

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2765**

ANNUAL FINANCIAL REPORT

2005

VANDERBURGH COUNTY, INDIANA



**FILED**

10/23/2006



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Bill Fluty	01-01-03 to 12-31-06
Treasurer	Zelma Rains-Tuley	01-01-05 to 12-31-08
Clerk	Susan Kirk	01-01-05 to 12-31-08
Sheriff	Brad Ellsworth	01-01-03 to 12-31-06
Recorder	Betty Knight Smith	01-01-05 to 12-31-08
President of the Board of County Commissioners	Suzanne Crouch Cheryl Musgrave	01-01-05 to 10-24-05 10-25-05 to 12-31-06
President of the County Council	Lloyd Winnecke	01-01-05 to 12-31-06



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF VANDERBURGH COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Vanderburgh County (County), as of and for the year ended December 31, 2005, 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. The basis of accounting noted above is a different basis than that used in the prior year.

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, 2005, 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 September 5, 2006, 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 and grants. Our report on compliance and on internal control over financial reporting should be read along with this report.

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

Our audit was performed for the purpose of forming an opinion on the basic financial statements of the County taken as a whole. 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 has not presented Management's Discussion and Analysis or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

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

STATE BOARD OF ACCOUNTS

September 5, 2006



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF VANDERBURGH COUNTY, INDIANA

We have audited the financial statements of Vanderburgh County (County), as of and for the year ended December 31, 2005, and have issued our report thereon dated September 5, 2006. The opinion to the financial statements was qualified due to the omission of a number of component units of the County. 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.

Compliance

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 grants, 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 that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as item 2005-1.

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

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We believe none of the reportable conditions described above is a material weakness.

This report is intended solely for the information and use of the County's management 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

September 5, 2006

VANDERBURGH COUNTY  
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS  
For The Year Ended December 31, 2005

<u>Functions/Programs</u>	<u>Disbursements</u>	Program Receipts			<u>Net (Disbursement) Receipt and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Governmental Activities</u>
Primary government:					
Governmental activities:					
General government	\$ 43,613,992	\$ 4,919,240	\$ 1,035,637	\$ -	\$ (37,659,115)
Public safety	23,809,182	2,485,683	3,186,849	-	(18,136,650)
Highways and streets	11,482,479	-	-	195,295	(11,287,184)
Health and welfare	18,968,403	407,860	4,917,219	-	(13,643,324)
Culture and recreation	5,981,473	2,359,266	6,824,191	-	3,201,984
Interest on long-term debt	1,802,071	-	-	-	(1,802,071)
<b>Total governmental activities</b>	<b><u>\$ 105,657,600</u></b>	<b><u>\$ 10,172,049</u></b>	<b><u>\$ 15,963,896</u></b>	<b><u>\$ 195,295</u></b>	<b><u>(79,326,360)</u></b>
General receipts:					
Property taxes					44,872,788
Other local sources					23,636,878
Unrestricted investment earnings					2,457,219
Miscellaneous					8,325,811
<b>Total general receipts</b>					<b><u>79,292,696</u></b>
<b>Change in net assets</b>					<b>(33,664)</b>
<b>Net assets - beginning</b>					<b><u>60,061,327</u></b>
<b>Net assets - ending</b>					<b><u>\$ 60,027,663</u></b>
 <u>Assets</u>					
Cash and investments					\$ 9,309,887
Cash with fiscal agent					2,412,998
Restricted assets:					
Cash and investments					<u>48,304,778</u>
<b>Total assets</b>					<b><u>\$ 60,027,663</u></b>
 <u>Net Assets</u>					
Restricted for:					
Highways and streets					\$ 11,271,616
Public safety					7,662,275
Culture and recreation					3,510,163
Health and welfare					8,707,003
Debt service					10,425,321
Other purposes					9,141,398
Unrestricted					<u>9,309,887</u>
<b>Total net assets</b>					<b><u>\$ 60,027,663</u></b>

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

VANDERBURGH 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, 2005

	General	Family and Children	Cumulative Bridge	Burkhardt TIF	Other Governmental Funds	Totals
<b>Receipts:</b>						
Taxes	\$ 40,048,780	\$ 8,948,423	\$ 2,411,183	\$ 2,905,685	\$ 13,467,773	\$ 67,781,844
Special assessments	-	-	-	-	130,593	130,593
Licenses and permits	596,796	-	-	-	-	596,796
Intergovernmental	2,798,134	4,823,071	255,237	-	8,852,267	16,728,709
Charges for services	4,022,322	-	-	-	3,079,790	7,102,112
Fines and forfeits	909,705	-	-	-	1,330,793	2,240,498
Other	8,306,573	-	146,834	118,299	2,156,336	10,728,042
<b>Total receipts</b>	<b>56,682,310</b>	<b>13,771,494</b>	<b>2,813,254</b>	<b>3,023,984</b>	<b>29,017,552</b>	<b>105,308,594</b>
<b>Disbursements:</b>						
General government	35,604,310	-	-	-	1,102,420	36,706,730
Public safety	16,295,041	-	-	-	6,834,980	23,130,021
Highways and streets	-	-	-	-	6,217,296	6,217,296
Health and welfare	920,093	13,558,900	-	-	4,487,119	18,966,112
Culture and recreation	3,386,411	-	-	-	2,020,695	5,407,106
<b>Debt service:</b>						
Principal	-	-	-	445,000	3,223,282	3,668,282
Interest	-	-	-	45,953	1,702,417	1,748,370
Bond issuance costs	-	-	-	-	53,701	53,701
<b>Capital outlay:</b>						
General government	1,095,100	-	-	-	1,907,912	3,003,012
Public safety	53,831	-	-	-	625,329	679,160
Highways and streets	-	-	4,062,605	-	1,202,577	5,265,182
Health and welfare	2,291	-	-	-	-	2,291
Culture and recreation	8,505	-	-	-	565,860	574,365
<b>Total disbursements</b>	<b>57,365,582</b>	<b>13,558,900</b>	<b>4,062,605</b>	<b>490,953</b>	<b>29,943,588</b>	<b>105,421,628</b>
Excess (deficiency) of revenue over disbursements	(683,272)	212,594	(1,249,351)	2,533,031	(926,036)	(113,034)
<b>Other financing sources (uses)</b>						
Transfers in	775,833	-	-	-	1,401,367	2,177,200
Transfers out	(340,670)	-	-	(314,691)	(1,521,839)	(2,177,200)
<b>Total other financing sources (uses)</b>	<b>435,163</b>	<b>-</b>	<b>-</b>	<b>(314,691)</b>	<b>(120,472)</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(248,109)	212,594	(1,249,351)	2,218,340	(1,046,508)	(113,034)
Cash and investment fund balance - beginning	8,993,858	6,610,310	7,168,881	6,282,710	30,363,479	59,419,238
Cash and investment fund balance - ending	\$ 8,745,749	\$ 6,822,904	\$ 5,919,530	\$ 8,501,050	\$ 29,316,971	\$ 59,306,204
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:						
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.						
						721,459
Net assets of governmental activities						\$ 60,027,663
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ 8,745,749	\$ -	\$ -	\$ -	\$ (157,321)	\$ 8,588,428
Cash with fiscal agent	-	-	-	-	2,412,998	2,412,998
<b>Restricted assets:</b>						
Cash and investments	-	6,822,904	5,919,530	8,501,050	27,061,294	48,304,778
<b>Total cash and investment assets - December 31</b>	<b>\$ 8,745,749</b>	<b>\$ 6,822,904</b>	<b>\$ 5,919,530</b>	<b>\$ 8,501,050</b>	<b>\$ 29,316,971</b>	<b>\$ 59,306,204</b>
<b>Cash and Investment Fund Balance - December 31</b>						
<b>Restricted for:</b>						
Highways and streets	\$ -	\$ -	\$ 5,919,530	\$ -	\$ 5,352,086	\$ 11,271,616
Public safety	-	-	-	-	7,662,275	7,662,275
Culture and recreation	-	-	-	-	3,510,163	3,510,163
Health and welfare	-	6,822,904	-	-	1,884,099	8,707,003
Debt service	-	-	-	8,501,050	1,924,271	10,425,321
Other purposes	-	-	-	-	9,141,398	9,141,398
Unrestricted	8,745,749	-	-	-	(157,321)	8,588,428
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 8,745,749</b>	<b>\$ 6,822,904</b>	<b>\$ 5,919,530</b>	<b>\$ 8,501,050</b>	<b>\$ 29,316,971</b>	<b>\$ 59,306,204</b>

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

VANDERBURGH COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND  
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
PROPRIETARY FUNDS

As of and for the Year Ended December 31, 2005

	<u>Internal Service Funds</u>
Operating receipts:	
Other	\$ 300,494
Operating disbursements:	
Insurance disbursements	<u>235,967</u>
Excess of operating receipts over operating disbursements	<u>64,527</u>
Nonoperating receipts:	
Interest and investment receipts	<u>14,843</u>
Excess of receipts over disbursements and nonoperating receipts	79,370
Cash and investment fund balance - beginning	<u>642,089</u>
Cash and investment fund balance - ending	<u>\$ 721,459</u>
<u>Cash and Investment Assets - December 31</u>	
Cash and investments	<u>\$ 721,459</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Unrestricted	<u>\$ 721,459</u>

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

VANDERBURGH COUNTY  
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
FIDUCIARY FUNDS  
For The Year Ended December 31, 2005

	Pension Trust Funds	Agency Funds
	<u>          </u>	<u>          </u>
Additions:		
Contributions:		
Employer	\$ 363,005	\$ -
Plan members	212,564	-
Other	<u>203,355</u>	<u>-</u>
Total contributions	<u>778,924</u>	<u>-</u>
Investment earnings:		
Net increase in fair value of investments	553,982	-
Interest	631,232	-
Dividends	<u>406,114</u>	<u>-</u>
Total investment earnings	<u>1,591,328</u>	<u>-</u>
Agency fund additions	<u>-</u>	<u>540,872,705</u>
Total additions	<u>2,370,252</u>	<u>540,872,705</u>
Deductions:		
Benefits	1,706,396	-
Administrative and general	184,488	-
Agency fund deductions	<u>-</u>	<u>540,047,426</u>
Total deductions	<u>1,890,884</u>	<u>540,047,426</u>
Excess of total additions over total deductions	479,368	825,279
Cash and investment fund balance - beginning	<u>33,623,390</u>	<u>14,697,433</u>
Cash and investment fund balance - ending	<u>\$ 34,102,758</u>	<u>\$ 15,522,712</u>

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

VANDERBURGH 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, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

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

Primary Government:	Vanderburgh County
Blended Component Unit:	Vanderburgh County Redevelopment Authority
Discretely Presented Component Unit:	Vanderburgh County Solid Waste Management District

Discretely Presented Component Unit: Evansville-Vanderburgh Airport Authority District

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

The Vanderburgh County Redevelopment Authority, a blended component units have been omitted from these financial statements. The Vanderburgh County Solid Waste Management District and the Evansville-Vanderburgh Airport Authority District, discretely presented component units have 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.

Blended Component Units

A blended component unit is a separate legal entity that meets the component unit criteria. In addition, the blended component unit's governing body is the same or substantially the same as the County's governing body or the component unit provides services entirely to the County. The component unit's funds are blended into those of the County by appropriate fund type to constitute the primary government presentation.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis display 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 non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

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, liabilities, fund equity, receipts, and disbursements.

