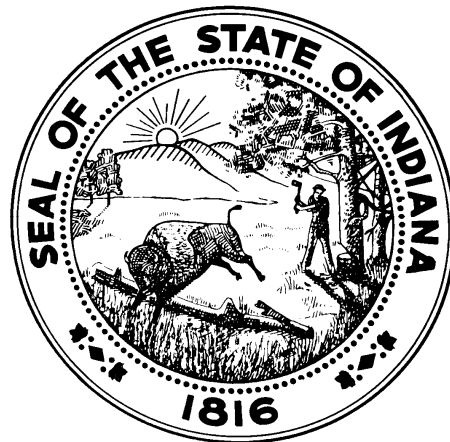


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

ANNUAL FINANCIAL REPORT

2008

CLARK COUNTY, INDIANA



FILED

02/26/2010

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Keith Groth	01-01-08 to 12-31-10
Treasurer	Shirley Nolot Janet Hurst	01-01-07 to 05-05-09 05-06-09 to 12-31-10
Clerk	Barbara Bratcher Haas	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	M. Edward Meyer	01-01-08 to 12-31-09
President of the County Council	David Abbott	01-01-08 to 12-31-09



STATE OF INDIANA
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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, 2008, 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, 2008, 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 3, 2009, 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, is not a required part of the basic financial statements but is 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 provides postemployment health insurance benefits to eligible retirees. The County has not provided an actuarial study to determine the County's annual postemployment benefits for proper disclosure.

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 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 Long-Term Debt has 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 it.

STATE BOARD OF ACCOUNTS

December 3, 2009



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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, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 3, 2009. The opinion to the financial statements was 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 2008-1, 2008-2, 2008-3, 2008-4, and 2008-5 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 2008-1, 2008-2, 2008-3, 2008-4, and 2008-5 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 3, 2009.

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 3, 2009

CLARK COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2008

<u>Functions/Programs</u>	<u>Disbursements</u>	Program Receipts			<u>Net (Disbursement) Receipt and Changes in Net Assets</u>
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	<u>Governmental Activities</u>
Primary government:					
Governmental activities:					
General government	\$ 14,268,398	\$ 1,990,792	\$ 1,005,257	\$ -	\$ (11,272,349)
Public safety	14,598,453	5,220,938	1,105,102	-	(8,272,413)
Highways and streets	4,058,210	69,645	2,806,764	247,394	(934,407)
Sanitation	2,613,622	1,847,078	-	-	(766,544)
Health and welfare	10,496,219	520,188	3,044,777	-	(6,931,254)
Economic development	9,217	-	-	-	(9,217)
Aviation	1,063,450	97,098	2,491,070	-	1,524,718
Debt service	3,157,267	-	133,710	-	(3,023,557)
Capital outlay	670,544	-	-	53,797	(616,747)
Total governmental activities	\$ 50,935,380	\$ 9,745,739	\$ 10,586,680	\$ 301,191	(30,301,770)
General receipts:					
Property taxes					16,434,251
Other local sources					8,845,790
Unrestricted intergovernmental receipts					212,610
Riverboat revenue sharing					679,638
Net short term financing activity					(1,600,000)
Proceeds from sale of assets					381
Insurance proceeds					125,376
Intergovernmental disbursements					(390,403)
Other operating receipts					2,624,933
Unrestricted investment earnings					<u>1,454,255</u>
Total general receipts					<u>28,386,831</u>
Change in net assets					(1,914,939)
Net assets - beginning					<u>20,388,359</u>
Net assets - ending					<u>\$ 18,473,420</u>
 <u>Assets</u>					
Cash and investments					\$ 5,526,550
Cash with fiscal agent					855,210
Restricted assets:					
Cash and investments					<u>12,091,660</u>
Total assets					<u>\$ 18,473,420</u>
 <u>Net Assets</u>					
Restricted for:					
General government					\$ 483,039
Public safety					3,383,684
Highways and streets					3,319,883
Sanitation					1,921,894
Health and welfare					1,955,487
Economic development					80,355
Aviation					1,630,396
Debt service					172,132
Unrestricted					<u>5,526,550</u>
Total net assets					<u>\$ 18,473,420</u>

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, 2008

	General	Cumulative Bridge	County Welfare Family and Children Fund	Health Insurance Fund	Other Governmental Funds	Totals
Receipts:						
Taxes	\$ 12,335,023	\$ 353,331	\$ 4,898,694	\$ -	\$ 7,692,993	\$ 25,280,041
Intergovernmental	1,175,591	62,877	2,181,033	-	8,297,962	11,717,463
Charges for services	1,454,360	-	149,367	-	8,142,012	9,745,739
Other	2,555,509	27,750	6,834	1,061,628	615,880	4,267,601
Total receipts	17,520,483	443,958	7,235,928	1,061,628	24,748,847	51,010,844
Disbursements:						
General government	9,548,231	-	-	2,153,726	2,566,441	14,268,398
Public safety	7,417,073	-	-	-	7,181,380	14,598,453
Highways and streets	-	277,302	-	-	3,780,908	4,058,210
Sanitation	-	-	-	-	2,613,622	2,613,622
Health and welfare	365,685	-	7,230,827	-	2,899,707	10,496,219
Economic development	-	-	-	-	9,217	9,217
Aviation	-	-	-	-	1,063,450	1,063,450
Debt service:						
Principal	-	-	-	-	2,110,142	2,110,142
Interest	-	-	-	-	1,047,125	1,047,125
Capital outlay	-	570,968	-	-	99,576	670,544
Total disbursements	17,330,989	848,270	7,230,827	2,153,726	23,371,568	50,935,380
Excess (deficiency) of receipts over disbursements	189,494	(404,312)	5,101	(1,092,098)	1,377,279	75,464
Other financing sources (uses):						
Principal on short term debt	-	-	(1,600,000)	-	-	(1,600,000)
Transfers in	59,000	-	-	1,547,704	2,905,954	4,512,658
Transfers out	(2,743,712)	-	-	-	(1,768,946)	(4,512,658)
Intergovernmental disbursements	-	-	-	-	(390,403)	(390,403)
Total other financing sources (uses)	(2,684,712)	-	(1,600,000)	1,547,704	746,605	(1,990,403)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,495,218)	(404,312)	(1,594,899)	455,606	2,123,884	(1,914,939)
Cash and investment fund balance - beginning	1,454,286	2,382,722	2,181,011	1,721,461	12,648,879	20,388,359
Cash and investment fund balance - ending	\$ (1,040,932)	\$ 1,978,410	\$ 586,112	\$ 2,177,067	\$ 14,772,763	\$ 18,473,420
Cash and Investment Assets - December 31						
Cash and investments	\$ (1,040,932)	\$ -	\$ -	\$ 2,177,067	\$ 4,390,415	\$ 5,526,550
Cash with fiscal agent	-	-	-	-	855,210	855,210
Restricted assets:						
Cash and investments	-	1,978,410	586,112	-	9,527,138	12,091,660
Total cash and investment assets - December 31	\$ (1,040,932)	\$ 1,978,410	\$ 586,112	\$ 2,177,067	\$ 14,772,763	\$ 18,473,420
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ 483,039	\$ 483,039
Public safety	-	-	-	-	3,383,684	3,383,684
Highways and streets	-	1,978,410	-	-	1,341,473	3,319,883
Sanitation	-	-	-	-	1,921,894	1,921,894
Health and welfare	-	-	586,112	-	1,369,375	1,955,487
Economic development	-	-	-	-	80,355	80,355
Aviation	-	-	-	-	1,630,396	1,630,396
Debt service	-	-	-	-	172,132	172,132
Unrestricted	(1,040,932)	-	-	2,177,067	4,390,415	5,526,550
Total cash and investment fund balance - December 31	\$ (1,040,932)	\$ 1,978,410	\$ 586,112	\$ 2,177,067	\$ 14,772,763	\$ 18,473,420

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, 2008

	<u>Pension Trust Funds</u>	<u>Private-Purpose Trust Funds</u>	<u>Agency Funds</u>
Investment earnings:			
Net (decrease) in fair value of investments	\$ (21,842)	\$ -	
Interest	<u>431,570</u>	<u>434</u>	
Total additions	<u>409,728</u>	<u>434</u>	
Deductions:			
Benefits	421,765	-	
Other	12,613	-	
Administrative and general	<u>11,959</u>	<u>-</u>	
Total deductions	<u>446,337</u>	<u>-</u>	
Excess (deficiency) of total additions over (under) total deductions	(36,609)	434	
Cash and investment fund balance - beginning	<u>8,809,765</u>	<u>17,184</u>	
Cash and investment fund balance - ending	<u>\$ 8,773,156</u>	<u>\$ 17,618</u>	<u>\$ 34,659,948</u>

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

The county welfare 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 health insurance fund is a locally created fund established to provide insurance benefits to county employees.

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 benefit the 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, proprietary 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, while the fund financial statements for proprietary fund types would use the 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. However, due to problems with assessments the County experienced delays in tax billings. Tax billings for the 2006 payable 2007 were not billed until late 2007 and payable in one installment on November 10, 2008. Installments for the 2006 payable 2007 were due in December 2007 and February 2008. Tax billings for the 2007 payable 2008 were not billed until late 2008. Installments for the 2007 payable 2008 were due in October 2008 and February 2009. The 2008 payable 2009 taxes were billed on September 15, 2009, and due on November 10, 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. Proprietary fund equity is classified the same as in the government-wide statements.

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. Disbursements in Excess of Appropriations

For the year ended December 31, 2008, disbursements exceeded budgeted appropriations in the following funds by the amounts below:

Fund	2008
Cumulative Capital Development	\$ 228,834
Landfill Improvements	2,353,276
Landowners Liability and Contingency Fund	259,401
Sheriff's Public Relations	104,894
Clark County Adult & Juvenile Facility Usage	274,955
County CEDIT	74,000
Total	\$ 3,295,360

These disbursements were funded by existing cash on hand.

C. Cash and Investment Balance Deficits

At December 31, 2008, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines and state statute:

Fund	2008
General	\$ 1,040,932
Courthouse Lease Rental	337,325

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.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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, 2008, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plans
Mutual funds	\$ 6,777,716

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.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2008, were as follows:

Transfer From	Transfer To	2008
General Fund	Health Insurance Fund	\$ 1,544,831
General Fund	Other governmental funds	1,198,881
Other governmental funds	General Fund	59,000
Other governmental funds	Health Insurance Fund	2,873
Other governmental funds	Other governmental funds	<u>1,707,073</u>
 Total		 <u><u>\$ 4,512,658</u></u>

The County typically uses transfers for cash flow purposes as provided by various statutory provisions.

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 the Clark County Detention Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year totaled \$2,614,000.

C. Building Authority

The County has entered into a capital lease with the 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 \$5,643,206 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 2008 with an expected closure date of the landfill in 2011. Actual costs 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 Number 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, 2008, was \$3,419,776. This estimate is figured on the closing of 1.7 acres and an annual post closing cost of \$3,560,194. The percentage of landfill capacity used to date is 92%.

