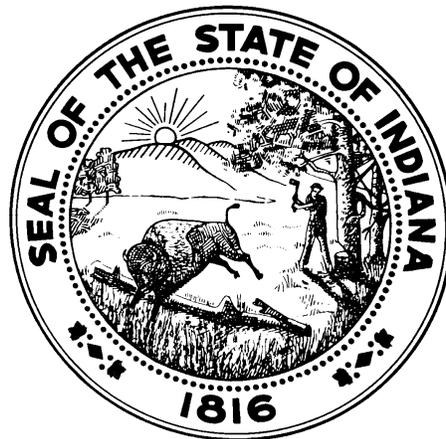


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

ANNUAL FINANCIAL REPORT

2007

VANDERBURGH COUNTY, INDIANA



FILED

09/19/2008

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Bill Fluty	01-01-07 to 12-31-10
Treasurer	Zelma Rains-Tuley	01-01-05 to 12-31-08
Clerk	Susan Kirk	01-01-05 to 12-31-08
Sheriff	Eric Williams	01-01-07 to 12-31-10
Recorder	Betty Knight Smith	01-01-05 to 12-31-08
President of the Board of County Commissioners	Cheryl Musgrave Vacant Bill Nix Jeff Korb	01-01-07 to 07-16-07 07-17-07 to 07-23-07 07-24-07 to 12-31-07 01-01-08 to 12-31-08
President of the County Council	Marsha Abell	01-01-07 to 12-31-08



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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, 2007, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

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

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

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

In accordance with Government Auditing Standards, we have also issued a report dated August 20, 2008, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. Our report on compliance and on internal control over financial reporting should be read along with this report.

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

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

Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

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

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

STATE BOARD OF ACCOUNTS

August 20, 2008



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

TO: THE OFFICIALS OF VANDERBURGH COUNTY, INDIANA

We have audited the 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, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 20, 2008. The opinions to the financial statements were qualified due to the omission of a number of component units of the County which should have been included to fairly present the financial position 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.

Internal Control Over Financial Reporting

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

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies described in item 2007-1 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies in internal control over financial reporting.

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

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

Compliance and Other Matters

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

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

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

STATE BOARD OF ACCOUNTS

August 20, 2008

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

<u>Functions/Programs</u>	<u>Disbursements</u>	<u>Program Receipts</u>			<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 Government Governmental Activities</u>
Primary government:					
Governmental activities:					
General government	\$ 48,060,393	\$ 5,475,066	\$ 905,139	\$ -	\$ (41,680,188)
Public safety	25,319,747	2,788,698	4,054,754	218,657	(18,257,638)
Highways and streets	10,572,058	-	4,646,716	2,236	(5,923,106)
Health and welfare	22,582,062	975,267	8,004,725	-	(13,602,070)
Culture and recreation	8,556,328	1,519,390	-	-	(7,036,938)
Interest on long-term debt	3,525,811	-	-	-	(3,525,811)
Total primary government	<u>\$ 118,616,399</u>	<u>\$ 10,758,421</u>	<u>\$ 17,611,334</u>	<u>\$ 220,893</u>	<u>(90,025,751)</u>
General receipts:					
Property taxes					54,058,289
Other local sources					25,765,705
Bonds and loans					8,520,340
Unrestricted investment earnings					6,819,994
Miscellaneous					9,734,393
Total general receipts					<u>104,898,721</u>
Change in net assets					14,872,970
Net assets - beginning					<u>87,132,963</u>
Net assets - ending					<u>\$ 102,005,933</u>
 <u>Assets</u>					
Cash and investments					\$ 11,361,331
Cash with fiscal agent					36,491,673
Restricted assets:					
Cash and investments					<u>54,152,929</u>
Total assets					<u>\$ 102,005,933</u>
 <u>Net Assets</u>					
Restricted for:					
Highways and streets					\$ 46,687,474
Public safety					8,773,811
Culture and recreation					4,785,693
Health and welfare					10,247,478
Debt service					12,566,019
Other purposes					7,584,127
Unrestricted					<u>11,361,331</u>
Total net assets					<u>\$ 102,005,933</u>

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, 2007

	General	Family and Children	Cumulative Bridge	Burkhardt TIF	Burkhardt Road Green River Road Year 2006	Other Governmental Funds	Totals
Receipts:							
Taxes	\$ 43,482,408	\$ 10,975,361	\$ 2,545,711	\$ 4,971,811	\$ -	\$ 16,585,203	\$ 78,560,494
Special assessments	-	-	-	-	-	572,410	572,410
Licenses and permits	711,181	-	-	-	-	-	711,181
Intergovernmental	2,818,792	6,302,594	53,229	-	-	9,358,902	18,533,517
Charges for services	3,131,241	-	-	-	-	3,334,553	6,465,794
Fines and forfeits	1,275,874	-	-	-	-	1,623,790	2,899,664
Other	10,730,507	216	243,380	151,537	1,438,807	4,150,170	16,714,617
Total receipts	62,150,003	17,278,171	2,842,320	5,123,348	1,438,807	35,625,028	124,457,677
Disbursements:							
General government	40,103,825	-	-	-	-	2,843,355	42,947,180
Public safety	18,508,193	-	-	-	-	6,799,402	25,307,595
Highways and streets	1,011,863	-	-	-	1,675,483	6,342,135	9,029,481
Health and welfare	-	16,846,031	-	-	-	4,717,519	21,563,550
Culture and recreation	2,450,639	-	-	-	-	5,327,152	7,777,791
Debt service:							
Principal	-	-	-	-	-	2,700,000	2,700,000
Interest	-	-	-	1,100	-	3,524,711	3,525,811
Capital outlay:							
General government	204,114	-	-	-	-	1,815,789	2,019,903
Public safety	12,151	-	-	-	-	-	12,151
Highways and streets	-	-	2,552,895	-	-	1,543	2,554,438
Health and welfare	6,634	-	-	-	-	-	6,634
Culture and recreation	2,721	-	-	-	-	775,813	778,534
Total disbursements	62,300,140	16,846,031	2,552,895	1,100	1,675,483	34,847,419	118,223,068
Excess (deficiency) of receipts over disbursements	(150,137)	432,140	289,425	5,122,248	(236,676)	777,609	6,234,609
Other financing sources (uses):							
Bond proceeds	-	-	-	-	-	8,520,340	8,520,340
Transfers in	503,423	-	-	-	-	2,830,592	3,334,015
Transfers out	(229,081)	-	-	(2,072,078)	-	(1,032,856)	(3,334,015)
Total other financing sources (uses)	274,342	-	-	(2,072,078)	-	10,318,076	8,520,340
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	124,205	432,140	289,425	3,050,170	(236,676)	11,095,685	14,754,949
Cash and investment fund balance - beginning	10,746,986	7,843,529	6,548,327	5,792,721	26,071,588	29,660,728	86,663,879
Cash and investment fund balance - ending	\$ 10,871,191	\$ 8,275,669	\$ 6,837,752	\$ 8,842,891	\$ 25,834,912	\$ 40,756,413	101,418,828
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.							587,105
Net assets of governmental activities							\$ 102,005,933
Cash and Investment Assets - December 31							
Cash and investments	\$ 10,871,191	\$ -	\$ -	\$ -	\$ -	\$ (96,964)	\$ 10,774,227
Cash with fiscal agent	-	-	-	-	25,834,912	10,656,761	36,491,673
Restricted assets:							
Cash and investments	-	8,275,669	6,837,752	8,842,891	-	30,196,616	54,152,928
Total cash and investment assets - December 31	\$ 10,871,191	\$ 8,275,669	\$ 6,837,752	\$ 8,842,891	\$ 25,834,912	\$ 40,756,413	\$ 101,418,828
Cash and Investment Fund Balance - December 31							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ 6,837,752	\$ 8,842,891	\$ 25,834,912	\$ 5,171,919	\$ 46,687,474
Public safety	-	-	-	-	-	8,773,811	8,773,811
Culture and recreation	-	-	-	-	-	4,785,693	4,785,693
Health and welfare	-	8,275,669	-	-	-	1,971,808	10,247,477
Debt service	-	-	-	-	-	12,566,019	12,566,019
Other purposes	-	-	-	-	-	7,584,127	7,584,127
Unrestricted	10,871,191	-	-	-	-	(96,964)	10,774,227
Total cash and investment fund balance - December 31	\$ 10,871,191	\$ 8,275,669	\$ 6,837,752	\$ 8,842,891	\$ 25,834,912	\$ 40,756,413	\$ 101,418,828

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, 2007

	<u>Internal Service Funds</u>
Operating receipts:	
Other	\$ 502,082
Operating disbursements:	
Insurance disbursements	<u>393,331</u>
Excess of operating receipts over operating disbursements	<u>108,751</u>
Nonoperating receipts :	
Interest and investment receipts	<u>9,270</u>
Excess of receipts over disbursements and nonoperating receipts	118,021
Cash and investment fund balance - beginning	<u>469,084</u>
Cash and investment fund balance - ending	<u>\$ 587,105</u>
<u>Cash and Investment Assets - December 31</u>	
Cash and investments	<u>\$ 587,105</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Unrestricted	<u>\$ 587,105</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, 2007

	Pension Trust Funds	Agency Funds
Additions:		
Contributions:		
Employer	\$ 572,137	\$ -
Plan members	247,589	-
	819,726	-
Total contributions		-
Investment earnings:		
Net increase in fair value of investments	1,071,476	-
Interest	811,565	-
Dividends	344,529	-
	2,227,570	-
Total investment earnings		-
Agency fund additions	-	614,536,117
Total additions	3,047,296	614,536,117
Deductions:		
Benefits	1,847,019	-
Administrative and general	259,671	-
Agency fund deductions	-	613,709,414
	2,106,690	613,709,414
Total deductions		613,709,414
Excess of total additions over total deductions	940,606	826,703
Cash and investment fund balance - beginning	36,786,996	20,059,905
Cash and investment fund balance - ending	\$ 37,727,602	\$ 20,886,608

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 Units:	Vanderburgh County Solid Waste Management District 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 unit, has 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 displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

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. Separate financial statements are provided for governmental funds, proprietary

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

The Burkhardt Road and Green River Road year 2006 fund is a capital project fund. It accounts for the financing and construction of certain road construction projects which will serve and benefit the Burkhardt Road economic development area. Financing is provided by the issuance of tax increment revenue bonds.

