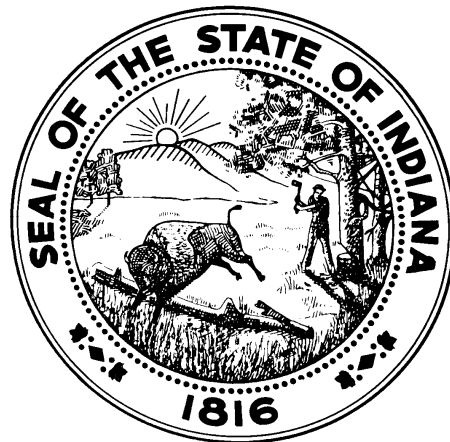


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

ANNUAL FINANCIAL REPORT

2007

CLARK COUNTY, INDIANA



FILED

12/31/2008

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Barbara Bratcher Haas Keith Groth	01-01-04 to 12-31-07 01-01-08 to 12-31-10
Treasurer	Shirley Nolot	01-01-07 to 12-31-10
Clerk	Keith Groth Barbara Bratcher Haas	01-01-04 to 12-31-07 01-01-08 to 12-31-10
Sheriff	Daniel Rodden	01-01-07 to 12-31-10
Recorder	Richard P. Jones	01-01-07 to 12-31-10
President of the Board of County Commissioners	Edward Meyer	01-01-07 to 12-31-08
President of the County Council	David Abbott	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF CLARK COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Clark County (County), as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As discussed in Note I, the financial statements referred to above do not include a number of component units of the County which should have been included to fairly present the financial position of the County.

In our opinion, except that the omission of the component units of the County referred to in the preceding paragraph results in incomplete presentation the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2007, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated December 8, 2008, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedules of Funding Progress, as listed in the Table of Contents, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The County has not presented Management's Discussion and Analysis or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

December 8, 2008



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

TO: THE OFFICIALS OF CLARK COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Clark County (County), as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 8, 2008. The opinions to the financial statements were qualified due to the omission of component units. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we considered to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies described in items 1, 2, 3, and 4 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, of the significant deficiencies described above, we consider items 1, 2, 3, and 4 to be material weaknesses.

Compliance and Other Matters

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

We noted certain matters that we reported to management in a separate letter dated December 8, 2008.

The County's response to the findings identified in our audit is described in the accompanying section of the report entitled Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

December 8, 2008

CLARK COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2007

Functions/Programs	Disbursements	Program Receipts			Net (Disbursement) Receipt and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 9,773,031	\$ 1,672,922	\$ 492,723	\$ -	\$ (7,607,386)
Public safety	12,459,550	4,268,712	1,904,615	-	(6,286,223)
Highways and streets	4,435,781	1,857	3,694,416	171,478	(568,030)
Sanitation	2,412,253	2,006,340	-	-	(405,913)
Health and welfare	8,750,830	369,691	4,073,931	-	(4,307,208)
Aviation	143,243	104,010	11,369	-	(27,864)
Debt service	3,910,499	-	328,844	-	(3,581,655)
Capital outlay	715,850	-	-	276,438	(439,412)
	42,601,037	8,423,532	10,505,898	447,916	(23,223,691)
Total governmental activities					
Total primary government	\$ 42,601,037	\$ 8,423,532	\$ 10,505,898	\$ 447,916	(23,223,691)
General receipts:					
Property taxes					6,785,289
Other local sources					13,006,859
Bonds and loans					1,600,000
Unrestricted intergovernmental receipts					892,045
Riverboat revenue sharing					681,341
Proceeds from sale of assets					80,483
Insurance proceeds					12,675
Intergovernmental disbursements					(392,438)
Other operating receipts					1,146,286
Unrestricted investment earnings					2,665,119
					26,477,659
Total general receipts					
Change in net assets					3,253,968
Net assets - beginning					17,134,391
Net assets - ending					\$ 20,388,359
<u>Assets</u>					
Cash and investments					\$ 5,981,991
Cash with fiscal agent					824,239
Restricted assets:					
Cash and investments					13,582,129
Total assets					\$ 20,388,359
<u>Net Assets</u>					
Restricted for:					
General government					\$ 241,734
Public safety					3,073,169
Highways and streets					2,171,246
Sanitation					2,322,645
Health and welfare					3,171,831
Urban redevelopment					76,155
Economic development					2,978
Aviation					34,614
Debt service					105,035
Capital outlay					2,382,722
Unrestricted					6,806,230
Total net assets					\$ 20,388,359

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

CLARK COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2007

	General	County Welfare Family and Children	Cumulative Bridge	Other Governmental Funds	Totals
Receipts:					
Taxes	\$ 11,502,416	\$ 2,182,466	\$ 743,202	\$ 5,364,064	\$ 19,792,148
Intergovernmental	1,391,140	2,780,906	129,417	8,222,462	12,523,925
Charges for services	1,770,447	83,563	-	6,569,522	8,423,532
Other	2,685,276	2,029	42,391	1,178,142	3,907,838
Total receipts	17,349,279	5,048,964	915,010	21,334,190	44,647,443
Disbursements:					
General government	6,281,726	-	-	3,491,305	9,773,031
Public safety	7,140,691	-	-	5,318,859	12,459,550
Highways and streets	-	-	-	4,435,781	4,435,781
Sanitation	-	-	-	2,412,253	2,412,253
Health and welfare	248,047	5,987,626	-	2,515,157	8,750,830
Aviation	-	-	-	143,243	143,243
Debt service:					
Principal	-	-	-	2,040,014	2,040,014
Interest	-	-	-	1,870,485	1,870,485
Capital outlay:					
Highways and streets	-	-	700,116	15,734	715,850
Total disbursements	13,670,464	5,987,626	700,116	22,242,831	42,601,037
Excess (deficiency) of receipts over disbursements	3,678,815	(938,662)	214,894	(908,641)	2,046,406
Other financing sources (uses):					
Bond proceeds	-	1,600,000	-	-	1,600,000
Interfund loans	-	2,000,000	-	(2,000,000)	-
Transfers in	-	-	-	7,100,019	7,100,019
Transfers out	(4,864,548)	-	(11,500)	(2,223,971)	(7,100,019)
Intergovernmental disbursements	-	-	-	(392,438)	(392,438)
Total other financing sources (uses)	(4,864,548)	3,600,000	(11,500)	2,483,610	1,207,562
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,185,733)	2,661,338	203,394	1,574,969	3,253,968
Cash and investment fund balance - beginning	2,640,019	(480,327)	2,179,328	12,795,371	17,134,391
Cash and investment fund balance - ending	<u>\$ 1,454,286</u>	<u>\$ 2,181,011</u>	<u>\$ 2,382,722</u>	<u>\$ 14,370,340</u>	<u>\$ 20,388,359</u>
Cash and Investment Assets - December 31					
Cash and investments	\$ 1,454,286	\$ -	\$ -	\$ 5,929,535	\$ 7,383,821
Cash with fiscal agent	-	-	-	824,239	824,239
Restricted assets:					
Cash and investments	-	2,181,011	2,382,722	7,616,566	12,180,299
Total cash and investment assets - December 31	<u>\$ 1,454,286</u>	<u>\$ 2,181,011</u>	<u>\$ 2,382,722</u>	<u>\$ 14,370,340</u>	<u>\$ 20,388,359</u>
Cash and Investment Fund Balance - December 31					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ 241,734	\$ 241,734
Public safety	-	-	-	3,073,169	3,073,169
Highways and streets	-	-	-	2,171,246	2,171,246
Sanitation	-	-	-	2,322,645	2,322,645
Health and welfare	-	2,181,011	-	990,820	3,171,831
Urban redevelopment	-	-	-	76,155	76,155
Economic development	-	-	-	2,978	2,978
Aviation	-	-	-	34,614	34,614
Debt service	-	-	-	105,035	105,035
Capital outlay	-	-	2,382,722	-	2,382,722
Unrestricted	1,454,286	-	-	5,351,944	6,806,230
Total cash and investment fund balance - December 31	<u>\$ 1,454,286</u>	<u>\$ 2,181,011</u>	<u>\$ 2,382,722</u>	<u>\$ 14,370,340</u>	<u>\$ 20,388,359</u>

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

CLARK COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2007

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 295,147	\$ -	\$ -
Other	9,633	-	-
	304,780	-	-
Total contributions			
Investment earnings:			
Net increase in fair value of investments	110,862	-	-
Interest	810,701	-	-
	921,563	-	-
Total investment earnings			
Less investment disbursements	-	-	-
	921,563	-	-
Net investment earnings			
Agency fund additions	-	-	232,403,368
	1,226,343	-	232,403,368
Total additions			
Deductions:			
Benefits	363,195	-	-
Administrative and general	18,351	329	-
Agency fund deductions	-	-	231,344,843
	381,546	329	231,344,843
Total deductions			
Excess (deficiency) of total additions over total deductions	844,797	(329)	1,058,525
Cash and investment fund balance - beginning	7,964,968	17,513	33,463,353
Cash and investment fund balance - ending	\$ 8,809,765	\$ 17,184	\$ 34,521,878

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

CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

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

The County's financial reporting entity is composed of the following:

Primary Government:	Clark County
Blended Component Unit:	Clark County Solid Waste District
Discretely Presented Component Unit:	Clark Memorial Hospital

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

The Clark County Solid Waste District, a blended component unit, has been omitted from these financial statements. Clark Memorial Hospital, a discretely presented component unit, has been omitted from these financial statements. Accordingly, the financial statements do not include the data of all of the County's component units necessary to fairly present the financial position of the County.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. However, at this time, the County has not established any business-type activities.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

The County reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The county family and children fund is used to establish, extend, and strengthen public welfare services for the protection and care of dependent and delinquent children and children in need of services. Fees charged, local taxes and state support are used to provide these services.

The cumulative bridge fund is a local tax supported fund used for capital projects pertaining to the construction, reconstruction, and maintenance of bridges.

Additionally, the County reports the following fund types:

The pension trust funds account for the activities of the sheriff's pension trust and sheriff's benefit pension funds, which accumulate resources for pension benefit payments.

The private-purpose trust fund reports a trust arrangement under which principal and income benefits school corporations within the County.

Agency funds account for assets held by the County as an agent for other agencies and serve as control accounts for certain cash transactions during the time they are a liability to the County.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash rather than when earned and disbursements are recognized when paid rather than when a liability is incurred. Investment transactions are not presented on the financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes. Elimination of these charges would distort the direct costs and program receipts reported for the various functions concerned.

D. Assets and Cash and Investment Balances

1. Cash and Investments

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

CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

2. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the School Corporation on or prior to December 31 of the year collected. However, due to problems with reassessment the County did establish property tax rates for 2007 and tax billings were not prepared. In November 2008, tax bills were mailed for the 2006 tax year payable 2007 and the 2007 tax year payable 2008. The tax bills for both years are due in two installments payable in December 2008 and February 2009.

3. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental or proprietary fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

4. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as liabilities in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

5. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

It is the County's policy to first use restricted net assets prior to the use of unrestricted net assets when a disbursement is incurred for purposes for which both restricted and unrestricted net assets are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

E. Receipts and Disbursements

Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

F. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.

Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund services between funds, if any, are not eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.

II. Stewardship, Compliance, and Accountability

A. Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to

CLARK COUNTY
 NOTES TO FINANCIAL STATEMENTS
 (Continued)

obtain taxpayer comments. In September of each year, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

B. Cash and Investment Balance Deficits

At December 31, 2007, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines and state statute:

Fund	2007
Courthouse Lease Rental	\$ 619,755
Jail Detention Bonds	205,677
Adult Protective Services	15,796
Police Stop Grant	13,142

Cash and investment deficits arose primarily from disbursements exceeding receipts due to the underestimate of current requirements; these deficits are to be repaid from future receipts.