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, 2008, \$855,210 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 \$685,146 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, 2008, the County had two previous employees participating whose annual payments for insurance totaled \$4,980.

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 non-Sheriff 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, 51 retirees meet these eligibility requirements. The County contributes up to \$230 a month towards these postemployment benefits. Disbursements for those postemployment benefits are recognized on a pay-as-you-go basis. During the year ended December 31, 2008, disbursements of \$71,580 were recognized for postemployment benefits.

The County provides postemployment health insurance coverage and Medicare supplemental insurance coverage to all Sheriff employees who meet the following eligibility requirements: (1) have completed at least 20 years of full time service; (2) have reached the age of 55; (3) are less than the age of 65 on the effective date of retirement, and must not have reached the age of 65 before July 1, 2003; (4) retired on or after January 1, 1998; (5) and meet all eligibility requirements of the County's group health insurance carrier. Group health insurance coverage is also available to the retiree's spouse. Currently, seven employees meet these eligibility requirements. Disbursements for those postemployment benefits are recognized on a pay-as-you-go basis. During the year ended December 31, 2008, disbursements of \$9,471 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. In 2009, as a result of a change in legislation the State assumed the obligation for these programs. Any existing County funds on hand related to the programs were transferred to the State in 2009.

H. Subsequent Events

County's Financial Condition

As of December 31, 2009, the County's general fund had a deficit cash balance of \$3,088,053 which is a violation of the Uniform Compliance Guidelines as authorized by state statute.

The deficit cash balance occurred in part when general fund disbursements exceeded approved budgeted appropriations during the year 2009 in the amount of \$2,642,666 as shown below:

CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Disbursements

Disbursements per ledger for 2009	\$	24,617,882
Adjustments:		
Less unappropriated State called meetings (a)		25,748
Less tax refunds (b)		4,568,238
Less voided checks (c)		1,629,312
Total adjusted disbursements		18,394,584

Appropriations

State approved budget for 2009		14,715,024
Encumbrances carried forward from 2008		1,036,894
Total budget and encumbrances		15,751,918
Total disbursements in excess of appropriations	\$	2,642,666

Notes to Schedule:

- (a) As provided by statute, State called meeting are paid without appropriation and would not be included in the total disbursements used for comparison with budgeted expenditures.
- (b) Tax refunds are not included in the final adjusted disbursement amount since these disbursements are reimbursed to the general fund at the time of the December tax settlement.
- (c) These are checks issued in error and subsequently receipted back to the record balance of cash.

The County operated under the budgeted appropriations approved by the Clark County Council on October 27, 2008, in the amount of \$22,082,101 until final budget approval was received from the Indiana Department of Local Government Finance (DLGF) on August 20, 2009. Final budget approval by DLGF was delayed due to delays by the County in certifying assessed valuations to DLGF. These valuations were certified to the DLGF on June 29, 2009. Those values were due to the DLGF statutorily by August 1, 2008.

In 2009, the County was operating off a \$22,082,101 budget approved by the County Council. This budget approved by the County Council was \$6.7 million more than the previous year's approved and certified budget. The adopted and certified budget approved by the DLGF for 2007 was \$15.6 million, for 2008 was \$15.4 million, and in 2009 the County adopted a budget for \$22.1 million and the DLGF certified the budget at \$14.7 million.

Hospital Debt

In 2009 the County Commissioner and County Council approved the creation of a Clark Memorial Hospital Association and guaranteed a hospital loan with annual debt payments not to exceed \$5,400,000. Should the Hospital be unable to meet their debt obligations, the County would provide a tax rate for the repayment of the debt.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

County Adjusted Gross Income Tax Rate Increase

In October 2009, the County Council passed ordinance 2009-23 to increase the county adjusted gross income tax rate by .50%. The additional rate imposed is to provide property tax relief and to providing funding for public safety with the funds first being utilized to fund a County-wide 911 emergency dispatch system. The rate is to go into effect December 1, 2009.

I. 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:

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.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

Actuarial Information for the Above Plans

	<u>PERF</u>	<u>County Police Retirement Plan</u>	<u>County Police Benefit Plan</u>
Annual required contribution	\$ 625,545	\$ 298,527	\$ 15,448
Interest on net pension obligation	(321)	3,915	-
Adjustment to annual required contribution	366	(7,179)	-
	<u>625,590</u>	<u>295,263</u>	<u>15,448</u>
Annual pension cost	625,590	295,263	15,448
Contributions made	<u>575,429</u>	<u>321,370</u>	<u>15,448</u>
Increase (decrease) in net pension obligation	50,161	(26,107)	-
Net pension obligation, beginning of year	<u>(4,427)</u>	<u>55,928</u>	<u>-</u>
Net pension obligation, end of year	<u>\$ 45,734</u>	<u>\$ 29,821</u>	<u>\$ -</u>

CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	5.75%	20.4%	1%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-08	01-01-09	01-01-09
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

<u>Actuarial Assumptions</u>	PERF	County Police Retirement Plan	County Police Benefit Plan
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%

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-06	\$ 445,278	89%	\$ (61,070)
	06-30-07	524,073	89%	(4,427)
	06-30-08	625,590	92%	45,734
County Police Retirement Plan	12-31-06	302,695	112%	75,595
	12-31-07	264,516	105%	55,928
	12-31-08	295,263	108%	29,821
County Police Benefit Plan	12-31-06	15,035	100%	-
	12-31-07	10,964	100%	-
	12-31-08	15,448	100%	-

CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

J. Capital Project Fund Operating Disbursements

Indiana Code 36-9-14.5-8(c) authorizes money held in the Cumulative Capital Development Fund to be used for purposes other than capital outlay if the purpose is to protect the public health, welfare or safety in an emergency situation that demands immediate action.

During 2008, the Board of County Commissioners declared emergencies resulting in \$185,549 of operating costs being paid from the Cumulative Capital Development Fund. Expenditures were made for the following:

Sheriff's supplies	\$	26,367
Care of inmates		320
Commissioners supplies		36,652
Housing of prisoners		1,887
Meals of prisoners		89,315
Medical supplies for prisoners		<u>31,008</u>
 Total expenditures for declared emergencies	 \$	 <u><u>185,549</u></u>

Additional operating expenditures were made from the Cumulative Capital Development Fund in the amount of \$228,834 for which no emergencies were declared. The expenditures were made for the following:

Advertising	\$	1,006
Animal control supplies		1,752
Legal services		6,594
Burial of veterans		7,800
Indirect cost study		9,500
Membership fee		9,217
Utilities		93,150
Insurance		<u>99,818</u>
 Total operating expenditures made without declaration of emergency	 \$	 <u><u>228,837</u></u>

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)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
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%)
07-01-08	11,082,659	11,385,373	(302,714)	97%	10,572,652	(3%)

Retirement Pension Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
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%	1,487,837	(58%)
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%)
01-01-09	7,961,571	9,348,922	(1,387,351)	85%	1,717,040	(81%)

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, 2008

	Riverboat	General Obligation Bonds	County Sales Disclosure	County Highway	Clerk's Record Perpetuation	Tuberculosis Health	Mosquito Control
Receipts:							
Taxes	\$ -	\$ 223,626	\$ -	\$ -	\$ -	\$ -	\$ 40,386
Intergovernmental	605,175	9,298	-	2,204,194	-	-	389
Charges for services	-	-	12,410	2,112	46,931	-	-
Other	1,266	-	-	27,461	584	-	-
Total receipts	606,441	232,924	12,410	2,233,767	47,515	-	40,775
Disbursements:							
General government	20,463	-	2,000	-	46,783	-	-
Public safety	54,186	-	-	-	-	-	-
Highways and streets	-	-	-	2,770,230	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	3,065	-	-	-	-	-	20,314
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:	-	-	-	-	-	-	-
Principal	-	180,000	-	-	-	-	-
Interest	-	24,600	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	77,714	204,600	2,000	2,770,230	46,783	-	20,314
Excess (deficiency) of receipts over disbursements	528,727	28,324	10,410	(536,463)	732	-	20,461
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	(70,650)	-	-	-	-	-	-
Intergovernmental disbursements	(390,403)	-	-	-	-	-	-
Total other financing sources (uses)	(461,053)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	67,674	28,324	10,410	(536,463)	732	-	20,461
Cash and investment fund balance - beginning	128,186	105,035	66,782	1,769,855	66,740	26,700	25,640
Cash and investment fund balance - ending	<u>\$ 195,860</u>	<u>\$ 133,359</u>	<u>\$ 77,192</u>	<u>\$ 1,233,392</u>	<u>\$ 67,472</u>	<u>\$ 26,700</u>	<u>\$ 46,101</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ 195,860	\$ -	\$ 77,192	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	-	133,359	-	1,233,392	67,472	26,700	46,101
Total cash and investment assets - December 31	<u>\$ 195,860</u>	<u>\$ 133,359</u>	<u>\$ 77,192</u>	<u>\$ 1,233,392</u>	<u>\$ 67,472</u>	<u>\$ 26,700</u>	<u>\$ 46,101</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ 67,472	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	1,233,392	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	26,700	46,101
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service	-	133,359	-	-	-	-	-
Unrestricted	195,860	-	77,192	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 195,860</u>	<u>\$ 133,359</u>	<u>\$ 77,192</u>	<u>\$ 1,233,392</u>	<u>\$ 67,472</u>	<u>\$ 26,700</u>	<u>\$ 46,101</u>

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, 2008
 (Continued)

	County Health	Aviation	Local Health Maintenance	Local Road and Street	Community Corrections Project Income	Juvenile Administration Fees	Developer Road Improvement
Receipts:							
Taxes	\$ 465,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	650,409	2,491,070	53,794	787,087	-	-	-
Charges for services	350,214	97,098	4,607	67,533	222,484	14,005	-
Other	6,812	336	-	983	650	-	-
Total receipts	1,472,935	2,588,504	58,401	855,603	223,134	14,005	-
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	258,984	13,473	-
Highways and streets	-	-	-	1,006,541	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	1,442,650	-	80,654	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	1,061,045	-	-	-	-	-
Debt service:	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	1,442,650	1,061,045	80,654	1,006,541	258,984	13,473	-
Excess (deficiency) of receipts over disbursements	30,285	1,527,459	(22,253)	(150,938)	(35,850)	532	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(13,825)	-	-	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(13,825)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	30,285	1,513,634	(22,253)	(150,938)	(35,850)	532	-
Cash and investment fund balance - beginning	657,818	22,487	133,787	236,579	173,175	9,059	22,440
Cash and investment fund balance - ending	<u>\$ 688,103</u>	<u>\$ 1,536,121</u>	<u>\$ 111,534</u>	<u>\$ 85,641</u>	<u>\$ 137,325</u>	<u>\$ 9,591</u>	<u>\$ 22,440</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	688,103	1,536,121	111,534	85,641	137,325	9,591	22,440
Total cash and investment assets - December 31	\$ 688,103	\$ 1,536,121	\$ 111,534	\$ 85,641	\$ 137,325	\$ 9,591	\$ 22,440
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	137,325	9,591	-
Highways and streets	-	-	-	85,641	-	-	22,440
Sanitation	-	-	-	-	-	-	-
Health and welfare	688,103	-	111,534	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	1,536,121	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 688,103	\$ 1,536,121	\$ 111,534	\$ 85,641	\$ 137,325	\$ 9,591	\$ 22,440