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.

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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.

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

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

Operating receipts and disbursements for proprietary funds and the similar discretely presented component unit result from providing services and producing and delivering goods and/or services. They also include all receipts and disbursements not related to capital and related financing, noncapital financing, or investing activities.

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 and Net Assets – Cash and Investment Basis.

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

II. Stewardship, Compliance and Accountability

A. Budgetary Information

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

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. In September of each year, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

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

B. Cash and Investment Balance Deficits

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

Fund	2007
Health - Women, Infants and Children	\$ (61,265)
Health - Sexually Transmitted Diseases	(9,320)
Health - Acquired Immune Deficiency Syndrome	(8,937)
Public Health Coordinator	(2,411)
Health / Diabetes Grant	(1,518)
Health - Lead Poisoning Prevention	(13,514)

Cash and investment deficits arose primarily in Health Grant funds due to the nature of a reimbursement type grant where money must first be spent by the County, and then reimbursed by the granting agency.

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. At December 31, 2007, 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. The Sheriff's Merit Board has not established an investment policy for the Sheriff's Retirement and Benefit Pension Plan. As of December 31, 2007, the County had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plans
U.S. government securities	\$ 1,084,840
Corporate debt instruments	9,291,797
Corporate equity instruments	23,264,087
Open-end mutual funds	2,761,936
Total	\$ 36,402,660

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

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

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

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

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.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments. At December 31, 2007, the Sheriff's Retirement and Benefit Pension Plans held investments in U.S. Government Securities, Corporate Debt Instruments, Corporate Equity Instruments and Open-End Mutual Funds in the amount of \$36,402,660. Of these investments \$36,402,660 are held by the investment's counterparty, not in the name of the Sheriff's Pension Plan.

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.

The Sheriff's Merit Board has not adopted a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses.

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)			
	Not Applicable	Less Than 1	1-2	More Than 2
U.S. government securities	\$ -	\$ -	\$ 151,476	\$ 933,364
Corporate debt instruments	-	-	102,175	9,189,622
Corporate equity instruments	23,264,087	-	-	-
Open-end mutual funds	2,761,936	-	-	-
Totals	<u>\$ 26,026,023</u>	<u>\$ -</u>	<u>\$ 253,651</u>	<u>\$ 10,122,986</u>

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.

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	County's Investments			
		U.S. Government Securities	Corporate Debt Instruments	Corporate Equity Instruments	Open-End Mutual Funds
AAA	Aaa	\$ -	\$ -	\$ 3,124,233	\$ 2,761,936
AA	Aa	-	7,231,715	2,829,285	-
A	A	-	555,214	7,399,536	-
BBB	Baa	-	374,793	4,549,591	-
BB	Ba	-	-	861,251	-
B	B	-	-	70,648	-
Unrated	Unrated	1,084,840	1,130,075	4,429,543	-
Totals		<u>\$ 1,084,840</u>	<u>\$ 9,291,797</u>	<u>\$ 23,264,087</u>	<u>\$ 2,761,936</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.

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Interfund Transfers

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

Transfer From	Transfer To	2007
General Fund	Other governmental funds	\$ 229,081
Burkhardt TIF Fund	Other governmental funds	2,072,078
Other governmental funds	General Fund	503,423
Other governmental funds	Other governmental funds	529,433
 Total		 \$ 3,334,015

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

IV. Other Information

A. Risk Management

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

The risks of torts; errors and omissions; job related illnesses; 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.

Theft of, Damage to, and Destruction of Assets and Injuries to Employees

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 \$2,681,064.

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

C. 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, 2007, there were four series of economic development revenue bonds outstanding. The aggregate original principal amount of these bonds was \$13,000,000. The outstanding principal balance as of December 31, 2007, was \$9,196,653.

D. 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, 62 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, 2007, disbursements of \$557,496 were recognized for postemployment benefits.

E. Administration of Welfare Programs

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

F. 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	\$ 1,657,721	\$ 684,319	\$ 88,040
Interest on net pension obligation	(46,398)	(60,940)	(33,836)
Adjustment to annual required contribution	52,874	58,028	32,219
Annual pension cost	1,664,197	681,407	86,423
Contributions made	1,535,298	572,137	-
Increase in net pension obligation	128,899	109,270	86,423
Net pension obligation, beginning of year	(639,977)	773,705	429,586
Net pension obligation, end of year	<u>\$ (511,078)</u>	<u>\$ 882,975</u>	<u>\$ 516,009</u>

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	6%	13%	2%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-07	01-01-08	01-01-08
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed
Amortization period	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

Actuarial Assumptions

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

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	06-30-05	\$ 1,278,966	102%	\$ (844,510)
	06-30-06	1,570,269	87%	(639,977)
	06-30-07	1,664,197	92%	(511,078)
County Police Retirement Plan	12-31-05	656,223	83%	888,799
	12-31-06	656,223	73%	773,705
	12-31-07	681,407	84%	882,975
County Police Benefit Plan	12-31-05	108,928	100%	325,891
	12-31-06	104,921	100%	429,586
	12-31-07	88,840	100%	516,009

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)
07-01-05	\$ 22,100,278	\$ 28,113,190	\$ (6,012,912)	79%	\$ 21,934,916	(27%)
07-01-06	25,338,295	29,844,651	(4,506,356)	85%	22,524,468	(20%)
07-01-07	27,457,843	31,703,825	(4,245,982)	87%	23,742,491	(18%)

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)
01-01-03	\$ 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%
01-01-06	35,145,119	33,447,926	1,697,193	105%	5,235,400	32%
01-01-07	35,973,136	35,608,731	364,405	101%	5,374,595	7%
01-01-08	38,114,932	37,580,354	534,578	101%	5,733,032	9%

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, 2007

	County Highway	Local Roads and Streets	County Health	Supplemental Juvenile Probation Services	Supplemental Adult Probation Services	Accident Report	County Surveyor's Corner Perpetuation
Receipts:							
Taxes	\$ -	\$ 1,000,000	\$ 2,756,480	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	2,197	-	-	-	-
Intergovernmental	3,775,219	818,268	-	-	-	-	-
Charges for services	-	-	538,187	-	-	3,825	38,469
Fines and forfeits	-	-	-	7,636	659,385	-	-
Other	25,419	121,888	4,146	-	-	-	-
Total receipts	3,800,638	1,940,156	3,301,010	7,636	659,385	3,825	38,469
Disbursements:							
General government	-	-	-	-	-	-	48,826
Public safety	-	-	-	-	563,753	5,210	-
Highways and streets	3,892,293	2,449,842	-	-	-	-	-
Health and welfare	-	-	3,167,158	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	3,892,293	2,449,842	3,167,158	-	563,753	5,210	48,826
Excess (deficiency) of receipts over disbursements	(91,655)	(509,686)	133,852	7,636	95,632	(1,385)	(10,357)
Other financing sources (uses):							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(91,655)	(509,686)	133,852	7,636	95,632	(1,385)	(10,357)
Cash and investment fund balance - beginning	1,586,334	3,557,552	784,005	36,284	559,743	27,232	37,918
Cash and investment fund balance - ending	\$ 1,494,679	\$ 3,047,866	\$ 917,857	\$ 43,920	\$ 655,375	\$ 25,847	\$ 27,561
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	1,494,679	3,047,866	917,857	43,920	655,375	25,847	27,561
Total cash and investment assets - December 31	\$ 1,494,679	\$ 3,047,866	\$ 917,857	\$ 43,920	\$ 655,375	\$ 25,847	\$ 27,561
Cash and Investment Fund Balance - December 31							
Restricted for:							
Highways and streets	\$ 1,494,679	\$ 3,047,866	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	43,920	655,375	25,847	-
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	917,857	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	27,561
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 1,494,679	\$ 3,047,866	\$ 917,857	\$ 43,920	\$ 655,375	\$ 25,847	\$ 27,561

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, 2007
 (Continued)