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

As of December 31, 2007, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

	Sheriff's Retirement and Benefit Pension Plans
	<hr/>
Mutual funds	\$ 8,809,765
	<hr/> <hr/>

Statutory Authorization for Investments

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the County to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the County's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The Sheriff's Merit Board has not adopted an investment policy for interest rate and credit risk.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2007, were as follows:

Transfer From	Transfer To	2007
General Fund	Other governmental funds	\$ 4,864,548
Cumulative Bridge Fund	Other governmental funds	11,500
Other governmental funds	Other governmental funds	<u>2,223,971</u>
Total		<u>\$ 7,100,019</u>

The County typically uses transfers for cash flow purposes as provided by various statutory provisions. The transfer in the amount of \$4, 433,235 was made from the General Fund and the County Economic Development Fund to the newly established Rainy Day Fund.

C. Restatements and Reclassifications

For the year ended December 31, 2007, certain changes have been made to the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances by opinion unit. New Funds represents the inclusion of existing funds which were not presented in the prior report.

Opinion Unit	Balance as Reported December 31 2006	Fund Reclassified	New Funds	Prior Period Adjustment	Balance as Restated January 1 2007
Governmental wide	\$ 17,225,477	\$ (91,086)	\$ -	\$ -	\$ 17,134,391
Governmental funds	15,884,397	1,249,994	-	-	17,134,391
Fiduciary funds - Agency	33,372,166	91,087	100	-	33,463,353
Proprietary funds - Internal Service	1,341,080	(1,341,080)	-	-	-

IV. Other Information

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; and natural disasters.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Holding Corporation

The County has entered into a capital lease with Clark County Detention Building Corporation (lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year totaled \$2,540,000.

C. Building Authority

The County has entered into a lease with the Jeffersonville-Clark County Building Authority (the lessor). The lessor was organized as a separate governmental unit pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. Lease and maintenance payments during the year totaled \$1,169,399.

D. Landfill Closure/Post Closure

State and federal laws and regulations require the County to place a final cover on its municipal landfill when it stops accepting solid waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Closure and post closure care costs will be paid only near or after the date the landfill stops accepting waste. The County has estimated the costs of closure to be \$77,095 per acre and the post closure care to be \$5,230,010 in total. The closure financial assurance is to be provided on an incremental basis. These amounts are based on what it would cost to perform all closure and post closure care in 2005 with an expected closure date of the landfill in 2012. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. The County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than generally accepted accounting principles. Therefore, the liability for estimated closure and post closure care costs attributable to the current year's operations as required by Statement 18 of the Governmental Accounting Standards Board is not reported as a liability on the County's financial statement. The liability, as estimated by the County's engineering consultant at December 31, 2007, was \$3,369,237. This estimate is figured on the closing of 1.7 acres and an annual post closing cost of \$5,550,942. The percentage of landfill capacity used to date is 88%.

The County is required by state and federal laws and regulations to make contributions to a trust to finance closure and post closure care, to obtain a line of credit, obtain a bond in the amount sufficient to finance the estimated closure and post closure care costs, obtain insurance, or assure its obligation under CAR 258.74(f) by qualifying through certain financial tests. The County has chosen to qualify by meeting the financial tests as required under CAR 258.74(f). Proof of financial test qualifications and evidence that the County meets the requirements of CAR 258.74(f) is on file in the County Auditor's office of Clark County.

Prior to 1997, the County chose to make contributions to a trust to finance closure and post closure care. This plan covered 45 acres of land closed and is not included in the above estimates. At December 31, 2007, \$824,239 was held by a trustee for this purpose. The transactions for this trust fund are included in the Landfill Closure/Post Closure Fund in the financial statements. The County has also deposited \$577,591 in this fund for this purpose.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

E. Termination Benefits

During the current year, the County offered health and life insurance benefits up to one year to persons who had terminated employment as required by the Consolidated Omnibus Budget Reconciliation Act health benefits provision (COBRA). At December 31, 2007, the County had two people participating whose annual payments for insurance totaled \$812.

F. Postemployment Benefits

In addition to the pension benefits described below, the County provides postemployment health and life insurance benefits, as authorized by Indiana Code 5-10-8, to all employees who retire from the County with at least 10 years of service and have accumulated a set of points to meet the eligibility requirements for the Public Employees Retirement Fund (PERF) retirement benefit. Points are awarded based on the employee's age and years of full time employment. Currently, 28 retirees meet these eligibility requirements. The County contributes up to \$230 a month toward these postemployment benefits. Disbursements for those postemployment benefits are recognized on a pay-as-you-go basis. During the year ended December 31, 2007, disbursements of \$33,120 were recognized for postemployment benefits.

G. Administration of Welfare Programs

The County is required to provide certain funding for administrative costs of welfare programs, the Hospital Care for the Indigent Program, Medical Assistance to Wards and Children with Special Health Care Needs through local property tax levies. The County remits those taxes to the State, which pays the cost.

H. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

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

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

CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

3. County Police Benefit Plan

Plan Description

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

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Actuarial Information for the Above Plans

	<u>PERF</u>	<u>County Police Retirement Plan</u>	<u>County Police Benefit Plan</u>
Annual required contribution	\$ 523,455	\$ 269,993	\$ 10,964
Interest on net pension obligation	(4,428)	5,292	-
Adjustment to annual required contribution	<u>5,046</u>	<u>(10,769)</u>	<u>-</u>
Annual pension cost	524,073	264,516	10,964
Contributions made	<u>467,430</u>	<u>284,183</u>	<u>10,964</u>
Increase (decrease) in net pension obligation	56,643	(19,667)	-
Net pension obligation, beginning of year	<u>(61,070)</u>	<u>75,595</u>	<u>-</u>
Net pension obligation, end of year	<u>\$ (4,427)</u>	<u>\$ 55,928</u>	<u>\$ -</u>
Contribution rates:			
County	5%	19%	1%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-07	01-01-08	01-01-08
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed
Amortization period	30 years	30 years	30 years
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	4 year smoothed market	4 year smoothed market	4 year smoothed market

Actuarial Assumptions

Investment rate of return	7.25%	7%	7%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	2%	0%

CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Three Year Trend Information

	<u>Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
PERF	06-30-05	\$ 393,127	91%	\$ (110,688)
	06-30-06	445,278	89%	(61,070)
	06-30-07	524,073	89%	(4,427)
County Police Retirement Plan	12-31-05	352,041	78%	119,765
	12-31-06	302,695	112%	75,595
	12-31-07	264,516	105%	55,928
County Police Benefit Plan	12-31-05	17,355	100%	-
	12-31-06	15,035	100%	-
	12-31-07	10,964	100%	-

CLARK COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-05	\$ 8,395,159	\$ 8,812,434	\$ (417,275)	95%	\$ 8,350,234	(5%)
07-01-06	8,852,186	8,956,197	(104,011)	99%	8,670,867	(1%)
07-01-07	9,857,579	9,959,115	(101,536)	99%	10,157,418	(1%)

County Police Retirement Pension Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-03	\$ 5,243,656	\$ 5,597,091	\$ (353,435)	94%	\$ 1,463,619	(24%)
01-01-04	5,613,462	5,926,613	(313,151)	95%	1,494,002	(21%)
01-01-05	6,096,209	6,364,368	(268,159)	96%	1,487,837	(18%)
01-01-06	6,680,811	7,540,777	(859,966)	89%	1,497,076	(57%)
01-01-07	7,420,512	8,216,109	(795,597)	90%	1,407,635	(57%)
01-01-08	7,978,590	8,511,931	(533,341)	94%	1,572,507	(34%)

CLARK COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007

	General Obligation Bonds	County Sales Disclosure	County Highway	Clerks Record Perpetuation	Tuberculosis Health	Mosquito Control	County Health
Receipts:							
Taxes	\$ 140,778	\$ -	\$ -	\$ -	\$ -	\$ 17,592	\$ 243,829
Intergovernmental	-	-	2,861,420	-	-	6,590	858,639
Charges for services	-	16,265	1,857	48,596	-	-	282,397
Other	-	-	46,817	-	-	-	2,327
Total receipts	140,778	16,265	2,910,094	48,596	-	24,182	1,387,192
Disbursements:							
General government	400	4,462	-	31,013	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	3,424,179	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	1,377,606
Aviation	-	-	-	-	-	-	-
Debt service:							
Principal	170,000	-	-	-	-	-	-
Interest	31,100	-	-	-	-	-	-
Capital outlay:							
Highways and streets	-	-	-	-	-	-	-
Total disbursements	201,500	4,462	3,424,179	31,013	-	-	1,377,606
Excess (deficiency) of receipts over disbursements	(60,722)	11,803	(514,085)	17,583	-	24,182	9,586
Other financing sources (uses):							
Bond and loan proceeds	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(114,901)	-	-	(555)	(46,427)
Total other financing sources (uses)	-	-	(114,901)	-	-	(555)	(46,427)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(60,722)	11,803	(628,986)	17,583	-	23,627	(36,841)
Cash and investment fund balance - beginning	165,757	54,979	2,398,841	49,157	26,700	2,013	694,659
Cash and investment fund balance - ending	\$ 105,035	\$ 66,782	\$ 1,769,855	\$ 66,740	\$ 26,700	\$ 25,640	\$ 657,818
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ 66,782	\$ -	\$ 66,740	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	105,035	-	1,769,855	-	26,700	25,640	657,818
Total cash and investment assets - December 31	\$ 105,035	\$ 66,782	\$ 1,769,855	\$ 66,740	\$ 26,700	\$ 25,640	\$ 657,818
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	1,769,855	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	26,700	25,640	657,818
Urban redevelopment	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service	105,035	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	66,782	-	66,740	-	-	-
Total cash and investment fund balance - December 31	\$ 105,035	\$ 66,782	\$ 1,769,855	\$ 66,740	\$ 26,700	\$ 25,640	\$ 657,818

CLARK COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Aviation	Local Health Maintenance	Local Road and Street	Community Corrections Project Income	Juvenile Administration Fees	Developer Road Improvement	Supplemental Juvenile Probation Services
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	11,369	114,092	737,112	-	-	47,363	-
Charges for services	104,010	3,731	-	150,663	13,126	-	51,690
Other	1,817	-	77,937	-	-	-	-
Total receipts	117,196	117,823	815,049	150,663	13,126	47,363	51,690
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	125,335	11,331	-	49,209
Highways and streets	-	-	590,079	-	-	276,223	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	118,966	-	-	-	-	-
Aviation	143,243	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Highways and streets	-	-	-	-	-	-	-
Total disbursements	143,243	118,966	590,079	125,335	11,331	276,223	49,209
Excess (deficiency) of receipts over disbursements	(26,047)	(1,143)	224,970	25,328	1,795	(228,860)	2,481
Other financing sources (uses):							
Bond and loan proceeds	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	29,536
Transfers out	(12,127)	(6,237)	-	(2,702)	-	-	-
Total other financing sources (uses)	(12,127)	(6,237)	-	(2,702)	-	-	29,536
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(38,174)	(7,380)	224,970	22,626	1,795	(228,860)	32,017
Cash and investment fund balance - beginning	60,661	141,167	11,609	150,549	7,264	251,300	22,433
Cash and investment fund balance - ending	\$ 22,487	\$ 133,787	\$ 236,579	\$ 173,175	\$ 9,059	\$ 22,440	\$ 54,450
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	22,487	133,787	236,579	173,175	9,059	22,440	54,450
Total cash and investment assets - December 31	\$ 22,487	\$ 133,787	\$ 236,579	\$ 173,175	\$ 9,059	\$ 22,440	\$ 54,450
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	173,175	9,059	-	54,450
Highways and streets	-	-	236,579	-	-	22,440	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	133,787	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	22,487	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 22,487	\$ 133,787	\$ 236,579	\$ 173,175	\$ 9,059	\$ 22,440	\$ 54,450

