

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

ANNUAL FINANCIAL REPORT

2008

VANDERBURGH COUNTY, INDIANA



**FILED**

03/16/2010



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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 Rick Davis	01-01-05 to 12-31-08 01-01-09 to 12-31-12
Clerk	Susan Kirk	01-01-05 to 12-31-12
Sheriff	Eric Williams	01-01-07 to 12-31-10
Recorder	Betty Knight Smith Zelma Rains-Tuley	01-01-05 to 12-31-08 01-01-09 to 12-31-12
President of the Board of County Commissioners	Jeff Korb Troy Tornatta Stephen Melcher	01-01-08 to 12-31-08 01-01-09 to 12-31-09 01-01-10 to 12-31-10
President of the County Council	Marsha Abell Thomas Shelter Russell Lloyd, Jr.	01-01-08 to 12-31-08 01-01-09 to 12-31-09 01-01-10 to 12-31-10



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF VANDERBURGH COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Vanderburgh County (County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

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

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

In our opinion, except that the omission of the component units of the County referred to in the preceding paragraph results in incomplete presentation, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2008, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated January 28, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

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

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

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

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

STATE BOARD OF ACCOUNTS

January 28, 2010



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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, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated January 28, 2010. 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 2008-1 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 response to the findings identified in our audit is described in the accompanying section of the report entitled Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

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

STATE BOARD OF ACCOUNTS

January 28, 2010

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

<u>Functions/Programs</u>	<u>Disbursements</u>	<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 Governmental Activities</u>
Primary government:					
Governmental activities:					
General government	\$ 52,249,152	\$ 5,184,693	\$ 884,737	\$ -	\$ (46,179,722)
Public safety	27,035,041	3,280,817	4,016,319	-	(19,737,905)
Highways and streets	17,838,039	-	5,112,681	22,654	(12,702,704)
Health and welfare	23,932,223	851,163	6,799,350	-	(16,281,710)
Culture and recreation	9,297,281	1,080,863	-	-	(8,216,418)
Interest on long-term debt	3,559,065	-	-	-	(3,559,065)
<b>Total governmental activities</b>	<b><u>\$ 133,910,801</u></b>	<b><u>\$ 10,397,536</u></b>	<b><u>\$ 16,813,087</u></b>	<b><u>\$ 22,654</u></b>	<b><u>(106,677,524)</u></b>
General receipts:					
Property taxes					51,718,180
Other local sources					29,041,585
Bonds and loans					8,556,208
Unrestricted investment earnings					4,815,253
Miscellaneous					<u>11,108,794</u>
<b>Total general receipts</b>					<b><u>105,240,020</u></b>
<b>Change in net assets</b>					<b>(1,437,504)</b>
<b>Net assets - beginning</b>					<b><u>102,005,933</u></b>
<b>Net assets - ending</b>					<b><u>\$ 100,568,429</u></b>
 <u>Assets</u>					
Cash and investments					\$ 30,627,358
Cash with fiscal agent					38,782,256
Restricted assets:					
Cash and investments					<u>31,158,815</u>
<b>Total assets</b>					<b><u>\$ 100,568,429</u></b>
 <u>Net Assets</u>					
Restricted for:					
Highways and streets					\$ 41,100,291
Public safety					8,792,846
Culture and recreation					4,896,575
Health and welfare					4,166,073
Debt service					2,602,462
Other purposes					8,382,826
Unrestricted					<u>30,627,356</u>
<b>Total net assets</b>					<b><u>\$ 100,568,429</u></b>

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

VANDERBURGH COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
GOVERNMENTAL FUNDS  
For The Year Ended December 31, 2008

	General	Family and Children	Cumulative Bridge	Burkhardt TIF	Burkhardt Road Green River Road Year 2006	Other Governmental Funds	Totals
<b>Receipts:</b>							
Taxes	\$ 45,735,911	\$ 7,493,396	\$ 2,597,117	\$ 4,149,509	\$ -	\$ 19,294,394	\$ 79,270,327
Special assessments	-	-	-	-	-	559,682	559,682
Licenses and permits	525,063	-	-	-	-	-	525,063
Intergovernmental	3,564,649	4,768,321	62,520	-	-	9,383,879	17,779,369
Charges for services	2,641,953	-	-	-	-	3,828,670	6,470,623
Fines and forfeits	1,216,696	-	-	-	-	1,623,949	2,840,645
Other	12,279,240	3,668	98,317	115,468	1,232,261	2,341,198	16,070,152
<b>Total receipts</b>	<b>65,963,512</b>	<b>12,265,385</b>	<b>2,757,954</b>	<b>4,264,977</b>	<b>1,232,261</b>	<b>37,031,772</b>	<b>123,515,861</b>
<b>Disbursements:</b>							
General government	42,841,579	-	-	-	-	4,363,324	47,204,903
Public safety	19,209,253	-	-	-	-	7,227,179	26,436,432
Highways and streets	-	-	-	-	7,818,517	7,529,738	15,348,255
Health and welfare	1,073,052	17,823,169	-	-	-	5,043,142	23,939,363
Culture and recreation	2,447,517	-	-	-	-	5,314,692	7,762,209
Debt service:							
Principal	-	-	-	-	-	2,640,000	2,640,000
Interest	-	-	-	12,050	-	3,547,016	3,559,066
Capital outlay:							
General government	174,376	-	-	-	-	1,757,604	1,931,980
Public safety	40,094	-	-	-	-	497,105	537,199
Highways and streets	-	-	2,460,261	-	-	29,522	2,489,783
Health and welfare	2,471	-	-	-	-	-	2,471
Culture and recreation	4,649	-	-	-	-	1,530,425	1,535,074
<b>Total disbursements</b>	<b>65,792,991</b>	<b>17,823,169</b>	<b>2,460,261</b>	<b>12,050</b>	<b>7,818,517</b>	<b>39,479,747</b>	<b>133,386,735</b>
Excess (deficiency) of receipts over disbursements	170,521	(5,557,784)	297,693	4,252,927	(6,586,256)	(2,447,975)	(9,870,874)
<b>Other financing sources (uses):</b>							
Bond proceeds	-	-	-	-	-	8,556,208	8,556,208
Transfers in	580,738	-	-	-	-	3,589,319	4,170,057
Transfers out	(305,660)	-	-	(2,335,000)	-	(1,529,397)	(4,170,057)
<b>Total other financing sources (uses)</b>	<b>275,078</b>	<b>-</b>	<b>-</b>	<b>(2,335,000)</b>	<b>-</b>	<b>10,616,130</b>	<b>8,556,208</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	445,599	(5,557,784)	297,693	1,917,927	(6,586,256)	8,168,155	(1,314,666)
Cash and investment fund balance - beginning	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 - ending	\$ 11,316,790	\$ 2,717,885	\$ 7,135,445	\$ 10,760,818	\$ 19,248,656	\$ 48,924,568	100,104,162
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.							464,267
Net assets of governmental activities							\$ 100,568,429
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ 11,316,790	\$ -	\$ -	\$ -	\$ -	\$ (153,701)	\$ 11,163,089
Cash with fiscal agent	-	-	-	-	19,248,656	19,533,600	38,782,256
Restricted assets:							
Cash and investments	-	2,717,885	7,135,445	10,760,818	-	29,544,669	50,158,817
<b>Total cash and investment assets - December 31</b>	<b>\$ 11,316,790</b>	<b>\$ 2,717,885</b>	<b>\$ 7,135,445</b>	<b>\$ 10,760,818</b>	<b>\$ 19,248,656</b>	<b>\$ 48,924,568</b>	<b>\$ 100,104,162</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ 7,135,445	\$ 10,760,818	\$ 19,248,656	\$ 3,955,372	\$ 41,100,291
Public safety	-	-	-	-	-	8,792,846	8,792,846
Culture and recreation	-	-	-	-	-	4,896,575	4,896,575
Health and welfare	-	2,717,885	-	-	-	1,448,188	4,166,073
Debt service	-	-	-	-	-	21,602,462	21,602,462
Other purposes	-	-	-	-	-	8,382,826	8,382,826
Unrestricted	11,316,790	-	-	-	-	(153,701)	11,163,089
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 11,316,790</b>	<b>\$ 2,717,885</b>	<b>\$ 7,135,445</b>	<b>\$ 10,760,818</b>	<b>\$ 19,248,656</b>	<b>\$ 48,924,568</b>	<b>\$ 100,104,162</b>

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

VANDERBURGH COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND  
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
PROPRIETARY FUNDS  
As of and for the Year Ended December 31, 2008

	<u>Internal Service Funds</u>
Operating receipts:	
Other	\$ 395,345
Operating disbursements:	
Insurance disbursements	<u>524,066</u>
Deficiency of operating receipts over operating disbursements	<u>(128,721)</u>
Nonoperating receipts :	
Interest and investment receipts	<u>5,883</u>
Deficiency of receipts over disbursements and nonoperating receipts	(122,838)
Cash and investment fund balance - beginning	<u>587,105</u>
Cash and investment fund balance - ending	<u>\$ 464,267</u>
<u>Cash and Investment Assets - December 31</u>	
Cash and investments	<u>\$ 464,267</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Unrestricted	<u>\$ 464,267</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, 2008

	Pension Trust Funds	Agency Funds
Additions:		
Contributions:		
Employer	\$ 636,946	\$ -
Plan members	293,792	-
	930,738	-
Total contributions		-
Investment earnings:		
Net decrease in fair value of investments	(10,429,429)	-
Interest	669,520	-
Dividends	542,633	-
	(9,217,276)	-
Total investment earnings		-
Agency fund additions	-	636,413,519
Total additions	(8,286,538)	636,413,519
Deductions:		
Benefits	1,958,063	-
Administrative and general	304,320	-
Agency fund deductions	-	639,803,063
	2,262,383	639,803,063
Total deductions		639,803,063
Deficiency of total additions over total deductions	(10,548,921)	(3,389,544)
Cash and investment fund balance - beginning	37,727,602	20,886,608
Cash and investment fund balance - ending	\$ 27,178,681	\$ 17,497,064

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

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

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

3. Capital Assets

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

4. Long-Term Debt

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

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

5. Equity Classification

Government-Wide Statements

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

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

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

Fund Financial Statements

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

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.

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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.