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, 2008
 (Continued)

	Supplemental Juvenile Probation Services	Drainage Maintenance	County Drug-Free Community	Supplemental Public Defender Services	Public Safety System	Step Program	Plat Book Maintenance
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-
Charges for services	49,595	16,000	243,276	8,135	-	-	17,710
Other	390	-	-	-	-	-	-
Total receipts	49,985	16,000	243,276	8,135	-	-	17,710
Disbursements:							
General government	-	-	-	-	-	-	8,297
Public safety	49,991	-	153,512	29,481	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	132,209	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	49,991	132,209	153,512	29,481	-	-	8,297
Excess (deficiency) of receipts over disbursements	(6)	(116,209)	89,764	(21,346)	-	-	9,413
Other financing sources (uses):							
Transfers in	-	220,000	-	-	-	-	-
Transfers out	(10,000)	-	-	-	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-	-
Total other financing sources (uses)	(10,000)	220,000	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(10,006)	103,791	89,764	(21,346)	-	-	9,413
Cash and investment fund balance - beginning	54,450	74,340	109,656	34,318	6,484	6,484	36,868
Cash and investment fund balance - ending	<u>\$ 44,444</u>	<u>\$ 178,131</u>	<u>\$ 199,420</u>	<u>\$ 12,972</u>	<u>\$ 6,484</u>	<u>\$ 6,484</u>	<u>\$ 46,281</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,281
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	44,444	178,131	199,420	12,972	6,484	6,484	-
Total cash and investment assets - December 31	<u>\$ 44,444</u>	<u>\$ 178,131</u>	<u>\$ 199,420</u>	<u>\$ 12,972</u>	<u>\$ 6,484</u>	<u>\$ 6,484</u>	<u>\$ 46,281</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ 12,972	\$ -	\$ -	\$ -
Public safety	44,444	178,131	199,420	-	6,484	6,484	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	46,281
Total cash and investment fund balance - December 31	<u>\$ 44,444</u>	<u>\$ 178,131</u>	<u>\$ 199,420</u>	<u>\$ 12,972</u>	<u>\$ 6,484</u>	<u>\$ 6,484</u>	<u>\$ 46,281</u>

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, 2008
 (Continued)

	County Clerk IV-D	Prosecutor IV-D	Jail Medical	County Misdemeanant	Prosecutor's Copy Fund	County Recorder's Records Perpetuation	Arson Investigation
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	18,960	28,526	-	63,676	-	-	-
Charges for services	-	-	18,261	32,960	176	157,477	3,754
Other	-	243	755	-	-	-	-
Total receipts	18,960	28,769	19,016	96,636	176	157,477	3,754
Disbursements:							
General government	-	-	-	-	-	92,920	-
Public safety	-	-	8,806	67,997	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	36,342	12,941	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	36,342	12,941	8,806	67,997	-	92,920	-
Excess (deficiency) of receipts over disbursements	(17,382)	15,828	10,210	28,639	176	64,557	3,754
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	(2,873)	-	-	(3,006)
Intergovernmental disbursements	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(2,873)	-	-	(3,006)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(17,382)	15,828	10,210	25,766	176	64,557	748
Cash and investment fund balance - beginning	31,958	37,949	7,331	71,385	4,990	169,629	7,332
Cash and investment fund balance - ending	<u>\$ 14,576</u>	<u>\$ 53,777</u>	<u>\$ 17,541</u>	<u>\$ 97,151</u>	<u>\$ 5,166</u>	<u>\$ 234,186</u>	<u>\$ 8,080</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ 97,151	\$ 5,166	\$ 234,186	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	14,576	53,777	17,541	-	-	-	8,080
Total cash and investment assets - December 31	\$ 14,576	\$ 53,777	\$ 17,541	\$ 97,151	\$ 5,166	\$ 234,186	\$ 8,080
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	17,541	-	-	-	8,080
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	14,576	53,777	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Unrestricted	-	-	-	97,151	5,166	234,186	-
Total cash and investment fund balance - December 31	\$ 14,576	\$ 53,777	\$ 17,541	\$ 97,151	\$ 5,166	\$ 234,186	\$ 8,080

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, 2008
 (Continued)

	Firearms Training	Courthouse Lease Rental	Surveyor's Corner Perpetuation	Solid Waste Permit and Bond	Jail Detention Bond	Sheriff Local Foreclosure	Accident Report
Receipts:							
Taxes	\$ -	\$ 1,374,552	\$ -	\$ -	\$ 977,314	\$ -	\$ -
Intergovernmental	-	77,276	-	-	47,136	1,770	-
Charges for services	25,960	-	19,633	19,810	-	112,200	4,896
Other	-	-	-	49	-	-	1,239
Total receipts	25,960	1,451,828	19,633	19,859	1,024,450	113,970	6,135
Disbursements:							
General government	-	830,731	23,182	-	-	104,899	-
Public safety	30,504	-	-	-	-	-	6,004
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Principal	-	309,142	-	-	-	-	-
Interest	-	29,525	-	-	780,000	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	30,504	1,169,398	23,182	-	780,000	104,899	6,004
Excess (deficiency) of receipts over disbursements	(4,544)	282,430	(3,549)	19,859	244,450	9,071	131
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,544)	282,430	(3,549)	19,859	244,450	9,071	131
Cash and investment fund balance - beginning	14,674	(619,755)	27,425	263	(205,677)	7,213	7,288
Cash and investment fund balance - ending	<u>\$ 10,130</u>	<u>\$ (337,325)</u>	<u>\$ 23,876</u>	<u>\$ 20,122</u>	<u>\$ 38,773</u>	<u>\$ 16,284</u>	<u>\$ 7,419</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ (337,325)	\$ -	\$ 20,122	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	10,130	-	23,876	-	38,773	16,284	7,419
Total cash and investment assets - December 31	\$ 10,130	\$ (337,325)	\$ 23,876	\$ 20,122	\$ 38,773	\$ 16,284	\$ 7,419
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ 23,876	\$ -	\$ -	\$ -	\$ -
Public safety	10,130	-	-	-	-	16,284	7,419
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service	-	-	-	-	38,773	-	-
Unrestricted	-	(337,325)	-	20,122	-	-	-
Total cash and investment fund balance - December 31	\$ 10,130	\$ (337,325)	\$ 23,876	\$ 20,122	\$ 38,773	\$ 16,284	\$ 7,419

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, 2008
 (Continued)

	Rainy Day	Wilson Switch Road Basic Maintenance	Landowner's Liability and Contingency	Landfill Closure/ Post Closure	Landfill Insurance	Landfill Improvement	Sheriff's Public Relations
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	269,188	-	-	1,558,080	16,909
Other	74,666	-	3,225	139,470	-	102,772	-
Total receipts	74,666	-	272,413	139,470	-	1,660,852	16,909
Disbursements:							
General government	456,553	-	-	-	-	-	-
Public safety	201,346	-	-	-	-	-	104,894
Highways and streets	4,137	-	-	-	-	-	-
Sanitation	-	-	259,401	945	-	2,353,276	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	99,576	-	-	-	-	-	-
Total disbursements	761,612	-	259,401	945	-	2,353,276	104,894
Excess (deficiency) of receipts over disbursements	(686,946)	-	13,012	138,525	-	(692,424)	(87,985)
Other financing sources (uses):							
Transfers in	1,014,269	-	-	-	-	245,731	130,000
Transfers out	(979,294)	(140,136)	-	-	(105,595)	-	-
Intergovernmental disbursements	-	-	-	-	-	-	-
Total other financing sources (uses)	34,975	(140,136)	-	-	(105,595)	245,731	130,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(651,971)	(140,136)	13,012	138,525	(105,595)	(446,693)	42,015
Cash and investment fund balance - beginning	1,829,607	140,137	198,180	1,401,830	105,596	617,028	7,029
Cash and investment fund balance - ending	<u>\$ 1,177,636</u>	<u>\$ 1</u>	<u>\$ 211,192</u>	<u>\$ 1,540,355</u>	<u>\$ 1</u>	<u>\$ 170,335</u>	<u>\$ 49,044</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ 1,177,636	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	855,210	-	-	-
Restricted assets:							
Cash and investments	-	-	211,192	685,145	1	170,335	49,044
Total cash and investment assets - December 31	<u>\$ 1,177,636</u>	<u>\$ 1</u>	<u>\$ 211,192</u>	<u>\$ 1,540,355</u>	<u>\$ 1</u>	<u>\$ 170,335</u>	<u>\$ 49,044</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	49,044
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	211,192	1,540,355	1	170,335	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Unrestricted	1,177,636	1	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 1,177,636</u>	<u>\$ 1</u>	<u>\$ 211,192</u>	<u>\$ 1,540,355</u>	<u>\$ 1</u>	<u>\$ 170,335</u>	<u>\$ 49,044</u>

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, 2008
 (Continued)

	County Alcohol and Drug	Project Income No. 514	County Sheriff's Continuing Education	Special Vehicle Inspection	Emergency Planning and Right to Know	Emergency Telephone System	Sheriff's Expense and Seizure
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	21,341	313,678	-
Charges for services	828,917	223,985	1,823	14,111	-	686,408	3,592
Other	3,193	572	-	6,102	562	65,973	-
Total receipts	832,110	224,557	1,823	20,213	21,903	1,066,059	3,592
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	1,148,855	198,681	6,857	18,788	13,943	1,131,409	2,421
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	1,148,855	198,681	6,857	18,788	13,943	1,131,409	2,421
Excess (deficiency) of receipts over disbursements	(316,745)	25,876	(5,034)	1,425	7,960	(65,350)	1,171
Other financing sources (uses):							
Transfers in	-	-	-	-	-	11	-
Transfers out	(257,940)	-	-	(11)	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-	-
Total other financing sources (uses)	(257,940)	-	-	(11)	-	11	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(574,685)	25,876	(5,034)	1,414	7,960	(65,339)	1,171
Cash and investment fund balance - beginning	1,477,076	88,873	5,883	24,895	14,798	134,445	480
Cash and investment fund balance - ending	<u>\$ 902,391</u>	<u>\$ 114,749</u>	<u>\$ 849</u>	<u>\$ 26,309</u>	<u>\$ 22,758</u>	<u>\$ 69,106</u>	<u>\$ 1,651</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	902,391	114,749	849	26,309	22,758	69,106	1,651
Total cash and investment assets - December 31	<u>\$ 902,391</u>	<u>\$ 114,749</u>	<u>\$ 849</u>	<u>\$ 26,309</u>	<u>\$ 22,758</u>	<u>\$ 69,106</u>	<u>\$ 1,651</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	902,391	114,749	849	26,309	22,758	69,106	1,651
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 902,391</u>	<u>\$ 114,749</u>	<u>\$ 849</u>	<u>\$ 26,309</u>	<u>\$ 22,758</u>	<u>\$ 69,106</u>	<u>\$ 1,651</u>