CLARK COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Drainage Maintenance	County Drug-Free Community	Supplemental Public Defender Services	Public Safety System	Step Program	Plat Book Maintenance	Prosecutor IV-D
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-
Charges for services	25,860	151,596	14,920	-	-	22,570	-
Other	-	-	-	7,000	2,411	-	7,355
Total receipts	25,860	151,596	14,920	7,000	2,411	22,570	7,355
Disbursements:							
General government	-	-	-	-	-	19,807	-
Public safety	15,402	113,000	21,122	516	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	21,271
Aviation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Highways and streets	-	-	-	-	-	-	-
Total disbursements	15,402	113,000	21,122	516	-	19,807	21,271
Excess (deficiency) of receipts over disbursements	10,458	38,596	(6,202)	6,484	2,411	2,763	(13,916)
Other financing sources (uses):							
Bond and loan proceeds	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(55,899)	-	-	-	-	-
Total other financing sources (uses)	-	(55,899)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	10,458	(17,303)	(6,202)	6,484	2,411	2,763	(13,916)
Cash and investment fund balance - beginning	63,882	126,959	40,520	-	4,073	34,105	51,865
Cash and investment fund balance - ending	\$ 74,340	\$ 109,656	\$ 34,318	\$ 6,484	\$ 6,484	\$ 36,868	\$ 37,949
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,868	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	74,340	109,656	34,318	6,484	6,484	-	37,949
Total cash and investment assets - December 31	\$ 74,340	\$ 109,656	\$ 34,318	\$ 6,484	\$ 6,484	\$ 36,868	\$ 37,949
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	74,340	109,656	34,318	6,484	6,484	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	37,949
Urban redevelopment	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	36,868	-
Total cash and investment fund balance - December 31	\$ 74,340	\$ 109,656	\$ 34,318	\$ 6,484	\$ 6,484	\$ 36,868	\$ 37,949

CLARK COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Jail Medical	County Misdemeanant	Prosecutor's Copy Fund	County Recorder's Records Perpetuation	Arson Investigation	Firearms Training	Courthouse Lease Rental
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 521,015
Intergovernmental	-	63,676	-	-	-	-	198,228
Charges for services	6,814	41,507	811	163,471	7,332	36,545	-
Other	-	-	-	-	-	-	-
Total receipts	6,814	105,183	811	163,471	7,332	36,545	719,243
Disbursements:							
General government	-	-	-	121,004	-	-	-
Public safety	-	57,708	-	-	-	36,855	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	290,014
Interest	-	-	-	-	-	-	879,385
Capital outlay:							
Highways and streets	-	-	-	-	-	-	-
Total disbursements	-	57,708	-	121,004	-	36,855	1,169,399
Excess (deficiency) of receipts over disbursements	6,814	47,475	811	42,467	7,332	(310)	(450,156)
Other financing sources (uses):							
Bond and loan proceeds	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-	-
Transfers in	-	23,600	-	-	-	-	-
Transfers out	-	(2,014)	-	-	-	-	-
Total other financing sources (uses)	-	21,586	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,814	69,061	811	42,467	7,332	(310)	(450,156)
Cash and investment fund balance - beginning	517	2,324	4,179	127,162	-	14,984	(169,599)
Cash and investment fund balance - ending	\$ 7,331	\$ 71,385	\$ 4,990	\$ 169,629	\$ 7,332	\$ 14,674	\$ (619,755)
Cash and Investment Assets - December 31							
Cash and investments	\$ 7,331	\$ 71,385	\$ 4,990	\$ -	\$ -	\$ -	\$ (619,755)
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	-	-	-	169,629	7,332	14,674	-
Total cash and investment assets - December 31	\$ 7,331	\$ 71,385	\$ 4,990	\$ 169,629	\$ 7,332	\$ 14,674	\$ (619,755)
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ 169,629	\$ -	\$ -	\$ -
Public safety	-	-	-	-	7,332	14,674	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	7,331	71,385	4,990	-	-	-	(619,755)
Total cash and investment fund balance - December 31	\$ 7,331	\$ 71,385	\$ 4,990	\$ 169,629	\$ 7,332	\$ 14,674	\$ (619,755)

CLARK COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Surveyor's Corner Perpetuation	Solid Waste Permit and Bond	Jail Detention Bond	Sheriff Local Foreclosure	Accident Report	Rainy Day	Wilson Switch Road Basic Maintenance
Receipts:							
Taxes	\$ -	\$ -	\$ 343,689	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	130,616	-	-	-	-
Charges for services	22,790	27,200	-	86,000	8,205	-	-
Other	882	-	-	-	-	67,172	1,257
Total receipts	23,672	27,200	474,305	86,000	8,205	67,172	1,257
Disbursements:							
General government	28,144	-	-	78,787	-	670,800	-
Public safety	-	-	-	-	10,406	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	40,670	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	780,000	-	-	-	-
Capital outlay:							
Highways and streets	-	-	-	-	-	-	-
Total disbursements	28,144	40,670	780,000	78,787	10,406	670,800	-
Excess (deficiency) of receipts over disbursements	(4,472)	(13,470)	(305,695)	7,213	(2,201)	(603,628)	1,257
Other financing sources (uses):							
Bond and loan proceeds	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	(2,000,000)	-
Intergovernmental disbursements	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	4,433,235	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	2,433,235	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,472)	(13,470)	(305,695)	7,213	(2,201)	1,829,607	1,257
Cash and investment fund balance - beginning	31,897	13,733	100,018	-	9,489	-	138,880
Cash and investment fund balance - ending	\$ 27,425	\$ 263	\$ (205,677)	\$ 7,213	\$ 7,288	\$ 1,829,607	\$ 140,137
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ 263	\$ (205,677)	\$ -	\$ -	\$ 1,829,607	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	27,425	-	-	7,213	7,288	-	140,137
Total cash and investment assets - December 31	\$ 27,425	\$ 263	\$ (205,677)	\$ 7,213	\$ 7,288	\$ 1,829,607	\$ 140,137
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ 27,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	7,213	7,288	-	-
Highways and streets	-	-	-	-	-	-	140,137
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	263	(205,677)	-	-	1,829,607	-
Total cash and investment fund balance - December 31	\$ 27,425	\$ 263	\$ (205,677)	\$ 7,213	\$ 7,288	\$ 1,829,607	\$ 140,137

CLARK COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Landowner's Liability and Contingency	Landfill Closure/ Post Closure	Landfill Insurance	Landfill Improvement	Sheriff's Public Relations	County Probation Users Fee	Project Income No. 514
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-
Charges for services	336,605	50,000	-	1,592,535	10,916	913,606	234,854
Other	-	33,533	1,257	216,449	-	455	-
Total receipts	336,605	83,533	1,257	1,808,984	10,916	914,061	234,854
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	8,397	308,703	179,101
Highways and streets	-	-	-	-	-	-	-
Sanitation	63,784	700	-	2,307,099	-	-	-
Health and welfare	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Highways and streets	-	-	-	-	-	-	-
Total disbursements	63,784	700	-	2,307,099	8,397	308,703	179,101
Excess (deficiency) of receipts over disbursements	272,821	82,833	1,257	(498,115)	2,519	605,358	55,753
Other financing sources (uses):							
Bond and loan proceeds	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	(75,000)	-	-	-	-	(4,892)	(4,457)
Total other financing sources (uses)	(75,000)	-	-	-	-	(4,892)	(4,457)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	197,821	82,833	1,257	(498,115)	2,519	600,466	51,296
Cash and investment fund balance - beginning	359	1,318,997	104,339	1,115,143	4,510	876,610	37,577
Cash and investment fund balance - ending	\$ 198,180	\$ 1,401,830	\$ 105,596	\$ 617,028	\$ 7,029	\$ 1,477,076	\$ 88,873
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ 577,591	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	824,239	-	-	-	-	-
Restricted assets:							
Cash and investments	198,180	-	105,596	617,028	7,029	1,477,076	88,873
Total cash and investment assets - December 31	\$ 198,180	\$ 1,401,830	\$ 105,596	\$ 617,028	\$ 7,029	\$ 1,477,076	\$ 88,873
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	7,029	1,477,076	88,873
Highways and streets	-	-	-	-	-	-	-
Sanitation	198,180	1,401,830	105,596	617,028	-	-	-
Health and welfare	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 198,180	\$ 1,401,830	\$ 105,596	\$ 617,028	\$ 7,029	\$ 1,477,076	\$ 88,873

CLARK COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	County Sheriff's Continuing Education	Special Vehicle Inspection	Emergency Planning and Right to Know	Emergency Telephone System	Sheriff's Expense and Seizure	Redevelopment Supplemental	Donations
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	8,803	420,263	-	-	-
Charges for services	7,758	30,597	-	688,592	10,064	-	-
Other	-	-	-	-	-	-	3,275
Total receipts	7,758	30,597	8,803	1,108,855	10,064	-	3,275
Disbursements:							
General government	-	-	-	-	-	-	2,873
Public safety	5,456	12,500	7,009	1,013,892	12,809	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Highways and streets	-	-	-	-	-	-	-
Total disbursements	5,456	12,500	7,009	1,013,892	12,809	-	2,873
Excess (deficiency) of receipts over disbursements	2,302	18,097	1,794	94,963	(2,745)	-	402
Other financing sources (uses):							
Bond and loan proceeds	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-	-
Transfers in	-	-	-	83,457	-	75,000	-
Transfers out	-	-	-	(56,172)	-	-	-
Total other financing sources (uses)	-	-	-	27,285	-	75,000	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,302	18,097	1,794	122,248	(2,745)	75,000	402
Cash and investment fund balance - beginning	3,581	6,798	13,004	12,197	3,225	-	-
Cash and investment fund balance - ending	<u>\$ 5,883</u>	<u>\$ 24,895</u>	<u>\$ 14,798</u>	<u>\$ 134,445</u>	<u>\$ 480</u>	<u>\$ 75,000</u>	<u>\$ 402</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 402
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	5,883	24,895	14,798	134,445	480	75,000	-
Total cash and investment assets - December 31	\$ 5,883	\$ 24,895	\$ 14,798	\$ 134,445	\$ 480	\$ 75,000	\$ 402
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	5,883	24,895	14,798	134,445	480	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	75,000	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	402
Total cash and investment fund balance - December 31	\$ 5,883	\$ 24,895	\$ 14,798	\$ 134,445	\$ 480	\$ 75,000	\$ 402