	Firearm's Training	Recorder's Record Perpetuation	Clerk Title IV-D	Prosecutor Title IV-D	Jail Commissary	County Law Enforcement Continuing Education	Health- Lead Screening
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	2,551	-	-	-
Charges for services	27,651	273,298	-	-	-	-	43,372
Fines and forfeits	-	-	-	-	-	47,936	-
Other	-	-	-	-	420,782	-	-
Total receipts	27,651	273,298	-	2,551	420,782	47,936	43,372
Disbursements:							
General government	-	137,292	3,204	38,270	-	-	-
Public safety	6,000	-	-	-	422,905	31,956	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	30,574
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	6,000	137,292	3,204	38,270	422,905	31,956	30,574
Excess (deficiency) of receipts over disbursements	21,651	136,006	(3,204)	(35,719)	(2,123)	15,980	12,798
Other financing sources (uses):							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(191,745)	-	-	-	-	-
Total other financing sources (uses)	-	(191,745)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	21,651	(55,739)	(3,204)	(35,719)	(2,123)	15,980	12,798
Cash and investment fund balance - beginning	12,759	923,623	223,841	102,712	94,425	121,375	39,767
Cash and investment fund balance - ending	<u>\$ 34,410</u>	<u>\$ 867,884</u>	<u>\$ 220,637</u>	<u>\$ 66,993</u>	<u>\$ 92,302</u>	<u>\$ 137,355</u>	<u>\$ 52,565</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	34,410	867,884	220,637	66,993	92,302	137,355	52,565
Total cash and investment assets - December 31	<u>\$ 34,410</u>	<u>\$ 867,884</u>	<u>\$ 220,637</u>	<u>\$ 66,993</u>	<u>\$ 92,302</u>	<u>\$ 137,355</u>	<u>\$ 52,565</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	34,410	-	-	-	92,302	137,355	-
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	52,565
Debt service	-	-	-	-	-	-	-
Other purposes	-	867,884	220,637	66,993	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 34,410</u>	<u>\$ 867,884</u>	<u>\$ 220,637</u>	<u>\$ 66,993</u>	<u>\$ 92,302</u>	<u>\$ 137,355</u>	<u>\$ 52,565</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, 2007
 (Continued)

	Health- Maternal Child Health	Health- Women, Infants, and Children	Health- Sexually Transmitted Diseases	Health- Acquired Immune Deficiency Syndrome	Health- Local Health Maintenance Fund	Health- Immunization Action	County Police Pension
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	144,106	408,200	83,804	57,512	62,500	-	-
Charges for services	4,787	-	-	-	-	-	9,758
Fines and forfeits	-	-	-	-	-	-	-
Other	-	333	-	-	-	-	-
Total receipts	148,893	408,533	83,804	57,512	62,500	-	9,758
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	9,758
Highways and streets	-	-	-	-	-	-	-
Health and welfare	146,073	413,465	76,860	58,930	37,366	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	146,073	413,465	76,860	58,930	37,366	-	9,758
Excess (deficiency) of receipts over disbursements	2,820	(4,932)	6,944	(1,418)	25,134	-	-
Other financing sources (uses):							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,820	(4,932)	6,944	(1,418)	25,134	-	-
Cash and investment fund balance - beginning	87,704	(56,333)	(16,263)	(7,519)	65,786	-	-
Cash and investment fund balance - ending	<u>\$ 90,524</u>	<u>\$ (61,265)</u>	<u>\$ (9,319)</u>	<u>\$ (8,937)</u>	<u>\$ 90,920</u>	<u>\$ -</u>	<u>\$ -</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ (61,265)	\$ (9,319)	\$ (8,937)	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	90,524	-	-	-	90,920	-	-
Total cash and investment assets - December 31	<u>\$ 90,524</u>	<u>\$ (61,265)</u>	<u>\$ (9,319)</u>	<u>\$ (8,937)</u>	<u>\$ 90,920</u>	<u>\$ -</u>	<u>\$ -</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	90,524	-	-	-	90,920	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	-	(61,265)	(9,319)	(8,937)	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 90,524</u>	<u>\$ (61,265)</u>	<u>\$ (9,319)</u>	<u>\$ (8,937)</u>	<u>\$ 90,920</u>	<u>\$ -</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, 2007
 (Continued)

	General Ditch Improvement	Storm Drainage- Oak Ridge	Drain Return Basin Maintenance	Junk Vehicle	Maps	Supplemental Misdemeanor Probation	Prosecutor's Pretrial Diversion
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	187,432	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	83,361	67,562
Other	-	-	-	-	888	-	-
Total receipts	187,432	-	-	-	888	83,361	67,562
Disbursements:							
General government	264,316	-	-	-	365	-	-
Public safety	-	-	-	-	-	63,864	55,542
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	264,316	-	-	-	365	63,864	55,542
Excess (deficiency) of receipts over disbursements	(76,884)	-	-	-	523	19,497	12,020
Other financing sources (uses):							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(76,884)	-	-	-	523	19,497	12,020
Cash and investment fund balance - beginning	413,958	1,845	2,719	43	1,121	70,620	4,675
Cash and investment fund balance - ending	<u>\$ 337,074</u>	<u>\$ 1,845</u>	<u>\$ 2,719</u>	<u>\$ 43</u>	<u>\$ 1,644</u>	<u>\$ 90,117</u>	<u>\$ 16,695</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	337,074	1,845	2,719	43	1,644	90,117	16,695
Total cash and investment assets - December 31	\$ 337,074	\$ 1,845	\$ 2,719	\$ 43	\$ 1,644	\$ 90,117	\$ 16,695
Cash and Investment Fund Balance - December 31							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	90,117	16,695
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	337,074	1,845	2,719	43	1,644	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 337,074	\$ 1,845	\$ 2,719	\$ 43	\$ 1,644	\$ 90,117	\$ 16,695

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, 2007
 (Continued)

	Narcotics	Misdemeanor Offender	Misdemeanor Housing Jail	Sheriff's Training and Equipment	Prosecutor's Law Enforcement	Vehicle Inspection	K-9 Donation
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	100,874	53,683	107,367	-	94,169	-	-
Charges for services	-	-	-	13,087	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	4,038
Total receipts	100,874	53,683	107,367	13,087	94,169	-	4,038
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	44,199	47,790	126,424	20,224	97,356	-	2,701
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	44,199	47,790	126,424	20,224	97,356	-	2,701
Excess (deficiency) of receipts over disbursements	56,675	5,893	(19,057)	(7,137)	(3,187)	-	1,337
Other financing sources (uses):							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(30,931)	-	-
Total other financing sources (uses)	-	-	-	-	(30,931)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	56,675	5,893	(19,057)	(7,137)	(34,118)	-	1,337
Cash and investment fund balance - beginning	101,721	169,373	264,031	31,246	112,041	22,905	3,197
Cash and investment fund balance - ending	158,396	175,266	244,974	24,109	77,923	22,905	4,534
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	158,396	175,266	244,974	24,109	77,923	22,905	4,534
Total cash and investment assets - December 31	158,396	175,266	244,974	24,109	77,923	22,905	4,534
Cash and Investment Fund Balance - December 31							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	158,396	175,266	244,974	24,109	77,923	22,905	4,534
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	158,396	175,266	244,974	24,109	77,923	22,905	4,534

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, 2007
 (Continued)

	Supplemental Public Defender	Sheriff's Donations	Drug Free Community	Drug Free Disbursement	911 Emergency Service	Convention and Visitor	Burdette Playground
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,074,051	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	8,000	-	-	-
Charges for services	-	-	-	-	377,068	-	7,501
Fines and forfeits	228,791	-	196,050	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	<u>228,791</u>	<u>-</u>	<u>196,050</u>	<u>8,000</u>	<u>377,068</u>	<u>1,074,051</u>	<u>7,501</u>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	303,257	-	160,000	4,360	935,470	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	1,050,731	3,642
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	<u>303,257</u>	<u>-</u>	<u>160,000</u>	<u>4,360</u>	<u>935,470</u>	<u>1,050,731</u>	<u>3,642</u>
Excess (deficiency) of receipts over disbursements	<u>(74,466)</u>	<u>-</u>	<u>36,050</u>	<u>3,640</u>	<u>(558,402)</u>	<u>23,320</u>	<u>3,859</u>
Other financing sources (uses):							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	450,000	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>450,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(74,466)</u>	<u>-</u>	<u>36,050</u>	<u>3,640</u>	<u>(108,402)</u>	<u>23,320</u>	<u>3,859</u>
Cash and investment fund balance - beginning	<u>131,519</u>	<u>4,432</u>	<u>204,211</u>	<u>3,990</u>	<u>307,872</u>	<u>68,377</u>	<u>12,588</u>
Cash and investment fund balance - ending	<u>\$ 57,053</u>	<u>\$ 4,432</u>	<u>\$ 240,261</u>	<u>\$ 7,630</u>	<u>\$ 199,470</u>	<u>\$ 91,697</u>	<u>\$ 16,447</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	<u>57,053</u>	<u>4,432</u>	<u>240,261</u>	<u>7,630</u>	<u>199,470</u>	<u>91,697</u>	<u>16,447</u>
Total cash and investment assets - December 31	<u>\$ 57,053</u>	<u>\$ 4,432</u>	<u>\$ 240,261</u>	<u>\$ 7,630</u>	<u>\$ 199,470</u>	<u>\$ 91,697</u>	<u>\$ 16,447</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	57,053	4,432	240,261	7,630	199,470	-	-
Culture and recreation	-	-	-	-	-	91,697	16,447
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 57,053</u>	<u>\$ 4,432</u>	<u>\$ 240,261</u>	<u>\$ 7,630</u>	<u>\$ 199,470</u>	<u>\$ 91,697</u>	<u>\$ 16,447</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, 2007
 (Continued)