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

Fund	2008
Health - Women, Infants and Children	\$ (91,692)
Health - Sexually Transmitted Diseases	(6,158)
Health - Acquired Immune Deficiency Syndrome	(20,619)
Health / Diabetes Grant	(452)
Health - Lead Poisoning Prevention	(9,719)
Mobile Home Tie Down	(25,061)

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.

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The County does not have a deposit policy for custodial credit risk. At December 31, 2008, deposit balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

2. Investments

As of December 31, 2008, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

Investment Type	Sheriffs Retirement and Benefit Pension Plans
U.S. government securities	\$ 1,132,516
Corporate debt instruments	8,475,957
Corporate equity instruments	14,309,549
Open-end mutual funds	2,003,393
Total	\$ 25,921,415

Statutory Authorization for Investments

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

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

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the County's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency,

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

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 County does not have a formal investment policy for interest rate risk for investments.

The Sheriff's Merit Board has not adopted a formal investment policy for interest rate risk.

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	\$ -	\$ -	\$ -	\$ 1,132,516
Corporate debt instruments	-	100,141	301,914	8,067,414
Corporate equity instruments	14,309,549	-	-	-
Open-end mutual funds	2,003,393	-	-	-
Totals	<u>\$ 16,312,942</u>	<u>\$ 100,141</u>	<u>\$ 301,914</u>	<u>\$ 9,199,930</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. The County does not have a formal investment policy for credit risk for investments.

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The Sheriff's Merit Board has not adopted a policy for credit risk.

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	\$ -	\$ 1,713,861	\$ 1,478,660	\$ 2,003,393
AA	Aa	-	1,085,899	2,216,943	-
A	A	-	1,370,047	3,596,669	-
BBB	Baa	-	428,862	2,487,064	-
BB	Ba	-	-	258,413	-
B	B	-	-	20,696	-
Unrated	Unrated	1,132,516	3,870,800	4,251,104	-
Totals		<u>\$ 1,132,516</u>	<u>\$ 8,469,469</u>	<u>\$ 14,309,549</u>	<u>\$ 2,003,393</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.

The Sheriff's Merit Board has not adopted a policy for the concentration of credit risk.

Foreign Currency Risk

The County does not have a formal policy in regards to foreign currency risk.

The Sheriff's Merit Board has not adopted a formal policy in regards to foreign currency risk.

B. Interfund Transfers

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

Transfer From	Transfer To	2008
General Fund	Other governmental funds	\$ 305,660
Burkhardt TIF Fund	Other governmental funds	2,335,000
Other governmental funds	General Fund	580,738
Other governmental funds	Other governmental funds	948,659
Total		<u>\$ 4,170,057</u>

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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 or injuries to employees; and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

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 \$100,000 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 \$2,786,422.

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, 2008, there were three 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, 2008, was \$7,372,451.

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

D. Other Postemployment Benefits

Single-Employer Defined Benefit Healthcare Plan

Plan Description

Vanderburgh County Healthcare Plan is a single-employer defined benefit healthcare plan administered by Key Benefit Administrators. The plan provides medical, dental, vision and prescription drug coverage to eligible retirees and their spouses. Indiana Code 5-10-8-1 assigns the authority to establish and amend benefit provisions to the County.

Funding Policy

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, 2008, disbursements of \$557,496 were recognized for postemployment benefits.

Annual OPEB Cost and Net OPEB Obligation

The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on pay-as-you-go financing requirements.

Funded Status and Funding Progress

As of December 31, 2008, the plan was funded based on prior year disbursements on the pay-as-you-go basis.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. However, the County did not provide an actuarial study.

Actuarial Methods and Assumption

No actuarial study was provided.

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.

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

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.

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

3. County Police Benefit Plan

Plan Description

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

Funding Policy and Annual Pension Cost

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

Actuarial Information for the Above Plans

	<u>PERF</u>	<u>County Police Retirement Plan</u>	<u>County Police Benefit Plan</u>
Annual required contribution	\$ 1,747,742	\$ 700,891	\$ 88,414
Interest on net pension obligation	(37,053)	(69,547)	(40,643)
Adjustment to annual required contribution	<u>42,225</u>	<u>66,223</u>	<u>38,701</u>
Annual pension cost	1,752,914	697,567	86,472
Contributions made	<u>1,729,273</u>	<u>636,946</u>	<u>71,780</u>
Increase in net pension obligation	23,641	60,621	14,692
Net pension obligation, beginning of year	<u>(511,078)</u>	<u>882,975</u>	<u>516,009</u>
Net pension obligation, end of year	<u>\$ (487,437)</u>	<u>\$ 943,596</u>	<u>\$ 530,701</u>

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	6%	13%	2%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-08	01-01-09	01-01-09
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed
Amortization period	30 years	30 years	30 years
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	4 year smoothed market	4 year smoothed market	4 year smoothed market
	PERF	County Police Retirement Plan	County Police Benefit Plan
<u>Actuarial Assumptions</u>			
Investment rate of return	7.25%	7%	7%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	2%	0%

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-06	\$ 1,570,269	87%	\$ (639,977)
	06-30-07	1,664,197	92%	(511,078)
	06-30-08	1,752,914	99%	(487,437)
County Police Retirement Plan	12-31-06	656,223	73%	773,705
	12-31-07	681,407	84%	882,975
	12-31-08	697,567	91%	943,596
County Police Benefit Plan	12-31-06	104,921	100%	429,586
	12-31-07	88,040	100%	516,009
	12-31-08	88,414	81%	530,701

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 AAL (Unfunded) (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, 2008

	County Highway	Local Roads and Streets	County Health	Supplemental Juvenile Probation Services	Supplemental Adult Probation Services	Accident Report	County Surveyor's Corner Perpetuation
<b>Receipts:</b>							
Taxes	\$ -	\$ 1,000,000	\$ 2,505,647	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	4,169,535	798,976	-	-	-	-	-
Charges for services	-	-	495,696	-	-	6,567	42,824
Fines and forfeits	-	-	-	5,205	721,968	-	-
Other	22,599	43,949	9,826	-	-	-	-
<b>Total receipts</b>	<b>4,192,134</b>	<b>1,842,925</b>	<b>3,011,169</b>	<b>5,205</b>	<b>721,968</b>	<b>6,567</b>	<b>42,824</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	11,085
Public safety	-	-	-	-	594,636	428	-
Highways and streets	5,258,001	2,271,737	-	-	-	-	-
Health and welfare	-	-	3,278,575	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>5,258,001</b>	<b>2,271,737</b>	<b>3,278,575</b>	<b>-</b>	<b>594,636</b>	<b>428</b>	<b>11,085</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(1,065,867)</b>	<b>(428,812)</b>	<b>(267,406)</b>	<b>5,205</b>	<b>127,332</b>	<b>6,139</b>	<b>31,739</b>
<b>Other financing sources (uses):</b>							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	285,000	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>285,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(780,867)</b>	<b>(428,812)</b>	<b>(267,406)</b>	<b>5,205</b>	<b>127,332</b>	<b>6,139</b>	<b>31,739</b>
Cash and investment fund balance - beginning	1,494,679	3,047,866	917,857	43,920	655,375	25,847	27,561
Cash and investment fund balance - ending	<u>\$ 713,812</u>	<u>\$ 2,619,054</u>	<u>\$ 650,451</u>	<u>\$ 49,125</u>	<u>\$ 782,707</u>	<u>\$ 31,986</u>	<u>\$ 59,300</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	713,812	2,619,054	650,451	49,125	782,707	31,986	59,300
<b>Total cash and investment assets - December 31</b>	<u>\$ 713,812</u>	<u>\$ 2,619,054</u>	<u>\$ 650,451</u>	<u>\$ 49,125</u>	<u>\$ 782,707</u>	<u>\$ 31,986</u>	<u>\$ 59,300</u>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Highways and streets	\$ 713,812	\$ 2,619,054	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	49,125	782,707	31,986	-
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	650,451	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	59,300
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 713,812</u>	<u>\$ 2,619,054</u>	<u>\$ 650,451</u>	<u>\$ 49,125</u>	<u>\$ 782,707</u>	<u>\$ 31,986</u>	<u>\$ 59,300</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, 2008  
 (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	-	-	55,765	83,897	-	-	-
Charges for services	33,668	240,539	-	-	-	-	44,445
Fines and forfeits	-	-	-	-	-	49,354	-
Other	-	-	-	-	296,577	-	-
<b>Total receipts</b>	<b>33,668</b>	<b>240,539</b>	<b>55,765</b>	<b>83,897</b>	<b>296,577</b>	<b>49,354</b>	<b>44,445</b>
Disbursements:							
General government	-	192,439	12,137	36,765	-	-	-
Public safety	29,816	-	-	-	336,006	53,851	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	43,202
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>29,816</b>	<b>192,439</b>	<b>12,137</b>	<b>36,765</b>	<b>336,006</b>	<b>53,851</b>	<b>43,202</b>
Excess (deficiency) of receipts over disbursements	3,852	48,100	43,628	47,132	(39,429)	(4,497)	1,243
Other financing sources (uses):							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(200,000)	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(200,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,852	(151,900)	43,628	47,132	(39,429)	(4,497)	1,243
Cash and investment fund balance - beginning	34,410	867,884	220,637	66,993	92,302	137,355	52,565
Cash and investment fund balance - ending	<u>\$ 38,262</u>	<u>\$ 715,984</u>	<u>\$ 264,265</u>	<u>\$ 114,125</u>	<u>\$ 52,873</u>	<u>\$ 132,858</u>	<u>\$ 53,808</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	38,262	715,984	264,265	114,125	52,873	132,858	53,808
<b>Total cash and investment assets - December 31</b>	<b>\$ 38,262</b>	<b>\$ 715,984</b>	<b>\$ 264,265</b>	<b>\$ 114,125</b>	<b>\$ 52,873</b>	<b>\$ 132,858</b>	<b>\$ 53,808</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	38,262	-	-	-	52,873	132,858	-
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	53,808
Debt service	-	-	-	-	-	-	-
Other purposes	-	715,984	264,265	114,125	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 38,262</b>	<b>\$ 715,984</b>	<b>\$ 264,265</b>	<b>\$ 114,125</b>	<b>\$ 52,873</b>	<b>\$ 132,858</b>	<b>\$ 53,808</b>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Health- Maternal Child Health	Health- Women, Infants and Children	Health- Sexually Transmitted Diseases	Health- Acquired Immune Deficiency Syndrome	Health- Local Health Maintenance Fund	County Police Pension	General Ditch Improvement
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	205,992
Intergovernmental	114,101	416,524	70,134	71,661	37,500	-	-
Charges for services	-	-	-	-	-	14,745	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	8,287	-	-	-
<b>Total receipts</b>	<b>114,101</b>	<b>416,524</b>	<b>70,134</b>	<b>79,948</b>	<b>37,500</b>	<b>14,745</b>	<b>205,992</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	107,115
Public safety	-	-	-	-	-	14,745	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	187,042	446,951	66,973	91,630	35,827	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>187,042</b>	<b>446,951</b>	<b>66,973</b>	<b>91,630</b>	<b>35,827</b>	<b>14,745</b>	<b>107,115</b>
Excess (deficiency) of receipts over disbursements	(72,941)	(30,427)	3,161	(11,682)	1,673	-	98,877
<b>Other financing sources (uses):</b>							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(72,941)	(30,427)	3,161	(11,682)	1,673	-	98,877
Cash and investment fund balance - beginning	90,524	(61,265)	(9,319)	(8,937)	90,920	-	337,074
Cash and investment fund balance - ending	<u>\$ 17,583</u>	<u>\$ (91,692)</u>	<u>\$ (6,158)</u>	<u>\$ (20,619)</u>	<u>\$ 92,593</u>	<u>\$ -</u>	<u>\$ 435,951</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ (91,692)	\$ (6,158)	\$ (20,619)	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	17,583	-	-	-	92,593	-	435,951
<b>Total cash and investment assets - December 31</b>	<u>\$ 17,583</u>	<u>\$ (91,692)</u>	<u>\$ (6,158)</u>	<u>\$ (20,619)</u>	<u>\$ 92,593</u>	<u>\$ -</u>	<u>\$ 435,951</u>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	17,583	-	-	-	92,593	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	435,951
Unrestricted	-	(91,692)	(6,158)	(20,619)	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 17,583</u>	<u>\$ (91,692)</u>	<u>\$ (6,158)</u>	<u>\$ (20,619)</u>	<u>\$ 92,593</u>	<u>\$ -</u>	<u>\$ 435,951</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, 2008  
 (Continued)

