further action or review. In addition, the County will work with the Landfill Operator and the County's landfill engineering firm to determine the definition of a bad debt and minimum host fees for purposes of calculating the correct amount due to the County.

Agreement Not Approved Timely

The County, their attorney, and the County's landfill engineer will review the franchise agreement to determine the Host Fee due to Floyd County. Upon mutual agreement between Clark and Floyd County officials of the amount of the Host Fee owed, Clark County will prepare a written calculation and pay Floyd County for the agreed upon amount.

Failure to Prepare Annual Financial Reporting of Landfill Operations

The County will discuss this requirement with the County's landfill engineer for compliance with this issue.

Bond Covenants

The County was not aware that the payments received from the Landfill Operator for bond payments was required to be kept in a trust account. A qualified financial institution will be selected to ensure compliance with the bond covenants.

Respectfully submitted,



Jack Coffman
President, Clark County Commissioners

Cc: Lisa Glickfield, Clark County Attorney
file

LANDFILL
BOARD OF COUNTY COMMISSIONERS
CLARK COUNTY
SUMMARY OF CHARGES

<u>Due to Clark County</u>	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Jim Ross, Clark County Highway Superintendent; Les Young, former Clark County Commissioner; and Clark-Floyd Landfill, LLC: Landfill Host Fees Diverted to Pay Highway Superintendent - Years 2011 and 2012, pages 4 through 8	\$ 14,000.00	\$ -	\$ 14,000.00
Jim Ross, Clark County Highway Superintendent; John Perkins, Clark County Commissioner; and Clark-Floyd Landfill, LLC: Landfill Host Fees Diverted to Pay Highway Superintendent - Year 2013, pages 4 through 8	4,000.00	-	4,000.00
Clark-Floyd Landfill, LLC: Duplicate Payment of Invoice, pages 11 and 12 Refunded by Clark-Floyd Landfill, LLC, Receipt No. 39551, May 19, 2014	75,462.50	75,462.50	-
Underpayment of Landfill Host Fee, page 12 Refunded by Clark-Floyd Landfill, LLC, Receipt No. 38182, November 13, 2013 Receipt No. 39553, May 19, 2014 Receipt No. 39668, June 4, 2014	71,365.50	54,826.15 16,005.71 533.64	-
Landfill Improvement Fund Payment, pages 13 and 14 Refunded by Clark-Floyd Landfill, LLC, Receipt No. 39552, May 19, 2014	14,983.00	14,983.00	-
Total Due to Clark County	<u>\$ 179,811.00</u>	<u>\$ 161,811.00</u>	<u>\$ 18,000.00</u>

This report was forwarded to the Office of the Indiana Attorney General and the local prosecuting attorney.

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