CLARK COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Redevelopment Commission	Prosecutor Infraction User Fee	Child Abuse Prevention	Clark County Judicial Computer Operations	Youth Coalition	Interstate Compact Fee	Riverboat
Receipts:							
Taxes	\$ 578	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	608,330
Charges for services	-	39,750	-	-	-	1,613	-
Other	-	-	-	-	-	-	-
Total receipts	578	39,750	-	-	-	1,613	608,330
Disbursements:							
General government	-	-	-	-	-	900	24,043
Public safety	-	57,886	-	-	-	-	342,831
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Highways and streets	-	-	-	-	-	-	-
Total disbursements	-	57,886	-	-	-	900	366,874
Excess (deficiency) of receipts over disbursements	578	(18,136)	-	-	-	713	241,456
Other financing sources (uses):							
Bond and loan proceeds	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-	(392,438)
Transfers in	-	19,244	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(83,457)
Total other financing sources (uses)	-	19,244	-	-	-	-	(475,895)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	578	1,108	-	-	-	713	(234,439)
Cash and investment fund balance - beginning	577	51,936	25	1,396	2,619	75	362,625
Cash and investment fund balance - ending	\$ 1,155	\$ 53,044	\$ 25	\$ 1,396	\$ 2,619	\$ 788	\$ 128,186
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ 1,396	\$ -	\$ 788	\$ 128,186
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	1,155	53,044	25	-	2,619	-	-
Total cash and investment assets - December 31	\$ 1,155	\$ 53,044	\$ 25	\$ 1,396	\$ 2,619	\$ 788	\$ 128,186
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	53,044	25	-	2,619	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Urban redevelopment	1,155	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	1,396	-	788	128,186
Total cash and investment fund balance - December 31	\$ 1,155	\$ 53,044	\$ 25	\$ 1,396	\$ 2,619	\$ 788	\$ 128,186

CLARK COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Psych Residential Treatment	Planning and Zoning Fees	Urban Conservation	Local Aviation Grant Tracking	Jury Fee	Prosecutors Law Enforcement	Superior #2 Drug Court
Receipts:							
Taxes	\$ 47,778	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	20,691	-	-	-	-	-	3,480
Charges for services	-	21,425	-	-	44,150	-	9,961
Other	749	-	42,000	-	251	-	-
Total receipts	69,218	21,425	42,000	-	44,401	-	13,441
Disbursements:							
General government	-	-	40,332	-	32,297	-	-
Public safety	-	-	-	-	-	3,544	60,722
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	212,879	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Highways and streets	-	-	-	-	-	-	-
Total disbursements	212,879	-	40,332	-	32,297	3,544	60,722
Excess (deficiency) of receipts over disbursements	(143,661)	21,425	1,668	-	12,104	(3,544)	(47,281)
Other financing sources (uses):							
Bond and loan proceeds	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-	-
Transfers in	-	-	-	12,127	-	-	11,999
Transfers out	-	-	-	-	-	-	(2,463)
Total other financing sources (uses)	-	-	-	12,127	-	-	9,536
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(143,661)	21,425	1,668	12,127	12,104	(3,544)	(37,745)
Cash and investment fund balance - beginning	220,629	-	1,310	-	11,151	10,342	39,509
Cash and investment fund balance - ending	\$ 76,968	\$ 21,425	\$ 2,978	\$ 12,127	\$ 23,255	\$ 6,798	\$ 1,764
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	76,968	21,425	2,978	12,127	23,255	6,798	1,764
Total cash and investment assets - December 31	\$ 76,968	\$ 21,425	\$ 2,978	\$ 12,127	\$ 23,255	\$ 6,798	\$ 1,764
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ 21,425	\$ -	\$ -	\$ 23,255	\$ -	\$ -
Public safety	-	-	-	-	-	6,798	1,764
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	76,968	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-
Economic development	-	-	2,978	-	-	-	-
Aviation	-	-	-	12,127	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 76,968	\$ 21,425	\$ 2,978	\$ 12,127	\$ 23,255	\$ 6,798	\$ 1,764

CLARK COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	ADR Circuit Court	ADR Superior Court 1 & 2	Community Transition	Courts Extended Operation	Superior Court #1	ID Security	Landfill Development and Improvement
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	38,597	-	-	-	-
Charges for services	4,410	9,439	-	-	5,340	39,364	-
Other	-	-	-	-	-	-	-
Total receipts	4,410	9,439	38,597	-	5,340	39,364	-
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	1,372	2,260	1,182	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Highways and streets	-	-	-	-	-	-	-
Total disbursements	1,372	2,260	1,182	-	-	-	-
Excess (deficiency) of receipts over disbursements	3,038	7,179	37,415	-	5,340	39,364	-
Other financing sources (uses):							
Bond and loan proceeds	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-	-
Transfers in	-	-	1,775	-	-	-	-
Transfers out	-	-	(34,577)	-	(29,536)	-	-
Total other financing sources (uses)	-	-	(32,802)	-	(29,536)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,038	7,179	4,613	-	(24,196)	39,364	-
Cash and investment fund balance - beginning	7,775	21,760	5,765	233	25,196	52,871	11
Cash and investment fund balance - ending	\$ 10,813	\$ 28,939	\$ 10,378	\$ 233	\$ 1,000	\$ 92,235	\$ 11
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	10,813	28,939	10,378	233	1,000	92,235	11
Total cash and investment assets - December 31	\$ 10,813	\$ 28,939	\$ 10,378	\$ 233	\$ 1,000	\$ 92,235	\$ 11
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	10,813	28,939	10,378	233	1,000	92,235	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	11
Health and welfare	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 10,813	\$ 28,939	\$ 10,378	\$ 233	\$ 1,000	\$ 92,235	\$ 11

CLARK COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Cemetery	CEDIT Tax	Cumulative Capital Development	New Hope Services	Mental Health	Welfare Excise Tax Allocation	Data Reliability Prosecutor IV-D
Receipts:							
Taxes	\$ -	\$ 3,270,471	\$ 384,253	\$ 175,795	\$ 176,708	\$ -	\$ -
Intergovernmental	-	-	147,021	67,049	67,433	152,781	-
Charges for services	-	-	-	-	-	-	-
Other	-	-	58,493	-	-	-	-
Total receipts	-	3,270,471	589,767	242,844	244,141	152,781	-
Disbursements:							
General government	-	134,712	-	-	-	-	-
Public safety	-	183,073	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	111,350	242,844	244,141	152,781	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Principal	-	1,580,000	-	-	-	-	-
Interest	-	180,000	-	-	-	-	-
Capital outlay:							
Highways and streets	-	-	15,734	-	-	-	-
Total disbursements	-	2,077,785	127,084	242,844	244,141	152,781	-
Excess (deficiency) of receipts over disbursements	-	1,192,686	462,683	-	-	-	-
Other financing sources (uses):							
Bond and loan proceeds	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(1,536,489)	-	-	-	-	-
Total other financing sources (uses)	-	(1,536,489)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(343,803)	462,683	-	-	-	-
Cash and investment fund balance - beginning	320	1,598,576	(32,304)	-	-	-	58
Cash and investment fund balance - ending	\$ 320	\$ 1,254,773	\$ 430,379	\$ -	\$ -	\$ -	\$ 58
Cash and Investment Assets - December 31							
Cash and investments	\$ 320	\$ 1,254,773	\$ 430,379	\$ -	\$ -	\$ -	\$ 58
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - December 31	\$ 320	\$ 1,254,773	\$ 430,379	\$ -	\$ -	\$ -	\$ 58
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	320	1,254,773	430,379	-	-	-	58
Total cash and investment fund balance - December 31	\$ 320	\$ 1,254,773	\$ 430,379	\$ -	\$ -	\$ -	\$ 58

CLARK COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Cops In School 2002	Clark County Drug Court	Impact Grant	OWI Police Grant	Highway Safety Grant DUI	Big City Big County Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	138,929	-	4,500	-	19,000
Charges for services	-	-	-	-	-	-
Other	-	-	-	-	274	-
Total receipts	-	138,929	-	4,500	274	19,000
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	143,762	-	2,257	-	13,158
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Aviation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Total disbursements	-	143,762	-	2,257	-	13,158
Excess (deficiency) of receipts over disbursements	-	(4,833)	-	2,243	274	5,842
Other financing sources (uses):						
Bond and loan proceeds	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-
Transfers in	-	7,286	-	-	-	-
Transfers out	(23,600)	(1,596)	-	-	-	-
Total other financing sources (uses)	(23,600)	5,690	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(23,600)	857	-	2,243	274	5,842
Cash and investment fund balance - beginning	23,600	(1,164)	21,448	339	(274)	4,883
Cash and investment fund balance - ending	\$ -	\$ (307)	\$ 21,448	\$ 2,582	\$ -	\$ 10,725
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ (307)	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	-	21,448	2,582	-	10,725
Total cash and investment assets - December 31	\$ -	\$ (307)	\$ 21,448	\$ 2,582	\$ -	\$ 10,725
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	21,448	2,582	-	10,725
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Aviation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	(307)	-	-	-	-
Total cash and investment fund balance - December 31	\$ -	\$ (307)	\$ 21,448	\$ 2,582	\$ -	\$ 10,725

CLARK COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Community Correction Juvenile Detention	Drug Enforcement Program	ICJG Victim Assistance Prosecutor	Adult Protective Services	Domestic Violence Grant	Police Stop Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	13,701	114,564	12,439	24,878
Charges for services	7,230	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	7,230	-	13,701	114,564	12,439	24,878
Disbursements:						
General government	-	-	-	-	-	-
Public safety	12,846	62,226	37,873	108,114	50,597	28,295
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Aviation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Total disbursements	12,846	62,226	37,873	108,114	50,597	28,295
Excess (deficiency) of receipts over disbursements	(5,616)	(62,226)	(24,172)	6,450	(38,158)	(3,417)
Other financing sources (uses):						
Bond and loan proceeds	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-
Transfers in	-	55,899	14,901	-	28,374	-
Transfers out	-	(18,560)	-	(6,409)	-	(1,800)
Total other financing sources (uses)	-	37,339	14,901	(6,409)	28,374	(1,800)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,616)	(24,887)	(9,271)	41	(9,784)	(5,217)
Cash and investment fund balance - beginning	5,719	30,509	17,407	(15,837)	20,935	(7,925)
Cash and investment fund balance - ending	\$ 103	\$ 5,622	\$ 8,136	\$ (15,796)	\$ 11,151	\$ (13,142)
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ -	\$ (15,796)	\$ -	\$ (13,142)
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	103	5,622	8,136	-	11,151	-
Total cash and investment assets - December 31	\$ 103	\$ 5,622	\$ 8,136	\$ (15,796)	\$ 11,151	\$ (13,142)
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	103	5,622	8,136	-	11,151	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Aviation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	(15,796)	-	(13,142)
Total cash and investment fund balance - December 31	\$ 103	\$ 5,622	\$ 8,136	\$ (15,796)	\$ 11,151	\$ (13,142)

CLARK COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Local Law Enforcement Block Grant	Children's Sexual Assault	Community Corrections Program	Emergency Management	Ohio River Bridges Project	Byrne Drug Control Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	642,939	370,393	219,999	28,453
Charges for services	-	-	-	-	-	-
Other	-	-	74	-	-	-
Total receipts	-	-	643,013	370,393	219,999	28,453
Disbursements:						
General government	-	-	-	-	-	-
Public safety	2,688	-	267,814	357,547	-	9,848
Highways and streets	-	-	-	-	145,300	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Aviation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Total disbursements	2,688	-	267,814	357,547	145,300	9,848
Excess (deficiency) of receipts over disbursements	(2,688)	-	375,199	12,846	74,699	18,605
Other financing sources (uses):						
Bond and loan proceeds	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-
Transfers in	-	-	34,577	-	-	-
Transfers out	-	-	(12,671)	-	-	(19,285)
Total other financing sources (uses)	-	-	21,906	-	-	(19,285)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,688)	-	397,105	12,846	74,699	(680)
Cash and investment fund balance - beginning	2,725	20,441	65,182	-	(74,699)	680
Cash and investment fund balance - ending	\$ 37	\$ 20,441	\$ 462,287	\$ 12,846	\$ -	\$ -
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	37	20,441	462,287	12,846	-	-
Total cash and investment assets - December 31	\$ 37	\$ 20,441	\$ 462,287	\$ 12,846	\$ -	\$ -
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	37	20,441	462,287	12,846	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Aviation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 37	\$ 20,441	\$ 462,287	\$ 12,846	\$ -	\$ -