	Storm Drainage- Oak Ridge	Drain Return Basin Maintenance	Junk Vehicle	Maps	Supplemental Misdemeanor Probation	Prosecutor's Pretrial Diversion	Narcotics
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	120,967
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	91,239	57,683	-
Other	-	-	-	264	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>264</b>	<b>91,239</b>	<b>57,683</b>	<b>120,967</b>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	72,167	62,549	67,717
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72,167</b>	<b>62,549</b>	<b>67,717</b>
Excess (deficiency) of receipts over disbursements	-	-	-	264	19,072	(4,866)	53,250
Other financing sources (uses):							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	264	19,072	(4,866)	53,250
Cash and investment fund balance - beginning	1,845	2,719	43	1,644	90,117	16,695	158,396
Cash and investment fund balance - ending	<u>\$ 1,845</u>	<u>\$ 2,719</u>	<u>\$ 43</u>	<u>\$ 1,908</u>	<u>\$ 109,189</u>	<u>\$ 11,829</u>	<u>\$ 211,646</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	1,845	2,719	43	1,908	109,189	11,829	211,646
<b>Total cash and investment assets - December 31</b>	<b>\$ 1,845</b>	<b>\$ 2,719</b>	<b>\$ 43</b>	<b>\$ 1,908</b>	<b>\$ 109,189</b>	<b>\$ 11,829</b>	<b>\$ 211,646</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	109,189	11,829	211,646
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	1,845	2,719	43	1,908	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 1,845</b>	<b>\$ 2,719</b>	<b>\$ 43</b>	<b>\$ 1,908</b>	<b>\$ 109,189</b>	<b>\$ 11,829</b>	<b>\$ 211,646</b>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Misdemeanor Offender	Misdemeanor Housing Jail	Sheriff's Training and Equipment	Prosecutor's Law Enforcement	Vehicle Inspection	K-9 Donation	Supplemental Public Defender
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	53,683	107,366	-	209,359	-	-	-
Charges for services	-	-	32,369	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	219,950
Other	-	-	-	-	-	350	-
<b>Total receipts</b>	<b>53,683</b>	<b>107,366</b>	<b>32,369</b>	<b>209,359</b>	<b>-</b>	<b>350</b>	<b>219,950</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	-
Public safety	51,490	137,581	44,039	144,224	18,718	3,007	235,387
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>51,490</b>	<b>137,581</b>	<b>44,039</b>	<b>144,224</b>	<b>18,718</b>	<b>3,007</b>	<b>235,387</b>
Excess (deficiency) of receipts over disbursements	2,193	(30,215)	(11,670)	65,135	(18,718)	(2,657)	(15,437)
<b>Other financing sources (uses):</b>							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,193	(30,215)	(11,670)	65,135	(18,718)	(2,657)	(15,437)
Cash and investment fund balance - beginning	175,266	244,974	24,109	77,923	22,905	4,534	57,053
Cash and investment fund balance - ending	<u>\$ 177,459</u>	<u>\$ 214,759</u>	<u>\$ 12,439</u>	<u>\$ 143,058</u>	<u>\$ 4,187</u>	<u>\$ 1,877</u>	<u>\$ 41,616</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	177,459	214,759	12,439	143,058	4,187	1,877	41,616
<b>Total cash and investment assets - December 31</b>	<b>\$ 177,459</b>	<b>\$ 214,759</b>	<b>\$ 12,439</b>	<b>\$ 143,058</b>	<b>\$ 4,187</b>	<b>\$ 1,877</b>	<b>\$ 41,616</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	177,459	214,759	12,439	143,058	4,187	1,877	41,616
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 177,459</b>	<b>\$ 214,759</b>	<b>\$ 12,439</b>	<b>\$ 143,058</b>	<b>\$ 4,187</b>	<b>\$ 1,877</b>	<b>\$ 41,616</b>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Sheriff's Donations	Drug Free Community	Drug Free Disbursement	911 Emergency Service	Convention and Visitor	Burdette Playground	Burdette Float Stand
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,083,006	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	367,881	-	7,054	175,904
Fines and forfeits	-	217,969	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>217,969</b>	<b>-</b>	<b>367,881</b>	<b>1,083,006</b>	<b>7,054</b>	<b>175,904</b>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	200,000	7,630	1,071,193	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	1,093,161	2,680	95,489
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>200,000</b>	<b>7,630</b>	<b>1,071,193</b>	<b>1,093,161</b>	<b>2,680</b>	<b>95,489</b>
Excess (deficiency) of receipts over disbursements	-	17,969	(7,630)	(703,312)	(10,155)	4,374	80,415
Other financing sources (uses):							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	660,000	-	-	-
Transfers out	-	-	-	-	-	-	(80,738)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>660,000</b>	<b>-</b>	<b>-</b>	<b>(80,738)</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	17,969	(7,630)	(43,312)	(10,155)	4,374	(323)
Cash and investment fund balance - beginning	4,432	240,261	7,630	199,470	91,697	16,447	139,730
Cash and investment fund balance - ending	<u>\$ 4,432</u>	<u>\$ 258,230</u>	<u>\$ -</u>	<u>\$ 156,158</u>	<u>\$ 81,542</u>	<u>\$ 20,821</u>	<u>\$ 139,407</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	4,432	258,230	-	156,158	81,542	20,821	139,407
<b>Total cash and investment assets - December 31</b>	<u>\$ 4,432</u>	<u>\$ 258,230</u>	<u>\$ -</u>	<u>\$ 156,158</u>	<u>\$ 81,542</u>	<u>\$ 20,821</u>	<u>\$ 139,407</u>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	4,432	258,230	-	156,158	-	-	-
Culture and recreation	-	-	-	-	81,542	20,821	139,407
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 4,432</u>	<u>\$ 258,230</u>	<u>\$ -</u>	<u>\$ 156,158</u>	<u>\$ 81,542</u>	<u>\$ 20,821</u>	<u>\$ 139,407</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, 2008  
 (Continued)