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

The family and children fund is a special revenue fund. It accounts for expenses incurred in providing public welfare assistance. Financing is provided by a specific property tax levy and federal and state assistance.

The cumulative bridge fund is a capital project fund. It accounts for the financing and construction or reconstruction of bridges in the county. Financing is provided by an annual property tax levy.

The Burkhardt TIF fund is a debt service fund. It accounts for expenses incurred in the reconstruction of Burkhardt Road. Financing is provided by an annual property tax levy.

Additionally, the County reports the following fund types:

The internal service fund accounts for the financing of goods or services provided by one department or agency to other departments on a cost-reimbursement basis.

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

Agency funds account for assets held by the county as an agent for various other governmental units within the county and the state and serve as control of 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.

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

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.

2. 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.

3. 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.

4. 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.

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

E. Receipts and Disbursements

1. 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.

2. Operating Receipts and Disbursements

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

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:

1. 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 Statement of Activities – Cash and Investment Basis.
2. Primary government and component unit activity and balances – Resource flows between the primary government and the discretely-presented component units are reported as if they were external transactions and are classified separately from internal balances and activities within the primary government.

VANDERBURGH COUNTY  
 NOTES TO FINANCIAL STATEMENTS  
 (Continued)

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.

On or before August 31, 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 obtain taxpayer comments. In September of each year, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

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

B. Cash and Investment Balance Deficits

At December 31, 2005, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines and State statute:

Fund	2005
Health - Women, Infants and Children	\$ (107,484)
Health - Sexually Transmitted Diseases	(17,193)
Health - Acquired Immune Deficiency Syndrome	(15,400)
Substance Abuse	(7,771)
Health - WIC Registration	(53)
Public Health Coordinator	(2,569)
Health - Diabetes Grant	(6,851)

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

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds; and has a principal office or branch that qualifies to receive public

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

funds of the political subdivision. At December 31, 2005, remaining 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

Authorization for investment activity is stated in Indiana Code 5-13. As of December 31, 2005, the County had the following investments:

Investment Type	Primary Government	Investment Maturities (in Years)			
	Market Value	Not Applicable	Less Than 1	1-2	More Than 2
Corporate debt instruments	\$ 11,016,940	\$ -	\$ 504,900	\$ 1,772,215	\$ 8,739,825
Corporate equity instruments	14,493,382	14,493,382	-	-	-
Open-end mutual funds	7,079,808	7,079,808	-	-	-
Totals	<u>\$ 32,590,130</u>	<u>\$ 21,573,190</u>	<u>\$ 504,900</u>	<u>\$ 1,772,215</u>	<u>\$ 8,739,825</u>

Investment Policies

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 unit to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

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

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the unit'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.

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments. At December 31, 2005, the County held investments in corporate debt instruments and corporate equity instruments in the amount of \$25,510,322. Of these investments \$25,510,322 were held by the counterparty's trust department or agent but not in the County's name.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below.

Standard and Poor's Rating	Moody's Rating	County's Investments	
		Corporate Debt Instruments	Corporate Equity Instruments
AAA	Aaa	\$ 696,954	\$ 2,192,270
AA	Aa	6,249,134	3,174,656
A	A	4,070,852	4,808,566
BBB	Baa	-	4,035,824
BB	Ba	-	135,900
B	B	-	146,166
Totals		<u>\$ 11,016,940</u>	<u>\$ 14,493,382</u>

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2005, were as follows:

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Transfer From	Transfer To	2005
General fund	Other governmental	\$ 340,670
Burkhardt TIF	Other governmental	314,691
Other governmental	General fund	775,833
	Other governmental	746,006
Total		\$ 2,177,200

The County typically uses transfers to fund ongoing operating subsidies and to transfer the portion of state-shared revenues from the General Fund to the debt service fund for current-year debt service requirements.

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; errors and omissions; 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.

Property and Casualty All Lines Insurance

The County has chosen to establish a risk financing fund for risks associated with the loss related to property, casualty, and worker's compensation. The risk financing fund is accounted for in the County's Self-Insurance County Revenue and Self-Insurance County Highway Funds, internal service funds, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$25,000 for property, \$100,000 for casualty and \$250,000 for worker's compensation per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. Provisions are also made for unexpected and unusual claims.

B. Holding Corporation

The County has entered into a capital lease with Evansville-Vanderburgh County Building Authority (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year totaled \$2,511,000.

C. Contingent Liabilities

The County entered into a capital lease agreement with the Evansville-Vanderburgh County Building Authority for the lease purchase of a new jail facility. The County will begin lease payments in July of 2006 contingent upon the completion of the construction of the jail.

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

D. Conduit Debt Obligation

The Vanderburgh County Economic Development Commission was established in 1997 and has issued financial assistance to not-for-profit entities for the acquisition, construction and furnishing and equipping of not-for-profit facilities deemed to be in the public interest. These bonds are secured by the property and/or equipment being financed and are payable solely from payments received on the underlying mortgage loans. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying notes to the financial statements.

As of December 31, 2005, there were three series of economic development revenue bonds outstanding. The aggregate original principal amount of these bonds was \$10,000,000. The outstanding principal balance as of December 31, 2005, was \$7,902,406.

E. Postemployment Benefits

In addition to the pension benefits described below, the County provides postemployment health insurance benefits, as authorized by Indiana Code 5-10-8, to all employees who retire from the County on or after attaining age 55 with at least 20 years of service and to all sheriff's department sworn deputies who retire from the County on or after attaining age 50 with at least 20 years of service as a sworn officer or anyone who serves 8 consecutive years as Sheriff of Vanderburgh County. Currently, 56 retirees meet these eligibility requirements. The County and retirees provide 92% and 8%, respectively, of these postemployment benefits. Disbursements for those postemployment benefits are recognized on a pay-as-you-go basis. During the year ended December 31, 2005, disbursements of \$500,222 were recognized for postemployment benefits.

F. Administration of Welfare Programs

The County is required to provide certain funding for administrative costs of welfare programs, the Hospital Care for 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.

G. 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.

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

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.

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Actuarial Information for the Above Plans

	PERF	County Police Retirement Plan	County Police Benefit Plan
Annual required contribution	\$ 1,270,625	\$ 1,140,433	\$ 59,856
Interest on net pension obligation	(59,755)	(4,363)	12,059
Adjustment to annual required contribution	68,096	4,926	(13,614)
Annual pension cost	1,278,966	1,140,996	58,301
Contributions made	1,299,268	597,133	-
Increase (decrease) in net pension obligation	(20,302)	543,863	58,301
Net pension obligation, beginning of year	(824,208)	(58,174)	160,781
Net pension obligation, end of year	\$ (844,510)	\$ 485,689	\$ 219,082

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	6%	23%	1%
Plan members	3%	None	None
Actuarial valuation date	07-01-05	01-01-05	01-01-05
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	40 years	40 years	40 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%

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Three Year Trend Information

	<u>Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
PERF	06-30-03	\$ 1,253,491	85%	\$ (691,021)
	06-30-04	1,075,868	112%	(824,208)
	06-30-05	1,278,966	121%	(844,510)
County Police Retirement Plan	12-31-02	675,829	97%	(628,726)
	12-31-03	1,032,804	45%	(58,174)
	12-31-04	1,140,996	52%	485,689
County Police Benefit Plan	12-31-02	46,277	0%	102,650
	12-31-03	59,124	0%	160,781
	12-31-04	59,856	0%	219,082

VANDERBURGH 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)
07-01-03	\$ 20,644,335	\$ 22,386,273	\$ (1,741,938)	92%	\$ 20,343,936	(9%)
07-01-04	21,072,099	24,363,151	(3,291,052)	86%	21,587,393	(15%)
07-01-05	22,100,278	28,113,190	(6,012,912)	79%	21,934,916	(27%)

County Police Retirement Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-00	\$ 28,877,043	\$ 28,877,043	\$ -	100%	\$ 4,447,162	0%
01-01-01	30,971,870	30,971,870	-	100%	4,509,736	0%
01-01-02	32,168,664	32,168,664	-	100%	4,701,488	0%
01-01-03	31,942,814	33,621,986	(1,679,172)	95%	5,024,197	(33%)
01-01-04	31,817,307	33,862,289	(2,044,982)	94%	5,049,364	(40%)
01-01-05	32,135,712	32,040,016	95,696	100%	5,127,685	2%

VANDERBURGH 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, 2005

	County Highway	Local Roads and Streets	County Health	Supplemental Juvenile Probation Services	Supplemental Adult Probation Services	Accident Report	County Surveyor's Corner Perpetuation	Firearm's Training
<b>Receipts:</b>								
Taxes	\$ -	\$ 1,000,000	\$ 2,472,710	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental	3,260,044	1,401,937	-	-	-	-	-	-
Charges for services	-	-	345,762	-	-	4,164	66,673	5,921
Fines and forfeits	-	-	-	9,554	636,791	-	12,828	-
Other	3,525	93,877	10,634	-	-	-	-	-
<b>Total receipts</b>	<b>3,263,569</b>	<b>2,495,814</b>	<b>2,829,106</b>	<b>9,554</b>	<b>636,791</b>	<b>4,164</b>	<b>79,501</b>	<b>5,921</b>
<b>Disbursements:</b>								
General government	-	-	-	-	-	-	24,945	-
Public safety	-	-	-	-	418,575	1,445	-	3,751
Highways and streets	3,396,100	2,821,196	-	-	-	-	-	-
Health and welfare	-	-	3,069,345	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-	-
Capital outlay:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>3,396,100</b>	<b>2,821,196</b>	<b>3,069,345</b>	<b>-</b>	<b>418,575</b>	<b>1,445</b>	<b>24,945</b>	<b>3,751</b>
Excess (deficiency) of revenue over disbursements	(132,531)	(325,382)	(240,239)	9,554	218,216	2,719	54,556	2,170
<b>Other financing sources (uses)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(20,000)	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(20,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(132,531)	(325,382)	(240,239)	(10,446)	218,216	2,719	54,556	2,170
Cash and investment fund balance - beginning	1,075,992	4,249,239	910,102	40,407	283,990	21,271	39,009	4,695
Cash and investment fund balance - ending	\$ 943,461	\$ 3,923,857	\$ 669,863	\$ 29,961	\$ 502,206	\$ 23,990	\$ 93,565	\$ 6,865
<b>Cash and Investment Assets - December 31</b>								
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-	-
Restricted assets:								
Cash and investments	943,461	3,923,857	669,863	29,961	502,206	23,990	93,565	6,865
<b>Total cash and investment assets - December 31</b>	<b>\$ 943,461</b>	<b>\$ 3,923,857</b>	<b>\$ 669,863</b>	<b>\$ 29,961</b>	<b>\$ 502,206</b>	<b>\$ 23,990</b>	<b>\$ 93,565</b>	<b>\$ 6,865</b>
<b>Cash and Investment Fund Balance - December 31</b>								
Restricted for:								
Highways and streets	\$ 943,461	\$ 3,923,857	\$ -	\$ -	\$ -	\$ -	\$ 93,565	\$ -
Public safety	-	-	-	29,961	502,206	23,990	-	6,865
Culture and recreation	-	-	-	-	-	-	-	-
Health and welfare	-	-	669,863	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 943,461</b>	<b>\$ 3,923,857</b>	<b>\$ 669,863</b>	<b>\$ 29,961</b>	<b>\$ 502,206</b>	<b>\$ 23,990</b>	<b>\$ 93,565</b>	<b>\$ 6,865</b>