	Burdette Float Stand	United Way Legal Aid	Crime Control	Reimbursable Insurance	Coroner's Continuing Education	Burdette Memorial	Health Disasters
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	65,314	1,874,752	-	-	-	-
Charges for services	179,442	-	808,970	-	-	-	-
Fines and forfeits	-	-	-	-	19,870	-	-
Other	-	-	497	335,438	-	13,268	-
Total receipts	179,442	65,314	2,684,219	335,438	19,870	13,268	-
Disbursements:							
General government	-	65,241	-	336,615	19,354	-	-
Public safety	-	-	2,810,296	-	-	-	15
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	84,481	-	-	-	-	1,937	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	84,481	65,241	2,810,296	336,615	19,354	1,937	15
Excess (deficiency) of receipts over disbursements	94,961	73	(126,077)	(1,177)	516	11,331	(15)
Other financing sources (uses):							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	229,081	-	-	-	-
Transfers out	(80,738)	-	-	-	-	-	-
Total other financing sources (uses)	(80,738)	-	229,081	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	14,223	73	103,004	(1,177)	516	11,331	(15)
Cash and investment fund balance - beginning	125,507	4,956	1,020,100	5,525	955	3,131	15
Cash and investment fund balance - ending	<u>\$ 139,730</u>	<u>\$ 5,029</u>	<u>\$ 1,123,104</u>	<u>\$ 4,348</u>	<u>\$ 1,471</u>	<u>\$ 14,462</u>	<u>\$ -</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	139,730	5,029	1,123,104	4,348	1,471	14,462	-
Total cash and investment assets - December 31	\$ 139,730	\$ 5,029	\$ 1,123,104	\$ 4,348	\$ 1,471	\$ 14,462	\$ -
Cash and Investment Fund Balance - December 31							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	1,123,104	-	-	-	-
Culture and recreation	139,730	-	-	-	-	14,462	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	5,029	-	4,348	1,471	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 139,730	\$ 5,029	\$ 1,123,104	\$ 4,348	\$ 1,471	\$ 14,462	\$ -

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, 2007
 (Continued)

	Inmate Medical Services Co Pay	Accepted Storm Sewers	Multi Agency Narcotics	County Auditorium Fund	COIT Windfall	Welfare Donation	Prosecutor Miscellaneous Drug
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ 3,823,074	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	15,045	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	14,164	-	104,442	12,101	7,121	-
Total receipts	15,045	14,164	-	3,927,516	12,101	7,121	-
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	15,302	-	39,926	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	4,500	-
Culture and recreation	-	-	-	3,692,488	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	15,302	-	39,926	3,692,488	-	4,500	-
Excess (deficiency) of receipts over disbursements	(257)	14,164	(39,926)	235,028	12,101	2,621	-
Other financing sources (uses):							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(257)	14,164	(39,926)	235,028	12,101	2,621	-
Cash and investment fund balance - beginning	21,968	103,111	75,380	2,930,392	384,352	25,084	169
Cash and investment fund balance - ending	<u>\$ 21,711</u>	<u>\$ 117,275</u>	<u>\$ 35,454</u>	<u>\$ 3,165,420</u>	<u>\$ 396,453</u>	<u>\$ 27,705</u>	<u>\$ 169</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	21,711	117,275	35,454	3,165,420	396,453	27,705	169
Total cash and investment assets - December 31	\$ 21,711	\$ 117,275	\$ 35,454	\$ 3,165,420	\$ 396,453	\$ 27,705	\$ 169
Cash and Investment Fund Balance - December 31							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	21,711	-	35,454	-	-	-	169
Culture and recreation	-	-	-	3,165,420	-	-	-
Health and welfare	-	-	-	-	-	27,705	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	117,275	-	-	396,453	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 21,711	\$ 117,275	\$ 35,454	\$ 3,165,420	\$ 396,453	\$ 27,705	\$ 169

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, 2007
 (Continued)

	Redevelopment Commission Allocation	Prosecutor Share Infraction	Drainage Obstruction Petitions	Prosecutor's U.S. Marshal Forfeitures	Local Emergency Planning Commission	Prosecutor's Task Force U.S. Marshal	Health/WIC Registration
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	6,774	11,355	29,557	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	222,081	-	-	-	-	-
Other	5,146	3,035	100	-	-	-	-
Total receipts	5,146	225,116	100	6,774	11,355	29,557	-
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	187,683	-	6,774	26,375	59,908	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	16
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	187,683	-	6,774	26,375	59,908	16
Excess (deficiency) of receipts over disbursements	5,146	37,433	100	-	(15,020)	(30,351)	(16)
Other financing sources (uses):							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	9,980	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(12,741)	-
Total other financing sources (uses)	9,980	-	-	-	-	(12,741)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	15,126	37,433	100	-	(15,020)	(43,092)	(16)
Cash and investment fund balance - beginning	105,538	103,982	1,300	29,112	25,686	80,774	16
Cash and investment fund balance - ending	<u>\$ 120,664</u>	<u>\$ 141,415</u>	<u>\$ 1,400</u>	<u>\$ 29,112</u>	<u>\$ 10,666</u>	<u>\$ 37,682</u>	<u>\$ -</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	120,664	-	-	-	-	-	-
Restricted assets:							
Cash and investments	-	141,415	1,400	29,112	10,666	37,682	-
Total cash and investment assets - December 31	\$ 120,664	\$ 141,415	\$ 1,400	\$ 29,112	\$ 10,666	\$ 37,682	\$ -
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	141,415	-	29,112	10,666	37,682	-
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	120,664	-	1,400	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 120,664	\$ 141,415	\$ 1,400	\$ 29,112	\$ 10,666	\$ 37,682	\$ -

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, 2007
 (Continued)

	Clerk's Record Perpetuation	Vanderburgh PSCD	Barrett Law Westwood	Daylight Sewer	Barrett Law (Old State Phase)	Barrett Law (Evergreen Heights)	Health Department Tobacco Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	6,294	-	7,243	6,104	-
Intergovernmental	-	23,874	-	-	-	-	96,807
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	74,806	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	74,806	23,874	6,294	-	7,243	6,104	96,807
Disbursements:							
General government	8,127	-	5,828	-	456	405	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	23,874	-	-	-	-	65,007
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	8,127	23,874	5,828	-	456	405	65,007
Excess (deficiency) of receipts over disbursements	66,679	-	466	-	6,787	5,699	31,800
Other financing sources (uses):							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	66,679	-	466	-	6,787	5,699	31,800
Cash and investment fund balance - beginning	159,680	-	3,927	121,743	6,204	1,122	169,587
Cash and investment fund balance - ending	<u>\$ 226,359</u>	<u>\$ -</u>	<u>\$ 4,393</u>	<u>\$ 121,743</u>	<u>\$ 12,991</u>	<u>\$ 6,821</u>	<u>\$ 201,387</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	226,359	-	4,393	121,743	12,991	6,821	201,387
Total cash and investment assets - December 31	<u>\$ 226,359</u>	<u>\$ -</u>	<u>\$ 4,393</u>	<u>\$ 121,743</u>	<u>\$ 12,991</u>	<u>\$ 6,821</u>	<u>\$ 201,387</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	201,387
Debt service	-	-	-	-	-	-	-
Other purposes	226,359	-	4,393	121,743	12,991	6,821	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 226,359</u>	<u>\$ -</u>	<u>\$ 4,393</u>	<u>\$ 121,743</u>	<u>\$ 12,991</u>	<u>\$ 6,821</u>	<u>\$ 201,387</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, 2007
 (Continued)

	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)
Receipts:							
Taxes	\$ 413,913	\$ -	\$ -	\$ -	\$ -	\$ 847,878	\$ -
Special assessments	-	-	-	-	-	-	8,972
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	41,312	-	-	-	-	-	-
Total receipts	455,225	-	-	-	-	847,878	8,972
Disbursements:							
General government	531,715	-	-	-	-	-	1,073
Public safety	-	2,106	5,002	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	493,654	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	531,715	2,106	5,002	-	-	493,654	1,073
Excess (deficiency) of receipts over disbursements	(76,490)	(2,106)	(5,002)	-	-	354,224	7,899
Other financing sources (uses):							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	43,672	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	43,672	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(76,490)	41,566	(5,002)	-	-	354,224	7,899
Cash and investment fund balance - beginning	1,617,594	2,472	5,252	116	11	864,429	7,626
Cash and investment fund balance - ending	\$ 1,541,104	\$ 44,038	\$ 250	\$ 116	\$ 11	\$ 1,218,653	\$ 15,525
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	1,541,104	44,038	250	116	11	1,218,653	15,525
Total cash and investment assets - December 31	\$ 1,541,104	\$ 44,038	\$ 250	\$ 116	\$ 11	\$ 1,218,653	\$ 15,525
Cash and Investment Fund Balance - December 31							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	44,038	250	116	-	-	-
Culture and recreation	-	-	-	-	11	1,218,653	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	1,541,104	-	-	-	-	-	15,525
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 1,541,104	\$ 44,038	\$ 250	\$ 116	\$ 11	\$ 1,218,653	\$ 15,525

