

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

ANNUAL FINANCIAL REPORT

2009

VANDERBURGH COUNTY, INDIANA



FILED

09/15/2010

This report was reissued on 1-26-2012. Changes were made in the Schedule of Expenditures of Federal Awards and a change in the determination of major programs.

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



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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, 2009, 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, 2009, 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 July 12, 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 integral part of 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. Because Federal grant monies were not accurately and separately identified in the financial ledgers, it is inappropriate to and we do not express an opinion on the Schedule of Expenditures of Federal Awards referred to above.

Included in the financial statements are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statements taken as a whole.

The Schedules of Funding Progress 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, Schedule of Contributions From the Employer and Other Contributing Entities, 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.

Subsequent to the release of our report on July 12, 2010, there were changes to the Schedule of Expenditures of Federal Awards in the Disaster Grants – Public Assistance (Presidentially Declared Disasters) Program, CFDA #97.036.

STATE BOARD OF ACCOUNTS

July 12, 2010, except for the Schedule of Expenditures of Federal Awards, as to which the date is December 7, 2011



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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, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 12, 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 2009-1 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, 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

July 12, 2010

VANDERBURGH COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2009

<u>Functions/Programs</u>	<u>Disbursements</u>	Program Receipts			<u>Net (Disbursement) Receipt and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Governmental Activities</u>
Primary government:					
Governmental activities:					
General government	\$ 63,077,661	\$ 2,795,581	\$ 61,251	\$ -	\$ (60,220,829)
Public safety	27,478,661	1,922,895	-	-	(25,555,766)
Highways and streets	24,875,716	1,380	2,883,535	740,972	(21,249,829)
Sanitation	-	23,761	-	-	23,761
Health and welfare	7,518,642	424,950	1,883,851	-	(5,209,841)
Economic development	1,426,764	-	-	-	(1,426,764)
Culture and recreation	2,668,014	974,472	-	-	(1,693,542)
Principal and interest on indebtedness	896,873	-	-	-	(896,873)
Total primary government	<u>\$ 127,942,331</u>	<u>\$ 6,143,039</u>	<u>\$ 4,828,637</u>	<u>\$ 740,972</u>	<u>(116,229,683)</u>
General receipts:					
Property taxes					45,913,525
Income taxes					15,032,734
Intergovernmental					6,695,532
Other local sources					26,333,814
Grants and contributions not restricted to specific programs					923,088
Investment earnings					<u>1,472,089</u>
Total general receipts					<u>96,370,782</u>
Change in net assets					(19,858,901)
Net assets - beginning					<u>99,806,560</u>
Net assets - ending					<u>\$ 79,947,659</u>
<u>Assets</u>					
Cash and investments					\$ 65,460,061
Restricted assets:					
Cash and investments					<u>14,487,598</u>
Total assets					<u>\$ 79,947,659</u>
<u>Net Assets</u>					
Restricted for:					
General government					\$ 3,063,811
Public safety					806,467
Highways and streets					3,013,154
Health and welfare					449,970
Debt service					843,149
Capital outlay					6,311,047
Unrestricted					<u>65,460,061</u>
Total net assets					<u>\$ 79,947,659</u>

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

VANDERBURGH COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS -
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2009