CLARK COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	CASA The Voice of Clark	Juvenile Pilot Program	Police Insurance	TIF Perry Crossing	Supplemental Adult Probation Services	Property Reassessment
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,578
Intergovernmental	47,499	5,750	-	-	-	15,865
Charges for services	-	-	33,015	-	555,097	-
Other	4,622	-	-	-	-	34,132
Total receipts	52,121	5,750	33,015	-	555,097	91,575
Disbursements:						
General government	36,928	-	-	-	-	258,901
Public safety	-	-	-	-	875,774	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	1,758	-	-	-	-
Aviation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Total disbursements	36,928	1,758	-	-	875,774	258,901
Excess (deficiency) of receipts over disbursements	15,193	3,992	33,015	-	(320,677)	(167,326)
Other financing sources (uses):						
Bond and loan proceeds	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-
Transfers in	11,982	-	-	-	357,646	-
Transfers out	-	-	(27,023)	-	(36,969)	(8,153)
Total other financing sources (uses)	11,982	-	(27,023)	-	320,677	(8,153)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	27,175	3,992	5,992	-	-	(175,479)
Cash and investment fund balance - beginning	-	-	91,576	2,235	-	620,178
Cash and investment fund balance - ending	\$ 27,175	\$ 3,992	\$ 97,568	\$ 2,235	\$ -	\$ 444,699
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 27,175	\$ -	\$ 97,568	\$ -	\$ -	\$ 444,699
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	3,992	-	2,235	-	-
Total cash and investment assets - December 31	\$ 27,175	\$ 3,992	\$ 97,568	\$ 2,235	\$ -	\$ 444,699
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	3,992	-	-	-	-
Highways and streets	-	-	-	2,235	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Aviation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	27,175	-	97,568	-	-	444,699
Total cash and investment fund balance - December 31	\$ 27,175	\$ 3,992	\$ 97,568	\$ 2,235	\$ -	\$ 444,699

CLARK COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	County Clerk IV-D	Adult Administration Fees	Tax Sale Legal Fee Fund	Sheriff's Commissary	Health Insurance Fund	Totals
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,364,064
Intergovernmental	-	-	-	-	-	8,222,462
Charges for services	-	76,194	-	559,051	-	6,569,522
Other	-	226	-	30,369	537,008	1,178,142
Total receipts	-	76,420	-	589,420	537,008	21,334,190
Disbursements:						
General government	-	-	237	-	2,005,665	3,491,305
Public safety	-	129,223	-	575,216	-	5,318,859
Highways and streets	-	-	-	-	-	4,435,781
Sanitation	-	-	-	-	-	2,412,253
Health and welfare	31,561	-	-	-	-	2,515,157
Aviation	-	-	-	-	-	143,243
Debt service:						
Principal	-	-	-	-	-	2,040,014
Interest	-	-	-	-	-	1,870,485
Capital outlay:						
Highways and streets	-	-	-	-	-	15,734
Total disbursements	31,561	129,223	237	575,216	2,005,665	22,242,831
Excess (deficiency) of receipts over disbursements	(31,561)	(52,803)	(237)	14,204	(1,468,657)	(908,641)
Other financing sources (uses):						
Bond and loan proceeds	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	(2,000,000)
Intergovernmental disbursements	-	-	-	-	-	(392,438)
Transfers in	-	50,343	-	-	1,849,038	7,100,019
Transfers out	-	-	-	-	-	(2,223,971)
Total other financing sources (uses)	-	50,343	-	-	1,849,038	2,483,610
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(31,561)	(2,460)	(237)	14,204	380,381	1,574,969
Cash and investment fund balance - beginning	63,519	23,831	15,687	12,424	1,341,080	12,795,371
Cash and investment fund balance - ending	\$ 31,958	\$ 21,371	\$ 15,450	\$ 26,628	\$ 1,721,461	\$ 14,370,340
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ 15,450	\$ -	\$ 1,721,461	\$ 5,929,535
Cash with fiscal agent	-	-	-	-	-	824,239
Restricted assets:						
Cash and investments	31,958	21,371	-	26,628	-	7,616,566
Total cash and investment assets - December 31	\$ 31,958	\$ 21,371	\$ 15,450	\$ 26,628	\$ 1,721,461	\$ 14,370,340
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 241,734
Public safety	-	21,371	-	26,628	-	3,073,169
Highways and streets	-	-	-	-	-	2,171,246
Sanitation	-	-	-	-	-	2,322,645
Health and welfare	31,958	-	-	-	-	990,820
Urban redevelopment	-	-	-	-	-	76,155
Economic development	-	-	-	-	-	2,978
Aviation	-	-	-	-	-	34,614
Debt service	-	-	-	-	-	105,035
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	15,450	-	1,721,461	5,351,944
Total cash and investment fund balance - December 31	\$ 31,958	\$ 21,371	\$ 15,450	\$ 26,628	\$ 1,721,461	\$ 14,370,340

CLARK COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2007

	Welfare Trust	Congressional Interest	Surplus Tax	Tax Sale Redemption	Tax Sale Surplus	Surplus Dog	Clark County Cashier's Bonds
Additions:							
Agency fund additions	\$ 114,498	\$ 1,169	\$ 273,400	\$ 838,506	\$ 15,403,470	\$ 375	\$ 83,729
Deductions:							
Agency fund deductions	113,846	1,375	274,122	778,090	7,233,385	-	90,879
Excess (deficiency) of total additions over total deductions	652	(206)	(722)	60,416	8,170,085	375	(7,150)
Cash and investment fund balance - beginning	35,595	14,807	1,399,593	6,854	-	-	11,370
Cash and investment fund balance - ending	<u>\$ 36,247</u>	<u>\$ 14,601</u>	<u>\$ 1,398,871</u>	<u>\$ 67,270</u>	<u>\$ 8,170,085</u>	<u>\$ 375</u>	<u>\$ 4,220</u>

CLARK COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Inheritance Tax	City/Town Court Costs	State Forestry Sale of Timber	Overweight Vehicle	Court Fees	Special Death Benefit	State Sales Disclosure
Additions:							
Agency fund additions	\$ 3,349,668	\$ 54,785	\$ 8,267	\$ 8,276	\$ 15,861	\$ 1,140	\$ 16,265
Deductions:							
Agency fund deductions	<u>2,835,616</u>	<u>64,372</u>	<u>8,267</u>	<u>4,210</u>	<u>15,533</u>	<u>560</u>	<u>7,965</u>
Excess (deficiency) of total additions over total deductions	514,052	(9,587)	-	4,066	328	580	8,300
Cash and investment fund balance - beginning	<u>408,265</u>	<u>64,372</u>	<u>-</u>	<u>1,865</u>	<u>2,400</u>	<u>95</u>	<u>1,140</u>
Cash and investment fund balance - ending	<u>\$ 922,317</u>	<u>\$ 54,785</u>	<u>\$ -</u>	<u>\$ 5,931</u>	<u>\$ 2,728</u>	<u>\$ 675</u>	<u>\$ 9,440</u>

CLARK COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Coroners Training and Continuing Education	Infraction Judgements	Local Law Enforcement Continuing Ed. User Fee	State Recording Fees	County Hospital Care For The Indigent	Medical Assistance To Wards	Children With Special Health Care Needs
Additions:							
Agency fund additions	\$ 4,543	\$ 69,108	\$ 54,030	\$ 17,325	\$ 590,105	\$ 80,681	\$ 204,447
Deductions:							
Agency fund deductions	1,993	30,419	16,788	9,493	590,105	80,681	204,447
Excess (deficiency) of total additions over total deductions	2,550	38,689	37,242	7,832	-	-	-
Cash and investment fund balance - beginning	632	4,043	182,663	3,073	-	-	-
Cash and investment fund balance - ending	<u>\$ 3,182</u>	<u>\$ 42,732</u>	<u>\$ 219,905</u>	<u>\$ 10,905</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARK COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	Payroll	Clark-Floyd Convention & Tourism Bureau	Payroll Withholdings & Clearing	Tax Settlement Funds	County Treasurer	County Auditor	Traffic Bureau
Additions:							
Agency fund additions	\$ 13,219,355	\$ 875,143	\$ 7,695,157	\$ 113,971,859	\$ 55,717,855	\$ -	\$ -
Deductions:							
Agency fund deductions	13,219,355	875,143	7,707,917	104,396,343	70,060,481	-	-
Excess (deficiency) of total additions over total deductions	-	-	(12,760)	9,575,516	(14,342,626)	-	-
Cash and investment fund balance - beginning	-	-	18,408	2,166,916	23,174,686	30	100
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,648</u>	<u>\$ 11,742,432</u>	<u>\$ 8,832,060</u>	<u>\$ 30</u>	<u>\$ 100</u>

CLARK COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	<u>County Surveyor</u>	<u>County Plan Commission</u>	<u>Probation Coll. Clerk</u>	<u>Sheriff's Inmate Trust</u>	<u>Sheriff's Cash Bonds</u>	<u>Sheriff Meal Account</u>	<u>County Sheriff</u>
Additions:							
Agency fund additions	\$ -	\$ -	\$ -	\$ 702,767	\$ 484,260	\$ 437,619	\$ 3,983,608
Deductions:							
Agency fund deductions	-	-	-	681,904	484,010	437,159	3,899,123
Excess (deficiency) of total additions over total deductions	-	-	-	20,863	250	460	84,485
Cash and investment fund balance - beginning	<u>25</u>	<u>50</u>	<u>100</u>	<u>62,033</u>	<u>100</u>	<u>-</u>	<u>2,552</u>
Cash and investment fund balance - ending	<u>\$ 25</u>	<u>\$ 50</u>	<u>\$ 100</u>	<u>\$ 82,896</u>	<u>\$ 350</u>	<u>\$ 460</u>	<u>\$ 87,037</u>

CLARK COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2007
 (Continued)

	County Recorder	County Clerk	County Health Officer	County Drug Court	Community Corrections	Totals
Additions:						
Agency fund additions	\$ 614,245	\$ 12,967,707	\$ 287,465	\$ 106,517	\$ 150,163	\$ 232,403,368
Deductions:						
Agency fund deductions	572,563	16,113,737	260,257	124,542	150,163	231,344,843
Excess (deficiency) of total additions over total deductions	41,682	(3,146,030)	27,208	(18,025)	-	1,058,525
Cash and investment fund balance - beginning	100	5,847,072	36,389	18,025	-	33,463,353
Cash and investment fund balance - ending	<u>\$ 41,782</u>	<u>\$ 2,701,042</u>	<u>\$ 63,597</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,521,878</u>

CLARK COUNTY
SUPPLEMENTARY INFORMATION
SCHEDULE OF CAPITAL ASSETS

For The Year Ended December 31, 2007

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

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year.) As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 2,961,538
Infrastructure	44,928,635
Buildings	29,694,321
Improvements other than buildings	26,304,995
Machinery and equipment	16,723,846
Construction in progress	<u>-</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 120,613,335</u>

CLARK COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2007

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental Activities:		
Capital leases:		
County Building	\$ 638,068	\$ 300,000
Jail Lease	20,825,000	\$ 1,270,000
Notes and loans payable	1,600,000	1,625,891
Bonds payable:		
General obligation bonds:		
2005 Issue	<u>650,000</u>	<u>204,200</u>
Total governmental activities debt	<u>\$ 23,713,068</u>	<u>\$ 3,400,091</u>

CLARK COUNTY
OTHER REPORTS

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

County Auditor
Board of County Commissioners
Clerk of the Circuit Court
County Sheriff
County Health Department

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF CLARK COUNTY, INDIANA

Compliance

We have audited the compliance of the Clark County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2007. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

As described in item 2007-6 in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with requirements regarding allowable costs and period of availability, that are applicable to its Special Supplemental Nutrition Program for Women, Infants and Children (WIC). Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its other major federal programs for the year ended December 31, 2007. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items No. 2007-5 and No. 2007-7.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in items 2007-5, 2007-6, and 2007-7 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs, we consider item No. 2007-6, to be a material weakness.