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, 2007
 (Continued)

	Oncology Center Subdivision	Prosecutor Esteem	Tuberculosis Clinic	Burdette Park Events	Health Department- Saplings	Officer Friendly Equipment	Circuit Court Supplemental Adult
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	2,788	-
Fines and forfeits	-	-	-	-	-	-	14,385
Other	-	-	73	325	-	-	-
Total receipts	-	-	73	325	-	2,788	14,385
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	2,195	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	45	-	-
Culture and recreation	-	-	-	219	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	-	-	219	45	2,195	-
Excess (deficiency) of receipts over disbursements	-	-	73	106	(45)	593	14,385
Other financing sources (uses):							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	73	106	(45)	593	14,385
Cash and investment fund balance - beginning	4,544	113	(73)	10,791	45	3,259	31,564
Cash and investment fund balance - ending	<u>\$ 4,544</u>	<u>\$ 113</u>	<u>\$ -</u>	<u>\$ 10,897</u>	<u>\$ -</u>	<u>\$ 3,852</u>	<u>\$ 45,949</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	4,544	113	-	10,897	-	3,852	45,949
Total cash and investment assets - December 31	<u>\$ 4,544</u>	<u>\$ 113</u>	<u>\$ -</u>	<u>\$ 10,897</u>	<u>\$ -</u>	<u>\$ 3,852</u>	<u>\$ 45,949</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	3,852	45,949
Culture and recreation	-	-	-	10,897	-	-	-
Health and welfare	4,544	113	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 4,544</u>	<u>\$ 113</u>	<u>\$ -</u>	<u>\$ 10,897</u>	<u>\$ -</u>	<u>\$ 3,852</u>	<u>\$ 45,949</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, 2007
 (Continued)

	County Extradition Fees	Welfare Trust	Interest Congressional	Solid Waste	Interstate Compact Fee	Sheriff Information Systems	Children's Psychiatric Resident Treatment Services
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,591
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	120,000	-
Fines and forfeits	300	-	-	-	1,312	-	-
Other	220	182,784	1,929	-	-	-	-
Total receipts	520	182,784	1,929	-	1,312	120,000	140,591
Disbursements:							
General government	-	-	864	3,167	1,350	-	-
Public safety	-	-	-	-	-	120,000	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	180,878	-	-	-	-	144,920
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	180,878	864	3,167	1,350	120,000	144,920
Excess (deficiency) of receipts over disbursements	520	1,906	1,065	(3,167)	(38)	-	(4,329)
Other financing sources (uses):							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(230,940)
Total other financing sources (uses)	-	-	-	-	-	-	(230,940)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	520	1,906	1,065	(3,167)	(38)	-	(235,269)
Cash and investment fund balance - beginning	434	12,557	18,234	3,198	226	-	599,384
Cash and investment fund balance - ending	<u>\$ 954</u>	<u>\$ 14,463</u>	<u>\$ 19,299</u>	<u>\$ 31</u>	<u>\$ 188</u>	<u>\$ -</u>	<u>\$ 364,115</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	954	14,463	19,299	31	188	-	364,115
Total cash and investment assets - December 31	\$ 954	\$ 14,463	\$ 19,299	\$ 31	\$ 188	\$ -	\$ 364,115
Cash and Investment Fund Balance - December 31							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	14,463	-	-	-	-	364,115
Debt service	-	-	-	-	-	-	-
Other purposes	954	-	19,299	31	188	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 954	\$ 14,463	\$ 19,299	\$ 31	\$ 188	\$ -	\$ 364,115

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, 2007
 (Continued)

	Public Health Coordinator	County Child Advocacy Fund	Health Department Bio-Terrorism	State Assessment Training	New Facility Detention Center	Barrett Law (Mill Terrace)	Woodgate Subdivision Section A1
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	25,627	-
Intergovernmental	38,859	-	-	-	-	-	-
Charges for services	-	-	-	4,572	-	-	-
Fines and forfeits	-	315	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	38,859	315	-	4,572	-	25,627	-
Disbursements:							
General government	-	-	-	-	-	33,968	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	35,581	-	4,128	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	35,581	-	4,128	-	-	33,968	-
Excess (deficiency) of receipts over disbursements	3,278	315	(4,128)	4,572	-	(8,341)	-
Other financing sources (uses):							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,278	315	(4,128)	4,572	-	(8,341)	-
Cash and investment fund balance - beginning	(5,689)	1,585	9,795	15,388	28,334	10,494	8,400
Cash and investment fund balance - ending	(2,411)	1,900	5,667	19,960	28,334	2,153	8,400
Cash and Investment Assets - December 31							
Cash and investments	\$ (2,411)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	-	1,900	5,667	19,960	28,334	2,153	8,400
Total cash and investment assets - December 31	(2,411)	1,900	5,667	19,960	28,334	2,153	8,400
Cash and Investment Fund Balance - December 31							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	28,334	-	-
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	5,667	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	1,900	-	19,960	-	2,153	8,400
Unrestricted	(2,411)	-	-	-	-	-	-
Total cash and investment fund balance - December 31	(2,411)	1,900	5,667	19,960	28,334	2,153	8,400

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, 2007
 (Continued)

	Rainy Day	Elpers Industrial Subdivision	Health / Diabetes Grant	Health Lead Poisoning Prevention	Health Department Dental Clinic	Health Pandemic Flu	Homeland Security
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	7,867	36,656	-	-	369,224
Charges for services	-	-	-	-	356,448	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	23,072	-	-	-	-	-	-
Total receipts	23,072	-	7,867	36,656	356,448	-	369,224
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	378,557
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	7,076	37,579	281,378	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	-	7,076	37,579	281,378	-	378,557
Excess (deficiency) of receipts over disbursements	23,072	-	791	(923)	75,070	-	(9,333)
Other financing sources (uses):							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	23,072	-	791	(923)	75,070	-	(9,333)
Cash and investment fund balance - beginning	624,100	18,910	(2,309)	(12,591)	126,232	1,126	9,333
Cash and investment fund balance - ending	<u>\$ 647,172</u>	<u>\$ 18,910</u>	<u>\$ (1,518)</u>	<u>\$ (13,514)</u>	<u>\$ 201,302</u>	<u>\$ 1,126</u>	<u>\$ -</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ (1,518)	\$ (13,514)	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	647,172	18,910	-	-	201,302	1,126	-
Total cash and investment assets - December 31	<u>\$ 647,172</u>	<u>\$ 18,910</u>	<u>\$ (1,518)</u>	<u>\$ (13,514)</u>	<u>\$ 201,302</u>	<u>\$ 1,126</u>	<u>\$ -</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	1,126	-
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	201,302	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	647,172	18,910	-	-	-	-	-
Unrestricted	-	-	(1,518)	(13,514)	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 647,172</u>	<u>\$ 18,910</u>	<u>\$ (1,518)</u>	<u>\$ (13,514)</u>	<u>\$ 201,302</u>	<u>\$ 1,126</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, 2007
 (Continued)

	Barrett Law (Mill Terrace Bond)	Wireless Emergency 911	Redevelopment Commission Cost of Issuance	Day Reporting Drug	Disaster Relief	Health Pandemic Flu Summit	Knight Township Fire Department
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	725,231	-	-	579	-	218,657
Charges for services	-	-	-	53,294	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	264	-	-	-	-
Total receipts	-	725,231	264	53,294	579	-	218,657
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	24,642	578	21	218,657
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	-	-	24,642	578	21	218,657
Excess (deficiency) of receipts over disbursements	-	725,231	264	28,652	1	(21)	-
Other financing sources (uses):							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(450,000)	-	-	-	-	-
Total other financing sources (uses)	-	(450,000)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	275,231	264	28,652	1	(21)	-
Cash and investment fund balance - beginning	3,000	551,927	5,629	171,551	17,699	327	-
Cash and investment fund balance - ending	<u>\$ 3,000</u>	<u>\$ 827,158</u>	<u>\$ 5,893</u>	<u>\$ 200,203</u>	<u>\$ 17,700</u>	<u>\$ 306</u>	<u>\$ -</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	5,893	-	-	-	-
Restricted assets:							
Cash and investments	3,000	827,158	-	200,203	17,700	306	-
Total cash and investment assets - December 31	<u>\$ 3,000</u>	<u>\$ 827,158</u>	<u>\$ 5,893</u>	<u>\$ 200,203</u>	<u>\$ 17,700</u>	<u>\$ 306</u>	<u>\$ -</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	827,158	-	200,203	17,700	306	-
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	3,000	-	5,893	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 3,000</u>	<u>\$ 827,158</u>	<u>\$ 5,893</u>	<u>\$ 200,203</u>	<u>\$ 17,700</u>	<u>\$ 306</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, 2007
 (Continued)