VANDERBURGH 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, 2005  
 (Continued)

	Recorder's Recorders Perpetuation	Clerk Title IV-D	Prosecutor Title IV-D	Jail Commissary	County Law Enforcement Continuing Education	Health - Lead Screening	Health - Maternal Child Health	Health - Women, Infants and Children
<b>Receipts:</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental	-	103,096	101,942	-	-	-	151,121	430,454
Charges for services	293,433	-	-	558,324	-	37,797	7,130	-
Fines and forfeits	-	-	-	-	43,826	-	-	-
Other	-	130	-	-	-	-	208	-
<b>Total receipts</b>	<b>293,433</b>	<b>103,226</b>	<b>101,942</b>	<b>558,324</b>	<b>43,826</b>	<b>37,797</b>	<b>158,459</b>	<b>430,454</b>
<b>Disbursements:</b>								
General government	150,565	3,440	31,604	-	-	-	-	-
Public safety	-	-	-	506,028	46,221	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	66,731	152,507	424,845
Culture and recreation	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-	-
Capital outlay:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>150,565</b>	<b>3,440</b>	<b>31,604</b>	<b>506,028</b>	<b>46,221</b>	<b>66,731</b>	<b>152,507</b>	<b>424,845</b>
Excess (deficiency) of revenue over disbursements	142,868	99,786	70,338	52,296	(2,395)	(28,934)	5,952	5,609
<b>Other financing sources (uses)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(10,000)	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(10,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	132,868	99,786	70,338	52,296	(2,395)	(28,934)	5,952	5,609
Cash and investment fund balance - beginning	629,360	71,655	9,124	136,650	109,617	75,316	56,650	(113,093)
Cash and investment fund balance - ending	\$ 762,228	\$ 171,441	\$ 79,462	\$ 188,946	\$ 107,222	\$ 46,382	\$ 62,602	\$ (107,484)
<b>Cash and Investment Assets - December 31</b>								
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (107,484)
Cash with fiscal agent	-	-	-	-	-	-	-	-
Restricted assets:								
Cash and investments	762,228	171,441	79,462	188,946	107,222	46,382	62,602	-
<b>Total cash and investment assets - December 31</b>	<b>\$ 762,228</b>	<b>\$ 171,441</b>	<b>\$ 79,462</b>	<b>\$ 188,946</b>	<b>\$ 107,222</b>	<b>\$ 46,382</b>	<b>\$ 62,602</b>	<b>\$ (107,484)</b>
<b>Cash and Investment Fund Balance - December 31</b>								
Restricted for:								
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	188,946	107,222	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	46,382	62,602	-
Debt service	-	-	-	-	-	-	-	-
Other purposes	762,228	171,441	79,462	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-	(107,484)
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 762,228</b>	<b>\$ 171,441</b>	<b>\$ 79,462</b>	<b>\$ 188,946</b>	<b>\$ 107,222</b>	<b>\$ 46,382</b>	<b>\$ 62,602</b>	<b>\$ (107,484)</b>

VANDERBURGH 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, 2005  
 (Continued)

	Health - Sexually Transmitted Diseases	Health - Acquired Immune Deficiency Syndrome	Health - Local Health Maintenance Fund	Health - Immunization Action	County Police Pension	General Ditch Improvement	Storm Drainage - Oak Ridge	Drain Return Basin Maintenance
<b>Receipts:</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	44,678	-	-
Intergovernmental	68,683	82,883	50,000	17,857	-	-	-	-
Charges for services	-	-	-	-	9,410	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other	-	-	63	-	-	-	-	-
<b>Total receipts</b>	<b>68,683</b>	<b>82,883</b>	<b>50,063</b>	<b>17,857</b>	<b>9,410</b>	<b>44,678</b>	<b>-</b>	<b>-</b>
<b>Disbursements:</b>								
General government	-	-	-	-	-	59,902	-	-
Public safety	-	-	-	-	8,298	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	74,224	81,951	49,108	9,930	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-	-
Capital outlay:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>74,224</b>	<b>81,951</b>	<b>49,108</b>	<b>9,930</b>	<b>8,298</b>	<b>59,902</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenue over disbursements	(5,541)	932	955	7,927	1,112	(15,224)	-	-
<b>Other financing sources (uses)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,541)	932	955	7,927	1,112	(15,224)	-	-
Cash and investment fund balance - beginning	(11,652)	(16,332)	50,415	(7,920)	-	409,045	1,845	2,719
<b>Cash and investment fund balance - ending</b>	<b>\$ (17,193)</b>	<b>\$ (15,400)</b>	<b>\$ 51,370</b>	<b>\$ 7</b>	<b>\$ 1,112</b>	<b>\$ 393,821</b>	<b>\$ 1,845</b>	<b>\$ 2,719</b>
<b>Cash and Investment Assets - December 31</b>								
Cash and investments	\$ (17,193)	\$ (15,400)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-	-
Restricted assets:								
Cash and investments	-	-	51,370	7	1,112	393,821	1,845	2,719
<b>Total cash and investment assets - December 31</b>	<b>\$ (17,193)</b>	<b>\$ (15,400)</b>	<b>\$ 51,370</b>	<b>\$ 7</b>	<b>\$ 1,112</b>	<b>\$ 393,821</b>	<b>\$ 1,845</b>	<b>\$ 2,719</b>
<b>Cash and Investment Fund Balance - December 31</b>								
Restricted for:								
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	1,112	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Health and welfare	-	-	51,370	7	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	393,821	1,845	2,719
Unrestricted	(17,193)	(15,400)	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ (17,193)</b>	<b>\$ (15,400)</b>	<b>\$ 51,370</b>	<b>\$ 7</b>	<b>\$ 1,112</b>	<b>\$ 393,821</b>	<b>\$ 1,845</b>	<b>\$ 2,719</b>

VANDERBURGH 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, 2005  
 (Continued)

	Junk Vehicle	Maps	Property Reassessment No. 2	Supplemental Misdemeanor Probation	Prosecutor's Pretrial Diversion	Narcotics	Misdemeanor Offender	Misdemeanor Housing Jail
<b>Receipts:</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	36,291	53,667	107,334
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	51,549	54,477	-	-	-
Other	-	292	504	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>292</b>	<b>504</b>	<b>51,549</b>	<b>54,477</b>	<b>36,291</b>	<b>53,667</b>	<b>107,334</b>
<b>Disbursements:</b>								
General government	-	892	504	-	-	-	-	-
Public safety	-	-	-	80,533	51,953	24,461	43,611	85,982
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-	-
Capital outlay:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>892</b>	<b>504</b>	<b>80,533</b>	<b>51,953</b>	<b>24,461</b>	<b>43,611</b>	<b>85,982</b>
Excess (deficiency) of revenue over disbursements	-	(600)	-	(28,984)	2,524	11,830	10,056	21,352
<b>Other financing sources (uses)</b>								
Transfers in	-	-	-	20,000	-	-	-	-
Transfers out	-	-	-	-	(6,000)	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>(6,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>								
	-	(600)	-	(8,984)	(3,476)	11,830	10,056	21,352
Cash and investment fund balance - beginning	43	1,459	-	79,905	16,384	87,314	150,784	209,875
Cash and investment fund balance - ending	\$ 43	\$ 859	\$ -	\$ 70,921	\$ 12,908	\$ 99,144	\$ 160,840	\$ 231,227
<b>Cash and Investment Assets - December 31</b>								
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-	-
Restricted assets:								
Cash and investments	43	859	-	70,921	12,908	99,144	160,840	231,227
<b>Total cash and investment assets - December 31</b>	<b>\$ 43</b>	<b>\$ 859</b>	<b>\$ -</b>	<b>\$ 70,921</b>	<b>\$ 12,908</b>	<b>\$ 99,144</b>	<b>\$ 160,840</b>	<b>\$ 231,227</b>
<b>Cash and Investment Fund Balance - December 31</b>								
Restricted for:								
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	70,921	12,908	99,144	160,840	231,227
Culture and recreation	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Other purposes	43	859	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 43</b>	<b>\$ 859</b>	<b>\$ -</b>	<b>\$ 70,921</b>	<b>\$ 12,908</b>	<b>\$ 99,144</b>	<b>\$ 160,840</b>	<b>\$ 231,227</b>

VANDERBURGH 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, 2005  
 (Continued)

	Sheriff's Training and Equipment	Prosecutor's Law Enforcement	Vehicle Inspection	K-9 Donation	Supplemental Public Defender	Sheriff's Donations	Drug Free Community	Drug Free Disbursement
Receipts:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental	-	118,958	-	-	-	-	-	-
Charges for services	9,069	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	99,519	-	136,522	-
Other	-	-	-	1,320	-	-	-	9,000
<b>Total receipts</b>	<b>9,069</b>	<b>118,958</b>	<b>-</b>	<b>1,320</b>	<b>99,519</b>	<b>-</b>	<b>136,522</b>	<b>9,000</b>
Disbursements:								
General government	-	-	-	-	-	-	-	-
Public safety	12,723	102,286	-	2,619	136,844	-	120,000	5,350
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-	-
Capital outlay:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>12,723</b>	<b>102,286</b>	<b>-</b>	<b>2,619</b>	<b>136,844</b>	<b>-</b>	<b>120,000</b>	<b>5,350</b>
Excess (deficiency) of revenue over disbursements	(3,654)	16,672	-	(1,299)	(37,325)	-	16,522	3,650
Other financing sources (uses)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,654)	16,672	-	(1,299)	(37,325)	-	16,522	3,650
Cash and investment fund balance - beginning	56,816	62,317	22,905	8,445	221,139	4,432	183,531	-
<b>Cash and investment fund balance - ending</b>	<b>\$ 53,162</b>	<b>\$ 78,989</b>	<b>\$ 22,905</b>	<b>\$ 7,146</b>	<b>\$ 183,814</b>	<b>\$ 4,432</b>	<b>\$ 200,053</b>	<b>\$ 3,650</b>
<b>Cash and Investment Assets - December 31</b>								
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-	-
Restricted assets:								
Cash and investments	53,162	78,989	22,905	7,146	183,814	4,432	200,053	3,650
<b>Total cash and investment assets - December 31</b>	<b>\$ 53,162</b>	<b>\$ 78,989</b>	<b>\$ 22,905</b>	<b>\$ 7,146</b>	<b>\$ 183,814</b>	<b>\$ 4,432</b>	<b>\$ 200,053</b>	<b>\$ 3,650</b>
<b>Cash and Investment Fund Balance - December 31</b>								
Restricted for:								
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	53,162	78,989	22,905	7,146	183,814	4,432	200,053	3,650
Culture and recreation	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 53,162</b>	<b>\$ 78,989</b>	<b>\$ 22,905</b>	<b>\$ 7,146</b>	<b>\$ 183,814</b>	<b>\$ 4,432</b>	<b>\$ 200,053</b>	<b>\$ 3,650</b>

VANDERBURGH 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, 2005  
 (Continued)