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

December 8, 2008

CLARK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2007

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	Year 2007	\$ 8,531
National School Lunch Program	10.555	Year 2007	<u>13,283</u>
Total for cluster			<u>21,814</u>
Pass-Through Indiana Department of Health			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WIC 109-1	<u>220,667</u>
Total for federal grantor agency			<u>242,481</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant			
Drug Court Discretionary Grant Program	16.585	Year 2007	<u>116,975</u>
Bulletproof Vest Partnership Program			
Bureau of Justice Assistance Grants	16.607	Year 2007	<u>14,406</u>
Pass-Through Laurie Elliott & Associates, Inc.			
Juvenile Justice and Delinquency Prevention-Allocation to States	16.540	05-JF-019	<u>5,750</u>
Pass-Through Indiana Criminal Justice Institute			
Victims of Child Abuse	16.547	Year 2007	<u>20,000</u>
Crime Victim Assistance	16.575		
FY 06-07 VOCA Grant		06VA018	<u>13,701</u>
Edward Byrne Memorial Formula Grant Program	16.579		
Drug Court Program FY 04/01/06 to 03-31-07		05-DJ-002	18,605
Drug Court Program FY 04/01/07 to 12-31-07		06-DJ-008	<u>9,848</u>
Total for program			<u>28,453</u>
Violence Against Women Formula Grant	16.588		
DV/Sexual Assault Prosecution Team FY 07/01/06 to 06/30/07		06ST009	24,878
DV/Sexual Assault Prosecution Team FY 07/01/07 to 06/30/08		07ST013	<u>12,439</u>
Total for program			<u>37,317</u>
Total for federal grantor agency			<u>236,602</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Direct Grant			
Airport Improvement Program	20.106		
AIP 03-18-0041-15		Year 2007	<u>10,641</u>
Pass-Through Indiana Criminal Justice Institute			
Highway Safety Cluster			
Safety Incentive Grants for Use of Seatbelts			
FY 2006-07	20.604	PT-07-04-01-48	<u>16,000</u>

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

CLARK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2007
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF TRANSPORTATION (continued)</u>			
Pass-Through Indiana Department of Transportation			
Highway Planning and Construction	20.205		
Bridge Inspection		BR-NBIS(567)	3,799
St. John Road		STP-9910(038)	46,354
Bridge 34		BRS-9310	50,125
Perry Crossing Road		STP-9910(033)	46,204
Salem Noble Road		STP-9910(030)	26,480
Ohio River Bridges Study		IN600022	<u>190,238</u>
Total for program			<u>363,200</u>
Total for federal grantor agency			<u>389,841</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health			
Special Programs for the Aging - Title VII, Chapter 3 - Programs for the Prevention of Elder Abuse, Neglect and Exploitation	93.041		
FY 7/1/06 to 6/30/07		10-06-PV-1193-02	76,352
FY 7/1/07 to 6/30/08		10-08-PV-1193-01	<u>50,907</u>
Total for Program			<u>127,259</u>
Centers for Disease Control and Prevention-Investigation and Technical Assistance	93.283		
Preparedness and Response for Bioterrorism		BPRS 109-15	53,018
Special Needs Survey		Year 2007	<u>2,500</u>
Total for Program			<u>55,518</u>
Pass-Through Indiana Department of Child Services			
Child Support Enforcement	93.563		
Prosecutors Expenditures		Year 2007	11,174
Clerk's Expenditures		Year 2007	12,929
Collection Incentives		Year 2007	49,154
Indirect Costs		Year 2007	<u>26,951</u>
Total for Program			<u>100,208</u>
Pass-Through Indiana Department of Health			
HIV Prevention Activities - Health Department Based AIDS Prevention	93.940		
		AIDS 109-5	<u>55,516</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959		
Prenatal Substance Use Prevention		PSUP 109-9	<u>48,536</u>
Preventive Health Services - Sexually Transmitted Disease Control Grants	93.977		
		STD 109-3	<u>45,737</u>
Preventive Health and Health Services Block Grant West Nile Control Phase 2	93.991		
		Year 2007	<u>500</u>
Maternal and Child Health Services Block Grant to States MCH Block Grant 10/1/05 to 9/30/06	93.994		
		MCH 109-2	<u>89,410</u>
Total for federal grantor agency			<u>522,684</u>

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

CLARK COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For The Year Ended December 31, 2007
 (Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Homeland Security Grant Program FY 2005	97.067	C44P-5-122	206,312
Homeland Security Cluster State Homeland Security Program FY 2004 FY 2006	97.073	C44P-7-083 C44P-7-341	11,250 <u>17,901</u>
Law Enforcement Terrorism Prevention Program FY 2005	97.074	C44P-5-122	<u>122,084</u>
Total for cluster			<u>151,235</u>
Emergency Management Performance Grants Emergency Management Assistance	97.042	FY 2006	<u>12,846</u>
Total for federal grantor agency			<u>370,393</u>
Total federal awards expended			<u>\$ 1,762,001</u>

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

CLARK COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Clark County (County) and is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Accordingly, the amount of federal awards expended is based on when the activity related to the award occurs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:

Material weaknesses identified?	yes
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

Material weaknesses identified?	yes
Significant deficiencies identified that are not considered to be material weaknesses?	yes

Type of auditor's report issued on compliance for major programs: Unqualified for all programs except for CFDA Number 10.557 which was qualified.

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants and Children
20.205	Highway Planning and Construction Homeland Security Cluster

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

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

FINDING 1, ERRONEOUS PAYMENTS

Controls for payments on contracts by the County were insufficient to prevent duplicate payments and payments made from wrong funds. The following are examples of erroneous payments that we identified:

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Duplicate Payments:

1. Duplicates payments in the amount of \$74,179 were made to Bernardin, Lochmueller and Associates (BLA) for the Ohio River Bridges Project. The duplicate payments were processed from the same invoice and paid from different funds. The duplicate payments resulted from the County having two separate areas for processing project payments. The payments were processed by both River Hills Regional Planning Commission (grant administrator) and by the Administrative Assistant to the Board of County Commissioners.

The duplicate payments were not identified by the County. The duplicate payments were identified by the vendor and refunded by the vendor.

2. Duplicate payment was made on a contract with Shaw Environmental, Inc., from Fund 277, Landfill Improvements (Fund 277), in the amount of \$214,455. The error resulted from invoices and accounts payable vouchers being submitted for payment by two separate processing streams. The accounts payable voucher paid on September 21, 2007, was certified by Edward Meyer, President of the Board of County Commissioners. The accounts payable voucher paid on September 26, 2007, with the original invoice attached, was certified by the Hyun Lee, County Highway Engineer.

The duplicate payment was not identified by the County. The duplicate payment was identified by the vendor and refunded by the vendor.

The duplicate payments were also caused by a project ledger not being used to monitor contract payments with approved change orders and contract amounts.

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, Chapter 1)

Payments Made from the Wrong Fund:

1. Payments totaling \$59,813 on the Ohio Rivers Bridges Project were paid from the wrong fund.
2. Payments totaling \$45,734 on various road project contracts were paid from funds other than the funds where the grant reimbursements were receipted to.

The County does not have a system in place to monitor the matching portion of project expenditures and the specific revenue sources received to finance those expenditures.

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, Chapter 1)

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

We recommend that the County Auditor and the Board of County Commissioners implement an internal control system that assigns only one employee or agent to initiate the processing of contract payments and to implement a recordkeeping system that will monitor contract payments with approved contract and change order amounts. We also recommend that an internal control system be implemented that would assign an employee or agent to monitor the payment of project expenditures from funds established to finance those expenditures.

FINDING 2, INTERNAL CONTROLS – SHERIFF'S DEPARTMENT

The Sheriff's Department is responsible for processing approximately \$6,000,000 in financial activity. The financial activity of the Sheriff's Department is accounted for in the following funds: Sheriff's Cashbook, Cash Bonds, Inmate Trust, and Jail Commissary. The Sheriff's Cashbook is used to record financial activity related to various fees charged for services and property foreclosures. The Cash Bonds fund is used to account for financial activity related to the release of offenders on bond. The Inmate Trust fund is used to account for financial activity related to monies received from persons during their incarceration. The Jail Commissary fund is used to account for financial activity related to the acquisition and sale of cigarettes, candies, and other sundry items by the County Sheriff to inmates incarcerated at the County Jail. Fees charged are used to purchase commissary items as well as certain equipment allowed by statute.

A review of the financial activity in Sheriff's Department identified the deficiencies shown below in the financial records maintained and the internal control system over financial activity:

Deficiencies Identified in Accounting for Sheriff's Cash Book Financial Activity

1. Police officers collect monies and issue receipts for performing vehicle identification checks. Money collected by the police officers is remitted to the bookkeeper. The bookkeeper does not issue receipts to the officers at the time the money is remitted. In addition a system is not in place whereby the receipts issued by the police officers can be traced to the receipt issued by the bookkeeper.

Monies were also received from sources, such as, towing fees, donations, auction proceeds, insurance reimbursements, etc. without receipts being issued to identify the source and the nature of the monies received.

Failure to issue receipts at the time the money is received increases the risk of the lack of accountability over collections and the proper identification of the source of the monies received.

2. Financial activity was not properly posted to the financial records. The following problems were identified with the financial activity posted to the ledger:
 - a. Receipt transactions posted to the ledger were based upon amounts per the bank deposit ticket instead of the actual receipts issued.

Failure to post transactions to the financial records based upon the actual receipts issued could result in improper financial reporting and the concealment of the theft of funds. Monies could be withheld from the amounts deposited and go undetected since the financial records are being forced to agree with the amounts deposited per the bank statement.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

b. Collections posted to the record were not identified as to the source of the collections. A supplemental spreadsheet record was maintained to categorize receipts by source. However, activity was posted to the spreadsheet based upon the actual receipts issued, whereas receipts posted to the ledger were based upon bank deposits. No reconciliation procedures were performed whereby the receipt activity per the spreadsheet was reconciled with the activity per the ledger.

As a result of posting activity to two sets of records from different sources and not reconciling figures between these records, a difference of \$869 existed at December 31, 2007, between the figures per the spreadsheet and those per the ledger.

c. The supplemental spreadsheet was used to determine amounts for the Report of Collections to be remitted to the County Auditor. Failure to properly post activity to the financial records resulted in \$922 of monies due the County being held by the Sheriff's Department instead of being remitted to the County.

Proper identification of the source of revenue is required to ensure all collections owed the county are properly remitted and to ensure the accurate financial reporting of receipts in the various County funds.

d. Disbursement transactions were not posted to the records on the date the activity incurred. Instead, transactions were back dated in the financial records.

The back dating of financial disbursement transactions results an inaccurate presentation of current recorded cash balances and the records not showing all disbursement activity at a point in time.

e. Collections were not remitted to the County in a timely manner. Collections for January 2007 were not remitted to the County until May 2007.

Untimely remittance of collections results in the understating of receipts and cash on the records of the County Auditor.

3. Controls do not exist whereby adjustments made to financial records are adequately documented and approved by someone separate from those responsible for handling collections and posting activity to the records.

Adjustments made to the financial records should be referenced in the financial records to hardcopy documentation that provides an explanation as to the reason for the adjustment and approval as to the validity of the adjustment.