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, 2008
 (Continued)

	Redevelopment Supplemental	Donations	Redevelopment Commission	Prosecutor Infraction User Fee	Child Abuse Prevention	Clark County Judicial Computer Operations	Youth Coalition
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	3,800	-	-	-	-	7,321
Charges for services	-	-	-	18,475	-	-	-
Other	4,200	-	-	-	-	-	-
Total receipts	4,200	3,800	-	18,475	-	-	7,321
Disbursements:							
General government	-	4,133	-	-	-	-	-
Public safety	-	-	-	39,339	-	-	3,714
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	-	4,133	-	39,339	-	-	3,714
Excess (deficiency) of receipts over disbursements	4,200	(333)	-	(20,864)	-	-	3,607
Other financing sources (uses):							
Transfers in	-	-	-	30,000	-	-	-
Transfers out	-	-	-	-	-	-	(536)
Intergovernmental disbursements	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	30,000	-	-	(536)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,200	(333)	-	9,136	-	-	3,071
Cash and investment fund balance - beginning	75,000	402	1,155	53,044	25	1,396	2,619
Cash and investment fund balance - ending	<u>\$ 79,200</u>	<u>\$ 69</u>	<u>\$ 1,155</u>	<u>\$ 62,180</u>	<u>\$ 25</u>	<u>\$ 1,396</u>	<u>\$ 5,690</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ 69	\$ -	\$ -	\$ 25	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	79,200	-	1,155	62,180	-	1,396	5,690
Total cash and investment assets - December 31	<u>\$ 79,200</u>	<u>\$ 69</u>	<u>\$ 1,155</u>	<u>\$ 62,180</u>	<u>\$ 25</u>	<u>\$ 1,396</u>	<u>\$ 5,690</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,396	\$ -
Public safety	-	-	-	62,180	-	-	5,690
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	79,200	-	1,155	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Unrestricted	-	69	-	-	25	-	-
Total cash and investment fund balance - December 31	<u>\$ 79,200</u>	<u>\$ 69</u>	<u>\$ 1,155</u>	<u>\$ 62,180</u>	<u>\$ 25</u>	<u>\$ 1,396</u>	<u>\$ 5,690</u>

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, 2008
 (Continued)

	Interstate Compact Fee	Psych Residential Treatment	Planning and Zoning Fees	Urban Conservation	Local Aviation Grant Tracking	Jury Fee	Prosecutors Law Enforcement
Receipts:							
Taxes	\$ -	\$ 377,456	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	37,516	-	-	-	-	-
Charges for services	2,712	-	169,997	-	-	38,559	6,022
Other	-	-	-	38,000	78	746	-
Total receipts	2,712	414,972	169,997	38,000	78	39,305	6,022
Disbursements:							
General government	2,075	-	20,092	35,367	-	23,347	-
Public safety	-	-	-	-	-	-	6,481
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	63,414	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	2,405	-	-
Debt service:	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	2,075	63,414	20,092	35,367	2,405	23,347	6,481
Excess (deficiency) of receipts over disbursements	637	351,558	149,905	2,633	(2,327)	15,958	(459)
Other financing sources (uses):							
Transfers in	-	-	-	-	84,475	-	-
Transfers out	-	-	-	-	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	84,475	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	637	351,558	149,905	2,633	82,148	15,958	(459)
Cash and investment fund balance - beginning	788	76,968	21,425	2,978	12,127	23,255	6,798
Cash and investment fund balance - ending	<u>\$ 1,425</u>	<u>\$ 428,526</u>	<u>\$ 171,330</u>	<u>\$ 5,611</u>	<u>\$ 94,275</u>	<u>\$ 39,213</u>	<u>\$ 6,339</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ 1,425	\$ -	\$ -	\$ 5,611	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	-	428,526	171,330	-	94,275	39,213	6,339
Total cash and investment assets - December 31	\$ 1,425	\$ 428,526	\$ 171,330	\$ 5,611	\$ 94,275	\$ 39,213	\$ 6,339
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ -	\$ -	\$ 171,330	\$ -	\$ -	\$ 39,213	\$ -
Public safety	-	-	-	-	-	-	6,339
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	428,526	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	94,275	-	-
Debt service	-	-	-	-	-	-	-
Unrestricted	1,425	-	-	5,611	-	-	-
Total cash and investment fund balance - December 31	\$ 1,425	\$ 428,526	\$ 171,330	\$ 5,611	\$ 94,275	\$ 39,213	\$ 6,339

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, 2008
 (Continued)

	Superior #2 Drug Court	ADR Circuit Court	ADR Superior Court 1 & 2	County Adult Usage Facility Fund	Weather Warning System	Community Transition	Courts Extended Operation
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	70,110	-	-	-	-	12,250	-
Charges for services	35,419	3,973	8,090	346,017	-	-	-
Other	2,797	-	50	12,256	24,656	-	21
Total receipts	108,326	3,973	8,140	358,273	24,656	12,250	21
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	125,299	930	2,250	274,955	19,763	3,950	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	125,299	930	2,250	274,955	19,763	3,950	-
Excess (deficiency) of receipts over disbursements	(16,973)	3,043	5,890	83,318	4,893	8,300	21
Other financing sources (uses):							
Transfers in	41,736	-	-	-	-	6,930	-
Transfers out	-	-	-	-	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-	-
Total other financing sources (uses)	41,736	-	-	-	-	6,930	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	24,763	3,043	5,890	83,318	4,893	15,230	21
Cash and investment fund balance - beginning	1,764	10,813	28,939	-	-	10,378	233
Cash and investment fund balance - ending	<u>\$ 26,527</u>	<u>\$ 13,856</u>	<u>\$ 34,829</u>	<u>\$ 83,318</u>	<u>\$ 4,893</u>	<u>\$ 25,608</u>	<u>\$ 254</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	26,527	13,856	34,829	83,318	4,893	25,608	254
Total cash and investment assets - December 31	<u>\$ 26,527</u>	<u>\$ 13,856</u>	<u>\$ 34,829</u>	<u>\$ 83,318</u>	<u>\$ 4,893</u>	<u>\$ 25,608</u>	<u>\$ 254</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ 26,527	\$ 13,856	\$ 34,829	\$ -	\$ -	\$ -	\$ 254
Public safety	-	-	-	83,318	4,893	25,608	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 26,527</u>	<u>\$ 13,856</u>	<u>\$ 34,829</u>	<u>\$ 83,318</u>	<u>\$ 4,893</u>	<u>\$ 25,608</u>	<u>\$ 254</u>

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, 2008
 (Continued)

	Superior Court #1	ID Security	Landfill Development and Improvement	Cemetery	CEDIT Tax	Cumulative Capital Development	New Hope Services
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,950,298	\$ 1,102,994	\$ 512,704
Intergovernmental	-	-	-	-	-	53,797	15,087
Charges for services	-	37,662	-	-	-	-	-
Other	-	-	-	-	-	300	-
Total receipts	-	37,662	-	-	1,950,298	1,157,091	527,791
Disbursements:							
General government	-	81,668	-	-	-	246,718	-
Public safety	-	-	-	-	-	150,648	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	7,800	527,791
Economic development	-	-	-	-	-	9,217	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	1,621,000	-	-
Interest	-	-	-	-	213,000	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	-	81,668	-	-	1,834,000	414,383	527,791
Excess (deficiency) of receipts over disbursements	-	(44,006)	-	-	116,298	742,708	-
Other financing sources (uses):							
Transfers in	-	3,006	-	-	-	-	-
Transfers out	-	-	-	-	(36,974)	-	-
Intergovernmental disbursements	-	-	-	-	-	-	-
Total other financing sources (uses)	-	3,006	-	-	(36,974)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(41,000)	-	-	79,324	742,708	-
Cash and investment fund balance - beginning	1,000	92,235	11	320	1,254,773	430,379	-
Cash and investment fund balance - ending	<u>\$ 1,000</u>	<u>\$ 51,235</u>	<u>\$ 11</u>	<u>\$ 320</u>	<u>\$ 1,334,097</u>	<u>\$ 1,173,087</u>	<u>\$ -</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ -	\$ -	\$ 320	\$ 1,334,097	\$ 1,173,087	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	1,000	51,235	11	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 1,000</u>	<u>\$ 51,235</u>	<u>\$ 11</u>	<u>\$ 320</u>	<u>\$ 1,334,097</u>	<u>\$ 1,173,087</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ 1,000	\$ 51,235	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	11	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Unrestricted	-	-	-	320	1,334,097	1,173,087	-
Total cash and investment fund balance - December 31	<u>\$ 1,000</u>	<u>\$ 51,235</u>	<u>\$ 11</u>	<u>\$ 320</u>	<u>\$ 1,334,097</u>	<u>\$ 1,173,087</u>	<u>\$ -</u>

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, 2008
 (Continued)

	Mental Health	Welfare Excise Tax Allocation	Data Reliability Prosecutor IV-D	Clark County Drug Court	Impact Grant	OWI Police Grant
Receipts:						
Taxes	\$ 509,509	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	14,896	44,167	-	9,406	-	6,000
Charges for services	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	524,405	44,167	-	9,406	-	6,000
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	5,303	-	6,971
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	524,405	44,167	-	-	-	-
Economic development	-	-	-	-	-	-
Aviation	-	-	-	-	-	-
Debt service:	-	-	-	-	-	-
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total disbursements	524,405	44,167	-	5,303	-	6,971
Excess (deficiency) of receipts over disbursements	-	-	-	4,103	-	(971)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(3,796)	-	-
Intergovernmental disbursements	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(3,796)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	307	-	(971)
Cash and investment fund balance - beginning	-	-	58	(307)	21,448	2,582
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58</u>	<u>\$ -</u>	<u>\$ 21,448</u>	<u>\$ 1,611</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	-	58	-	21,448	1,611
Total cash and investment assets - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58</u>	<u>\$ -</u>	<u>\$ 21,448</u>	<u>\$ 1,611</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	21,448	1,611
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	58	-	-	-
Economic development	-	-	-	-	-	-
Aviation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58</u>	<u>\$ -</u>	<u>\$ 21,448</u>	<u>\$ 1,611</u>

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, 2008
 (Continued)