	United Way Legal Aid	Crime Control	Reimbursable Insurance	Coroner's Continuing Education	Burdette Memorial	Inmate Medical Services Co Pay	Accepted Storm Sewers
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	62,307	1,922,962	-	-	-	-	-
Charges for services	-	938,628	-	25,823	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	8,783	364,308	-	-	-	9,676
<b>Total receipts</b>	<b>62,307</b>	<b>2,870,373</b>	<b>364,308</b>	<b>25,823</b>	<b>-</b>	<b>-</b>	<b>9,676</b>
<b>Disbursements:</b>							
General government	59,206	-	363,057	26,267	-	-	-
Public safety	-	3,190,744	-	-	-	16,200	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	9,956	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>59,206</b>	<b>3,190,744</b>	<b>363,057</b>	<b>26,267</b>	<b>9,956</b>	<b>16,200</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	3,101	(320,371)	1,251	(444)	(9,956)	(16,200)	9,676
<b>Other financing sources (uses):</b>							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	305,660	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>305,660</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,101	(14,711)	1,251	(444)	(9,956)	(16,200)	9,676
Cash and investment fund balance - beginning	5,029	1,123,104	4,348	1,471	14,462	21,711	117,275
Cash and investment fund balance - ending	<u>\$ 8,130</u>	<u>\$ 1,108,393</u>	<u>\$ 5,599</u>	<u>\$ 1,027</u>	<u>\$ 4,506</u>	<u>\$ 5,511</u>	<u>\$ 126,951</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	8,130	1,108,393	5,599	1,027	4,506	5,511	126,951
<b>Total cash and investment assets - December 31</b>	<b>\$ 8,130</b>	<b>\$ 1,108,393</b>	<b>\$ 5,599</b>	<b>\$ 1,027</b>	<b>\$ 4,506</b>	<b>\$ 5,511</b>	<b>\$ 126,951</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	1,108,393	-	-	-	5,511	-
Culture and recreation	-	-	-	-	4,506	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	8,130	-	5,599	1,027	-	-	126,951
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 8,130</b>	<b>\$ 1,108,393</b>	<b>\$ 5,599</b>	<b>\$ 1,027</b>	<b>\$ 4,506</b>	<b>\$ 5,511</b>	<b>\$ 126,951</b>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Multi Agency Narcotics	County Auditorium Fund	COIT Windfall	Welfare Donation	Prosecutor Miscellaneous Drug	Redevelopment Commission Allocation	Prosecutor Share Infraction
<b>Receipts:</b>							
Taxes	\$ -	\$ 3,633,805	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	3,700	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	164,554
Other	-	53,131	4,225	5,288	-	2,073	-
<b>Total receipts</b>	<b>3,700</b>	<b>3,686,936</b>	<b>4,225</b>	<b>5,288</b>	<b>-</b>	<b>2,073</b>	<b>164,554</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	-
Public safety	31,943	-	-	-	-	-	264,853
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	4,776	-	-	-
Culture and recreation	-	3,613,903	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>31,943</b>	<b>3,613,903</b>	<b>-</b>	<b>4,776</b>	<b>-</b>	<b>-</b>	<b>264,853</b>
Excess (deficiency) of receipts over disbursements	(28,243)	73,033	4,225	512	-	2,073	(100,299)
<b>Other financing sources (uses):</b>							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	3,659	-
Transfers out	-	(300,000)	(285,000)	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(300,000)</b>	<b>(285,000)</b>	<b>-</b>	<b>-</b>	<b>3,659</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(28,243)	(226,967)	(280,775)	512	-	5,732	(100,299)
Cash and investment fund balance - beginning	35,454	3,165,420	396,453	27,705	169	120,664	141,415
Cash and investment fund balance - ending	\$ 7,211	\$ 2,938,453	\$ 115,678	\$ 28,217	\$ 169	\$ 126,396	\$ 41,116
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	126,396	-
Restricted assets:							
Cash and investments	7,211	2,938,453	115,678	28,217	169	-	41,116
<b>Total cash and investment assets - December 31</b>	<b>\$ 7,211</b>	<b>\$ 2,938,453</b>	<b>\$ 115,678</b>	<b>\$ 28,217</b>	<b>\$ 169</b>	<b>\$ 126,396</b>	<b>\$ 41,116</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	7,211	-	-	-	169	-	41,116
Culture and recreation	-	2,938,453	-	-	-	-	-
Health and welfare	-	-	-	28,217	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	115,678	-	-	126,396	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 7,211</b>	<b>\$ 2,938,453</b>	<b>\$ 115,678</b>	<b>\$ 28,217</b>	<b>\$ 169</b>	<b>\$ 126,396</b>	<b>\$ 41,116</b>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Drainage Obstruction Petitions	Prosecutor's U.S. Marshal Forfeitures	Local Emergency Planning Commission	Prosecutor's Task Force U.S. Marshal	Clerk's Record Perpetuation	Vanderburgh PSCD	Barrett Law Westwood
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	177
Intergovernmental	-	16,509	12,162	552	-	105,182	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	76,355	-	-
Other	400	-	-	-	-	-	-
<b>Total receipts</b>	<b>400</b>	<b>16,509</b>	<b>12,162</b>	<b>552</b>	<b>76,355</b>	<b>105,182</b>	<b>177</b>
<b>Disbursements:</b>							
General government	-	-	-	-	4,959	-	-
Public safety	-	-	18,063	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	105,182	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>18,063</b>	<b>-</b>	<b>4,959</b>	<b>105,182</b>	<b>-</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>400</b>	<b>16,509</b>	<b>(5,901)</b>	<b>552</b>	<b>71,396</b>	<b>-</b>	<b>177</b>
<b>Other financing sources (uses):</b>							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>400</b>	<b>16,509</b>	<b>(5,901)</b>	<b>552</b>	<b>71,396</b>	<b>-</b>	<b>177</b>
Cash and investment fund balance - beginning	1,400	29,112	10,666	37,682	226,359	-	4,393
Cash and investment fund balance - ending	<u>\$ 1,800</u>	<u>\$ 45,621</u>	<u>\$ 4,765</u>	<u>\$ 38,234</u>	<u>\$ 297,755</u>	<u>\$ -</u>	<u>\$ 4,570</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	1,800	45,621	4,765	38,234	297,755	-	4,570
<b>Total cash and investment assets - December 31</b>	<u>\$ 1,800</u>	<u>\$ 45,621</u>	<u>\$ 4,765</u>	<u>\$ 38,234</u>	<u>\$ 297,755</u>	<u>\$ -</u>	<u>\$ 4,570</u>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	45,621	4,765	38,234	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	1,800	-	-	-	297,755	-	4,570
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 1,800</u>	<u>\$ 45,621</u>	<u>\$ 4,765</u>	<u>\$ 38,234</u>	<u>\$ 297,755</u>	<u>\$ -</u>	<u>\$ 4,570</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, 2008  
 (Continued)

	Daylight Sewer	Barrett Law (Old State Phase)	Barrett Law (Evergreen Heights)	Health Department Tobacco Grant	Property Reassessment 2005	Prosecutor Share Law Enforcement	Sheriff Safety Awareness
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 431,402	\$ -	\$ -
Special assessments	-	5,338	4,627	-	-	-	-
Intergovernmental	-	-	-	85,211	-	40,017	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	20,076	-	-
<b>Total receipts</b>	<b>-</b>	<b>5,338</b>	<b>4,627</b>	<b>85,211</b>	<b>451,478</b>	<b>40,017</b>	<b>-</b>
<b>Disbursements:</b>							
General government	-	14,857	11,201	-	433,293	-	-
Public safety	-	-	-	-	-	18,462	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	76,697	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>14,857</b>	<b>11,201</b>	<b>76,697</b>	<b>433,293</b>	<b>18,462</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	(9,519)	(6,574)	8,514	18,185	21,555	-
<b>Other financing sources (uses):</b>							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(9,519)	(6,574)	8,514	18,185	21,555	-
Cash and investment fund balance - beginning	121,743	12,991	6,821	201,387	1,541,104	44,038	250
Cash and investment fund balance - ending	<u>\$ 121,743</u>	<u>\$ 3,472</u>	<u>\$ 247</u>	<u>\$ 209,901</u>	<u>\$ 1,559,289</u>	<u>\$ 65,593</u>	<u>\$ 250</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	121,743	3,472	247	209,901	1,559,289	65,593	250
<b>Total cash and investment assets - December 31</b>	<u>\$ 121,743</u>	<u>\$ 3,472</u>	<u>\$ 247</u>	<u>\$ 209,901</u>	<u>\$ 1,559,289</u>	<u>\$ 65,593</u>	<u>\$ 250</u>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	65,593	250
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	-	209,901	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	121,743	3,472	247	-	1,559,289	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 121,743</u>	<u>\$ 3,472</u>	<u>\$ 247</u>	<u>\$ 209,901</u>	<u>\$ 1,559,289</u>	<u>\$ 65,593</u>	<u>\$ 250</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, 2008  
 (Continued)

	Sheriff Local Government Reimbursement	Burdette Discovery Lodge Grant	Convention Center Operating Fund	Barrett Law (Oak Hill)	Oncology Center Subdivision	Prosecutor Esteem	Burdette Park Events
Receipts:							
Taxes	\$ -	\$ -	\$ 866,405	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	9,911	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	33	-	-	-	-	1,191
<b>Total receipts</b>	<b>-</b>	<b>33</b>	<b>866,405</b>	<b>9,911</b>	<b>-</b>	<b>-</b>	<b>1,191</b>
Disbursements:							
General government	-	-	-	15,841	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	44	498,303	-	-	-	1,156
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>44</b>	<b>498,303</b>	<b>15,841</b>	<b>-</b>	<b>-</b>	<b>1,156</b>
Excess (deficiency) of receipts over disbursements	-	(11)	368,102	(5,930)	-	-	35
Other financing sources (uses):							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(11)	368,102	(5,930)	-	-	35
Cash and investment fund balance - beginning	116	11	1,218,653	15,525	4,544	113	10,897
Cash and investment fund balance - ending	<u>\$ 116</u>	<u>\$ -</u>	<u>\$ 1,586,755</u>	<u>\$ 9,595</u>	<u>\$ 4,544</u>	<u>\$ 113</u>	<u>\$ 10,932</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	116	-	1,586,755	9,595	4,544	113	10,932
<b>Total cash and investment assets - December 31</b>	<u>\$ 116</u>	<u>\$ -</u>	<u>\$ 1,586,755</u>	<u>\$ 9,595</u>	<u>\$ 4,544</u>	<u>\$ 113</u>	<u>\$ 10,932</u>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	116	-	-	-	-	-	-
Culture and recreation	-	-	1,586,755	-	-	-	10,932
Health and welfare	-	-	-	-	4,544	113	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	9,595	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 116</u>	<u>\$ -</u>	<u>\$ 1,586,755</u>	<u>\$ 9,595</u>	<u>\$ 4,544</u>	<u>\$ 113</u>	<u>\$ 10,932</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, 2008  
 (Continued)

	Officer Friendly Equipment	Circuit Court Supplemental Adult	County Extradition Fees	Welfare Trust	Interest Congressional	Solid Waste	Interstate Compact Fee
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	1,800	-	-	-	-	-	-
Fines and forfeits	-	17,512	-	-	-	-	1,910
Other	-	-	-	58,987	1,710	-	-
<b>Total receipts</b>	<b>1,800</b>	<b>17,512</b>	<b>-</b>	<b>58,987</b>	<b>1,710</b>	<b>-</b>	<b>1,910</b>
<b>Disbursements:</b>							
General government	-	-	-	-	864	-	1,953
Public safety	3,723	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	65,627	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>3,723</b>	<b>-</b>	<b>-</b>	<b>65,627</b>	<b>864</b>	<b>-</b>	<b>1,953</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(1,923)</b>	<b>17,512</b>	<b>-</b>	<b>(6,640)</b>	<b>846</b>	<b>-</b>	<b>(43)</b>
<b>Other financing sources (uses):</b>							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(1,923)</b>	<b>17,512</b>	<b>-</b>	<b>(6,640)</b>	<b>846</b>	<b>-</b>	<b>(43)</b>
Cash and investment fund balance - beginning	3,852	45,949	954	14,463	19,299	31	188
Cash and investment fund balance - ending	<u>\$ 1,929</u>	<u>\$ 63,461</u>	<u>\$ 954</u>	<u>\$ 7,823</u>	<u>\$ 20,145</u>	<u>\$ 31</u>	<u>\$ 145</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	1,929	63,461	954	7,823	20,145	31	145
<b>Total cash and investment assets - December 31</b>	<u>\$ 1,929</u>	<u>\$ 63,461</u>	<u>\$ 954</u>	<u>\$ 7,823</u>	<u>\$ 20,145</u>	<u>\$ 31</u>	<u>\$ 145</u>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	1,929	63,461	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	-	7,823	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	954	-	20,145	31	145
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 1,929</u>	<u>\$ 63,461</u>	<u>\$ 954</u>	<u>\$ 7,823</u>	<u>\$ 20,145</u>	<u>\$ 31</u>	<u>\$ 145</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, 2008  
 (Continued)