Failure to have proper controls over adjustments could result in activity being posted to the financial records with the intent to conceal fraud.

4. A cash register is used primarily to record monies received over the counter or in person. Persons entering transactions in the register and collecting monies are allowed to void transactions in the register. However, no documentation exists to indicate the reason the transaction was voided and documentation does not exist indicating approval from someone independent from the collection process as to the validity of the reason for the void transactions.

Failure to have proper controls over voided transactions could result in transactions being voided in the cash register in order to conceal theft or errors made when giving change.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

5. The Sheriff's Department does not have proper controls in place whereby financial reports received from the County are compared with the financial records of the Sheriff's Department to verify the financial activity is in agreement with one another. This was evidenced by the Sheriff Department's remittance in the amount of \$11,782 for the month of September 2007 that was not accounted for in the County Auditor's financial records. The check was still shown as outstanding as of September 2008 on the Sheriff's cash reconciliation.

A comparison of the Sheriff's Department's financial activity with financial reports received from the County and a review of the cash reconciliation should have identified there was a problem with the reporting and remitting of collections. This discrepancy was not discovered by Sheriff Department officials until a year after the occurrence.

6. Monies collected were not deposited timely. Monies were deposited between three and seven days after receipt.

Timely deposit of monies collected is required to safeguard cash from an internal control prospective and also is required by the following statute:

Indiana Code 5-13-6-1(c) states in part: "all local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

Deficiencies Identified in Accounting for Cash Bond Financial Activity

1. Proper segregation of duties did not exist between individuals responsible for handling cash and reconciling and posting financial activity. The same person is responsible for issuing receipts, preparing and making bank deposits, issuing and signing checks, posting activity to the ledger, and reconciling the ledger balance with the bank balance.

Failure to separate various accounting functions among individuals could result in a theft occurring and going undetected. Proper segregation of duties is required to ensure the accuracy in financial reporting of the safeguarding of assets.

2. A separate receipt book is issued by each officer that collects cash bond money resulting in multiple receipt series in use at the same time. A system is not in place whereby a record is kept of the multiple receipt numbers remitted for deposit in order to verify that all receipt numbers are accounted for.

A system of accounting for all receipt books issued to each officer is needed to make sure that all receipts written by an officer are being accounted for.

Deficiencies Identified in Accounting for Commissary Fund Financial Activity

1. Proper segregation of duties did not exist between individuals responsible for handling cash and reconciling and posting financial activity. The same person is responsible for issuing receipts, preparing and making bank deposits, preparing and signing checks, posting activity to the ledger, and reconciling the ledger balance with the bank balance.

Failure to separate various accounting functions among individuals could result in a theft occurring and going undetected. Proper segregation of duties is required to ensure the accuracy in financial reporting of the safeguarding of assets.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2. The recording of the sales of commissary items to inmates was not being properly determined. The recorded sales of commissary items were not being adjusted for the return of any products by inmates or corrections for errors made in purchases.

By not adjusting recorded sales for returned products, the amount of commissary sales was overstated and too much money was transferred from the inmate trust bank account to the commissary fund bank account.

3. Receipts were not issued for all monies received.

Failure to issue receipts at the time the money is received increases the risk of the lack of accountability over collections and the lack of proper identification of the source of the monies received.

4. Prescribed receipt forms were not always used to account for monies received. At times a generic receipt form purchased at a local store was used. Use of a generic receipt form would not provide for the proper accounting of all receipts numbers as there would not be a continuous sequential number of receipts.

The receipt form prescribed by the Board of Accounts is a pre-numbered by the supplier and is printed with the name of the unit in order to provide control over the numbers of receipts issued and to provide authenticity over the receipts issued, i.e. to prevent use of an unknown supplemental receipt system.

5. An internal control system is not in place for the Commissary Fund to document the approval of purchases and the receipt of goods or services.

The payment of improper expenditures could result without an internal control system in place to document approval of purchases and the verification of the receipt of goods or services ordered.

6. The cash balance per the financial records was not carried forward properly from one year to the next. The beginning cash balance at January 1, 2007, differed from the ending cash balance at December 31, 2006, by \$9.55. Sheriff Department officials did not identify this discrepancy.

Sheriff Department officials should identify the reason for any discrepancy between the end of month cash balance and the beginning of the next month cash balance. Unidentified differences between ending and beginning of month balances could be adjustments made to conceal fraud.

7. The cash balance per the ledger was not correct based upon the detail receipt and disbursement activity provided for audit. The ledger cash balance as shown per the financial records did not agree with a computed ledger balance based upon the receipts and disbursement transactions shown per the financial records. The computed ledger cash balance using the detail receipt and disbursement transactions shown per the ledger was \$24.50 more than the cash balance shown per the ledger. The balance per the records was changed with no information presented for audit to identify the \$24.50 difference.

Failure to identify variances between computed cash balances and recorded cash balances could result in adjustments being made to conceal fraud.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Deficiencies Identified in Accounting for Inmate Trust Financial Activity

1. Financial activity was not being properly posted to the general ledger. Receipt transactions were being posted to the financial records based upon amounts per the bank deposit ticket instead of amounts shown on the actual receipts issued.

Failure to post transactions to the financial records based upon the actual receipts issued could result in improper financial reporting and the concealment of the theft of funds. Monies could be withheld from the amounts deposited and go undetected since the financial records are being forced to agree with the amounts deposited per the bank statement.

2. The cash balance per the ledger was not correct based upon the detail receipt and disbursement activity provided for audit. The ledger cash balance as shown per the financial records did not agree with a computed ledger balance based upon the receipts and disbursement transactions shown per the financial records. The computed ledger cash balance using the detail receipt and disbursement transactions shown per the ledger was \$214 less than the cash balance shown per the ledger. The balance per the records was changed with no information presented for audit to identify the \$214 difference.

Failure to identify variances between computed cash balances and recorded cash balances could result in adjustments being made to conceal fraud.

3. The subsidiary ledger detailing the amounts being held on behalf of inmates was not reconciled with the general ledger control account. The control balance in the general ledger exceeded the subsidiary record balance in the amount of \$7,620 at December 31, 2007. Part of the difference noted was due to improper recording of commissary purchases for returned items in the general ledger control account.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

4. The computerized financial system does not have a mechanism to properly identify adjustments/corrections made to the financial records. Adjustments are currently recorded as financial transactions (receipt or disbursement).

Adjustments made to the financial records should be referenced in the financial records to hardcopy documentation that provides an explanation as to the reason for the adjustment and approval as to the validity of the adjustment.

Failure to have proper controls over adjustments could result in activity being posted to the financial records with the intent to conceal fraud.

5. Audit trails do not exist to properly trace monies received from a person at the time the person is incarcerated to the amount posted to the person's inmate trust record. Monies on hand at the time the person is incarcerated are receipted to the person's inmate trust account. However instead of showing a receipt transaction posting with the applicable receipt number, amount received, and date the monies were received the activity is simply shown as a beginning account balance.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

An audit trail that allows the tracing of monies received from the original source document (receipt) to the ledger posting and from the ledger posting to the original receipt is needed to provide accountability over monies received.

6. Disbursement transactions posted to the inmate's account for the return of funds does not have a reference to the applicable check number issued.

An audit trail that allows the tracing of monies disbursed from the original source document (check) to the ledger posting and from the ledger posting to the original check is needed to provide accountability over monies disbursed.

7. The computerized accounting system in use does not have a method whereby all receipts issued through the system are sequentially generated on the report in order to verify the reports presented for examination contain all receipts issued.

The accountability over all receipts issued is needed to provide accountability over monies received.

8. The computerized accounting system allows for transactions to be deleted from the inmate's detail subsidiary records without leaving an audit trail.

The deleting of financial transactions without an audit trail could result in receipts not being properly recorded on the records or could be used to conceal improper expenditures.

9. Monies collected were not deposited timely. Monies were deposited between 3 and 12 days after receipt.

Timely deposit of monies collected is required to safeguard cash from an internal control perspective and also is required by the following statute:

Indiana Code 5-13-6-1(c) states in part: "all local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

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, Chapter 1)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

We recommend that the County Sheriff evaluate the deficiencies identified above and determine what internal controls should be implemented to improve accountability over the receipting, disbursing, and recording of financial activities.

FINDING 3, INTERNAL CONTROLS – HEALTH DEPARTMENT

The Health Department maintains a separate depository account into which collections for services approximating \$300,000 per year are deposited. This depository account serves as a clearing account into which funds are temporarily held until the collections can be remitted to the County Auditor for inclusion in the County's financial records.

A ledger of receipts, disbursements, and balances should be maintained by the Department to properly account for the collections received by the Health Department. This ledger should also be reconciled monthly with the depository account and be used to determine amounts to be remitted to the County Auditor.

The following deficiencies were identified in the financial records being maintained by the Health Department:

1. A ledger of receipts, disbursements and balances was not properly maintained. The ledger did not contain a balance and disbursement transactions (remittances to the County Auditor) were not posted to the ledger.

Proper posting of all financial transactions to the ledger is necessary in order to ensure accurate financial reporting. A ledger balance is necessary to perform a bank reconciliation in order to ensure the balance as shown in the depository account is correct.

Failure to properly maintain a financial ledger could result in the improper reporting of financial activity to the County.

2. Collections received by the Health Department were not remitted timely to the County. Collections were remitted from one to three months late.

Failure to remit collections timely to the County increases the risk of improper financial reporting and financial transactions not being recorded in the proper financial year.

3. As a result of not maintaining a ledger balance, monthly reconciliations of the depository account balance to the ledger cash balance were not performed.

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, Chapter 1)

We recommend procedures be implemented to properly maintain a financial ledger that shows the balance of cash on hand and individual remittances made to the County Auditor to insure that remittances are being made timely to the County Auditor.

CLARK COUNTY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 (Continued)

FINDING 4, EXPENDITURE CLASSIFICATION

The County Council approved budgeted expenditure by the following major object classification by department for the General Fund and by fund for other County Funds:

Major Object Classification	Description
100	Personal services
200	Supplies
300	Other services and charges
400	Capital outlay

The County Council did not require individual departments to modify the proposed or original budgeted expenditures for minor object classifications (detailed expenditure accounts that when totaled should equal the total appropriation approved by major object classification). As a result, the County Auditor's office did not record disbursements to detailed expenditure accounts. The detailed expenditure accounts (minor object classification) provide a more specific description of the purpose and nature of individual expenditures. Instead, disbursements were recorded to the financial records in broad general expenditure categories (major object classification).

Recording of disbursements to detailed expenditure categories is needed to provide meaningful information on the type and nature of County expenditures and to provide an effective mechanism to monitor budget compliance in order to make informed financial decisions. Budget compliance cannot be effectively monitored and informed decisions made if expenditures are not sufficiently detailed.

For example, by having only one broad budgeted category for personnel services that included salaries, benefits, and overtime, the County could not readily identify how much of the budget had already been spent during the year for salary workers and their related benefits in order to determine how much would be available in the budget for overtime when needed.

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 County Auditors, Chapter 14)

In addition to posting the appropriation account, disbursements shall also be posted to the detail disbursement accounts (or minor expenditure accounts) under each appropriation for which such detail is required. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 6)

We recommend disbursements be recorded in the financial records in sufficient detail categories in order to provide meaningful budget monitoring and identification of the use of funds.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III – Federal Award Findings and Questioned Costs

FINDING 2007-5, CASH MANAGEMENT

Federal Agency: U.S. Department of Homeland Security
Federal Program: Homeland Security Grant Program Cluster
CFDA Numbers: 97.067, 97.073 and 97.074
Pass-Through Entity: Indiana Department of Homeland Security

The County received an advance for grant funds. We identified one instance of \$328,396 being held for 56 days before being disbursed.