	Highway Safety Grant DUI	Big City Big County Grant	Community Correction Juvenile Detention	Drug Enforcement Program	ICJG Victim Assistance Prosecutor	Adult Protective Services
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,459	13,369	-	-	16,348	133,100
Charges for services	-	-	10,140	-	-	-
Other	-	-	19	19,990	-	16
Total receipts	2,459	13,369	10,159	19,990	16,348	133,116
Disbursements:						
General government	-	-	-	-	-	-
Public safety	5,765	24,384	9,701	77,260	32,897	122,435
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Aviation	-	-	-	-	-	-
Debt service:	-	-	-	-	-	-
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total disbursements	5,765	24,384	9,701	77,260	32,897	122,435
Excess (deficiency) of receipts over disbursements	(3,306)	(11,015)	458	(57,270)	(16,549)	10,681
Other financing sources (uses):						
Transfers in	-	-	-	60,000	24,876	-
Transfers out	-	-	-	-	-	(13,700)
Intergovernmental disbursements	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	60,000	24,876	(13,700)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,306)	(11,015)	458	2,730	8,327	(3,019)
Cash and investment fund balance - beginning	-	10,725	103	5,622	8,136	(15,796)
Cash and investment fund balance - ending	<u>\$ (3,306)</u>	<u>\$ (290)</u>	<u>\$ 561</u>	<u>\$ 8,352</u>	<u>\$ 16,463</u>	<u>\$ (18,815)</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ (3,306)	\$ (290)	\$ -	\$ -	\$ -	\$ (18,815)
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	-	561	8,352	16,463	-
Total cash and investment assets - December 31	<u>\$ (3,306)</u>	<u>\$ (290)</u>	<u>\$ 561</u>	<u>\$ 8,352</u>	<u>\$ 16,463</u>	<u>\$ (18,815)</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ 16,463	\$ -
Public safety	-	-	561	8,352	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Aviation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Unrestricted	(3,306)	(290)	-	-	-	(18,815)
Total cash and investment fund balance - December 31	<u>\$ (3,306)</u>	<u>\$ (290)</u>	<u>\$ 561</u>	<u>\$ 8,352</u>	<u>\$ 16,463</u>	<u>\$ (18,815)</u>

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, 2008
 (Continued)

	Domestic Violence Grant	Police Stop Grant	Local Law Enforcement Block Grant	Children's Sexual Assault	Bulletproof Vest	Community Corrections Program
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	29,776	35,251	-	-	10,000	190,982
Charges for services	-	-	-	-	-	948,882
Other	24	-	-	-	-	2,611
Total receipts	29,800	35,251	-	-	10,000	1,142,475
Disbursements:						
General government	-	-	-	-	-	-
Public safety	61,204	29,345	471	-	-	1,123,044
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Aviation	-	-	-	-	-	-
Debt service:	-	-	-	-	-	-
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total disbursements	61,204	29,345	471	-	-	1,123,044
Excess (deficiency) of receipts over disbursements	(31,404)	5,906	(471)	-	10,000	19,431
Other financing sources (uses):						
Transfers in	32,099	-	536	-	-	-
Transfers out	-	-	-	-	-	(6,930)
Intergovernmental disbursements	-	-	-	-	-	-
Total other financing sources (uses)	32,099	-	536	-	-	(6,930)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	695	5,906	65	-	10,000	12,501
Cash and investment fund balance - beginning	11,151	(13,142)	37	20,441	-	462,287
Cash and investment fund balance - ending	<u>\$ 11,846</u>	<u>\$ (7,236)</u>	<u>\$ 102</u>	<u>\$ 20,441</u>	<u>\$ 10,000</u>	<u>\$ 474,788</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ (7,236)	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	11,846	-	102	20,441	10,000	474,788
Total cash and investment assets - December 31	<u>\$ 11,846</u>	<u>\$ (7,236)</u>	<u>\$ 102</u>	<u>\$ 20,441</u>	<u>\$ 10,000</u>	<u>\$ 474,788</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	11,846	-	102	20,441	10,000	474,788
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Aviation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Unrestricted	-	(7,236)	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 11,846</u>	<u>\$ (7,236)</u>	<u>\$ 102</u>	<u>\$ 20,441</u>	<u>\$ 10,000</u>	<u>\$ 474,788</u>

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, 2008
 (Continued)

	Emergency Management	YMCA of Southern IN Grant	CASA The Voice of Clark	Juvenile Pilot Program	Family Court Project	Interpreters Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	26,891	26,824	18,577	-	40,000	8,500
Charges for services	-	-	-	-	-	-
Other	-	-	799	-	-	-
Total receipts	26,891	26,824	19,376	-	40,000	8,500
Disbursements:						
General government	-	-	55,582	-	22,606	3,278
Public safety	-	26,824	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	3,955	-	-
Economic development	-	-	-	-	-	-
Aviation	-	-	-	-	-	-
Debt service:	-	-	-	-	-	-
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total disbursements	-	26,824	55,582	3,955	22,606	3,278
Excess (deficiency) of receipts over disbursements	26,891	-	(36,206)	(3,955)	17,394	5,222
Other financing sources (uses):						
Transfers in	-	-	28,605	-	-	-
Transfers out	-	-	-	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-
Total other financing sources (uses)	-	-	28,605	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	26,891	-	(7,601)	(3,955)	17,394	5,222
Cash and investment fund balance - beginning	12,846	-	27,175	3,992	-	-
Cash and investment fund balance - ending	<u>\$ 39,737</u>	<u>\$ -</u>	<u>\$ 19,574</u>	<u>\$ 37</u>	<u>\$ 17,394</u>	<u>\$ 5,222</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ 19,574	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:	-	-	-	-	-	-
Cash and investments	39,737	-	-	37	17,394	5,222
Total cash and investment assets - December 31	<u>\$ 39,737</u>	<u>\$ -</u>	<u>\$ 19,574</u>	<u>\$ 37</u>	<u>\$ 17,394</u>	<u>\$ 5,222</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ 17,394	\$ 5,222
Public safety	39,737	-	-	37	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Aviation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Unrestricted	-	-	19,574	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 39,737</u>	<u>\$ -</u>	<u>\$ 19,574</u>	<u>\$ 37</u>	<u>\$ 17,394</u>	<u>\$ 5,222</u>

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, 2008
 (Continued)

	Radio Grant	Breathalyzer Grant	Sheriff's Retiree Group Insurance	TIF Perry Crossing	TIF Henryville I-65 Corridor	TIF Memphis Corridor
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 1,377	\$ 6,993	\$ 30,795
Intergovernmental	10,000	5,000	14,330	-	-	-
Charges for services	-	-	13,977	-	-	-
Other	-	-	-	-	-	-
Total receipts	10,000	5,000	28,307	1,377	6,993	30,795
Disbursements:						
General government	-	-	-	-	-	-
Public safety	10,000	5,000	9,471	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Aviation	-	-	-	-	-	-
Debt service:	-	-	-	-	-	-
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total disbursements	10,000	5,000	9,471	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	18,836	1,377	6,993	30,795
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	18,836	1,377	6,993	30,795
Cash and investment fund balance - beginning	-	-	97,568	2,235	-	-
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 116,404</u>	<u>\$ 3,612</u>	<u>\$ 6,993</u>	<u>\$ 30,795</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ -	\$ -	\$ 116,404	\$ 3,612	\$ 6,993	\$ 30,795
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 116,404</u>	<u>\$ 3,612</u>	<u>\$ 6,993</u>	<u>\$ 30,795</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Aviation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Unrestricted	-	-	116,404	3,612	6,993	30,795
Total cash and investment fund balance - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 116,404</u>	<u>\$ 3,612</u>	<u>\$ 6,993</u>	<u>\$ 30,795</u>

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, 2008
 (Continued)

	Supplemental Adult Probation Services	Property Reassessment	Adult Administration Fees	Tax Sale Legal Fee Fund	Sheriff's Commissary	Totals
Receipts:						
Taxes	\$ -	\$ 119,489	\$ -	\$ -	\$ -	\$ 7,692,993
Intergovernmental	62,334	6,092	-	-	-	8,297,962
Charges for services	529,600	-	53,352	105,810	663,075	8,142,012
Other	21,243	5,987	-	-	44,784	615,880
Total receipts	613,177	131,568	53,352	105,810	707,859	24,748,847
Disbursements:						
General government	-	414,962	-	70,785	-	2,566,441
Public safety	611,832	-	173,329	-	718,683	7,181,380
Highways and streets	-	-	-	-	-	3,780,908
Sanitation	-	-	-	-	-	2,613,622
Health and welfare	-	-	-	-	-	2,899,707
Economic development	-	-	-	-	-	9,217
Aviation	-	-	-	-	-	1,063,450
Debt service:	-	-	-	-	-	-
Principal	-	-	-	-	-	2,110,142
Interest	-	-	-	-	-	1,047,125
Capital outlay	-	-	-	-	-	99,576
Total disbursements	611,832	414,962	173,329	70,785	718,683	23,371,568
Excess (deficiency) of receipts over disbursements	1,345	(283,394)	(119,977)	35,025	(10,824)	1,377,279
Other financing sources (uses):						
Transfers in	850,080	-	133,600	-	-	2,905,954
Transfers out	(123,600)	-	(80)	-	-	(1,768,946)
Intergovernmental disbursements	-	-	-	-	-	(390,403)
Total other financing sources (uses)	726,480	-	133,520	-	-	746,605
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	727,825	(283,394)	13,543	35,025	(10,824)	2,123,884
Cash and investment fund balance - beginning	-	444,699	21,371	15,450	26,628	12,648,879
Cash and investment fund balance - ending	<u>\$ 727,825</u>	<u>\$ 161,305</u>	<u>\$ 34,914</u>	<u>\$ 50,475</u>	<u>\$ 15,804</u>	<u>\$ 14,772,763</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ -	\$ 161,305	\$ -	\$ 50,475	\$ -	\$ 4,390,415
Cash with fiscal agent	-	-	-	-	-	855,210
Restricted assets:						
Cash and investments	727,825	-	34,914	-	15,804	9,527,138
Total cash and investment assets - December 31	<u>\$ 727,825</u>	<u>\$ 161,305</u>	<u>\$ 34,914</u>	<u>\$ 50,475</u>	<u>\$ 15,804</u>	<u>\$ 14,772,763</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 483,039
Public safety	727,825	-	34,914	-	15,804	3,383,684
Highways and streets	-	-	-	-	-	1,341,473
Sanitation	-	-	-	-	-	1,921,894
Health and welfare	-	-	-	-	-	1,369,375
Economic development	-	-	-	-	-	80,355
Aviation	-	-	-	-	-	1,630,396
Debt service	-	-	-	-	-	172,132
Unrestricted	-	161,305	-	50,475	-	4,390,415
Total cash and investment fund balance - December 31	<u>\$ 727,825</u>	<u>\$ 161,305</u>	<u>\$ 34,914</u>	<u>\$ 50,475</u>	<u>\$ 15,804</u>	<u>\$ 14,772,763</u>