	Sheriff Information Systems	Children's Psychiatric Resident Treatment Services	Public Health Coordinator	County Child Advocacy Fund	Health Department Bio-Terrorism	State Assessment Training	New Facility Detention Center
<b>Receipts:</b>							
Taxes	\$ -	\$ 98,615	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	3,263	-	-	-	-
Charges for services	29,300	-	-	-	-	3,947	-
Fines and forfeits	-	-	-	250	-	-	-
Other	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>29,300</b>	<b>98,615</b>	<b>3,263</b>	<b>250</b>	<b>-</b>	<b>3,947</b>	<b>-</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	-
Public safety	27,700	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	279,891	170	-	3,629	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>27,700</b>	<b>279,891</b>	<b>170</b>	<b>-</b>	<b>3,629</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>1,600</b>	<b>(181,276)</b>	<b>3,093</b>	<b>250</b>	<b>(3,629)</b>	<b>3,947</b>	<b>-</b>
<b>Other financing sources (uses):</b>							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>1,600</b>	<b>(181,276)</b>	<b>3,093</b>	<b>250</b>	<b>(3,629)</b>	<b>3,947</b>	<b>-</b>
<b>Cash and investment fund balance - beginning</b>	<b>-</b>	<b>364,115</b>	<b>(2,411)</b>	<b>1,900</b>	<b>5,667</b>	<b>19,960</b>	<b>28,334</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 1,600</b>	<b>\$ 182,839</b>	<b>\$ 682</b>	<b>\$ 2,150</b>	<b>\$ 2,038</b>	<b>\$ 23,907</b>	<b>\$ 28,334</b>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	1,600	182,839	682	2,150	2,038	23,907	28,334
<b>Total cash and investment assets - December 31</b>	<b>\$ 1,600</b>	<b>\$ 182,839</b>	<b>\$ 682</b>	<b>\$ 2,150</b>	<b>\$ 2,038</b>	<b>\$ 23,907</b>	<b>\$ 28,334</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	1,600	-	-	-	-	-	28,334
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	182,839	682	-	2,038	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	2,150	-	23,907	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 1,600</b>	<b>\$ 182,839</b>	<b>\$ 682</b>	<b>\$ 2,150</b>	<b>\$ 2,038</b>	<b>\$ 23,907</b>	<b>\$ 28,334</b>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Barrett Law (Mill Terrace)	Woodgate Subdivision Section A1	Rainy Day	Elpers Industrial Subdivision	Health / Diabetes Grant	Health Lead Poisoning Prevention	Health Department Dental Clinic
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ 3,086,925	\$ -	\$ -	\$ -	\$ -
Special assessments	23,459	-	-	-	-	-	-
Intergovernmental	-	-	-	-	6,893	28,466	-
Charges for services	-	-	-	-	-	-	194,280
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	19,700	-	-	-	-
<b>Total receipts</b>	<b>23,459</b>	<b>-</b>	<b>3,106,625</b>	<b>-</b>	<b>6,893</b>	<b>28,466</b>	<b>194,280</b>
<b>Disbursements:</b>							
General government	23,713	-	1,722,169	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	5,827	24,671	270,156
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>23,713</b>	<b>-</b>	<b>1,722,169</b>	<b>-</b>	<b>5,827</b>	<b>24,671</b>	<b>270,156</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(254)</b>	<b>-</b>	<b>1,384,456</b>	<b>-</b>	<b>1,066</b>	<b>3,795</b>	<b>(75,876)</b>
<b>Other financing sources (uses):</b>							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(254)</b>	<b>-</b>	<b>1,384,456</b>	<b>-</b>	<b>1,066</b>	<b>3,795</b>	<b>(75,876)</b>
Cash and investment fund balance - beginning	2,153	8,400	647,172	18,910	(1,518)	(13,514)	201,302
Cash and investment fund balance - ending	<u>\$ 1,899</u>	<u>\$ 8,400</u>	<u>\$ 2,031,628</u>	<u>\$ 18,910</u>	<u>\$ (452)</u>	<u>\$ (9,719)</u>	<u>\$ 125,426</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ (452)	\$ (9,719)	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	1,899	8,400	2,031,628	18,910	-	-	125,426
<b>Total cash and investment assets - December 31</b>	<b>\$ 1,899</b>	<b>\$ 8,400</b>	<b>\$ 2,031,628</b>	<b>\$ 18,910</b>	<b>\$ (452)</b>	<b>\$ (9,719)</b>	<b>\$ 125,426</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	125,426
Debt service	-	-	-	-	-	-	-
Other purposes	1,899	8,400	2,031,628	18,910	-	-	-
Unrestricted	-	-	-	-	(452)	(9,719)	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 1,899</b>	<b>\$ 8,400</b>	<b>\$ 2,031,628</b>	<b>\$ 18,910</b>	<b>\$ (452)</b>	<b>\$ (9,719)</b>	<b>\$ 125,426</b>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Health Pandemic Flu	Homeland Security	Barrett Law (Mill Terrace Bond)	Wireless Emergency 911	Redevelopment Commission Cost of Issuance	Day Reporting Drug	Disaster Relief
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	336,155	-	-	-	-	-
Charges for services	-	-	-	544,144	-	86,765	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>336,155</b>	<b>-</b>	<b>544,144</b>	<b>-</b>	<b>86,765</b>	<b>-</b>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	331,362	-	-	-	27,313	803
Highways and streets	-	-	-	-	-	-	-
Health and welfare	1,126	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>1,126</b>	<b>331,362</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,313</b>	<b>803</b>
Excess (deficiency) of receipts over disbursements	(1,126)	4,793	-	544,144	-	59,452	(803)
Other financing sources (uses):							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	(660,000)	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(660,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,126)	4,793	-	(115,856)	-	59,452	(803)
Cash and investment fund balance - beginning	1,126	-	3,000	827,158	5,893	200,203	17,700
Cash and investment fund balance - ending	\$ -	\$ 4,793	\$ 3,000	\$ 711,302	\$ 5,893	\$ 259,655	\$ 16,897
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	5,893	-	-
Restricted assets:							
Cash and investments	-	4,793	3,000	711,302	-	259,655	16,897
<b>Total cash and investment assets - December 31</b>	<b>\$ -</b>	<b>\$ 4,793</b>	<b>\$ 3,000</b>	<b>\$ 711,302</b>	<b>\$ 5,893</b>	<b>\$ 259,655</b>	<b>\$ 16,897</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	4,793	-	711,302	-	259,655	16,897
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	3,000	-	5,893	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ -</b>	<b>\$ 4,793</b>	<b>\$ 3,000</b>	<b>\$ 711,302</b>	<b>\$ 5,893</b>	<b>\$ 259,655</b>	<b>\$ 16,897</b>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Health Pandemic Flu Summit	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
Receipts:							
Taxes	\$ -	\$ -	\$ 422,918	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	300	1,920
Charges for services	-	-	-	67,280	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>422,918</b>	<b>67,280</b>	<b>-</b>	<b>300</b>	<b>1,920</b>
Disbursements:							
General government	-	-	475,100	113,000	184,975	-	-
Public safety	306	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	68	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>306</b>	<b>-</b>	<b>475,100</b>	<b>113,000</b>	<b>184,975</b>	<b>68</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(306)	-	(52,182)	(45,720)	(184,975)	232	1,920
Other financing sources (uses):							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(306)	-	(52,182)	(45,720)	(184,975)	232	1,920
Cash and investment fund balance - beginning	306	7,094	332,413	165,218	201,576	127	456
Cash and investment fund balance - ending	\$ -	\$ 7,094	\$ 280,231	\$ 119,498	\$ 16,601	\$ 359	\$ 2,376
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	-	7,094	280,231	119,498	16,601	359	2,376
<b>Total cash and investment assets - December 31</b>	<b>\$ -</b>	<b>\$ 7,094</b>	<b>\$ 280,231</b>	<b>\$ 119,498</b>	<b>\$ 16,601</b>	<b>\$ 359</b>	<b>\$ 2,376</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	359	2,376
Debt service	-	-	-	-	-	-	-
Other purposes	-	7,094	280,231	119,498	16,601	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ -</b>	<b>\$ 7,094</b>	<b>\$ 280,231</b>	<b>\$ 119,498</b>	<b>\$ 16,601</b>	<b>\$ 359</b>	<b>\$ 2,376</b>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	MJM Industrial Subdivision	Five Oaks II Subdivision	Arrowood Subdivision	K Kohm Foundation Missing Persons	IDMS Grants	Health Safe Clips and Needles	Komen Mini-Grant
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	54,332	-	826
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54,332</b>	<b>-</b>	<b>826</b>
<b>Disbursements:</b>							
General government	7,890	-	169,331	-	60,594	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	790
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>7,890</b>	<b>-</b>	<b>169,331</b>	<b>-</b>	<b>60,594</b>	<b>-</b>	<b>790</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(7,890)</b>	<b>-</b>	<b>(169,331)</b>	<b>-</b>	<b>(6,262)</b>	<b>-</b>	<b>36</b>
<b>Other financing sources (uses):</b>							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(7,890)</b>	<b>-</b>	<b>(169,331)</b>	<b>-</b>	<b>(6,262)</b>	<b>-</b>	<b>36</b>
Cash and investment fund balance - beginning	14,514	46,908	169,331	5,315	17,391	63	-
Cash and investment fund balance - ending	<u>\$ 6,624</u>	<u>\$ 46,908</u>	<u>\$ -</u>	<u>\$ 5,315</u>	<u>\$ 11,129</u>	<u>\$ 63</u>	<u>\$ 36</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	6,624	46,908	-	5,315	11,129	63	36
<b>Total cash and investment assets - December 31</b>	<u>\$ 6,624</u>	<u>\$ 46,908</u>	<u>\$ -</u>	<u>\$ 5,315</u>	<u>\$ 11,129</u>	<u>\$ 63</u>	<u>\$ 36</u>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	63	36
Debt service	-	-	-	-	-	-	-
Other purposes	6,624	46,908	-	5,315	11,129	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 6,624</u>	<u>\$ 46,908</u>	<u>\$ -</u>	<u>\$ 5,315</u>	<u>\$ 11,129</u>	<u>\$ 63</u>	<u>\$ 36</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, 2008  
 (Continued)