OMB Circular A-102, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments, Subpart C, Section 20, Subsection 7 (*Cash Management*) states in part the following:

"Procedures for minimizing the time elapsing between the transfer of funds from the U.S. Treasury and disbursements by grantees and subgrantees must be followed whenever advance payment procedures are used. . . . the grantee must make drawdowns as close as possible to the time of making disbursements. . . ."

The grant advances were deposited in an interest bearing account. The County did not remit interest earned on the advances to the Pass-Through Agency. Interest in the amount of \$2,506 was earned during the year 2007 on the grant advances held by the county from time of receipt to date of expenditure processed through the account.

The grant agreements state as follows: "The Sub-grantee will separately account for interest earned on sub-grant funds, and pursuant to 28 CFR 66.21(i), shall promptly, but at least quarterly, remit interest earned to the Department for Homeland Security-Office of State and Local Government Coordination and Preparedness. The Sub-grantee may keep interest earned on federal grant funds up to \$100 per federal fiscal year. This maximum limit is not an award; it is inclusive of all interest earned as a result of all federal grant program funds received per federal fiscal year."

Noncompliance with cash management requirements results in the loss of interest income to the grantor.

We recommend that the grantee implement procedures that will reduce the time elapsed between the receipt of advanced grant funds and the disbursement of these funds. We also recommend that the County contact the Pass-Through Agency regarding the reporting and remitting of interest earned on federal grant funds.

CLARK COUNTY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 (Continued)

FINDING 2007-6, ALLOWABLE COST AND PERIOD OF AVAILABILITY

Federal Agency: U.S. Department of Agriculture
 Federal Program: Special Supplemental Nutrition Program for Women, Infants and Children (WIC)
 CFDA Number: 10.557
 Pass-Through Entity: Indiana Department of Health

We identified questioned costs totaling \$14,083 as describe below:

Allowable Costs:

1. The employer's share of employee retirement contributions were computed without considering adjustments to gross salaries for Section 125 Plan payroll deductions. This error resulted in the claiming of excess reimbursement in the amount of \$359.
2. Costs claimed for \$8,655 for 40 days of vacation leave and benefits for the Project Director were not paid during the grant period.

Circular A 87 (Cost Principles for State, Local, and Indian Tribal Governments) states that cost must be allocable to Federal awards and that direct costs are those that can be identified specifically with a particular final cost objective.

Period of Availability:

The grant agreement was for the period ending September 30, 2007. The following expenditures were claimed for reimbursement after September 30, 2007:

Description	Period of Service	Amount
Bi-weekly payroll	10-11-07 to 10-24-07	\$ 4,265
Phone service	10-16-07 to 11-15-07	419
Office rent	10-01-07 to 10-31-07	<u>385</u>
		<u>\$ 5,069</u>

The grant agreement states: "This grant agreement shall commence on October 1, 2006, (the Commencement Date) and shall remain in effect through September 30, 2007, (the Expiration Date). In no event shall payments be made for work done or services performed before the Commencement Date or after the Expiration Date."

The above questioned costs were incurred because of inadequate internal controls and not exercising due care in preparing of reimbursement requests.

We recommend that controls be implemented to insure that claims for reimbursement include costs that are directly related to the program and costs are within the period of availability.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2007-7, Homeland Security Grant Program Cluster, Reporting

Federal Agency: U.S. Department of Homeland Security
Federal Program: Homeland Security Grant Program (HSGP) Cluster
CFDA Numbers: 97.067, 97.073, and 97.074
Pass-Through Entity: Indiana Department of Homeland Security

The County did not file the reports required by the grant agreements with the State pass-through agency. Quarterly reports are required for the various grants included in the homeland security grant program cluster.

The reports were not filed because the County has not implemented adequate internal control procedures to ensure the timely filing of grant reports to the pass-through agency, and the pass-through agency did not notify the County when reports were not received by the due dates. The pass-through agency would not be able to properly monitor the grant cash balances, expenditures, budget compliance, interest earnings, and etc., for the various projects without the reports.

The Sub-grantee's duties and responsibilities section of the HSGP cluster grant agreements state in part: "The Sub-grantee shall submit to the State quarterly reports . . ."

The County should implement internal control procedures which will ensure that required grant reports are filed in a timely manner for current and future grant projects.

Barbara Bratcher Haas

Clerk of Clark Circuit Court
501 East Court Avenue Room 137
Jeffersonville, Indiana 47130
Ph: 812 285 6244 Fax: 812 285 6372
Voter Registration: 812 285 6329

September 2, 2008

Clark County
Summary Schedule of Prior Audit Findings

Finding Number 2006-2, Activities Allowed-Child Support Enforcement

Status of Finding:

I, Barbara Bratcher Haas, took the office of Clerk of the Circuit Court of Clark County on January 1, 2008. At that time I attempted to complete the time sheets as my predecessor had done.

Effective September 1, 2008, immediately after it was brought to my attention by the field examiner of the State Board of Accounts, I have implemented a policy to note detailed times spent on child support by the various deputies in the Office of the Clerk.



Barbara Bratcher Haas
Clerk of the Circuit Court
Clark County, Indiana

September 2, 2008

Bbh/

Cc: N. Shepherd



OFFICE OF THE PROSECUTING ATTORNEY

STEVEN D. STEWART

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

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

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

August 28, 2008

Re: Clark County Summary Schedule of Prior Audit Findings

Finding Number 2006-1, Reportable Condition – Child Support Enforcement Case
Balances Ongoing

Status of Finding:

In 2008, the Clark County Office of the Prosecuting Attorney, Child Support Division re-trained all caseworkers on the importance of maintaining proper account balances in the ISETS system and court files. The process of updating and correcting case balances is ongoing due to such a high volume of cases (over 6,300) and the likelihood that ISETS account balances have been entered incorrectly in the past and have been adjusted by parties other than the Child Support Division.

Finding Number 2006-2, Activities Allowed - Child Support Enforcement
Ongoing

Status of Finding:

The Clark County Prosecutor's Office has exercised due care on subsequent claims filed for reimbursement to ensure that amounts claimed are in agreement with amounts shown on the County's records. We have reviewed the 2007 claims filed to date, and has notified the Child Support Division (CSB) of corrections needed.

Steven D. Stewart
Clark County Prosecuting Attorney

9-2-08 (Date)

BOARD OF COMMISSIONERS OF CLARK COUNTY, INDIANA

**ROOM 404, CITY-COUNTY BUILDING
501 E. COURT AVENUE
JEFFERSONVILLE, INDIANA 47130
(812) 285-6275 (812) 285-6276 (812)285-6286
FAX (812) 285-6366 or (812) 258-2577
kristijames@co.clark.in.us
www.co.clark.in.us**

**M. Edward Meyer, President
Ralph Guthrie
Mike Moore**

**Daniel E. Moore, County Attorney
Hyun T. Lee, Engineer/Director**

December 8, 2008

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

RE: Corrective Action Plan

Please accept this letter as the corrective action plan for the below referenced findings noted in the 2007 audit report of Clark County.

Finding No. 2007-1, Erroneous Payment

Contact Person: Edward Meyer
Title: President Board of County Commissioners
Phone Number: 812-285-6275
Expected Completion Date: December 2009

A system will be implemented in which a contract ledger is used to record contract payments in order to determine payments made were in accordance with the contract agreement.

Payments on contracts will be monitored by one individual knowledgeable of the work being performed through which all bills for payment will be reviewed and approved prior to invoices being submitted for payment.

Finding No. 2007-4, Expenditure Classification

Contact Person: Keith Groth
Title: Auditor
Phone Number: 812-285-6211
Expected Completion Date: December 2009

Detailed expenditure accounts will be established in the financial ledger to which disbursements will be properly recorded and classified.

Finding No. 2007-5, Cash Management

Contact Person: Brad Meixell
Title: Enhanced 911 Director
Phone Number: 812-246-7475
Expected Completion Date: December 2009

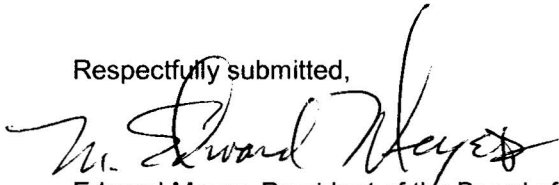
Procedures will be implemented to appropriately monitor cash received on federal grant programs to ensure disbursements are made in a timely manner in order to eliminate excessive cash on hand.

Finding No. 2007-7, Homeland Security Grant Program Cluster, Reporting

Contact Person: Brad Meixell
Title: Enhanced 911 Director
Phone Number: 812-246-7475
Expected Completion Date: December 2009

A schedule will be established identifying deadlines required for various activities under the grant program. The schedule will be reviewed regularly to ensure that activities are completed by the required deadlines.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Edward Meyer". The signature is fluid and cursive, with a large initial "E" and "M".

Edward Meyer, President of the Board of County Commissioners

*Clark County
Sheriff's Office*

*Clark County
Government Building
501 East Court Avenue, Ste. 159
Jeffersonville, Indiana 47130*

*Daniel Rodden
Sheriff*

(812) 283-4471

RE: Corrective Action Plan

Please accept this letter as the corrective action plan for the below referenced finding noted in the 2007 audit report of Clark County.

Finding No. 2007-2, Internal Controls- Sheriff's Department


Contact Person: Daniel Rodden
Title: Sheriff
Phone Number: (812) 283-4471
Expected Completion Date: December 2009

To Whom It May Concern:

Additional job training will be provided to personnel to help ensure improved procedures over financial reporting.

Job responsibilities will be reviewed and evaluated. Based upon allowable resources, additional internal control procedures and segregation of duties will be implemented to improve accountability over receipting, disbursing, and recording of financial activities.

Respectfully,


Daniel Rodden, Sheriff
Clark County, Indiana

DR/csk



Clark County Health Department

1320 DUNCAN AVENUE
JEFFERSONVILLE, INDIANA 47130
812-282-7521

Finding No. 2007-3, Internal Controls - Health Department

Contact Person: J. Michael Meyer, III
Title: Administrator
Phone Number: 812-282-7521
Expected Completion Date: December 2009

A ledger of receipts, disbursements, and balances will be properly maintained. A monthly reconciliation of the depository account balance with the balance per the financial ledger will be performed. After our 2006 audit exit interview in November 2007, the above recommendations were incorporated into our ledger as of January, 2008 and now contain the bank balance and disbursement transactions. This was approved by the State audit staff in November 2008. We now have a ledger balance so that monthly reconciliations of the depository account balance to the ledger cash balance are being performed.

Collections received by the Health Department will be remitted to the County Auditor within 5 working days of receiving the bank statement to ensure accurate financial reporting by the County.

These recommendations are a repeat of ones made in the 2006 Audit and have already been addressed in 2008.

Finding No. 2007-6, Allowable Cost and Period of Availability

Contact Person: J. Michael Meyer, III
Title: Administrator
Phone Number: 812-282-7521
Expected Completion Date: December 2009

Disbursements shown on claims for reimbursements will be compared with actual disbursements per the County Auditor's ledger in order to determine disbursement amounts claimed are proper and are within the allowable grant period. The agency controlling the grant will be contacted to determine any necessary corrective actions.

Kevin R. Burke M.D.
Health Officer

J. Michael Meyer III
Administrator

December 10, 2008

CLARK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 8, 2008, with Edward Meyer, President of the Board of County Commissioners and on December 11, 2008, with David Abbott, President of the County Council; and Jack Coffman, Vice-President of the County Council.