CLARK COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008

	Welfare Trust	Congressional Interest	Surplus Tax	Tax Sale Redemption	Tax Sale Surplus	Surplus Dog	Clark County Cashier's Bid Bonds
Additions:							
Agency fund additions	\$ 18,452	\$ -	\$ 1,099,398	\$ 1,352,652	\$ 938	\$ -	\$ -
Deductions:							
Agency fund deductions	46,007	-	1,658,992	1,403,524	8,020,710	-	1,000
Excess (deficiency) of total additions over total deductions	(27,555)	-	(559,594)	(50,872)	(8,019,772)	-	(1,000)
Cash and investment fund balance - beginning	36,247	14,601	1,398,871	67,270	8,170,085	375	4,220
Cash and investment fund balance - ending	<u>\$ 8,692</u>	<u>\$ 14,601</u>	<u>\$ 839,277</u>	<u>\$ 16,398</u>	<u>\$ 150,313</u>	<u>\$ 375</u>	<u>\$ 3,220</u>

CLARK COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Inheritance Tax	City/Town Court Costs	Overweight Vehicle	Court Fees	Special Death Benefit	State Sales Disclosure	Coroners Training and Continuing Education
Additions:							
Agency fund additions	\$ 2,772,940	\$ 53,227	\$ 9,014	\$ 30,707	\$ 7,692	\$ 11,430	\$ -
Deductions:							
Agency fund deductions	<u>2,777,009</u>	<u>-</u>	<u>6,487</u>	<u>29,407</u>	<u>1,055</u>	<u>14,170</u>	<u>3,182</u>
Excess (deficiency) of total additions over total deductions	(4,069)	53,227	2,527	1,300	6,637	(2,740)	(3,182)
Cash and investment fund balance - beginning	<u>922,317</u>	<u>54,785</u>	<u>5,931</u>	<u>2,728</u>	<u>675</u>	<u>9,440</u>	<u>3,182</u>
Cash and investment fund balance - ending	<u>\$ 918,248</u>	<u>\$ 108,012</u>	<u>\$ 8,458</u>	<u>\$ 4,028</u>	<u>\$ 7,312</u>	<u>\$ 6,700</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, 2008
 (Continued)

	Infraction Judgments	Local Law Enforcement Continuing Ed. User Fee	Hold for Information	Sheriff Restitution Fund	State Recording Fees	County Hospital Care For The Indigent	Medical Assistance To Wards
Additions:							
Agency fund additions	\$ 173,310	\$ 58,215	\$ 56,389	\$ 10,000	\$ 13,710	\$ 759,721	\$ 719,045
Deductions:							
Agency fund deductions	72,517	3,861	26,891	6,350	17,402	759,721	719,045
Excess (deficiency) of total additions over total deductions	100,793	54,354	29,498	3,650	(3,692)	-	-
Cash and investment fund balance - beginning	42,732	219,905	-	-	10,905	-	-
Cash and investment fund balance - ending	<u>\$ 143,525</u>	<u>\$ 274,259</u>	<u>\$ 29,498</u>	<u>\$ 3,650</u>	<u>\$ 7,213</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, 2008
 (Continued)

	Children With Special Health Care Needs	Clark-Floyd Convention & Tourism Bureau	Payroll Withholdings & Clearing	Tax Settlement Funds	County Treasurer	County Auditor	Traffic Bureau
Additions:							
Agency fund additions	\$ 451,061	\$ 999,608	\$ 24,835,457	\$ 218,103,707	\$ 199,190,500	\$ -	\$ -
Deductions:							
Agency fund deductions	<u>451,061</u>	<u>999,608</u>	<u>24,824,502</u>	<u>227,751,095</u>	<u>181,205,893</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of total additions over total deductions	-	-	10,955	(9,647,388)	17,984,607	-	-
Cash and investment fund balance - beginning	<u>-</u>	<u>-</u>	<u>5,648</u>	<u>11,742,432</u>	<u>8,832,060</u>	<u>30</u>	<u>100</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,603</u>	<u>\$ 2,095,044</u>	<u>\$ 26,816,667</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, 2008
 (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>
Additions:						
Agency fund additions	\$ -	\$ -	\$ -	\$ 571,475	\$ 591,507	\$ 479,281
Deductions:						
Agency fund deductions	-	-	-	532,884	591,757	478,847
Excess (deficiency) of total additions over total deductions	-	-	-	38,591	(250)	434
Cash and investment fund balance - beginning	<u>25</u>	<u>50</u>	<u>100</u>	<u>82,896</u>	<u>350</u>	<u>460</u>
Cash and investment fund balance - ending	<u>\$ 25</u>	<u>\$ 50</u>	<u>\$ 100</u>	<u>\$ 121,487</u>	<u>\$ 100</u>	<u>\$ 894</u>

CLARK COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	County Sheriff	County Recorder	County Clerk	County Health Officer	Community Corrections	Totals
Additions:						
Agency fund additions	\$ 2,810,960	\$ 492,384	\$ 12,356,686	\$ 309,966	\$ 253,241	\$ 468,592,673
Deductions:						
Agency fund deductions	2,890,683	501,644	12,102,675	336,389	220,235	468,454,603
Excess (deficiency) of total additions over total deductions	(79,723)	(9,260)	254,011	(26,423)	33,006	138,070
Cash and investment fund balance - beginning	87,037	41,782	2,701,042	63,597	-	34,521,878
Cash and investment fund balance - ending	<u>\$ 7,314</u>	<u>\$ 32,522</u>	<u>\$ 2,955,053</u>	<u>\$ 37,174</u>	<u>\$ 33,006</u>	<u>\$ 34,659,948</u>

CLARK COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2008

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
County Building	\$ 4,076,426	\$ 502,738
Jail Lease	22,302,000	1,414,439
Bonds payable:		
General obligation bonds:		
2005 Issue	<u>470,000</u>	<u>202,000</u>
Total governmental activities debt	<u>\$ 26,848,426</u>	<u>\$ 2,119,177</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:

Board of County Commissioners
County Council
County Auditor
Clerk of the Circuit Court
County Assessor
County Superior Court III
Office of Emergency Communication
Department of Aviation
Drainage Board

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
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, 2008. 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 items 2008-7 and 2008-8 in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with requirements regarding equipment and real property management and financial reporting that are applicable to its Airport Improvement Program. 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, 2008. 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 item 2008-6.

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 2008-6, 2008-7, and 2008-8, 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 items 2008-6, 2008-7, and 2008-8, to be material weaknesses.

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 3, 2009

CLARK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2008

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 2008	\$ 11,951
National School Lunch Program	10.555	Year 2008	<u>7,374</u>
Total for cluster			<u>19,325</u>
Total for federal grantor agency			<u>19,325</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant			
Drug Court Discretionary Grant Program	16.585	Year 2008	<u>12,137</u>
Pass-Through Indiana Criminal Justice Institute			
Juvenile Justice and Delinquency Prevention - Allocation to States			
YMCA of Southern Indiana Y-Cap 07-JF-034	16.540	07-JF-034	<u>52,401</u>
Crime Victim Assistance	16.575		
07VA015		07VA015	9,498
07VA163		07VA163	6,850
08VA019		08VA019	3,468
08ST004		08ST004	<u>8,930</u>
Total for program			<u>28,746</u>
Edward Byrne Memorial Formula Grant Program	16.579		
06-DJ-008		06-DJ-008	9,406
04-DB-092		04-DB-092	<u>10,000</u>
Total for program			<u>19,406</u>
Violence Against Women Formula Grants	16.588		
Domestic Violence/ Sexual Assault Unit of Clark County 07-ST-003		07-ST-003	26,322
Domestic Violence/ Sexual Assault Prosecution Team 07-ST-013		07-ST-013	<u>13,429</u>
Total for program			<u>39,751</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738		
Drug Court Program		07-DJ-007	40,459
Drug Court Program		07-DJ-088	5,785
JAG 5K and Under		04-DB-116	<u>5,000</u>
Total for program			<u>51,244</u>
Total for federal grantor agency			<u>203,685</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Direct Grant			
Airport Improvement Program	20.106		
		AIP 3-18-0041-16	882,134
		AIP 3-18-0041-17	252,589
		AIP 3-18-0041-18	1,311,520
		AIP 3-18-0041-21	<u>38,760</u>
Total for program			<u>2,485,003</u>

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

CLARK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2008
(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		
Perry Crossing Phase I & II		STP-9910-033	59,843
St. John Road Reconstruction		STP-9910-038	37,791
Bethany Road Reconstruction		DES-0710003	64,512
County Bridge 78 Blue Lick B-29554		DES-0710003	39,156
Bridge Inspection Phase I & II		BR-NB18567	<u>19,803</u>
Total for program			<u>221,105</u>
Total for federal grantor agency			<u>2,706,108</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 08 10-08-PV-1193-01		10-08-PV-1193-01	87,658
FY 09 10-10-PV-1193-02		10-10-PV-1193-02	<u>45,442</u>
Total for program			<u>133,100</u>
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	BPRS 109-15	<u>80,364</u>
HIV Prevention Activities - Health Department Based AIDS Prevention	93.940	AIDS 109-5	<u>41,508</u>
Block Grants for Prevention and Treatment of Substance Abuse PSUP 109-9	93.959	PSUP 109-9	<u>24,035</u>
Preventive Health Services - Sexually Transmitted Diseases Control Grants STD 109-3	93.977	STD 109-3	<u>38,481</u>
Maternal and Child Health Services Block Grant to the States MCH 109-2	93.994	MCH 109-2	<u>122,286</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		
Prosecutor's Expenditures		Year 2008	312,010
Clerk's Expenditures		Year 2008	75,421
Collection Incentives		Year 2008	66,446
Indirect Cost		Year 2008	<u>59,131</u>
Total for program			<u>513,008</u>
Total for federal grantor agency			<u>952,782</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		
PW-00312.0		PW-00312.0	<u>213,508</u>
Emergency Management Performance Grants C44P-8-220A	97.042	C44P-8-220A	<u>26,891</u>
Total for federal grantor agency			<u>240,399</u>
Total federal awards expended			<u>\$ 4,122,299</u>

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

CLARK COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of 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?	none reported

Type of auditor's report issued on compliance for major programs: Unqualified for all programs except Airport Improvement Program 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
20.106	Airport Improvement Program
93.563	Child Support Enforcement

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 2008-1, EXPENDITURE CLASSIFICATION

The County Council approved the annual budget based upon the following four (4) major budget classifications:

CLARK COUNTY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 (Continued)

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

As a result of the Council's approved budget, the County Auditor's office did not record disbursements to detailed expenditure accounts that described the purpose of the funds expended. The following are examples of detail expenditure accounts for Other Services and Charges that are normally used to provide detailed information regarding the types of expenditures made:

Expenditure Account	Description
312	Postage
313	Travel
314	Telephone
352	Repair of equipment

Disbursements were not posted to detailed expenditure accounts that described the purpose of the funds expended. Instead, disbursements were posted to the financial records in broad general expenditure categories.