	Bond Issuance Cost Series B	Tax Management Associates	Identification Security Protection	Old Courthouse Wedgewood Room	Health Lactation Grant	Women, Infants and Children Lead Testing Project	MJM Industrial Subdivision
Receipts:							
Taxes	\$ -	\$ 1,012,114	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	400	-	-
Charges for services	-	-	78,468	-	-	456	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	201,576	-	-	86,278
Total receipts	-	1,012,114	78,468	201,576	400	456	86,278
Disbursements:							
General government	-	845,200	-	-	-	-	71,764
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	273	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	4,861	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	4,861	845,200	-	-	273	-	71,764
Excess (deficiency) of receipts over disbursements	(4,861)	166,914	78,468	201,576	127	456	14,514
Other financing sources (uses):							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,861)	166,914	78,468	201,576	127	456	14,514
Cash and investment fund balance - beginning	11,955	165,499	86,750	-	-	-	-
Cash and investment fund balance - ending	\$ 7,094	\$ 332,413	\$ 165,218	\$ 201,576	\$ 127	\$ 456	\$ 14,514
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	7,094	332,413	165,218	201,576	127	456	14,514
Total cash and investment assets - December 31	\$ 7,094	\$ 332,413	\$ 165,218	\$ 201,576	\$ 127	\$ 456	\$ 14,514
Cash and Investment Fund Balance - December 31							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	127	456	-
Debt service	-	-	-	-	-	-	-
Other purposes	7,094	332,413	165,218	201,576	-	-	14,514
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 7,094	\$ 332,413	\$ 165,218	\$ 201,576	\$ 127	\$ 456	\$ 14,514

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, 2007
 (Continued)

	Five Oaks II Subdivision	Arrowood Subdivision	K Kohm Foundation Missing Persons	IDMS Grants	Health Safe Clips and Needles	Komen Mini-Grant	Brake Supply Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	17,987	-	-	116,520
Charges for services	-	-	-	-	1,000	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	46,908	169,331	5,315	-	-	901	-
Total receipts	46,908	169,331	5,315	17,987	1,000	901	116,520
Disbursements:							
General government	-	-	-	-	-	-	116,520
Public safety	-	-	-	596	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	937	901	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	-	-	596	937	901	116,520
Excess (deficiency) of receipts over disbursements	46,908	169,331	5,315	17,391	63	-	-
Other financing sources (uses):							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	46,908	169,331	5,315	17,391	63	-	-
Cash and investment fund balance - beginning	-	-	-	-	-	-	-
Cash and investment fund balance - ending	\$ 46,908	\$ 169,331	\$ 5,315	\$ 17,391	\$ 63	\$ -	\$ -
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	46,908	169,331	5,315	17,391	63	-	-
Total cash and investment assets - December 31	\$ 46,908	\$ 169,331	\$ 5,315	\$ 17,391	\$ 63	\$ -	\$ -
Cash and Investment Fund Balance - December 31							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	63	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	46,908	169,331	5,315	17,391	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 46,908	\$ 169,331	\$ 5,315	\$ 17,391	\$ 63	\$ -	\$ -

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, 2007
 (Continued)

	Jean Cook Tree Memorial Project	Barrett Law Aabel's Park	Redevelopment Commission Reserve	Burkhardt Bond Principal and Interest	General Accounts	Special Revenue Debt Service Reserve	2003 Revenue Refunding Bond and Interest
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	328,541	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	970	-	9,980	5,201	4,106	409,297	714,530
Total receipts	970	328,541	9,980	5,201	4,106	409,297	714,530
Disbursements:							
General government	105	309,330	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	740,000	-	-	645,000
Interest	-	-	-	1,632,478	-	-	63,515
Capital outlay:							
General government	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	105	309,330	-	2,372,478	-	-	708,515
Excess (deficiency) of receipts over disbursements	865	19,211	9,980	(2,367,277)	4,106	409,297	6,015
Other financing sources (uses):							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	2,072,078	-	-	25,781
Transfers out	-	-	(9,980)	-	-	-	-
Total other financing sources (uses)	-	-	(9,980)	2,072,078	-	-	25,781
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	865	19,211	-	(295,199)	4,106	409,297	31,796
Cash and investment fund balance - beginning	-	-	217,000	329,086	87,566	235,080	355,382
Cash and investment fund balance - ending	\$ 865	\$ 19,211	\$ 217,000	\$ 33,887	\$ 91,672	\$ 644,377	\$ 387,178
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	217,000	-	91,672	644,377	387,178
Restricted assets:							
Cash and investments	865	19,211	-	33,887	-	-	-
Total cash and investment assets - December 31	\$ 865	\$ 19,211	\$ 217,000	\$ 33,887	\$ 91,672	\$ 644,377	\$ 387,178
Cash and Investment Fund Balance - December 31							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	217,000	33,887	91,672	644,377	387,178
Other purposes	865	19,211	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 865	\$ 19,211	\$ 217,000	\$ 33,887	\$ 91,672	\$ 644,377	\$ 387,178

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, 2007
 (Continued)

	2003 Series Cost of Issuance	Vanderburgh Industrial Park TIF	Burkhardt Capital Interest	Jail Bond	Redevelopment 2005 Sinking	Redevelopment 2005 Operation
Receipts:						
Taxes	\$ -	\$ 273,045	\$ -	\$ 2,742,218	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	234	-	-	-	479,355	13,202
Total receipts	234	273,045	-	2,742,218	479,355	13,202
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	1,045,000	270,000	-
Interest	-	189,475	-	1,514,000	110,328	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	189,475	-	2,559,000	380,328	-
Excess (deficiency) of receipts over disbursements	234	83,570	-	183,218	99,027	13,202
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	140,500
Transfers in	-	-	-	-	-	-
Transfers out	(25,781)	-	-	-	-	-
Total other financing sources (uses)	(25,781)	-	-	-	-	140,500
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(25,547)	83,570	-	183,218	99,027	153,702
Cash and investment fund balance - beginning	25,547	174,908	27,890	1,532,342	-	-
Cash and investment fund balance - ending	\$ -	\$ 258,478	\$ 27,890	\$ 1,715,560	\$ 99,027	\$ 153,702
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	99,027	153,702
Restricted assets:						
Cash and investments	-	258,478	27,890	1,715,560	-	-
Total cash and investment assets - December 31	\$ -	\$ 258,478	\$ 27,890	\$ 1,715,560	\$ 99,027	\$ 153,702
Cash and Investment Fund Balance - December 31						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	258,478	27,890	1,715,560	99,027	153,702
Other purposes	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ -	\$ 258,478	\$ 27,890	\$ 1,715,560	\$ 99,027	\$ 153,702

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, 2007
 (Continued)

	Burkhart Road Green River Road Revenue Fund	Burkhart Road Green River Road 2005 Series A Reserve	Burkhart Road Green River Road 2006 TIF Bond Reserve	Cumulative Capital Development	Tourism Capital Improvement	Jail Project
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 1,638,267	\$ 863,572	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	386,197	41,452	139,813	19,819	-	92,920
Total receipts	386,197	41,452	139,813	1,658,086	863,572	92,920
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	7,362	623	2,069	-	-	-
Capital outlay:						
General government	-	-	-	1,815,789	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	775,813	-
Total disbursements	7,362	623	2,069	1,815,789	775,813	-
Excess (deficiency) of receipts over disbursements	378,835	40,829	137,744	(157,703)	87,759	92,920
Other financing sources (uses):						
Bond proceeds	6,000,000	550,000	1,829,840	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	6,000,000	550,000	1,829,840	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,378,835	590,829	1,967,584	(157,703)	87,759	92,920
Cash and investment fund balance - beginning	-	-	-	1,899,164	40,617	3,195,422
Cash and investment fund balance - ending	<u>\$ 6,378,835</u>	<u>\$ 590,829</u>	<u>\$ 1,967,584</u>	<u>\$ 1,741,461</u>	<u>\$ 128,376</u>	<u>\$ 3,288,342</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	6,378,835	590,829	1,967,584	-	-	-
Restricted assets:						
Cash and investments	-	-	-	1,741,461	128,376	3,288,342
Total cash and investment assets - December 31	<u>\$ 6,378,835</u>	<u>\$ 590,829</u>	<u>\$ 1,967,584</u>	<u>\$ 1,741,461</u>	<u>\$ 128,376</u>	<u>\$ 3,288,342</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	3,288,342
Culture and recreation	-	-	-	-	128,376	-
Health and welfare	-	-	-	-	-	-
Debt service	6,378,835	590,829	1,967,584	-	-	-
Other purposes	-	-	-	1,741,461	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 6,378,835</u>	<u>\$ 590,829</u>	<u>\$ 1,967,584</u>	<u>\$ 1,741,461</u>	<u>\$ 128,376</u>	<u>\$ 3,288,342</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, 2007
 (Continued)