	Jean Cook Tree Memorial Project	Barrett Law Aabel's Park	Technology and Communication	Health - Vital Records	Health - LHD Deliverables Grant	Sheriff Sale Transfer	Prosecutor IV-D Fees
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	20,972	-	-	-	-	-
Intergovernmental	-	-	-	853	37,625	-	7,855
Charges for services	-	-	75,000	-	-	14,975	-
Fines and forfeits	-	-	-	-	-	-	-
Other	1,375	-	-	-	-	-	-
<b>Total receipts</b>	<b>1,375</b>	<b>20,972</b>	<b>75,000</b>	<b>853</b>	<b>37,625</b>	<b>14,975</b>	<b>7,855</b>
<b>Disbursements:</b>							
General government	459	29,839	-	-	-	-	2,905
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	8,793	-	37,625	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>459</b>	<b>29,839</b>	<b>8,793</b>	<b>-</b>	<b>37,625</b>	<b>-</b>	<b>2,905</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>916</b>	<b>(8,867)</b>	<b>66,207</b>	<b>853</b>	<b>-</b>	<b>14,975</b>	<b>4,950</b>
<b>Other financing sources (uses):</b>							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>916</b>	<b>(8,867)</b>	<b>66,207</b>	<b>853</b>	<b>-</b>	<b>14,975</b>	<b>4,950</b>
Cash and investment fund balance - beginning	865	19,211	-	-	-	-	-
<b>Cash and investment fund balance - ending</b>	<b>\$ 1,781</b>	<b>\$ 10,344</b>	<b>\$ 66,207</b>	<b>\$ 853</b>	<b>\$ -</b>	<b>\$ 14,975</b>	<b>\$ 4,950</b>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	1,781	10,344	66,207	853	-	14,975	4,950
<b>Total cash and investment assets - December 31</b>	<b>\$ 1,781</b>	<b>\$ 10,344</b>	<b>\$ 66,207</b>	<b>\$ 853</b>	<b>\$ -</b>	<b>\$ 14,975</b>	<b>\$ 4,950</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	14,975	-
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	66,207	853	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	1,781	10,344	-	-	-	-	4,950
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 1,781</b>	<b>\$ 10,344</b>	<b>\$ 66,207</b>	<b>\$ 853</b>	<b>\$ -</b>	<b>\$ 14,975</b>	<b>\$ 4,950</b>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	ASAP Grant (EMA)	Public Health System Quality	Health Education Screenings	Local Drug Free Superior	Local Drug Free Juvenile	Mobile Home Tie Down	Barrett Law Bohannon Estates
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	289,206
Intergovernmental	120,555	10,000	-	-	-	112,462	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	190	1,600	100	-	-
<b>Total receipts</b>	<b>120,555</b>	<b>10,000</b>	<b>190</b>	<b>1,600</b>	<b>100</b>	<b>112,462</b>	<b>289,206</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	282,310
Public safety	-	-	-	-	-	137,523	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	7,914	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>7,914</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>137,523</b>	<b>282,310</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>120,555</b>	<b>2,086</b>	<b>190</b>	<b>1,600</b>	<b>100</b>	<b>(25,061)</b>	<b>6,896</b>
<b>Other financing sources (uses):</b>							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>120,555</b>	<b>2,086</b>	<b>190</b>	<b>1,600</b>	<b>100</b>	<b>(25,061)</b>	<b>6,896</b>
Cash and investment fund balance - beginning	-	-	-	-	-	-	-
<b>Cash and investment fund balance - ending</b>	<b>\$ 120,555</b>	<b>\$ 2,086</b>	<b>\$ 190</b>	<b>\$ 1,600</b>	<b>\$ 100</b>	<b>\$ (25,061)</b>	<b>\$ 6,896</b>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (25,061)	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	120,555	2,086	190	1,600	100	-	6,896
<b>Total cash and investment assets - December 31</b>	<b>\$ 120,555</b>	<b>\$ 2,086</b>	<b>\$ 190</b>	<b>\$ 1,600</b>	<b>\$ 100</b>	<b>\$ (25,061)</b>	<b>\$ 6,896</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	120,555	-	-	1,600	100	-	-
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	2,086	190	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	6,896
Unrestricted	-	-	-	-	-	(25,061)	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 120,555</b>	<b>\$ 2,086</b>	<b>\$ 190</b>	<b>\$ 1,600</b>	<b>\$ 100</b>	<b>\$ (25,061)</b>	<b>\$ 6,896</b>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Sex and Violent Offender	Redevelopment Commission Reserve	Burkhardt Bond Principal and Interest	General Accounts	Special Revenue Debt Service Reserve	2003 Revenue Refunding Bond and Interest	Vanderburgh Industrial Park TIF
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209,805
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	17,155	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	3,659	-	1,555	10,938	709,118	-
<b>Total receipts</b>	<b>17,155</b>	<b>3,659</b>	<b>-</b>	<b>1,555</b>	<b>10,938</b>	<b>709,118</b>	<b>209,805</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	-
Public safety	13,000	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	760,000	-	-	665,000	-
Interest	-	-	1,603,602	-	-	46,238	224,225
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>13,000</b>	<b>-</b>	<b>2,363,602</b>	<b>-</b>	<b>-</b>	<b>711,238</b>	<b>224,225</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>4,155</b>	<b>3,659</b>	<b>(2,363,602)</b>	<b>1,555</b>	<b>10,938</b>	<b>(2,120)</b>	<b>(14,420)</b>
<b>Other financing sources (uses):</b>							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	2,335,000	-	-	-	-
Transfers out	-	(3,659)	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(3,659)</b>	<b>2,335,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>4,155</b>	<b>-</b>	<b>(28,602)</b>	<b>1,555</b>	<b>10,938</b>	<b>(2,120)</b>	<b>(14,420)</b>
Cash and investment fund balance - beginning	-	217,000	33,887	91,672	644,377	387,178	258,478
Cash and investment fund balance - ending	<u>\$ 4,155</u>	<u>\$ 217,000</u>	<u>\$ 5,285</u>	<u>\$ 93,227</u>	<u>\$ 655,315</u>	<u>\$ 385,058</u>	<u>\$ 244,058</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	217,000	-	93,227	655,315	385,058	-
Restricted assets:							
Cash and investments	4,155	-	5,285	-	-	-	244,058
<b>Total cash and investment assets - December 31</b>	<u>\$ 4,155</u>	<u>\$ 217,000</u>	<u>\$ 5,285</u>	<u>\$ 93,227</u>	<u>\$ 655,315</u>	<u>\$ 385,058</u>	<u>\$ 244,058</u>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	4,155	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	217,000	5,285	93,227	655,315	385,058	244,058
Other purposes	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 4,155</u>	<u>\$ 217,000</u>	<u>\$ 5,285</u>	<u>\$ 93,227</u>	<u>\$ 655,315</u>	<u>\$ 385,058</u>	<u>\$ 244,058</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
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 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Burkhardt Capital Interest	Jail Bond	Redevelopment 2005 Sinking	Redevelopment 2005 Operation	Burkhardt Road Green River Road Revenue Fund	Burkhardt Road Green River Road 2005 Series A Reserve
<b>Receipts:</b>						
Taxes	\$ -	\$ 2,768,158	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	213,884	2,609	255,864	15,258
<b>Total receipts</b>	<b>-</b>	<b>2,768,158</b>	<b>213,884</b>	<b>2,609</b>	<b>255,864</b>	<b>15,258</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	1,070,000	145,000	-	-	-
Interest	-	1,489,800	56,925	-	5,217	477
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>2,559,800</b>	<b>201,925</b>	<b>-</b>	<b>5,217</b>	<b>477</b>
Excess (deficiency) of receipts over disbursements	-	208,358	11,959	2,609	250,647	14,781
<b>Other financing sources (uses):</b>						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	208,358	11,959	2,609	250,647	14,781
Cash and investment fund balance - beginning	27,890	1,715,560	99,027	153,702	6,378,835	590,829
Cash and investment fund balance - ending	<u>\$ 27,890</u>	<u>\$ 1,923,918</u>	<u>\$ 110,986</u>	<u>\$ 156,311</u>	<u>\$ 6,629,482</u>	<u>\$ 605,610</u>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	110,986	156,311	6,629,482	605,610
Restricted assets:						
Cash and investments	27,890	1,923,918	-	-	-	-
<b>Total cash and investment assets - December 31</b>	<u>\$ 27,890</u>	<u>\$ 1,923,918</u>	<u>\$ 110,986</u>	<u>\$ 156,311</u>	<u>\$ 6,629,482</u>	<u>\$ 605,610</u>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	27,890	1,923,918	110,986	156,311	6,629,482	605,610
Other purposes	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 27,890</u>	<u>\$ 1,923,918</u>	<u>\$ 110,986</u>	<u>\$ 156,311</u>	<u>\$ 6,629,482</u>	<u>\$ 605,610</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
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 For The Year Ended December 31, 2008  
 (Continued)