In addition, for some funds that were created locally under a home rule ordinance, no expenditure categories of any type were used. Expenditures were simply posted to a category titled "unappropriated."

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 a 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 was available in the budget for overtime when needed.

Failure to have expenditures classified in a meaningful manner to identify how the funds are used increases the County's risk for the misappropriation of assets. Financial information cannot be reviewed in a meaningful manner to detect any unusual increases in expenditures that could be improper.

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 of Indiana, Chapter 14)

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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)

Expenditures from budgeted funds shall be classified in accordance with the major budget classifications and minor objects prescribed for counties. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 5)

We recommended 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.

FINDING 2008-2. INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

We noted several deficiencies in the internal control system of the County related to financial transactions and reporting. We believe the following deficiencies constitute material weaknesses:

1. Preparing Financial Statements: Effective internal control over financial reporting involves the identification and analysis of the risks of material misstatement to the County's audited financial statements and then determining how those identified risks should be managed. The County has not identified risks to the preparation of reliable financial statements and as a result has failed to design effective controls over the preparation of the financial statements to prevent or detect material misstatements, including notes to the financial statements.
2. Monitoring of Controls: Effective internal control over financial reporting requires the County Board of Commissioners to monitor and assess the quality of the County's system of internal control. The County Board of Commissioners has not performed either an ongoing or separate evaluation of their system of internal controls. The failure to exercise their oversight responsibility places the County at risk that controls may not be designed or operating effectively to provide reasonable assurance that controls will prevent or detect material misstatements in a timely manner. Additionally, the County has no process to identify or communicate corrective actions to improve controls.

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 objections, 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 County Auditors of Indiana, Chapter 14)

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2008-3, FINANCIAL ACCOUNTING SYSTEM

A review of the County's accounting records identified the following concerns regarding the computerized accounting system utilized by the County to process financial activity:

1. Reports generated by the accounting application do not always provide accurate information regarding the beginning cash balance, receipts, and disbursements.
 - a. The beginning fund balances brought forward from the prior year are shown as receipt transactions instead of beginning balances. The beginning fund balances are included in the total amount of the receipts in the funds ledger thus misrepresenting the total receipts for the year. As a result of having the beginning balances included in the total receipts, the system does not generate a report showing the beginning fund balance in order to ensure that balances were correctly brought forward from one accounting period to the next and readily identify the actual receipts for the period for comparison with final amounts reported in the financial statements.
 - b. Some of the reports generated from the system included receipt and disbursement activity for funds in previous years that are no longer in use. As a result some of the reports generated from the system had incorrect receipt and disbursement amounts that needed to be adjusted for the activity related to these funds. In addition, this caused various reports generated by the computer system to not be in agreement with one another.
2. Report headings do not, but should, specify parameters used when generating the report. In some instances reports do not include the "range or subset" of the information included in the report. The "Combined Ledger (All Detail)" report does not include information regarding the range of the funds and/or account numbers included in the generated reports. Report parameters should be included in report headings to help ensure reports are not misinterpreted.
3. The accounting system generates a receipt/quietus number. The system allows the user to change the number and does not always increment the number properly from one transaction to another. The accounting system should enforce proper sequential number of receipts and not allow the user to change the numbering. Sequential numbering helps to ensure the accounting for all receipts/quietuses.

The software vendor should be contacted to determine if changes can be made to the computerized system to correct the deficiencies noted above.

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 objections, 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 County Auditors of Indiana, Chapter 14)

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2008-4, TRANSFERS BETWEEN FUNDS

Transfers between funds were not properly recorded and identified in the financial records. Several instances were noted in which the receipt transaction recorded in the fund would be reported as a transfer in; however, the corresponding disbursement transaction from the appropriate fund would not be reported as a transfer out or vice versa. This problem was further complicated by the fact that in several instances the supporting documentation for the transaction did not identify the multiple funds involved in the transfer making it difficult to determine which funds were involved in the financial activity to ensure proper financial reporting and accountability of funds. Also, the date of the receipting and disbursing transactions related to the transfers in/out were not always the same date making it even more difficult to properly identify the related financial activity. As a result of improper financial reporting, audit adjustments of approximately \$2.4 million were made to the financial statements.

Procedures should be implemented to properly identify financial activity that should be accounted for transfers between funds versus charges for services among funds. The financial activity should be reviewed to ensure that transfers in are in agreement with transfers out. Activity related to transfers between funds should be recorded on the same date in order to ensure the financial activity is recorded in the proper accounting period.

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 of Indiana, Chapter 14)

FINDING 2008-5, DISBURSEMENT PROCEDURES

A review of the County's financial system identified the following problems with internal control procedures over disbursements:

1. Proper procedures were not in place to determine that correct amounts were paid on invoices. If a single invoice contained expenditures that would be charged to more than one budget appropriation expenditure account or to more than one fund, a separate accounts payable voucher was completed for the amount associated with each invoiced item to be charged to a different appropriation/fund number. Procedures were not in place whereby the individual accounts payable vouchers submitted were totaled and compared to the invoice total in order to verify the proper amount owed was paid. Furthermore, if the invoice represented charges to various departments within the County, each department would be required to submit a separate accounts payable voucher for its share of the invoice. There were no procedures in place to ensure that all of the departments submitted the accounts payable voucher to the County Auditor for payment at the same time to ensure that the final amount paid was proper.

Failure to compare actual amounts paid to amounts invoiced could result in the improper amount being paid.

2. There was no procedure in place whereby if an invoice was not paid in full, information was documented as to why the full amount was not paid and an evaluation of the reasonableness of the explanation. In reviewing expenditures associated with the

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

County's Airport Improvement federal grant, it was noted that only portions of an invoice would be paid with the remaining balance of the amount invoiced not being billed for up six months later. No procedures were in place to document amounts previously paid in order to verify that the subsequent amounts paid did not exceed the total amount invoiced.

Failure to properly document differences between the amounts being paid and the amounts owed could result in untimely payment of amounts owed, late fees being incurred, and the expenditures being reported in the incorrect accounting period. In addition, it could be an indicator of personal items being charged on the County's account.

3. Vendor statements are not submitted with the invoices and accounts payable voucher to the County Auditor for payment.

Failure to compare the vendor statements with the invoices increases the risk of potential liability for unpaid invoices, expenditures not being recognized in the proper accounting period, fraudulently expenditures, and late fees assessed for untimely payment. Missing invoices, unfamiliar invoices, or past due amounts could indicate personal items are being purchased using the County's account.

A comparison of the vendor statement with invoices should be made to ensure timely and proper payment of amounts owed and to reduce potential fraud risks.

4. Vendor checks were shown as voided and receipted back to the records in the amount of approximately \$150,000. The majority of these voided checks were the result of checks being issued for invoices that had previously been paid, some of which were detected by the County prior to the checks being mailed to the vendor and others in which the vendors returned the checks to the County.

Comparison of vendor statements with invoices and previous amounts paid should be performed at the time of payment to help reduce the risk of duplicate payments. The County Auditor should determine if the accounting software has a feature whereby duplicate invoices number from the same vendor could be detected prior to the issuance of a check.

5. The County did not have procedures in place whereby if a check was voided that the voided payment was adjusted in the vendor's history of total payments for proper federal tax reporting on the vendor's 1099.

Procedures should be implemented to ensure proper reporting.

6. Checks issued to vendors are returned to the county department which initiated the purchase for mailing to the vendor. Returning the checks to the person who initiated the transaction could result in the misappropriation of funds.

Vendor checks should be mailed directly to the vendor by the Auditor's office.

7. Check issued from one County fund to another for payment or reimbursement of services are distributed to by the County Auditor to the receiving department which then turns around and resubmits the collections to the County Auditor via a report of collections.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Checks issued by the County Auditor to the County should be immediately receipted to the records and remitted to the County Treasurer for deposit. Access to funds collected should be limited to as few people as possible. Anytime funds exchange hands there is an increase in the risk of loss of collections and the possibility of substitution.

8. Existing controls in place to verify that sufficient supporting documentation is provided for all payments made were not operating properly. Five percent of the disbursements tested did not have adequate documentation to identify what was purchased and to establish if the disbursements were for legitimate governmental business.

Failure to provide itemized documentation of items purchased could result in expenditures being made for items not related to governmental business or for goods/services not actually received.

IC 5-11-10-1.6(c) states in part:

"The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless: (1) there is a fully itemized invoice or bill for the claim; (2) the invoice or bill is approved by the officer or person receiving the goods and services; (3) the invoice or bill is filed with the governmental entity's fiscal officer; (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim . . ."

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

9. Accounts Payable Register, General Form 364, has been prescribed to provide a mechanism to document approval for the payment of claims by the Board of County Commissioners and certification by the County Auditor of the correctness of the claim.

The prescribed Accounts Payable Register, General Form 364, was not in use during 2008. An alternative computerized form was in use; however, this form did not contain the same headings and information as required by the prescribed form.

Proper procedures were not in place to ensure that all accounts payable vouchers were placed on the alternative computerized accounts payable voucher register submitted to the County Auditor and Board of Commissioners for approval of payments. If disbursements were not required to be advertised, the claims were not placed on the accounts payable register. If claims were processed by someone other than the regular claims clerk, there were not procedures in place to notify the claims clerk of the processing of these transactions for the inclusion on the accounts payable register. There was no proof or reconciling procedure in place between the claims and the computerized register to assure that all claims were properly recorded for submission and approval by the County Auditor and Board of County Commissioners.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Failure to have proper procedures in place for the approval of disbursements could result in funds being disbursed that are not authorized.

Proper procedures should be implemented to assure that all disbursements are approved prior to payment.

IC 5-11-10-2(a) states:

"Claims against a political subdivision of the state must be approved by the officer or person receiving the goods or services, be audited for correctness and approved by the disbursing officer of the political subdivision, and, where applicable, be allowed by the governing body having jurisdiction over allowance of such claims before they are paid. If the claim is against a governmental entity (as defined in section 1.6 of this chapter), the claim must be certified by the fiscal officer."

Where a mechanized or computerized accounting system is in use, it is permissible to prepare the Register of Claims on an alternate form. The alternate form must contain the same headings and information shown on the prescribed form and if claims are not individually allowed, the form must contain the certification and signatures of the governing body as shown on the prescribed form. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 4)

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 of Indiana, Chapter 14)

Section III - Financial Statement Findings

FINDING 2008-6, REPORTABLE CONDITION - CHILD SUPPORT ENFORCEMENT CASE BALANCES

Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number: 2008
Pass-Through Entity: Indiana Department of Child Services

Clark County, in conjunction with the Indiana Department of Child Services, accounted for child support collections and payments through the Indiana Support Enforcement Tracking System (ISETS) during 2008. The following deficiency was identified:

Account balances owed by noncustodial parents on child support cases included errors resulting from data conversion, information not recorded during the time period from data conversion to system implementation, computer application processing errors and user errors. The errors are currently being corrected on a case by case basis as they are identified.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

45 CFR 303.6 states in part: ". . . the IV-D agency must maintain and use an effective system for: (a) monitoring compliance with the support obligation; (b) identifying on the date the parent fails to make payments in an amount equal to the support payable . . ."