	Green River Phase 1 - Right of Way	Lynch Road Phase 3 Construction	911 Capital Improvements	Green River and Lynch Intersection	Congressional Principal	Totals
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,585,203
Special assessments	-	-	-	-	-	572,410
Intergovernmental	-	2,236	-	-	-	9,358,902
Charges for services	-	-	377,067	-	-	3,334,553
Fines and forfeits	-	-	-	-	-	1,623,790
Other	-	-	-	-	-	4,150,170
Total receipts	-	2,236	377,067	-	-	35,625,028
Disbursements:						
General government	-	-	-	-	-	2,843,355
Public safety	-	-	-	-	-	6,799,402
Highways and streets	-	-	-	-	-	6,342,135
Health and welfare	-	-	-	-	-	4,717,519
Culture and recreation	-	-	-	-	-	5,327,152
Debt service:						
Principal	-	-	-	-	-	2,700,000
Interest	-	-	-	-	-	3,524,711
Capital outlay:						
General government	-	-	-	-	-	1,815,789
Highways and streets	120	1,423	-	-	-	1,543
Culture and recreation	-	-	-	-	-	775,813
Total disbursements	120	1,423	-	-	-	34,847,419
Excess (deficiency) of receipts over disbursements	(120)	813	377,067	-	-	777,609
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	8,520,340
Transfers in	-	-	-	-	-	2,830,592
Transfers out	-	-	-	-	-	(1,032,856)
Total other financing sources (uses)	-	-	-	-	-	10,318,076
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(120)	813	377,067	-	-	11,095,685
Cash and investment fund balance - beginning	248,186	377,890	227,083	2,605	32,994	29,660,728
Cash and investment fund balance - ending	<u>\$ 248,066</u>	<u>\$ 378,703</u>	<u>\$ 604,150</u>	<u>\$ 2,605</u>	<u>\$ 32,994</u>	<u>\$ 40,756,413</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (96,964)
Cash with fiscal agent	-	-	-	-	-	10,656,761
Restricted assets:						
Cash and investments	248,066	378,703	604,150	2,605	32,994	30,196,616
Total cash and investment assets - December 31	<u>\$ 248,066</u>	<u>\$ 378,703</u>	<u>\$ 604,150</u>	<u>\$ 2,605</u>	<u>\$ 32,994</u>	<u>\$ 40,756,413</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
Highways and streets	\$ 248,066	\$ 378,703	\$ -	\$ 2,605	\$ -	\$ 5,171,919
Public safety	-	-	604,150	-	-	8,773,811
Culture and recreation	-	-	-	-	-	4,785,693
Health and welfare	-	-	-	-	-	1,971,808
Debt service	-	-	-	-	-	12,566,019
Other purposes	-	-	-	-	32,994	7,584,127
Unrestricted	-	-	-	-	-	(96,964)
Total cash and investment fund balance - December 31	<u>\$ 248,066</u>	<u>\$ 378,703</u>	<u>\$ 604,150</u>	<u>\$ 2,605</u>	<u>\$ 32,994</u>	<u>\$ 40,756,413</u>

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

	<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	\$ 1,146,462	\$ 7,809,195	\$ 7,467,155	\$ 25,669,825	\$ 877,256	\$ 1,897,345	\$ 256,725,173
Deductions:							
Agency fund deductions	<u>1,137,272</u>	<u>6,073,540</u>	<u>8,705,463</u>	<u>26,737,802</u>	<u>946,994</u>	<u>1,897,345</u>	<u>256,275,037</u>
Excess (deficiency) of total additions over total deductions	9,190	1,735,655	(1,238,308)	(1,067,977)	(69,738)	-	450,136
Cash and investment fund balance - beginning	<u>90,250</u>	<u>2,382,889</u>	<u>3,737,471</u>	<u>8,812,801</u>	<u>71,075</u>	<u>1,813</u>	<u>846,588</u>
Cash and investment fund balance - ending	<u>\$ 99,440</u>	<u>\$ 4,118,544</u>	<u>\$ 2,499,163</u>	<u>\$ 7,744,824</u>	<u>\$ 1,337</u>	<u>\$ 1,813</u>	<u>\$ 1,296,724</u>

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

	State Fines and Forfeitures	Infraction Judgements	Surplus Tax	Surplus Dog Tax	Tax Distributions	Payroll Withholding	Watercraft Use Tax
Additions:							
Agency fund additions	\$ 302,874	\$ 241,617	\$ 732,137	\$ 22	\$ 241,859,305	\$ 46,298,070	\$ 151,514
Deductions:							
Agency fund deductions	<u>285,565</u>	<u>243,930</u>	<u>521,682</u>	<u>54</u>	<u>241,954,907</u>	<u>46,238,917</u>	<u>149,973</u>
Excess (deficiency) of total additions over total deductions	17,309	(2,313)	210,455	(32)	(95,602)	59,153	1,541
Cash and investment fund balance - beginning	<u>27,700</u>	<u>33,600</u>	<u>873,725</u>	<u>32</u>	<u>647,911</u>	<u>999,416</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ 45,009</u>	<u>\$ 31,287</u>	<u>\$ 1,084,180</u>	<u>\$ -</u>	<u>\$ 552,309</u>	<u>\$ 1,058,569</u>	<u>\$ 1,541</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2007
 (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	\$ 1,160	\$ -	\$ -	\$ 18,450	\$ 68,464	\$ 15,550	\$ 14,588
Deductions:							
Agency fund deductions	1,665	-	251	18,450	34,127	15,650	14,588
Excess (deficiency) of total additions over total deductions	(505)	-	(251)	-	34,337	(100)	-
Cash and investment fund balance - beginning	1,552	893	396	-	4,455	3,000	-
Cash and investment fund balance - ending	<u>\$ 1,047</u>	<u>\$ 893</u>	<u>\$ 145</u>	<u>\$ -</u>	<u>\$ 38,792</u>	<u>\$ 2,900</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, 2007
 (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	\$ -	\$ 33,056	\$ 1,000,626	\$ 1,651,003	\$ 16,872	\$ 173,638	\$ 22,855
Deductions:							
Agency fund deductions	4,863	32,545	711,325	1,651,003	16,472	185,580	25,661
Excess (deficiency) of total additions over total deductions	(4,863)	511	289,301	-	400	(11,942)	(2,806)
Cash and investment fund balance - beginning	4,863	883	748,572	-	5,922	40,671	63,479
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 1,394</u>	<u>\$ 1,037,873</u>	<u>\$ -</u>	<u>\$ 6,322</u>	<u>\$ 28,729</u>	<u>\$ 60,673</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2007
 (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	\$ -	\$ 1,152	\$ -	\$ 167,535	\$ 204,319	\$ 7,579	\$ 309,583
Deductions:							
Agency fund deductions	1,925	898	-	167,535	204,319	7,688	215,050
Excess (deficiency) of total additions over total deductions	(1,925)	254	-	-	-	(109)	94,533
Cash and investment fund balance - beginning	1,925	626	7,051	-	-	1,023	523,192
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 880</u>	<u>\$ 7,051</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 914</u>	<u>\$ 617,725</u>

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

	Prosecutor Infractions	Unsafe Building Surplus	Disclosure Fees	Sheriff Inmate Trust	Hospital Care for the Indigent	Medical Assistance to Wards	Children With Special Health Care Needs
Additions:							
Agency fund additions	\$ 271,661	\$ -	\$ 18,284	\$ 1,042,584	\$ 3,980,377	\$ 199,019	\$ 294,202
Deductions:							
Agency fund deductions	<u>284,106</u>	<u>140</u>	<u>18,588</u>	<u>1,072,537</u>	<u>3,980,377</u>	<u>199,019</u>	<u>294,202</u>
Excess (deficiency) of total additions over total deductions	(12,445)	(140)	(304)	(29,953)	-	-	-
Cash and investment fund balance - beginning	<u>69,220</u>	<u>757</u>	<u>1,376</u>	<u>46,041</u>	-	-	-
Cash and investment fund balance - ending	<u><u>\$ 56,775</u></u>	<u><u>\$ 617</u></u>	<u><u>\$ 1,072</u></u>	<u><u>\$ 16,088</u></u>	<u><u>\$ -</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, 2007
 (Continued)

	TIF Pigeon Downtown	Mortgage Fees	Child Restraint Violations	Special Death Benefits	911 Evansville Share	Taxpayer Rebates	Totals
Additions:							
Agency fund additions	\$ 4,333,869	\$ 22,277	\$ 5,578	\$ 24,770	\$ 266,165	\$ 9,192,951	\$ 614,536,117
Deductions:							
Agency fund deductions	4,333,869	24,625	5,888	25,060	266,239	8,726,688	613,709,414
Excess (deficiency) of total additions over total deductions	-	(2,348)	(310)	(290)	(74)	466,263	826,703
Cash and investment fund balance - beginning	-	3,850	685	3,735	467	-	20,059,905
Cash and investment fund balance - ending	\$ -	\$ 1,502	\$ 375	\$ 3,445	\$ 393	\$ 466,263	\$ 20,886,608

VANDERBURGH COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 For The Year Ended December 31, 2007

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

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

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 31,103,718
Infrastructure	366,228,828
Buildings	77,479,675
Improvements other than buildings	771,355
Machinery and equipment	14,511,864
Construction in progress	<u>3,460,031</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 493,555,471</u>

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

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental Activities:		
Capital leases:		
Centre auditorium and convention center	\$ 23,990,000	\$ 2,789,500
Election equipment	581,490	603,354
County jail	33,440,000	2,557,000
E 911 service equipment	2,289,175	308,214
Bonds payable:		
Revenue bonds:		
Purchase land for the Azteca Milling Plant	1,135,000	201,925
University of Southern Indiana overpass	1,690,000	711,238
Burkhardt Road improvements	4,645,000	637,384
Burkhardt Road and Green River Road projects	27,945,000	1,725,419
Industrial park project	1,595,000	186,850
Total governmental activities debt	\$ 97,310,665	\$ 9,720,884

VANDERBURGH COUNTY
OTHER REPORTS

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

County Auditor

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF VANDERBURGH COUNTY, INDIANA

Compliance

We have audited the compliance of 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, 2007. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance 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, 2007.