	Burkhart Road Green River Road 2006 TIF Bond Reserve	Burkhart Road Year 2008 TIF Bonds	Burkhart Road Year 2008 Debt Service	Cumulative Capital Development	Tourism Capital Improvement	Jail Project
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ 1,671,500	\$ 1,516,208	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	81,650	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	51,639	83,770	9,653	-	-	48,553
<b>Total receipts</b>	<b>51,639</b>	<b>83,770</b>	<b>9,653</b>	<b>1,753,150</b>	<b>1,516,208</b>	<b>48,553</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	1,556	118,641	335	-	-	-
Capital outlay:						
General government	-	-	-	1,757,604	-	-
Public safety	-	-	-	-	-	331,790
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	1,530,425	-
<b>Total disbursements</b>	<b>1,556</b>	<b>118,641</b>	<b>335</b>	<b>1,757,604</b>	<b>1,530,425</b>	<b>331,790</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>50,083</b>	<b>(34,871)</b>	<b>9,318</b>	<b>(4,454)</b>	<b>(14,217)</b>	<b>(283,237)</b>
<b>Other financing sources (uses):</b>						
Bond proceeds	-	7,649,145	907,063	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>7,649,145</b>	<b>907,063</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>50,083</b>	<b>7,614,274</b>	<b>916,381</b>	<b>(4,454)</b>	<b>(14,217)</b>	<b>(283,237)</b>
Cash and investment fund balance - beginning	1,967,584	-	-	1,741,461	128,376	3,288,342
Cash and investment fund balance - ending	<u>\$ 2,017,667</u>	<u>\$ 7,614,274</u>	<u>\$ 916,381</u>	<u>\$ 1,737,007</u>	<u>\$ 114,159</u>	<u>\$ 3,005,105</u>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	2,017,667	7,614,274	916,381	-	-	-
Restricted assets:						
Cash and investments	-	-	-	1,737,007	114,159	3,005,105
<b>Total cash and investment assets - December 31</b>	<b>\$ 2,017,667</b>	<b>\$ 7,614,274</b>	<b>\$ 916,381</b>	<b>\$ 1,737,007</b>	<b>\$ 114,159</b>	<b>\$ 3,005,105</b>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	3,005,105
Culture and recreation	-	-	-	-	114,159	-
Health and welfare	-	-	-	-	-	-
Debt service	2,017,667	7,614,274	916,381	-	-	-
Other purposes	-	-	-	1,737,007	-	-
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 2,017,667</b>	<b>\$ 7,614,274</b>	<b>\$ 916,381</b>	<b>\$ 1,737,007</b>	<b>\$ 114,159</b>	<b>\$ 3,005,105</b>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Green River Phase 1 - Right of Way	Lynch Road Phase 3 Construction	911 Capital Improvements	Green River and Lynch Intersection	Congressional Principal	Totals
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,294,394
Special assessments	-	-	-	-	-	559,682
Intergovernmental	-	22,654	-	-	-	9,383,879
Charges for services	-	-	367,881	-	-	3,828,670
Fines and forfeits	-	-	-	-	-	1,623,949
Other	-	-	-	-	-	2,341,198
<b>Total receipts</b>	<b>-</b>	<b>22,654</b>	<b>367,881</b>	<b>-</b>	<b>-</b>	<b>37,031,772</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	4,363,324
Public safety	-	-	-	-	-	7,227,179
Highways and streets	-	-	-	-	-	7,529,738
Health and welfare	-	-	-	-	-	5,043,142
Culture and recreation	-	-	-	-	-	5,314,692
Debt service:						
Principal	-	-	-	-	-	2,640,000
Interest	-	-	-	-	-	3,547,016
Capital outlay:						
General government	-	-	-	-	-	1,757,604
Public safety	-	-	165,315	-	-	497,105
Highways and streets	-	29,522	-	-	-	29,522
Culture and recreation	-	-	-	-	-	1,530,425
<b>Total disbursements</b>	<b>-</b>	<b>29,522</b>	<b>165,315</b>	<b>-</b>	<b>-</b>	<b>39,479,747</b>
Excess (deficiency) of receipts over disbursements	-	(6,868)	202,566	-	-	(2,447,975)
<b>Other financing sources (uses):</b>						
Bond proceeds	-	-	-	-	-	8,556,208
Transfers in	-	-	-	-	-	3,589,319
Transfers out	-	-	-	-	-	(1,529,397)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,616,130</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(6,868)	202,566	-	-	8,168,155
Cash and investment fund balance - beginning	248,066	378,703	604,150	2,605	32,994	40,756,413
Cash and investment fund balance - ending	<u>\$ 248,066</u>	<u>\$ 371,835</u>	<u>\$ 806,716</u>	<u>\$ 2,605</u>	<u>\$ 32,994</u>	<u>\$ 48,924,568</u>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (153,701)
Cash with fiscal agent	-	-	-	-	-	19,533,600
Restricted assets:						
Cash and investments	248,066	371,835	806,716	2,605	32,994	29,544,669
<b>Total cash and investment assets - December 31</b>	<u>\$ 248,066</u>	<u>\$ 371,835</u>	<u>\$ 806,716</u>	<u>\$ 2,605</u>	<u>\$ 32,994</u>	<u>\$ 48,924,568</u>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
Highways and streets	\$ 248,066	\$ 371,835	\$ -	\$ 2,605	\$ -	\$ 3,955,372
Public safety	-	-	806,716	-	-	8,792,846
Culture and recreation	-	-	-	-	-	4,896,575
Health and welfare	-	-	-	-	-	1,448,188
Debt service	-	-	-	-	-	21,602,462
Other purposes	-	-	-	-	32,994	8,382,826
Unrestricted	-	-	-	-	-	(153,701)
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 248,066</u>	<u>\$ 371,835</u>	<u>\$ 806,716</u>	<u>\$ 2,605</u>	<u>\$ 32,994</u>	<u>\$ 48,924,568</u>

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

	<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	\$ 993,835	\$ 3,192,338	\$ 10,543,110	\$ 27,732,804	\$ 859,609	\$ 2,787,122	\$ 260,027,433
Deductions:							
Agency fund deductions	947,388	4,870,170	11,926,819	27,381,744	860,916	2,787,122	260,389,652
Excess (deficiency) of total additions over total deductions	46,447	(1,677,832)	(1,383,709)	351,060	(1,307)	-	(362,219)
Cash and investment fund balance - beginning	99,440	4,118,544	2,499,163	7,744,824	1,337	1,813	1,296,724
Cash and investment fund balance - ending	<u>\$ 145,887</u>	<u>\$ 2,440,712</u>	<u>\$ 1,115,454</u>	<u>\$ 8,095,884</u>	<u>\$ 30</u>	<u>\$ 1,813</u>	<u>\$ 934,505</u>

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

	State Fines and Forfeitures	Infraction Judgements	Surplus Tax	Tax Distributions	Payroll Withholding	Watercraft Use Tax	Surplus Ditch Tax
Additions:							
Agency fund additions	\$ 173,896	\$ 239,785	\$ 460,188	\$ 264,661,004	\$ 48,451,778	\$ 166,784	\$ 14,484
Deductions:							
Agency fund deductions	181,498	233,417	759,638	264,782,206	48,354,352	166,915	455
Excess (deficiency) of total additions over total deductions	(7,602)	6,368	(299,450)	(121,202)	97,426	(131)	14,029
Cash and investment fund balance - beginning	45,009	31,287	1,084,180	552,309	1,058,569	1,541	1,047
Cash and investment fund balance - ending	<u>\$ 37,407</u>	<u>\$ 37,655</u>	<u>\$ 784,730</u>	<u>\$ 431,107</u>	<u>\$ 1,155,995</u>	<u>\$ 1,410</u>	<u>\$ 15,076</u>

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

	Surplus Sewer	Surplus Weed	Rent 811 Lands	City/Town Court Costs	Overweight Vehicle Fines	Education Plate Fees	Sales Tax Burdette
Additions:							
Agency fund additions	\$ -	\$ -	\$ 22,365	\$ 65,144	\$ 3,650	\$ 9,075	\$ 39,240
Deductions:							
Agency fund deductions	-	-	22,365	98,824	6,550	9,075	38,105
Excess (deficiency) of total additions over total deductions	-	-	-	(33,680)	(2,900)	-	1,135
Cash and investment fund balance - beginning	893	145	-	38,792	2,900	-	1,394
Cash and investment fund balance - ending	<u>\$ 893</u>	<u>\$ 145</u>	<u>\$ -</u>	<u>\$ 5,112</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,529</u>

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

	<u>Bond Issue</u>	<u>Financial Institution Tax</u>	<u>Bad Check Deception</u>	<u>County Sheriff Pension Trust</u>	<u>State Sales Disclosure Fees</u>	<u>Burdette Food and Beverage Tax</u>	<u>School Fines and Forfeitures</u>
Additions:							
Agency fund additions	\$ 1,436,653	\$ 1,713,747	\$ 2,040	\$ 183,156	\$ 19,735	\$ 1,183	\$ -
Deductions:							
Agency fund deductions	1,127,056	1,713,747	1,989	200,242	-	1,172	-
Excess (deficiency) of total additions over total deductions	309,597	-	51	(17,086)	19,735	11	-
Cash and investment fund balance - beginning	1,037,873	-	6,322	28,729	60,673	880	7,051
Cash and investment fund balance - ending	<u>\$ 1,347,470</u>	<u>\$ -</u>	<u>\$ 6,373</u>	<u>\$ 11,643</u>	<u>\$ 80,408</u>	<u>\$ 891</u>	<u>\$ 7,051</u>

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

	In Lieu of Taxes	AZTAR Convention and Visitor	Burdette Innkeepers	TIF Scott	Prosecutor Infractions	Unsafe Building Surplus	Disclosure Fees
Additions:							
Agency fund additions	\$ 111,000	\$ 209,481	\$ 9,671	\$ 235,803	\$ 206,771	\$ -	\$ 15,788
Deductions:							
Agency fund deductions	111,000	209,481	9,557	213,050	208,298	-	16,008
Excess (deficiency) of total additions over total deductions	-	-	114	22,753	(1,527)	-	(220)
Cash and investment fund balance - beginning	-	-	914	617,725	56,775	617	1,072
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,028</u>	<u>\$ 640,478</u>	<u>\$ 55,248</u>	<u>\$ 617</u>	<u>\$ 852</u>

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

	Sheriff Inmate Trust	Hospital Care for the Indigent	Medical Assistance to Wards	Children With Special Health Care Needs	TIF Pigeon Downtown	Mortgage Fees
Additions:						
Agency fund additions	\$ 1,127,236	\$ 4,184,555	\$ 203,511	\$ 309,637	\$ 5,684,330	\$ 20,361
Deductions:						
Agency fund deductions	1,064,168	4,184,555	203,511	309,637	5,684,330	20,480
Excess (deficiency) of total additions over total deductions	63,068	-	-	-	-	(119)
Cash and investment fund balance - beginning	16,088	-	-	-	-	1,502
Cash and investment fund balance - ending	<u>\$ 79,156</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,383</u>