	911 Emergency Service	Convention and Visitor	Burdette Playground	Burdette Float Stand	United Way Legal Aid	Crime Control	Reimbursable Insurance	Coroner's Continuing Education
Receipts:								
Taxes	\$ -	\$ 944,317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	63,389	1,770,761	-	-
Charges for services	634,593	-	-	153,597	-	908,264	-	17,170
Fines and forfeits	-	-	-	-	-	-	-	12,828
Other	-	-	7,795	-	-	1,537	336,852	-
<b>Total receipts</b>	<b>634,593</b>	<b>944,317</b>	<b>7,795</b>	<b>153,597</b>	<b>63,389</b>	<b>2,680,562</b>	<b>336,852</b>	<b>29,998</b>
Disbursements:								
General government	-	-	-	-	66,361	-	333,437	16,976
Public safety	925,302	-	-	-	-	3,433,072	-	-
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	941,165	5,193	114,032	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-	-
Capital outlay:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>925,302</b>	<b>941,165</b>	<b>5,193</b>	<b>114,032</b>	<b>66,361</b>	<b>3,433,072</b>	<b>333,437</b>	<b>16,976</b>
Excess (deficiency) of revenue over disbursements	(290,709)	3,152	2,602	39,565	(2,972)	(752,510)	3,415	13,022
Other financing sources (uses)								
Transfers in	-	-	-	-	-	340,670	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>340,670</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(290,709)	3,152	2,602	39,565	(2,972)	(411,840)	3,415	13,022
Cash and investment fund balance - beginning	877,190	79,099	17,017	125,783	12,128	1,465,986	3,096	1,351
<b>Cash and investment fund balance - ending</b>	<b>\$ 586,481</b>	<b>\$ 82,251</b>	<b>\$ 19,619</b>	<b>\$ 165,348</b>	<b>\$ 9,156</b>	<b>\$ 1,054,146</b>	<b>\$ 6,511</b>	<b>\$ 14,373</b>
<b>Cash and Investment Assets - December 31</b>								
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-	-
Restricted assets:								
Cash and investments	586,481	82,251	19,619	165,348	9,156	1,054,146	6,511	14,373
<b>Total cash and investment assets - December 31</b>	<b>\$ 586,481</b>	<b>\$ 82,251</b>	<b>\$ 19,619</b>	<b>\$ 165,348</b>	<b>\$ 9,156</b>	<b>\$ 1,054,146</b>	<b>\$ 6,511</b>	<b>\$ 14,373</b>
<b>Cash and Investment Fund Balance - December 31</b>								
Restricted for:								
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	586,481	-	-	-	-	1,054,146	-	-
Culture and recreation	-	82,251	19,619	165,348	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Other purposes	-	-	-	-	9,156	-	6,511	14,373
Unrestricted	-	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 586,481</b>	<b>\$ 82,251</b>	<b>\$ 19,619</b>	<b>\$ 165,348</b>	<b>\$ 9,156</b>	<b>\$ 1,054,146</b>	<b>\$ 6,511</b>	<b>\$ 14,373</b>

VANDERBURGH 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, 2005  
 (Continued)

	Burdette Memorial	Health Disasters	Inmate Medical Services Co Pay	Accepted Storm Sewers	Multi Agency Narcotics	County Auditorium Fund	COIT Windfall	Welfare Donation
<b>Receipts:</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,794,606	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	3,718	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other	13,000	-	-	3,886	-	39,826	10,500	5,346
<b>Total receipts</b>	<b>13,000</b>	<b>-</b>	<b>3,718</b>	<b>3,886</b>	<b>-</b>	<b>3,834,432</b>	<b>10,500</b>	<b>5,346</b>
<b>Disbursements:</b>								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	2,975	-	46,705	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	736
Culture and recreation	11,807	-	-	-	-	218,600	-	-
Debt service:								
Principal	-	-	-	-	-	1,170,000	56,438	-
Interest	-	-	-	-	-	1,341,000	6,270	-
Bond issuance costs	-	-	-	-	-	-	-	-
Capital outlay:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>11,807</b>	<b>-</b>	<b>2,975</b>	<b>-</b>	<b>46,705</b>	<b>2,729,600</b>	<b>62,708</b>	<b>736</b>
Excess (deficiency) of revenue over disbursements	1,193	-	743	3,886	(46,705)	1,104,832	(52,208)	4,610
<b>Other financing sources (uses)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,193	-	743	3,886	(46,705)	1,104,832	(52,208)	4,610
Cash and investment fund balance - beginning	2,511	108	16,518	90,013	64,195	1,552,879	424,257	25,171
Cash and investment fund balance - ending	<u>\$ 3,704</u>	<u>\$ 108</u>	<u>\$ 17,261</u>	<u>\$ 93,899</u>	<u>\$ 17,490</u>	<u>\$ 2,657,711</u>	<u>\$ 372,049</u>	<u>\$ 29,781</u>
<b>Cash and Investment Assets - December 31</b>								
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-	-
Restricted assets:								
Cash and investments	3,704	108	17,261	93,899	17,490	2,657,711	372,049	29,781
<b>Total cash and investment assets - December 31</b>	<u>\$ 3,704</u>	<u>\$ 108</u>	<u>\$ 17,261</u>	<u>\$ 93,899</u>	<u>\$ 17,490</u>	<u>\$ 2,657,711</u>	<u>\$ 372,049</u>	<u>\$ 29,781</u>
<b>Cash and Investment Fund Balance - December 31</b>								
Restricted for:								
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	17,261	-	17,490	-	-	-
Culture and recreation	3,704	-	-	-	-	2,657,711	-	-
Health and welfare	-	108	-	-	-	-	-	29,781
Debt service	-	-	-	-	-	-	-	-
Other purposes	-	-	-	93,899	-	-	372,049	-
Unrestricted	-	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 3,704</u>	<u>\$ 108</u>	<u>\$ 17,261</u>	<u>\$ 93,899</u>	<u>\$ 17,490</u>	<u>\$ 2,657,711</u>	<u>\$ 372,049</u>	<u>\$ 29,781</u>

VANDERBURGH 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, 2005  
 (Continued)

	Substance Abuse	Prosecutor Miscellaneous Drug	Redevelopment Commission Allocation	Prosecutor Share Infraction	Drainage Obstruction Petitions	Prosecutor's Tobacco Awareness	Prosecutor's U.S. Marshal Forfeitures	Local Emergency Planning Commission
<b>Receipts:</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental	41,721	-	-	-	-	-	17,058	32,258
Charges for services	-	-	-	-	-	10,482	-	-
Fines and forfeits	-	-	-	193,642	-	-	-	-
Other	-	-	2,226	-	200	-	-	-
<b>Total receipts</b>	<b>41,721</b>	<b>-</b>	<b>2,226</b>	<b>193,642</b>	<b>200</b>	<b>10,482</b>	<b>17,058</b>	<b>32,258</b>
<b>Disbursements:</b>								
General government	-	-	-	-	100	12,424	-	-
Public safety	-	-	-	192,814	-	-	-	27,519
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	42,509	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-	-
Capital outlay:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>42,509</b>	<b>-</b>	<b>-</b>	<b>192,814</b>	<b>100</b>	<b>12,424</b>	<b>-</b>	<b>27,519</b>
Excess (deficiency) of revenue over disbursements	(788)	-	2,226	828	100	(1,942)	17,058	4,739
<b>Other financing sources (uses)</b>								
Transfers in	-	-	5,538	-	-	6,000	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>5,538</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(788)	-	7,764	828	100	4,058	17,058	4,739
Cash and investment fund balance - beginning	(6,983)	169	83,929	103,855	1,000	37	22,089	32,496
<b>Cash and investment fund balance - ending</b>	<b>\$ (7,771)</b>	<b>\$ 169</b>	<b>\$ 91,693</b>	<b>\$ 104,683</b>	<b>\$ 1,100</b>	<b>\$ 4,095</b>	<b>\$ 39,147</b>	<b>\$ 37,235</b>
<b>Cash and Investment Assets - December 31</b>								
Cash and investments	\$ (7,771)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	91,693	-	-	-	-	-
Restricted assets:								
Cash and investments	-	169	-	104,683	1,100	4,095	39,147	37,235
<b>Total cash and investment assets - December 31</b>	<b>\$ (7,771)</b>	<b>\$ 169</b>	<b>\$ 91,693</b>	<b>\$ 104,683</b>	<b>\$ 1,100</b>	<b>\$ 4,095</b>	<b>\$ 39,147</b>	<b>\$ 37,235</b>
<b>Cash and Investment Fund Balance - December 31</b>								
Restricted for:								
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	169	-	104,683	-	-	39,147	37,235
Culture and recreation	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Other purposes	-	-	91,693	-	1,100	4,095	-	-
Unrestricted	(7,771)	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ (7,771)</b>	<b>\$ 169</b>	<b>\$ 91,693</b>	<b>\$ 104,683</b>	<b>\$ 1,100</b>	<b>\$ 4,095</b>	<b>\$ 39,147</b>	<b>\$ 37,235</b>

VANDERBURGH 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, 2005  
 (Continued)

	Prosecutor's Task Force U.S. Marshal	Health/WIC Registration	Clerk's Record Perpetuation	Vanderburgh PSCD	Barrett Law Westwood	Daylight Sewer	Barrett Law (Old State Phase)	Barrett Law (Evergreen Heights)
<b>Receipts:</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	8,577	-	8,041	12,751
Intergovernmental	-	-	-	63,247	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	64,410	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>64,410</b>	<b>63,247</b>	<b>8,577</b>	<b>-</b>	<b>8,041</b>	<b>12,751</b>
<b>Disbursements:</b>								
General government	-	-	33,714	-	6,788	-	1,382	4,930
Public safety	153	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	-	69	-	63,247	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-	-
Capital outlay:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>153</b>	<b>69</b>	<b>33,714</b>	<b>63,247</b>	<b>6,788</b>	<b>-</b>	<b>1,382</b>	<b>4,930</b>
Excess (deficiency) of revenue over disbursements	(153)	(69)	30,696	-	1,789	-	6,659	7,821
<b>Other financing sources (uses)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(153)	(69)	30,696	-	1,789	-	6,659	7,821
Cash and investment fund balance - beginning	318	16	71,169	-	-	121,743	-	-
Cash and investment fund balance - ending	\$ 165	\$ (53)	\$ 101,865	\$ -	\$ 1,789	\$ 121,743	\$ 6,659	\$ 7,821
<b>Cash and Investment Assets - December 31</b>								
Cash and investments	\$ -	\$ (53)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-	-
Restricted assets:								
Cash and investments	165	-	101,865	-	1,789	121,743	6,659	7,821
<b>Total cash and investment assets - December 31</b>	<b>\$ 165</b>	<b>\$ (53)</b>	<b>\$ 101,865</b>	<b>\$ -</b>	<b>\$ 1,789</b>	<b>\$ 121,743</b>	<b>\$ 6,659</b>	<b>\$ 7,821</b>
<b>Cash and Investment Fund Balance - December 31</b>								
Restricted for:								
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	165	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Other purposes	-	-	101,865	-	1,789	121,743	6,659	7,821
Unrestricted	-	(53)	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 165</b>	<b>\$ (53)</b>	<b>\$ 101,865</b>	<b>\$ -</b>	<b>\$ 1,789</b>	<b>\$ 121,743</b>	<b>\$ 6,659</b>	<b>\$ 7,821</b>

VANDERBURGH 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, 2005  
 (Continued)