Internal Control Over Compliance

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

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)

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

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in item 2007-2 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiency.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We did not consider any of the deficiencies described in the accompanying Schedule of Findings and Questioned Costs to be material weaknesses.

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

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

STATE BOARD OF ACCOUNTS

August 20, 2008

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

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana State Department of Health Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		
		FY 06-07 WIC 194-7 FY 07-08 WIC 194-7	\$ 318,601 <u>94,859</u>
Total for federal grantor agency			<u>413,460</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Incentive Block Grants	16.523		
		04-JB-011	<u>2,069</u>
Juvenile Justice and Delinquency Prevention - Allocation to States Teen Court	16.540		
		05-JF-.016 06-JF-.028	18,050 <u>20,120</u>
Total for program			<u>38,170</u>
Crime Victim Assistance	16.575		
		06-VA-143 07-VA-134	32,530 <u>32,529</u>
Total for program			<u>65,059</u>
Byrne Formula Grant Program Multi-Agency Narcotics	16.579		
		05-DJ-067 06-DJ-033	42,700 71,425
Drug Court		05-DJ-010	<u>25,140</u>
Total for program			<u>139,265</u>
Violence Against Women Formula Grants Prosecutor	16.588		
		06-ST-061 07-ST-061	13,217 13,217
Sheriff		06-ST-062 07-ST-009	54,685 <u>22,785</u>
Total for program			<u>103,904</u>
Total for federal grantor agency			<u>348,467</u>
<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		
		K8- 07-03-01-25 PT 07-04-01-56 K8-08-02-03-28 154ME-08-08-01	55,000 27,450 35,000 <u>16,975</u>
Total for program			<u>134,425</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, 2007
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF TRANSPORTATION (continued)</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Greenriver Road/Millersburg Lynch Road Phase 3 Bridge Inspection Koressel Rd	20.205	CM-9982(16) STP-9982(017) STP-6687(002) BR-NBIS DES 0600564 DES 8138090, 0500143, 0500144	19,819 1,139 52,968 <u>17,700</u>
Total for program			<u>91,626</u>
Total for federal grantor agency			<u>226,051</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Centers for Disease Control Investigations and Technical Assistance Public Health Coordinator	93.283	BPRS-A 82 BPRS 194-16 FY 05/06 BPRS 194-16 FY 06/07 BPRS 194-16 FY 07/08	4,128 5,632 29,191 <u>6,514</u>
Total for program			<u>45,465</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563	Collection Incentives Indirect Costs Prosecutor Expense Clerk Expense	2,551 120,235 458,538 <u>162,773</u>
Total for program			<u>744,097</u>
Pass-Through Indiana Division of State Court Administration State Court Improvement Program	93.586	Vanderburgh-CIP-FY07	<u>14,083</u>
Pass-Through Indiana State Department of Health HIV Prevention Activities-Health Department Based	93.940	FY07 AIDS 194-17	<u>56,193</u>
Preventative Health Services-Sexually Transmitted Diseases Research, Demonstrations, and Public Information	93.978	FY07 STD	<u>72,619</u>
Maternal and Child Health Block Grant to the States	93.994	MCH-FY2007 194-1 MCH-FY2008 194-1	147,268 <u>20,017</u>
Total for program			<u>167,285</u>
Total for federal grantor agency			<u>1,099,742</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, 2007
 (Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Homeland Security Cluster			
State Homeland Security Grant Program	97.067	FY05 SHSP FY06 SHSP	332,588 23,345
Law Enforcement Terrorism Prevention Program	97.074	FY05 LETPP FY06 LETPP Sheriff FY06 LETPP	194,919 17,901 <u>47,789</u>
Total for federal grantor agency			<u>616,542</u>
Total federal awards expended			<u>\$ 2,704,262</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 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, 2007:

Program Title	Federal CFDA Number	2007
Juvenile Justice and Delinquency Prevention – Allocation to States	16.540	<u>\$ 38,170</u>

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
93.563	Child Support Enforcement Homeland Security Cluster

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

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

FINDING 2007-1, INTERNAL CONTROL SIGNIFICANT DEFICIENCY
- CHILD SUPPORT ENFORCEMENT CASE BALANCES

Vanderburgh County, in conjunction with the Indiana Department of Child Services, accounted for child support collections and payments through the Indiana Support Enforcement Tracking System (ISETS) during 2007. 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, properly 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 Indiana Department of Child Services work with the County to resolve these issues prior to December 31, 2007.

Section III – Federal Award Findings and Questioned Costs

FINDING 2007-2, INTERNAL CONTROL SIGNIFICANT DEFICIENCY
- CHILD SUPPORT ENFORCEMENT CASE BALANCES

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

Vanderburgh County, in conjunction with the Indiana Department of Child Services, accounted for child support collections and payments through the Indiana Support Enforcement Tracking System (ISETS) during 2007. 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 balances 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 Indiana Department of Child Services work with the County to resolve these issues prior to December 31, 2007.

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

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

**DIVISION OF CHILD SUPPORT ENFORCEMENT
CIVIC CENTER COMPLEX
SUITE 110 ADMINISTRATION BUILDING
1NW MARTIN LUTHER KING JR. BLVD.
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TELEPHONE: (812) 435-5326
FAX: (812) 435-5294**

Malcolm S. Gwinn
Deputy Prosecuting Attorney
Telephone: (812) 435-5334

May 28, 2008

RE: FINDING NUMBER 2005-2

Original SBA Audit Report Number B30780
Fiscal Year 2007

Auditee Contact Person Malcolm S. Gwinn
Title of Contact Person Deputy Prosecuting Attorney
Telephone Number (812) 435-5334

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

M. Gwinn
7/7/08

Malcolm S. Gwinn
Deputy Prosecuting Attorney



OFFICE OF THE CLERK OF THE
Vanderburgh Circuit and Superior Courts

SUSAN K. KIRK
CLERK OF THE COURTS

DONNA PORTER
Chief Deputy

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number: 2007-2

Original SBA Audit Report Number B30780

Fiscal Year 2007

Auditee Contact Person Susan K. Kirk

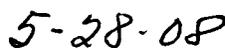
Title of Contact Person Clerk of the Vanderburgh Circuit Court

Phone Number 812-435-5160

Status of Findings Corrective action was taken



(Signature) Susan K. Kirk



Date Signed

STREET ADDRESS
CIVIC CENTER COURTS BLDG. - RM. 216
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**OFFICE OF THE PROSECUTING ATTORNEY
STANLEY M. LEVCO**

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Malcolm S. Gwinn
Deputy Prosecuting Attorney
Telephone: (812) 435-5334

May 28, 2008

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

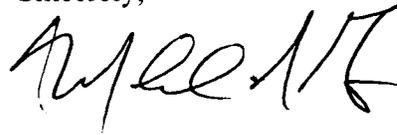
As a result of a State Board of Accounts Audit, it was brought to the attention of The Vanderburgh County IV-D Office that there are are problems with inaccurate Account balances for the 20 Account Balances tested. The data automatically Calculated by the ISETS system does not correlate with the updated 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 5,000 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 the Staff of the Vanderburgh County Clerk in ensure that information is correct and accurate.

Sincerely,

A handwritten signature in black ink, appearing to read "Malcolm S. Gwinn". The signature is fluid and cursive, with a large initial "M" and "S".

Malcolm S. Gwinn
Director VCPO IV-D Office



OFFICE OF THE CLERK OF THE
Vanderburgh Circuit and Superior Courts

SUSAN K. KIRK
CLERK OF THE COURTS

DONNA PORTER
Chief Deputy

May 28, 2008

To: Rick Hillenbrand
State Board of Accounts District Office
1 NW MLK JR BLVD Room 30A
Evansville IN 47708

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

Reference: ISETS Findings

In the 2007 Vanderburgh Schedule of Findings and Questioned Costs on which I wish to respond:

Findings 2008-1 and 2007-2

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, Secretary
Vanderburgh

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VANDEBURGH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 25, 2008, with Jeff Korb, President of the Board of County Commissioners; and Bill Fluty, Auditor. Our audit disclosed no material items that warrant comment at this time.