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

	Child Restraint Violations	Special Death Benefits	911 Evansville Share	Taxpayer Rebates	Sex and Violent Offender	Totals
Additions:						
Agency fund additions	\$ 5,575	\$ 25,495	\$ 259,687	\$ 2,554	\$ 1,906	\$ 636,413,519
Deductions:						
Agency fund deductions	5,400	25,000	259,677	415,588	1,906	639,803,063
Excess (deficiency) of total additions over total deductions	175	495	10	(413,034)	-	(3,389,544)
Cash and investment fund balance - beginning	375	3,445	393	466,263	-	20,886,608
Cash and investment fund balance - ending	<u>\$ 550</u>	<u>\$ 3,940</u>	<u>\$ 403</u>	<u>\$ 53,229</u>	<u>\$ -</u>	<u>\$ 17,497,064</u>

VANDERBURGH COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 For The Year Ended December 31, 2008

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	\$ 33,949,937
Infrastructure	381,539,669
Buildings	77,479,675
Improvements other than buildings	771,355
Machinery and equipment	14,943,151
Construction in progress	<u>6,004,981</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 514,688,768</u>

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

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Centre auditorium and convention center	\$ 25,270,000	\$ 2,873,500
County jail	32,370,000	2,549,531
E 911 service equipment	2,135,008	308,214
Bonds payable:		
Revenue bonds:		
Purchase land for the Azteca Milling Plant	990,000	220,480
University of Southern Indiana overpass	1,025,000	702,379
Burkhardt Road improvements	4,220,000	645,978
Burkhardt Road and Green River Road projects	27,610,000	1,716,500
Industrial park project	1,495,000	194,494
Green River Road widening project	<u>8,500,000</u>	<u>463,240</u>
<b>Total governmental activities debt</b>	<b><u>\$ 103,615,008</u></b>	<b><u>\$ 9,674,316</u></b>

VANDERBURGH COUNTY  
OTHER REPORT

The annual report presented herein was prepared in addition to another official report prepared for the individual County office listed below:

Board of County Commissioners

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF VANDERBURGH COUNTY, INDIANA

Compliance

We have audited the compliance of 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, 2008. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

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, 2008.

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 2008-2 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. 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 response to the findings identified in our audit is described in the accompanying Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

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

STATE BOARD OF ACCOUNTS

January 28, 2010

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

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana State Department of Health Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		
		FY 07-08 WIC 194-7	\$ 345,469
		FY 08-09 WIC 194-7	<u>103,024</u>
Total for federal grantor agency			<u>448,493</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Juvenile Justice and Delinquency Prevention-Allocation to States Teen Court	16.540		
		06-JF-.028	22,769
		07-JF-.021	<u>21,504</u>
Total for program			<u>44,273</u>
Crime Victim Assistance	16.575		
		07-VA-134	32,529
		07-VA-287	<u>10,524</u>
Total for program			<u>43,053</u>
Byrne Formula Grant Program Multi-Agency Narcotics	16.579		
		06-DJ-033	23,808
		07-DJ-021	47,617
Drug Court		05-DJ-010	<u>31,395</u>
Total for program			<u>102,820</u>
Violence Against Women Formula Grants Prosecutor	16.588		
		07-ST-031	13,217
		08-ST-033	5,948
Sheriff		05-ST-067	24,608
		07-ST-009	<u>31,900</u>
Total for program			<u>75,673</u>
Total for federal grantor agency			<u>265,819</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		
		PT 08-04-01-48	39,945
		K8- 08-02-03-28	35,000
		154HE-08-08-01	16,975
		K4-2009-08-01-2	12,500
		K8- 2009-03-03-3	17,500
		PT 09-04-01-46	<u>9,500</u>
Total for program			<u>131,420</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, 2008  
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF TRANSPORTATION (continued)</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction	20.205		
Greenriver Road/Millersburg		CM-9982(16)	2,750
Lynch Road Phase 3		STP-9982(017) STP-6687(002)	22,654
First Avenue Detour		DES 9920870	28,500
Bridge Inspection		BR-NBIS DES 0600564	6,312
Koessel Rd		DES 8138090, 0500143, 0500144	1,350,307
Total for program			<u>1,410,523</u>
Total for federal grantor agency			<u>1,541,943</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness Deliverables Grant	93.069	BPRS 194-16	<u>37,625</u>
Childhood Lead Poisoning Prevention Projects Childhood Lead Poisoning Prevention Program	93.197	CLP 194-19	<u>92,454</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		
		Collection Incentives	195,427
		Indirect Costs	105,619
		Prosecutor Expense	888,593
		Clerk Expense	<u>286,721</u>
Total for program			<u>1,476,360</u>
Pass-Through Indiana State Department of Health HIV Prevention Activities-Health Department Based	93.940		
		FY07 AIDS 194-17	1,194
		FY07 AIDS 194-17	<u>90,436</u>
Total for program			<u>91,630</u>
Preventative Health Services-Sexually Transmitted Diseases Research, Demonstrations, and Public Information	93.978		
		FY08 STD	<u>70,411</u>
Cooperative Agreements for State Based Diabetes Control Programs and Evaluation of Surveillance Systems	93.988		
		DG 194-18	<u>35,000</u>
Maternal and Child Health Block Grant to the States	93.994		
		MCH-FY2008 194-1	87,955
		MCH-FY2009 194-1	<u>24,087</u>
Total for program			<u>112,042</u>
Total for federal grantor agency			<u>1,915,522</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, 2008  
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Homeland Security Cluster Hazard Mitigation Grant	97.039	FEMA-DR-1612-IN	<u>137,522</u>
Emergency Management Performance Grant	97.042	EDS# C44P-8-288A EMPG 2006 EMPG 2005	77,553 63,773 <u>56,885</u>
Total for program			<u>198,211</u>
State Homeland Security Program (SHSP)	97.073	EDS# C44P-8-24A	<u>50,000</u>
Law Enforcement Terrorism Prevention Program	97.074	FY06 LETPP	<u>33,698</u>
Total for federal grantor agency			<u>419,431</u>
Total federal awards expended			<u>\$ 4,591,208</u>

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

VANDERBURGH COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

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

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2008:

Program Title	Federal CFDA Number	2008
Juvenile Justice and Delinquency Prevention-Allocation to States	16.540	\$ 44,273

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
Significant deficiencies 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
Significant deficiencies 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 2008-1, 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 2008. The following deficiency was identified:

Balances of child support cases include errors resulting from data conversion, information not recorded during the time period from data conversion to system implementation, computer application processing errors, and user errors. The errors are currently being corrected on a case-by-case basis as they are identified.

VANDERBURGH COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, 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 re-searched 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, 2008.

Section III – Federal Award Findings and Questioned Costs

FINDING 2008-2, 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 2008. 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 re-searched 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, 2008.

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

**OFFICE OF THE PROSECUTING ATTORNEY  
STANLEY M. LEVCO  
PROSECUTING ATTORNEY 1ST JUDICIAL CIRCUIT**

**DIVISION OF CHILD SUPPORT ENFORCEMENT  
CIVIC CENTER COMPLEX  
ADMINISTRATION BLDG. ROOM 110  
EVANSVILLE, INDIANA 47708  
TELEPHONE: (812) 435-5326  
FAX: (812) 435-5294  
[www.vanderburghprosecutor.org](http://www.vanderburghprosecutor.org)**

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November 23, 2009

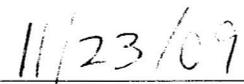
Matthew F. Keppler  
Deputy Prosecuting Attorney  
Director of Child Support  
Telephone: (812) 435-5334

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

FINDING NUMBER 2008-2

Original SBA Audit Report Number:	B32706
Fiscal Year:	2008
Auditee Contact Person:	Matthew F. Keppler
Title of Contact Person:	Deputy Prosecuting Attorney
Phone Number:	(812) 435-5334
Status of Finding:	Corrective efforts are ongoing pursuant to the Corrective Action Plan Previously Submitted. Data reliability reviews continue.

  
\_\_\_\_\_  
Matthew F. Keppler  
Deputy Prosecuting Attorney  
Director of Child Support

  
\_\_\_\_\_  
Date



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

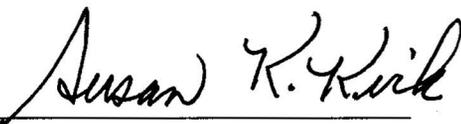
**SUSAN K. KIRK**  
CLERK OF THE COURTS

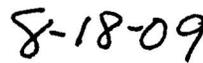
**DONNA PORTER**  
Chief Deputy

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number:	2008-2
Original SBA Audit Report Number	B30780
Fiscal Year	2008
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

**OFFICE OF THE PROSECUTING ATTORNEY  
STANLEY M. LEVCO  
PROSECUTING ATTORNEY 1ST JUDICIAL CIRCUIT**

**DIVISION OF CHILD SUPPORT ENFORCEMENT  
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November 23, 2009

Matthew F. Keppler  
Deputy Prosecuting Attorney  
Director of Child Support  
Telephone: (812) 435-5334

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 this office's attention that there are problems with inaccurate Account balances for the twenty 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. This 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 correction 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 the date forward.
2. This office has completed a data reliability review in September 2003 of over 5,000 cases. Errors were detected and corrected in that process. In addition, the State and this office conduct an annual Self-Assessment of randomly selected cases to ensure that proper action has been taken to establish and enforce orders, and to ensure that the file contains all relevant information pertaining to the case. Data reliability continues to be an ongoing project for enforcement agents in our office.
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 that 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. This office continues to work closely with the Vanderburgh County Clerk staff to ensure that information is correct and accurate.

Sincerely,

A handwritten signature in black ink, appearing to read "M. Keppler". The signature is written in a cursive style with a large initial "M" and a long, sweeping underline.

Matthew V. Keppler  
Deputy Prosecuting Attorney  
Director of Child Support



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

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

**DONNA PORTER**  
Chief Deputy

August 18, 2009

To: Rick Hillenbrand  
State Board of Accounts District Office  
1 NW MLK JR BLVD Room 18  
Evansville IN 47708

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

Reference: ISETS Findings

In the 2008 Vanderburgh Schedule of Findings and Questioned Costs on which I wish to respond:

Findings 2008-1 and 2008-2

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

VANDERBURGH COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on February 2, 2010, with Stephen Melcher, President of the Board of County Commissioners; and Bill Fluty, Auditor. Our audit disclosed no material items that warrant comment at this time.