	Health Department Tobacco Grant	Property Reassessment 2005	Prosecutor Share Law Enforcement	Sheriff Safety Awareness	Sheriff Local Government Reimbursement	Burdette Discovery Lodge Grant	Convention Center Operating Fund	Barrett Law (Oak Hill)
<b>Receipts:</b>								
Taxes	\$ -	\$ 482,410	\$ -	\$ -	\$ -	\$ -	\$ 741,653	\$ -
Special assessments	-	-	-	-	-	-	-	14,382
Intergovernmental	71,539	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other	-	31,376	-	-	-	-	-	-
<b>Total receipts</b>	<b>71,539</b>	<b>513,786</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>741,653</b>	<b>14,382</b>
<b>Disbursements:</b>								
General government	-	273,082	-	-	-	-	-	3,619
Public safety	-	-	11,767	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	160,302	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	722,264	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-	-
Capital outlay:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	5,321	-	-
<b>Total disbursements</b>	<b>160,302</b>	<b>273,082</b>	<b>11,767</b>	<b>-</b>	<b>-</b>	<b>5,321</b>	<b>722,264</b>	<b>3,619</b>
Excess (deficiency) of revenue over disbursements	(88,763)	240,704	(11,767)	-	-	(5,321)	19,389	10,763
<b>Other financing sources (uses)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(88,763)	240,704	(11,767)	-	-	(5,321)	19,389	10,763
Cash and investment fund balance - beginning	241,134	1,336,427	15,152	5,252	116	5,719	505,702	-
Cash and investment fund balance - ending	\$ 152,371	\$ 1,577,131	\$ 3,385	\$ 5,252	\$ 116	\$ 398	\$ 525,091	\$ 10,763
<b>Cash and Investment Assets - December 31</b>								
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-	-
Restricted assets:								
Cash and investments	152,371	1,577,131	3,385	5,252	116	398	525,091	10,763
<b>Total cash and investment assets - December 31</b>	<b>\$ 152,371</b>	<b>\$ 1,577,131</b>	<b>\$ 3,385</b>	<b>\$ 5,252</b>	<b>\$ 116</b>	<b>\$ 398</b>	<b>\$ 525,091</b>	<b>\$ 10,763</b>
<b>Cash and Investment Fund Balance - December 31</b>								
Restricted for:								
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	3,385	5,252	116	-	-	-
Culture and recreation	-	-	-	-	-	398	525,091	-
Health and welfare	152,371	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Other purposes	-	1,577,131	-	-	-	-	-	10,763
Unrestricted	-	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 152,371</b>	<b>\$ 1,577,131</b>	<b>\$ 3,385</b>	<b>\$ 5,252</b>	<b>\$ 116</b>	<b>\$ 398</b>	<b>\$ 525,091</b>	<b>\$ 10,763</b>

VANDERBURGH 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, 2005  
 (Continued)

	Oncology Center Subdivision	Nurse Practice Arrangement/ Jail	Prosecutor Esteem	Tuberculosis Clinic	Burdette Park Events	Health Department - Saplings	Officer Friendly Equipment	Circuit Court Supplemental Adult
<b>Receipts:</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental	-	183	-	-	-	1,772	-	-
Charges for services	-	-	-	-	4,435	-	4,555	-
Fines and forfeits	-	-	-	-	-	-	-	11,557
Other	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>183</b>	<b>-</b>	<b>-</b>	<b>4,435</b>	<b>1,772</b>	<b>4,555</b>	<b>11,557</b>
<b>Disbursements:</b>								
General government	-	-	-	-	-	-	-	-
Public safety	-	301	-	-	-	-	6,727	-
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	1,727	-	-
Culture and recreation	-	-	-	-	7,634	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-	-
Capital outlay:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>301</b>	<b>-</b>	<b>-</b>	<b>7,634</b>	<b>1,727</b>	<b>6,727</b>	<b>-</b>
Excess (deficiency) of revenue over disbursements	-	(118)	-	-	(3,199)	45	(2,172)	11,557
<b>Other financing sources (uses)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(118)	-	-	(3,199)	45	(2,172)	11,557
Cash and investment fund balance - beginning	4,544	118	113	8,166	10,172	-	6,542	7,189
Cash and investment fund balance - ending	<u>\$ 4,544</u>	<u>\$ -</u>	<u>\$ 113</u>	<u>\$ 8,166</u>	<u>\$ 6,973</u>	<u>\$ 45</u>	<u>\$ 4,370</u>	<u>\$ 18,746</u>
<b>Cash and Investment Assets - December 31</b>								
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-	-
Restricted assets:								
Cash and investments	4,544	-	113	8,166	6,973	45	4,370	18,746
<b>Total cash and investment assets - December 31</b>	<b>\$ 4,544</b>	<b>\$ -</b>	<b>\$ 113</b>	<b>\$ 8,166</b>	<b>\$ 6,973</b>	<b>\$ 45</b>	<b>\$ 4,370</b>	<b>\$ 18,746</b>
<b>Cash and Investment Fund Balance - December 31</b>								
Restricted for:								
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	113	-	-	-	4,370	18,746
Culture and recreation	-	-	-	-	6,973	-	-	-
Health and welfare	4,544	-	-	8,166	-	45	-	-
Debt service	-	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 4,544</b>	<b>\$ -</b>	<b>\$ 113</b>	<b>\$ 8,166</b>	<b>\$ 6,973</b>	<b>\$ 45</b>	<b>\$ 4,370</b>	<b>\$ 18,746</b>

VANDERBURGH 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, 2005  
 (Continued)

	Superior Court LLEGB	County Extradition Fees	Welfare Trust	Interest Congressional	Solid Waste	Interstate Compact Fee	Sheriff Information Systems	Children's Psychiatric Resident Treatment Services
<b>Receipts:</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 875,859
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	2,798	(75)	-
Other	6,352	-	173,056	762	-	-	-	-
<b>Total receipts</b>	<b>6,352</b>	<b>-</b>	<b>173,056</b>	<b>762</b>	<b>-</b>	<b>2,798</b>	<b>(75)</b>	<b>875,859</b>
<b>Disbursements:</b>								
General government	-	-	-	1,346	386	2,469	-	-
Public safety	5,000	-	-	-	-	-	67,980	-
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	-	-	173,354	-	-	-	-	66,297
Culture and recreation	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-	-
Capital outlay:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>5,000</b>	<b>-</b>	<b>173,354</b>	<b>1,346</b>	<b>386</b>	<b>2,469</b>	<b>67,980</b>	<b>66,297</b>
Excess (deficiency) of revenue over disbursements	1,352	-	(298)	(584)	(386)	329	(68,055)	809,562
<b>Other financing sources (uses)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(765,833)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(765,833)</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,352	-	(298)	(584)	(386)	329	(68,055)	43,729
Cash and investment fund balance - beginning	1,125	250	12,386	18,258	15,000	19	68,055	789,874
<b>Cash and investment fund balance - ending</b>	<b>\$ 2,477</b>	<b>\$ 250</b>	<b>\$ 12,088</b>	<b>\$ 17,674</b>	<b>\$ 14,614</b>	<b>\$ 348</b>	<b>\$ -</b>	<b>\$ 833,603</b>
<b>Cash and Investment Assets - December 31</b>								
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-	-
Restricted assets:								
Cash and investments	2,477	250	12,088	17,674	14,614	348	-	833,603
<b>Total cash and investment assets - December 31</b>	<b>\$ 2,477</b>	<b>\$ 250</b>	<b>\$ 12,088</b>	<b>\$ 17,674</b>	<b>\$ 14,614</b>	<b>\$ 348</b>	<b>\$ -</b>	<b>\$ 833,603</b>
<b>Cash and Investment Fund Balance - December 31</b>								
Restricted for:								
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	2,477	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Health and welfare	-	-	12,088	-	-	-	-	833,603
Debt service	-	-	-	-	-	-	-	-
Other purposes	-	250	-	17,674	14,614	348	-	-
Unrestricted	-	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 2,477</b>	<b>\$ 250</b>	<b>\$ 12,088</b>	<b>\$ 17,674</b>	<b>\$ 14,614</b>	<b>\$ 348</b>	<b>\$ -</b>	<b>\$ 833,603</b>

VANDERBURGH 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, 2005  
 (Continued)

	Public Health Coordinator	HAVA - Title III	County Child Advocacy Fund	Health Department Bio-Terrorism	State Assessment Training	VCCC/Jail Matching Grant	New Facility Detention Center	New Facility Corrections Complex
<b>Receipts:</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental	34,359	-	-	-	-	-	-	-
Charges for services	-	-	-	-	5,293	-	-	-
Fines and forfeits	-	-	567	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>34,359</b>	<b>-</b>	<b>567</b>	<b>-</b>	<b>5,293</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Disbursements:</b>								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	35,873	-	-	6,231	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	486,581	-	-	-	-	-	-
Interest	-	54,065	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-	-
Capital outlay:								
General government	-	-	-	-	-	1,022,175	112,436	106,449
Public safety	-	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>35,873</b>	<b>540,646</b>	<b>-</b>	<b>6,231</b>	<b>-</b>	<b>1,022,175</b>	<b>112,436</b>	<b>106,449</b>
Excess (deficiency) of revenue over disbursements	(1,514)	(540,646)	567	(6,231)	5,293	(1,022,175)	(112,436)	(106,449)
<b>Other financing sources (uses)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,514)	(540,646)	567	(6,231)	5,293	(1,022,175)	(112,436)	(106,449)
Cash and investment fund balance - beginning	(1,055)	540,646	150	17,776	5,014	1,022,175	399,829	106,449
Cash and investment fund balance - ending	<u>\$ (2,569)</u>	<u>\$ -</u>	<u>\$ 717</u>	<u>\$ 11,545</u>	<u>\$ 10,307</u>	<u>\$ -</u>	<u>\$ 287,393</u>	<u>\$ -</u>
<b>Cash and Investment Assets - December 31</b>								
Cash and investments	\$ (2,569)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-	-
Restricted assets:								
Cash and investments	-	-	717	11,545	10,307	-	287,393	-
<b>Total cash and investment assets - December 31</b>	<u>\$ (2,569)</u>	<u>\$ -</u>	<u>\$ 717</u>	<u>\$ 11,545</u>	<u>\$ 10,307</u>	<u>\$ -</u>	<u>\$ 287,393</u>	<u>\$ -</u>
<b>Cash and Investment Fund Balance - December 31</b>								
Restricted for:								
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	287,393	-
Culture and recreation	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	11,545	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Other purposes	-	-	717	-	10,307	-	-	-
Unrestricted	(2,569)	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u>\$ (2,569)</u>	<u>\$ -</u>	<u>\$ 717</u>	<u>\$ 11,545</u>	<u>\$ 10,307</u>	<u>\$ -</u>	<u>\$ 287,393</u>	<u>\$ -</u>

VANDERBURGH 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, 2005  
 (Continued)