As a result of the inaccurate balances, enforcement actions may be initiated improperly or may not be initiated when required.

We recommended that action should be expedited to ensure that all account balances are researched and corrected in a timely manner.

FINDING 2008-7, EQUIPMENT AND REAL PROPERTY MANAGEMENT

Federal Agency: U.S. Department of Transportation
Federal Program: Airport Improvement Program
CFDA Number: 20.106
Federal Award Number: 3-18-0041-16, 3-18-0041-17, 3-18-0041-18, 3-18-0041-21
Pass-Through Entity: Direct Grant

The County incurred approximately \$1.1 million in expenditures for engineering fees, lawyer fees, and the purchase of land which was all associated with the Airport Runway Expansion Project. The County did not maintain a subsidiary ledger to capture these expenditures as construction in progress and to record what was expended with Federal monies. Capital asset information was not given to the County Auditor for inclusion in the County's capital asset register.

The County has not performed a physical inventory of its capital assets.

49 CFR 18.32(d) states in part:

"Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with grant funds, until disposition takes place will, as a minimum: Meet the following requirements: . . . (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years."

Failure to maintain subsidiary records for these projects allows project costs to be incurred but not recorded in the construction in progress category and later capitalized when completed. Failure to perform a physical inventory of the capital assets and compare the inventory to the assets recorded in the County's capital asset provides inadequate controls to assure that assets would be safeguarded against loss, and that reliable data is obtained, recorded, and maintained to determine compliance with Federal, State and local requirements.

We recommended the County maintain subsidiary capital asset records which captures the expenditures for each project to be shown as construction in progress and provide this information to the County Auditor's office for inclusion the County's capital asset records. A physical inventory of capital assets should be performed and compared with the County's capital asset record with any differences resolved.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2008-8, FINANCIAL MANAGEMENT SYSTEM

Federal Agency: U.S. Department of Transportation
Federal Program: Airport Improvement Program
CFDA Number: 20.106
Federal Award Number: 3-18-0041-16, 3-18-0041-17, 3-18-0041-18, 3-18-0041-21
Pass-Through Entity: Direct Grant

Adequate financial records were not maintained to account for financial activity related to the federal grant. Financial activity related to the grant was not maintained in a separate fund, but was instead combined with financial activity related to the normal daily operations of the County's airport. Financial activity associated with the County's local matching grant requirement was accounted for in a separate fund. As a result, there was not a system in place to provide consolidated financial activity related to the grant program.

In order to determine expenditures under federal grant programs and the amount of federal grant monies to be requested, a listing of invoices was made along with copies of the invoices. The listing of invoices could not be readily traced to the actual expenditures made per the County Auditor's funds ledger. The listing did not contain information, such as, the date the invoice was paid and the related check number issued. An additional problem noted with tracing amounts claimed for federal reimbursement to the County's financial records, is that when invoices were paid the entire amount of the invoice was not paid. The federal portion associated with the invoices was paid around the same time the federal funds were requested; however, the amount of the state and local portion of the invoice was not paid for several months later. In some instances, the state and local portion of the invoices were paid up to four or five months later.

49 CFR 18.20 regarding standards for financial management systems states:

"(a) A State must expand and account for grant funds in accordance with State laws and procedures for expending and accounts for its own funds. Fiscal control and accounting procedures of the State, as well as its subgrantees . . . must be sufficient to . . . (2) Permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes.

(b) The financial management system of the grantees . . . must meet the following standards:

- (1) *Financial reporting.* Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with financial reporting requirements of the grant or subgrant.
- (2) *Accounting records.* Grantees and subgrantees must maintain records which adequately identify the source and application of funds provided for financially-assisted activities. . . .
- (3) *Internal control.* Effective control and accountability must be maintained for all grant and subgrant cash, real and personal property, and other assets. . . .
- (4) *Budget control.* Actual expenditures or outlays must be compared with the budgeted amounts for each grant or subgrant . . . "

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

49 CFR 18.24 regarding matching or cost sharing states: "(6) *Records*. Costs and third party in-kind contributions counting towards satisfying a cost sharing or matching requirement must be verifiable from the records of grantees and subgrantee or cost-type contractors."

Failure to provide consolidated financial activity related to the grant project resulted in difficulties in determining the County's compliance with the grant program requirements related to financial reporting, budget control, and matching.

A grant project ledger should be maintained to properly report financial activity related to the grant project and provide proper monitoring of grant program requirements.

BOARD OF COMMISSIONERS OF CLARK COUNTY, INDIANA

ROOM 404, Clark County Government Building
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Jeffersonville, Indiana 47130
(812) 285-6275 FAX (812) 285-6366
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M. Edward Meyer, President
Mike Moore
Les Young

Greg Fifer, County Attorney
Hyun Lee, County Engineer

October 27, 2009

Re: Clark County Summary Schedule of Prior Audit Findings

Finding Number 2007-5, Cash Management

Status of Finding:

The Homeland Security Grant was completed in 2007 thus eliminating any corrective action to be taken on this particular grant program. In the future, grant programs will be closely monitored for compliance with this requirement.

Finding Number 2007-6, Allowable Costs and Period of Availability

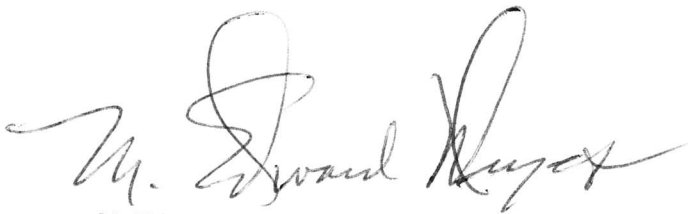
Status of Finding:

The County no longer administers the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC). Administration of this program was handled by a private party in 2008.

Finding Number 2007-7, Homeland Security Grant Program Cluster, Reporting

Status of Finding:

The Homeland Security Grant was completed in 2007 thus eliminating any corrective action to be taken on this particular grant program. In the future, grant programs will be closely monitored for compliance with this requirement.



M. Edward Meyer,
President, Clark County Commissioner

BOARD OF COMMISSIONERS OF CLARK COUNTY, INDIANA

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M. Edward Meyer, President
Mike Moore
Les Young

Greg Fifer, County Attorney
Hyun Lee, County Engineer

October 27, 2009

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

RE: Corrective Action Plan

Please accept this letter as the corrective action plan for the below referenced finding noted in the 2008 audit report of Clark County.

Finding 2008-1, Expenditure Classification

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

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

Finding 2008-2, Internal Controls over Financial Transactions and Reporting

Contact Person: Edward Meyer
Title: President Board of County Commissioners
Phone Number: 812-285-6275
Expected Completion Date: 2010

The County's financial system will be reviewed and an assessment will be made to determine potential areas of risk. An internal control system will be implemented, when not cost prohibited, to establish control procedures to help mitigate the risk. The importance of developing and following control

procedures will be stressed to employees. Employees will be trained on the new control procedures developed and a reporting mechanism will be developed to report any problems identified.

Finding 2008-3, Financial Accounting System

Contact Person: Keith Groth
Title: County Auditor
Phone Number: 812-285-6211
Expected Completion Date: 2010

The accounting software vendor will be contacted to determine steps that can be taken to resolve the deficiencies identified. If it is determined programming changes are needed to the system, the software vendor will be requested to make the necessary changes as long as it will not be cost prohibited. Additional training will be provided to employees if necessary.

Finding 2008-4, Transfer Between Funds

Contact Person: Keith Groth
Title: County Auditor
Phone Number: 812-285-6211
Expected Completion Date: 2010

Proper recording of transactions will be reviewed with employees. Procedures will be implemented to monitor transactions posted as transfers on a regular basis throughout the year to verify the transaction is properly recorded and documentation is sufficient to identify the funds involved and the purpose of the transfer.

Finding 2008-5, Disbursement Procedures

Contact Person: Keith Groth
Title: County Auditor
Phone Number: 812-285-6211
Expected Completion Date: 2010

Current procedures over disbursements will be reviewed and steps will be taken to develop new procedures in order to establish better controls. Training will be provided to all county employees responsible for handling disbursement transactions once the new procedures are developed.

Finding 2008-7, Equipment and Real Property Management

Contact Person: Keith Groth
Title: County Auditor
Phone Number: 812-285-6211
Expected Completion Date: 2010

Procedures will be developed to identify capital assets at the time of purchase for proper recording in the County's capital assets records. Project records will be established to capture costs associated with construction projects for proper recording of all costs associated with the project in the County's

capital asset record. The capital asset records will properly identify the fund from which the purchase was made in order to identify those items purchased with federal monies. Assets will be recorded to the capital asset records in a timely manner.

A physical inventory will be performed and compared with the existing capital asset records and differences resolved.

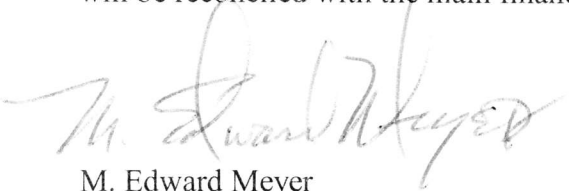
A system will be developed to identify and record the disposal of assets.

Training will be provided to county employees for proper implementation of the new system.

Finding 2008-8, Financial Management System

Contact Person: Edward Meyer
Title: President Board of County Commissioners
Phone Number: 812-285-6275
Expected Completion Date: 2010

All financial activity related to federal grant programs will be maintained in a separate fund or grant subsidiary record. The record will provide information to adequately trace the grant financial activity through the financial system (i.e. date of transaction, transaction amount, receipt/check number, etc.). The financial record will have a budget control ledger to properly monitor expenditures in relation to approved budgets. If a subsidiary record is maintained the financial activity per the subsidiary record will be reconciled with the main financial records maintained by the County Auditor.



M. Edward Meyer
President, Clark County Commissioners

Cc: Keith Groth, Clark County Auditor
file



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

October 21, 2009

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

Re: Corrective Action Plan

Please accept this letter as the corrective action plan for the below referenced finding noted in the 2008 audit report of Clark County.

Finding 2008-6, Reportable Condition – Child Support Enforcement Case Balances

Contact Person: Andrew Steele
Title: Deputy Prosecuting Attorney
Phone Number: 812-285-6261
Expected Completion Date: 12/31/09

During 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.

The Child Support Division will continue to stress to its caseworkers the importance of maintaining proper account balances in the ISETS system and court files and will continue its efforts to correct case balances.

Sincerely,

A handwritten signature in black ink that reads "Steven D. Stewart".

Steven D. Stewart,
Prosecuting Attorney

SDS/ck

CLARK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 3, 2009, with M. Edward Meyer, President of the Board of County Commissioners; David Abbott, President of the County Council; and Keith Groth, Auditor.