	Barrett Law (Mill Terrace)	Woodgate Subdivision Section A1	Rainy Day	Elpers Industrial Subdivision	Health/ Diabetes Grant	Health Get Tested Grant	Health District 10 Volunteer Mail	Homeland Security
<b>Receipts:</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	39,164	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	1,106	1,800	463,985
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other	-	-	15,391	-	-	-	-	-
<b>Total receipts</b>	<b>39,164</b>	<b>-</b>	<b>15,391</b>	<b>-</b>	<b>-</b>	<b>1,106</b>	<b>1,800</b>	<b>463,985</b>
<b>Disbursements:</b>								
General government	73,554	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	463,985
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	6,851	1,106	176	-
Culture and recreation	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-	-
Capital outlay:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>73,554</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,851</b>	<b>1,106</b>	<b>176</b>	<b>463,985</b>
Excess (deficiency) of revenue over disbursements	(34,390)	-	15,391	-	(6,851)	-	1,624	-
<b>Other financing sources (uses)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(34,390)	-	15,391	-	(6,851)	-	1,624	-
Cash and investment fund balance - beginning	36,230	5,250	586,383	18,910	-	-	-	-
Cash and investment fund balance - ending	<u>\$ 1,840</u>	<u>\$ 5,250</u>	<u>\$ 601,774</u>	<u>\$ 18,910</u>	<u>\$ (6,851)</u>	<u>\$ -</u>	<u>\$ 1,624</u>	<u>\$ -</u>
<b>Cash and Investment Assets - December 31</b>								
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ (6,851)	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-	-
Restricted assets:								
Cash and investments	1,840	5,250	601,774	18,910	-	-	1,624	-
<b>Total cash and investment assets - December 31</b>	<u>\$ 1,840</u>	<u>\$ 5,250</u>	<u>\$ 601,774</u>	<u>\$ 18,910</u>	<u>\$ (6,851)</u>	<u>\$ -</u>	<u>\$ 1,624</u>	<u>\$ -</u>
<b>Cash and Investment Fund Balance - December 31</b>								
Restricted for:								
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	1,624	-
Debt service	-	-	-	-	-	-	-	-
Other purposes	1,840	5,250	601,774	18,910	-	-	-	-
Unrestricted	-	-	-	-	(6,851)	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 1,840</u>	<u>\$ 5,250</u>	<u>\$ 601,774</u>	<u>\$ 18,910</u>	<u>\$ (6,851)</u>	<u>\$ -</u>	<u>\$ 1,624</u>	<u>\$ -</u>

VANDERBURGH 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, 2005  
 (Continued)

	Barrett Law (Mill Terrace Bond)	Wireless Emergency 911	Redevelopment Commission Cost of Issuance	1995 Refunding Escrow	Redevelopment Authority Sinking	Redevelopment Commission Reserve	Burkhardt Debt Reserve	Redevelopment Authority Reserve
<b>Receipts:</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 215,000	\$ -	\$ -	\$ -
Special assessments	3,000	-	-	-	-	-	-	-
Intergovernmental	-	100,389	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other	-	-	57,881	1,190,862	242	5,538	-	4,838
<b>Total receipts</b>	<b>3,000</b>	<b>100,389</b>	<b>57,881</b>	<b>1,190,862</b>	<b>215,242</b>	<b>5,538</b>	<b>-</b>	<b>4,838</b>
<b>Disbursements:</b>								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	85,000	-	-	-
Interest	-	-	-	-	114,596	-	-	1,081
Bond issuance costs	-	-	53,701	-	-	-	-	-
Capital outlay:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>53,701</b>	<b>-</b>	<b>199,596</b>	<b>-</b>	<b>-</b>	<b>1,081</b>
<b>Excess (deficiency) of revenue over disbursements</b>	<b>3,000</b>	<b>100,389</b>	<b>4,180</b>	<b>1,190,862</b>	<b>15,646</b>	<b>5,538</b>	<b>-</b>	<b>3,757</b>
<b>Other financing sources (uses)</b>								
Transfers in	-	-	1,181	219,211	35,407	-	109,131	51,053
Transfers out	-	-	-	-	(51,053)	(5,538)	-	(255,799)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>1,181</b>	<b>219,211</b>	<b>(15,646)</b>	<b>(5,538)</b>	<b>109,131</b>	<b>(204,746)</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>3,000</b>	<b>100,389</b>	<b>5,361</b>	<b>1,410,073</b>	<b>-</b>	<b>-</b>	<b>109,131</b>	<b>(200,989)</b>
<b>Cash and investment fund balance - beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>217,000</b>	<b>440,869</b>	<b>200,989</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 3,000</b>	<b>\$ 100,389</b>	<b>\$ 5,361</b>	<b>\$ 1,410,073</b>	<b>\$ -</b>	<b>\$ 217,000</b>	<b>\$ 550,000</b>	<b>\$ -</b>
<b>Cash and Investment Assets - December 31</b>								
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	5,361	1,410,073	-	217,000	-	-
Restricted assets:								
Cash and investments	3,000	100,389	-	-	-	-	550,000	-
<b>Total cash and investment assets - December 31</b>	<b>\$ 3,000</b>	<b>\$ 100,389</b>	<b>\$ 5,361</b>	<b>\$ 1,410,073</b>	<b>\$ -</b>	<b>\$ 217,000</b>	<b>\$ 550,000</b>	<b>\$ -</b>
<b>Cash and Investment Fund Balance - December 31</b>								
<b>Restricted for:</b>								
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	100,389	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	217,000	550,000	-
Other purposes	3,000	-	5,361	1,410,073	-	-	-	-
Unrestricted	-	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 3,000</b>	<b>\$ 100,389</b>	<b>\$ 5,361</b>	<b>\$ 1,410,073</b>	<b>\$ -</b>	<b>\$ 217,000</b>	<b>\$ 550,000</b>	<b>\$ -</b>

VANDERBURGH 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, 2005  
 (Continued)

	Burkhardt Debt Reserve Series B	Burkhardt Bond Principal and Interest	General Accounts	Special Revenue Debt Service Reserve	2003 Revenue Refunding Bond and Interest	2003 Series Cost of Issuance	Vanderburgh Industrial Park TIF	Burkhardt Capital Interest
<b>Receipts:</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 709,630	\$ -	\$ 101,789	\$ -
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other	-	-	2,108	5,659	410	614	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>2,108</b>	<b>5,659</b>	<b>710,040</b>	<b>614</b>	<b>101,789</b>	<b>-</b>
<b>Disbursements:</b>								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Debt service:								
Principal	166,801	643,462	-	-	615,000	-	-	-
Interest	-	-	-	-	90,780	-	94,625	-
Bond issuance costs	-	-	-	-	-	-	-	-
Capital outlay:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>166,801</b>	<b>643,462</b>	<b>-</b>	<b>-</b>	<b>705,780</b>	<b>-</b>	<b>94,625</b>	<b>-</b>
Excess (deficiency) of revenue over disbursements	(166,801)	(643,462)	2,108	5,659	4,260	614	7,164	-
<b>Other financing sources (uses)</b>								
Transfers in	-	314,691	-	-	-	-	-	-
Transfers out	(109,131)	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(109,131)</b>	<b>314,691</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(275,932)	(328,771)	2,108	5,659	4,260	614	7,164	-
Cash and investment fund balance - beginning	275,932	638,288	81,698	219,329	351,367	23,836	123,829	27,890
Cash and investment fund balance - ending	\$ -	\$ 309,517	\$ 83,806	\$ 224,988	\$ 355,627	\$ 24,450	\$ 130,993	\$ 27,890
<b>Cash and Investment Assets - December 31</b>								
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	83,806	224,988	355,627	24,450	-	-
Restricted assets:								
Cash and investments	-	309,517	-	-	-	-	130,993	27,890
<b>Total cash and investment assets - December 31</b>	<b>\$ -</b>	<b>\$ 309,517</b>	<b>\$ 83,806</b>	<b>\$ 224,988</b>	<b>\$ 355,627</b>	<b>\$ 24,450</b>	<b>\$ 130,993</b>	<b>\$ 27,890</b>
<b>Cash and Investment Fund Balance - December 31</b>								
Restricted for:								
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Debt service	-	309,517	83,806	224,988	355,627	24,450	130,993	27,890
Other purposes	-	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ -</b>	<b>\$ 309,517</b>	<b>\$ 83,806</b>	<b>\$ 224,988</b>	<b>\$ 355,627</b>	<b>\$ 24,450</b>	<b>\$ 130,993</b>	<b>\$ 27,890</b>

VANDERBURGH 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, 2005  
 (Continued)

	Cumulative Capital Development	Tourism Capital Improvement	Burkhardt Road	Jail Project	Green River Phase 1 - Right of Way	Lynch Road Phase 3 Construction	Congressional Principal	Totals
<b>Receipts:</b>								
Taxes	\$ 1,567,269	\$ 562,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,467,773
Special assessments	-	-	-	-	-	-	-	130,593
Intergovernmental	9,138	-	-	-	-	195,295	-	8,852,267
Charges for services	-	-	-	-	-	-	-	3,079,790
Fines and forfeits	-	-	-	-	-	-	-	1,330,793
Other	27,909	-	-	92,617	-	-	-	2,156,336
<b>Total receipts</b>	<b>1,604,316</b>	<b>562,530</b>	<b>-</b>	<b>92,617</b>	<b>-</b>	<b>195,295</b>	<b>-</b>	<b>29,017,552</b>
<b>Disbursements:</b>								
General government	-	-	-	-	-	-	-	1,102,420
Public safety	-	-	-	-	-	-	-	6,834,980
Highways and streets	-	-	-	-	-	-	-	6,217,296
Health and welfare	-	-	-	-	-	-	-	4,487,119
Culture and recreation	-	-	-	-	-	-	-	2,020,695
Debt service:								
Principal	-	-	-	-	-	-	-	3,223,282
Interest	-	-	-	-	-	-	-	1,702,417
Bond issuance costs	-	-	-	-	-	-	-	53,701
Capital outlay:								
General government	666,852	-	-	-	-	-	-	1,907,912
Public safety	-	-	-	625,329	-	-	-	625,329
Highways and streets	-	-	-	-	74,604	1,127,973	-	1,202,577
Culture and recreation	-	560,539	-	-	-	-	-	565,860
<b>Total disbursements</b>	<b>666,852</b>	<b>560,539</b>	<b>-</b>	<b>625,329</b>	<b>74,604</b>	<b>1,127,973</b>	<b>-</b>	<b>29,943,588</b>
Excess (deficiency) of revenue over disbursements	937,464	1,991	-	(532,712)	(74,604)	(932,678)	-	(926,036)
<b>Other financing sources (uses)</b>								
Transfers in	-	-	-	-	-	298,485	-	1,401,367
Transfers out	-	-	(298,485)	-	-	-	-	(1,521,839)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(298,485)</b>	<b>-</b>	<b>-</b>	<b>298,485</b>	<b>-</b>	<b>(120,472)</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	937,464	1,991	(298,485)	(532,712)	(74,604)	(634,193)	-	(1,046,508)
Cash and investment fund balance - beginning	2,257,732	47,077	298,485	3,926,476	350,000	750,000	23,019	30,363,479
Cash and investment fund balance - ending	\$ 3,195,196	\$ 49,068	\$ -	\$ 3,393,764	\$ 275,396	\$ 115,807	\$ 23,019	\$ 29,316,971
<b>Cash and Investment Assets - December 31</b>								
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (157,321)
Cash with fiscal agent	-	-	-	-	-	-	-	2,412,998
Restricted assets:								
Cash and investments	3,195,196	49,068	-	3,393,764	275,396	115,807	23,019	27,061,294
<b>Total cash and investment assets - December 31</b>	<b>\$ 3,195,196</b>	<b>\$ 49,068</b>	<b>\$ -</b>	<b>\$ 3,393,764</b>	<b>\$ 275,396</b>	<b>\$ 115,807</b>	<b>\$ 23,019</b>	<b>\$ 29,316,971</b>
<b>Cash and Investment Fund Balance - December 31</b>								
Restricted for:								
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ 275,396	\$ 115,807	\$ -	\$ 5,352,086
Public safety	-	-	-	3,393,764	-	-	-	7,662,275
Culture and recreation	-	49,068	-	-	-	-	-	3,510,163
Health and welfare	-	-	-	-	-	-	-	1,884,099
Debt service	-	-	-	-	-	-	-	1,924,271
Other purposes	3,195,196	-	-	-	-	-	23,019	9,141,398
Unrestricted	-	-	-	-	-	-	-	(157,321)
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 3,195,196</b>	<b>\$ 49,068</b>	<b>\$ -</b>	<b>\$ 3,393,764</b>	<b>\$ 275,396</b>	<b>\$ 115,807</b>	<b>\$ 23,019</b>	<b>\$ 29,316,971</b>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2005

	<u>Tax Sale Redemption</u>	<u>Tax Sale Surplus</u>	<u>Inheritance Tax</u>	<u>Clerk of the Circuit Court</u>	<u>County Recorder</u>	<u>County Sheriff</u>	<u>County Treasurer</u>
Additions:							
Agency fund additions	<u>\$ 859,062</u>	<u>\$ 4,769,527</u>	<u>\$ 7,321,147</u>	<u>\$ 27,554,671</u>	<u>\$ 934,267</u>	<u>\$ 3,339,568</u>	<u>\$ 225,491,775</u>
Deductions:							
Agency fund deductions	<u>868,056</u>	<u>3,311,284</u>	<u>7,485,292</u>	<u>28,163,342</u>	<u>956,059</u>	<u>3,338,362</u>	<u>225,229,292</u>
Excess (deficiency) of total additions over total deductions	(8,994)	1,458,243	(164,145)	(608,671)	(21,792)	1,206	262,483
Cash and investment fund balance - beginning	<u>38,983</u>	<u>2,630,257</u>	<u>1,873,644</u>	<u>5,345,374</u>	<u>74,876</u>	<u>597</u>	<u>817,231</u>
Cash and investment fund balance - ending	<u>\$ 29,989</u>	<u>\$ 4,088,500</u>	<u>\$ 1,709,499</u>	<u>\$ 4,736,703</u>	<u>\$ 53,084</u>	<u>\$ 1,803</u>	<u>\$ 1,079,714</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	State Fines and Forfeitures	Infraction Judgments	Surplus Tax	Surplus Dog Tax	Tax Distributions	Payroll Withholding	Watercraft Use Tax
Additions:							
Agency fund additions	\$ 284,855	\$ 214,495	\$ 336,168	\$ 5,023	\$ 218,308,209	\$ 40,414,690	\$ 141,518
Deductions:							
Agency fund deductions	<u>300,971</u>	<u>196,144</u>	<u>559,896</u>	<u>4,947</u>	<u>218,519,613</u>	<u>40,355,551</u>	<u>148,389</u>
Excess (deficiency) of total additions over total deductions	(16,116)	18,351	(223,728)	76	(211,404)	59,139	(6,871)
Cash and investment fund balance - beginning	<u>27,708</u>	<u>10,515</u>	<u>1,075,239</u>	<u>354</u>	<u>1,100,680</u>	<u>848,833</u>	<u>7,492</u>
Cash and investment fund balance - ending	<u>\$ 11,592</u>	<u>\$ 28,866</u>	<u>\$ 851,511</u>	<u>\$ 430</u>	<u>\$ 889,276</u>	<u>\$ 907,972</u>	<u>\$ 621</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Surplus Ditch Tax	Surplus Sewer	Surplus Weed	Rent 811 Lands	City/Town Court Costs	Overweight Vehicle Fines	Education Plate Fees
Additions:							
Agency fund additions	\$ 139	\$ 1,010	\$ 145	\$ 26,076	\$ 65,499	\$ 3,450	\$ 8,681
Deductions:							
Agency fund deductions	598	179	570	-	61,050	3,200	8,681
Excess (deficiency) of total additions over total deductions	(459)	831	(425)	26,076	4,449	250	-
Cash and investment fund balance - beginning	1,802	62	821	-	-	250	-
Cash and investment fund balance - ending	<u>\$ 1,343</u>	<u>\$ 893</u>	<u>\$ 396</u>	<u>\$ 26,076</u>	<u>\$ 4,449</u>	<u>\$ 500</u>	<u>\$ -</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Sales Tax Auditorium	Sales Tax Burdette	Bond Issue	Financial Institution Tax	Bad Check Deception	County Sheriff Pension Trust	State Sales Disclosure Fees
Additions:							
Agency fund additions	\$ 42,024	\$ 26,867	\$ 951,786	\$ 1,823,760	\$ 111,153	\$ 201,982	\$ 26,565
Deductions:							
Agency fund deductions	53,171	27,532	840,180	1,823,760	96,315	203,397	9,774
Excess (deficiency) of total additions over total deductions	(11,147)	(665)	111,606	-	14,838	(1,415)	16,791
Cash and investment fund balance - beginning	17,881	1,080	366,578	-	4,300	18,427	37,030
Cash and investment fund balance - ending	<u>\$ 6,734</u>	<u>\$ 415</u>	<u>\$ 478,184</u>	<u>\$ -</u>	<u>\$ 19,138</u>	<u>\$ 17,012</u>	<u>\$ 53,821</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Auditorium Food and Beverage Tax	Burdette Food and Beverage Tax	School Fines and Forfeitures	In Lieu of Taxes	AZTAR Convention and Visitor	Burdette Innkeepers	TIF Scott
Additions:							
Agency fund additions	\$ 5,619	\$ 913	\$ -	\$ 135,709	\$ 212,153	\$ 5,764	\$ 427,168
Deductions:							
Agency fund deductions	7,309	907	-	135,709	172,075	5,100	215,550
Excess (deficiency) of total additions over total deductions	(1,690)	6	-	-	40,078	664	211,618
Cash and investment fund balance - beginning	3,878	535	7,051	-	-	286	183,333
Cash and investment fund balance - ending	<u>\$ 2,188</u>	<u>\$ 541</u>	<u>\$ 7,051</u>	<u>\$ -</u>	<u>\$ 40,078</u>	<u>\$ 950</u>	<u>\$ 394,951</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Prosecutor Infractions	County Surplus Property	Unsafe Building Surplus	Disclosure Fees	Sheriff Inmate Trust	Hospital Care for the Indigent	Medical Assistance to Wards
Additions:							
Agency fund additions	\$ 262,970	\$ 2,110	\$ 992	\$ 21,272	\$ 821,947	\$ 3,701,441	\$ 189,413
Deductions:							
Agency fund deductions	<u>251,235</u>	<u>157,680</u>	<u>516</u>	<u>20,912</u>	<u>811,867</u>	<u>3,701,441</u>	<u>189,413</u>
Excess (deficiency) of total additions over total deductions	11,735	(155,570)	476	360	10,080	-	-
Cash and investment fund balance - beginning	<u>34,045</u>	<u>155,570</u>	<u>281</u>	<u>1,664</u>	<u>10,776</u>	-	-
Cash and investment fund balance - ending	<u><u>\$ 45,780</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 757</u></u>	<u><u>\$ 2,024</u></u>	<u><u>\$ 20,856</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Children With Special Health Care Needs	TIF Pigeon Downtown	Mortgage Fees	Child Restraint Violations	Special Death Benefits	Total
Additions:						
Agency fund additions	\$ 276,227	\$ 1,500,600	\$ 29,310	\$ 2,010	\$ 12,975	\$ 540,872,705
Deductions:						
Agency fund deductions	<u>276,227</u>	<u>1,500,600</u>	<u>24,795</u>	<u>1,400</u>	<u>9,085</u>	<u>540,047,426</u>
Excess (deficiency) of total additions over total deductions	-	-	4,515	610	3,890	825,279
Cash and investment fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,697,433</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,515</u>	<u>\$ 610</u>	<u>\$ 3,890</u>	<u>\$ 15,522,712</u>

VANDERBURGH COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 For The Year Ended December 31, 2005

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

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 22,312,086
Infrastructure	275,982,408
Buildings	77,479,675
Improvements other than buildings	605,000
Machinery and equipment	<u>13,298,187</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 389,677,356</u>

VANDERBURGH COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 For The Year Ended December 31, 2005

CAPITAL LEASES

The County has entered into the following capital leases:

Description of Asset	Present Value of Net Minimum Lease Payments	Ending Balance	Due Within One Year
Centre Auditorium and Convention Center	\$ 39,069,500	\$ 27,950,000	\$ 2,631,000
Election equipment	<u>1,810,063</u>	<u>1,682,019</u>	<u>603,354</u>
 Total all leases	 <u>\$ 40,879,563</u>	 <u>\$ 29,632,019</u>	 <u>\$ 3,234,354</u>
		Ending Balance	Due Within One Year
Governmental Activities:			
Bonds payable:			
Revenue bonds:			
Purchase land for the Azteca Milling Plant		\$ 1,355,000	\$ 95,000
University of Southern Indiana overpass		2,965,000	700,000
Burkhardt Road improvement		3,215,000	190,000
Burkhardt Road improvement		<u>2,305,000</u>	<u>145,000</u>
 Total Revenue Bonds		 <u>\$ 9,840,000</u>	 <u>\$ 1,130,000</u>
 Total governmental activities long-term debt		 <u>\$ 50,719,563</u>	 <u>\$ 30,762,019</u>

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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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 VANDERBURGH COUNTY, INDIANA

Compliance

We have audited the compliance of the Vanderburgh 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, 2005. 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; 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.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2005. However, the results of our auditing procedures disclosed 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 2005-1.

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 and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the County's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as item 2005-2.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended solely for the information and use of the County's management 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

September 5, 2006

VANDERBURGH COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2005

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 Health Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		
		FY 04-05 WIC 194-7	\$ 371,229
		FY 05-06 WIC 194-7	<u>90,610</u>
Total for federal grantor agency			<u>461,839</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Department of Commerce Community Development Block Grants/State's Program	14.228		
		CF-03-206	<u>25,907</u>
Total for federal grantor agency			<u>25,907</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant			
Public Safety Partnership and Community Policing Grants COPS More	16.710		
		1998CMXW1732	<u>120,255</u>
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Incentive Block Grants	16.523		
		02-JB-065	30,061
		03-JB-065	<u>38,435</u>
Total for program			<u>68,496</u>
Crime Victim Assistance Victim Assistance	16.575		
		04-VA-151	32,530
		05-VA-128	32,529
Adult Protective Services		04-VA-150	<u>34,599</u>
Total for program			<u>99,658</u>
Byrne Formula Grant Program Multi-Agency Narcotics	16.579		
		03-DB-037	51,576
		04-DB-040	210,000
Drug Court		03-DB-045	14,076
		04-DB-041	<u>45,135</u>
Total for program			<u>320,787</u>
Violence Against Women Formula Grants Prosecutor's Programs	16.588		
		04-ST-059	13,217
		05-ST-056	13,217
Sheriff's Programs		04-ST-060	32,598
		05-ST-055	<u>15,262</u>
Total for program			<u>74,294</u>
Total for federal grantor agency			<u>683,490</u>

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

VANDERBURGH COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2005  
(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</u>			
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601	154AL-05-03-03-53 154AL-06-03-03-23 PT 06-04-07-53	15,406 13,750 <u>15,436</u>
Total for cluster			<u>44,592</u>
Pass-Through Indiana Department of Transportation Highway Planning and Construction Greenriver-Millersburg University Parkway University Parkway Electric Distribution Bridge Inspection University Parkway Electric Transmission Lynch Road Phase 3	20.205	CM-9982(16) STP-E180(001)-DES#8406980 STP-E180(003) BR-NBIS(487) STP-D180(003) STP-9982(0017), STP-6687(002) DES	9,138 303,957 80,093 29,440 73,982 <u>223,567</u>
Total for program			<u>720,177</u>
Total for federal grantor agency			<u>764,769</u>
<u>U.S. GENERAL SERVICES ADMINISTRATION</u>			
Pass-Through Indiana Secretary of State Election Reform Payments	39.011	HAVA-Title III	<u>513,614</u>
Total for federal grantor agency			<u>513,614</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Family and Social Services Administration Special Programs for the Aging-Title VII, Chapter 3 - Programs for Prevention of Elderly Abuse, Neglect, and Exploitation	93.041	82-04-OV-1253-02	<u>46,508</u>
Total for program			<u>46,508</u>
Pass-Through Indiana Department of Health Centers for Disease Control Investigations and Technical Assistance  Public Health Coordinator	93.283	BPRS-A-82  BPRS 194-16 FY 04/05 BPRS 194-16 FY 05/06	6,230  19,143 <u>15,380</u>
Total for program			<u>40,753</u>
Pass-Through Indiana Family and Social Services Administration Child Support Enforcement	93.563	Collection Incentives Indirect Costs Prosecutor Expense Clerk Expense	306,881 110,596 563,263 <u>192,884</u>
Total for program			<u>1,173,624</u>
Pass-Through Division of State Court Administration State Court Improvement Program	93.586	Vanderburgh-CIP-FY04	<u>19,658</u>
Total for program			<u>19,658</u>

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

VANDERBURGH COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2005  
(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 HEALTH AND HUMAN SERVICES (continued)</u>			
Pass-Through Indiana Department of Health HIV Prevention Activities - Health Department Based	93.940	FY05-AIDS 194-17	<u>73,481</u>
Total for program			<u>73,481</u>
Block Grants for the Prevention and Treatment of Substance Abuse	93.959	FY 05 SAPT FY 06 SAPT	19,486 <u>22,316</u>
Total for program			<u>41,802</u>
Preventative Health Services-Sexually Transmitted Disease Research, Demonstrations, and Public Information	93.978	FY 05 STD	<u>78,202</u>
Total for program			<u>78,202</u>
Maternal and Child Health Block Grant to the States	93.994	FY 03-05 MCH 194-1 FY 05-07 MCH 194-1	97,797 <u>34,025</u>
Total for program			<u>131,822</u>
Total for federal grantor agency			<u>1,605,850</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through State Emergency Management Agency Public Assistance Grants	97.036	Disaster 3197	<u>63,923</u>
Total for federal grantor agency			<u>63,923</u>
Total federal awards expended			<u>\$ 4,119,392</u>

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

VANDERBURGH COUNTY  
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Vanderburgh 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.

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2005:

Program Title	Federal CFDA Number	2005
Byrne Formula Grant Program	16.579	\$ 95,203

VANDERBURGH 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?	no
Reportable conditions identified that are not considered to be material weaknesses?	yes

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

Material weaknesses identified?	no
Reportable conditions identified that are not considered to be material weaknesses?	yes

Type of auditor's report issued on compliance for major programs: Unqualified

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
16.579	Byrne Formula Grant Program
20.205	Highway Planning and Construction
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? yes

Section II – Financial Statement Findings

FINDING 2005-1 INTERNAL CONTROL REPORTABLE CONDITION - CHILD SUPPORT ENFORCEMENT CASE BALANCES

Vanderburgh County, in conjunction with the Family and Social Services Administration, accounted for child support collections and payments through the Indiana Support Enforcement Tracking System (ISETS) during 2005. The following deficiency was identified:

Balances of child support cases include 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.

VANDERBURGH COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper 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 Clerks of the Circuit Courts, Chapter 14)

Incorrect or missing subaccount balances could cause money to be held in the system, cause checks to be printed to an incorrect payee (the State vs. the custodial parent), cause absent parents' tax refund checks to be erroneously intercepted or State issued licenses to be erroneously revoked, or result in failure to enforce collection of child support funds.

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

Vanderburgh County had requested that the Family and Social Services Administration work with the County to resolve these issues prior to December 31, 2005.

Section III – Federal Award Findings and Questioned Costs

FINDING 2005-2 INTERNAL CONTROL REPORTABLE CONDITION - CHILD SUPPORT ENFORCEMENT BALANCES

Federal Agency: U.S. Department of Health and Human Services  
Federal Program: Child Support Enforcement  
CFDA Number: 93.563  
Federal Award Number: None  
Pass-Through Agency: Indiana Family and Social Services Administration

Vanderburgh County, in conjunction with the Family and Social Services Administration, accounted for child support collections and payments through the Indiana Support Enforcement Tracking System (ISETS) during 2005. The following deficiency was identified:

Balances of child support cases include 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.

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 for one month..."

Inaccurate case balance could cause enforcement action to be initiated inappropriately or to not be initiated when required.

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

Vanderburgh County had requested that the Family and Social Services Administration work with the County to resolve these issues prior to December 31, 2005.

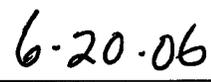
A corrective action plan to resolve the Federal Finding is filed with this report.

**OFFICE OF THE CLERK OF THE  
VANDERBURGH CIRCUIT AND SUPERIOR COURTS**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

Finding Number:	2004 – 2
Original SBA Audit Report Number:	B26690
Fiscal Year:	2004
Auditee Contact Person:	Susan K. Kirk
Title of Contact Person:	Clerk of the Vanderburgh Circuit Court
Phone Number:	812-435-5160
Status of Findings:	Corrective action was taken

  
\_\_\_\_\_  
(Signature) Susan K. Kirk

  
\_\_\_\_\_  
Date Signed

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING NUMBER 2004-2

Original SBA Audit Report Number:

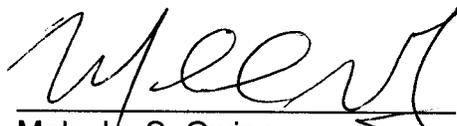
Fiscal Year 2004

Auditee Contact Person Malcolm S. Gwinn

Title of Contact Person Deputy Prosecuting Attorney

Phone Number 812-435-5334

Status of Finding: Corrective efforts are on-going pursuant to the Corrective Action Plan previously submitted. Data reliability reviews continue.

  
\_\_\_\_\_  
Malcolm S. Gwinn  
Deputy Prosecuting Attorney

6-8-06  
Date



OFFICE OF THE CLERK OF THE  
**Vanderburgh Circuit and Superior Courts**

**SUSAN K. KIRK**  
CLERK OF THE COURTS

**DONNA PORTER**  
Chief Deputy

June 20, 2006

To: Barbara Montgomery  
State Board of Accts Dist Office  
1 NW MLK Blvd Room 317  
Evansville IN 477108

From: Susan K. Kirk, Clerk of the Vanderburgh Circuit Court

Date: June 20, 2006

Reference: ISETS Findings

In the 2005 Vanderburgh Schedule of Findings and Questioned Costs on which I wish to respond:

Findings 2005 – 1 and 2005 – 2

“Balances of child support cases include 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.

Response:

“The Office of the Circuit Court Clerk had nothing whatsoever to do with the data conversion. This is a system we did not want but were forced to take and the data conversion was conducted by the staff at Family and Social Services Administration. Any error related to data conversion is the sole responsibility of the Agency.”

Sincerely,

Susan K. Kirk

- 62 -

**STREET ADDRESS**  
CIVIC CENTER COURTS BLDG. - RM. 216  
EVANSVILLE, IN 47708-1886

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**OFFICE OF THE PROSECUTING ATTORNEY  
STANLEY M. LEVCO**

**DIRECTOR  
MALCOLM S. GWINN**

**DEPUTY PROSECUTING ATTORNEYS  
MALCOLM S. GWINN  
KEVIN R. MARTIN**

**PATERNITY ESTABLISHMENT  
Sheryl Weiss  
A. Lauren Long**

**DIVISION OF CHILD SUPPORT ENFORCEMENT  
CIVIC CENTER COMPLEX  
SUITE 110 ADMINISTRATIVE BUILDING  
1 N.W. MARTIN LUTHER KING JR. BLVD  
EVANSVILLE, INDIANA 47708-1838  
(812)-435-5326  
FAX NO. (812) 435-5294**

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Audra Stokes  
Kylie Craig  
Michele Unfried  
Kimberly Gibson  
Lisa Deutsch  
Debi Herron  
RECEPTIONIST  
LaTosha Pitt**

June 13, 2006

Barbara Montgomery  
State Board of Accounts  
Regional Office  
1 NW MLK Blvd., Room 317  
Evansville, IN 47708

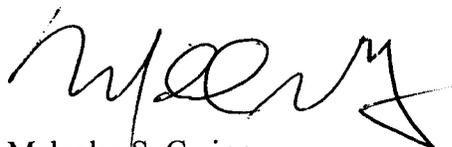
RE: Corrective Action Plan

Dear Ms. Montgomery,

Please find enclosed the requested corrective action plan regarding Vanderburgh County IV-D Office.

If you need further information, please contact me. Thank you for your consideration of this matter.

Sincerely,



Malcolm S. Gwinn  
Deputy Prosecuting Attorney

## CORRECTIVE ACTION PLAN FOR VANDERBURGH COUNTY IV-D OFFICE

This office has been informed of the need for a Corrective Action Plan for the following item:

As a result of a State Board of Accounts Audit, it was brought to the attention of the Vanderburgh County IV-D Office that there are problems with inaccurate account balances for the 20 Account Balances tested. The data automatically calculated by the ISETS system does not correlate with the updated data located in the hard copy case file.

Problems with inaccurate account balances will be corrected in the following manner:

1. VCPO IV-D Office has in place a Data Reliability System whereby every time a hard copy file is updated by an enforcement agent, the agent must check the ISETS "bucket" information for updates and corrections if/as needed. At the same time, the child support order in the ISETS system must be reviewed for accuracy. This procedure ensures that information is accurate from that date forward.
2. VCPO IV-D Office completed a data reliability review in September 2003 of over 5000 cases. Errors were detected and corrected in that process. Data reliability continues to be an ongoing project for enforcement agents in our office. See above.
3. Enforcement agents have been and will continue to be trained concerning the correct way to record orders in the ISETS system. Training will ensure all employees are entering vital information in the correct manner and will reduce the number of inaccurate account balances. Training will be provided by senior enforcement staff and FSSA's regional coordinator for state child support.
4. VCPO IV-D Office continues to work closely with staff in the Clerk's Office to ensure that information is correct and accurate.

VANDEBURGH COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 3, 2006, with Bill Fluty, Auditor; and Cheryl Musgrave, President of the Board of County Commissioners.