	County General Fund	Burkhardt TIF General	Burkhardt Road 2008 TIF Bonds	Other Governmental Funds	Totals
Receipts:					
Taxes	\$ 46,361,489	\$ 5,210,344	\$ -	\$ 11,958,958	\$ 63,530,791
Licenses and permits	207,968	-	-	71,901	279,869
Intergovernmental	6,928,347	-	-	5,336,792	12,265,139
Charges for services	1,889,947	-	-	2,139,665	4,029,612
Fines and forfeits	1,075,394	-	-	196,601	1,271,995
Other	6,014,284	32,038	117,560	17,299,126	23,463,008
Total receipts	62,477,429	5,242,382	117,560	37,003,043	104,840,414
Disbursements:					
General government	42,354,269	33,953	33,129	18,249,568	60,670,919
Public safety	17,485,411	-	-	9,980,701	27,466,112
Highways and streets	-	-	-	6,417,319	6,417,319
Health and welfare	-	-	-	7,378,027	7,378,027
Economic development	1,426,764	-	-	-	1,426,764
Culture and recreation	1,530,591	-	-	1,110,314	2,640,905
Debt service:					
Principal	-	-	-	820,000	820,000
Interest	-	-	-	76,873	76,873
Capital outlay:					
General government	181,624	-	-	1,920,654	2,102,278
Public safety	12,549	-	-	-	12,549
Highways and streets	-	-	-	18,458,397	18,458,397
Health and welfare	-	-	-	140,615	140,615
Culture and recreation	27,109	-	-	-	27,109
Total disbursements	63,018,317	33,953	33,129	64,552,468	127,637,867
Excess (deficiency) of receipts over disbursements	(540,888)	5,208,429	84,431	(27,549,425)	(22,797,453)
Other financing sources (uses):					
Transfers in	-	-	-	2,967,664	2,967,664
Transfers out	-	(2,835,000)	-	(132,664)	(2,967,664)
Other receipts	-	-	-	2,954,948	2,954,948
Total other financing sources (uses)	-	(2,835,000)	-	5,789,948	2,954,948
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(540,888)	2,373,429	84,431	(21,759,477)	(19,842,505)
Cash and investment fund balance - beginning	10,868,108	10,708,118	7,614,274	70,151,793	99,342,293
Cash and investment fund balance - ending	<u>\$ 10,327,220</u>	<u>\$ 13,081,547</u>	<u>\$ 7,698,705</u>	<u>\$ 48,392,316</u>	79,499,788
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.					
					<u>447,871</u>
Net assets of governmental activities					<u>\$ 79,947,659</u>
Cash and Investment Assets - Ending					
Cash and investments	\$ 10,327,220	\$ 13,081,547	\$ 7,698,705	\$ 28,013,696	\$ 59,121,168
Restricted assets:					
Cash and investments	-	-	-	20,378,620	20,378,620
Total cash and investment assets - ending	<u>\$ 10,327,220</u>	<u>\$ 13,081,547</u>	<u>\$ 7,698,705</u>	<u>\$ 48,392,316</u>	<u>\$ 79,499,788</u>
Cash and Investment Fund Balance - Ending					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ 2,615,940	\$ 2,615,940
Public safety	-	-	-	806,467	806,467
Highways and streets	-	-	-	9,352,047	9,352,047
Health and welfare	-	-	-	449,970	449,970
Debt service	-	-	-	843,149	843,149
Capital outlay	-	-	-	6,311,047	6,311,047
Unrestricted	10,327,220	13,081,547	7,698,705	28,013,696	59,121,168
Total cash and investment fund balance - ending	<u>\$ 10,327,220</u>	<u>\$ 13,081,547</u>	<u>\$ 7,698,705</u>	<u>\$ 48,392,316</u>	<u>\$ 79,499,788</u>

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

VANDERBURGH COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS -
PROPRIETARY FUNDS
As of and for the Year Ended December 31, 2009

	<u>Internal Service Funds</u>
Operating receipts:	
Miscellaneous	\$ <u>288,068</u>
Operating disbursements:	
Equipment and capital improvements	<u>304,464</u>
Deficiency of operating receipts over operating disbursements	(16,396)
Cash and investment fund balance - beginning	<u>464,267</u>
Cash and investment fund balance - ending	<u>\$ 447,871</u>
 <u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	\$ <u>447,871</u>
Total cash and investment assets - December 31	<u>\$ 447,871</u>
 <u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	\$ <u>447,871</u>
Total cash and investment fund balance - December 31	<u>\$ 447,871</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, 2009

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 493,722	\$ -	
Plan members	288,041	-	
Other	-	13,100	
	781,763	13,100	
Total contributions			
Investment earnings:			
Interest	385,932	-	
Realized gain on sale of investments	4,333,005	-	
Dividends	422,661	-	
	5,141,598	-	
Total investment earnings			
Total additions			
	5,923,361	13,100	
Deductions:			
Benefits and administrative and general	2,292,686	-	
Administrative and general	64,693	-	
	2,357,379	-	
Total deductions			
Excess of total additions over total deductions			
	3,565,982	13,100	
Cash and investment fund balance - beginning			
	27,178,681	-	
Cash and investment fund balance - ending			
	\$ 30,744,663	\$ 13,100	\$ 19,804,794

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, Vanderburgh County Solid Waste Management District, and Evansville-Vanderburgh Airport Authority District 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. The blended component units are presented below:

Vanderburgh County Redevelopment Authority: The Vanderburgh County Redevelopment Authority is a significant blended component unit of the County. It would be misleading to exclude the Vanderburgh County Redevelopment Authority from the County's financial statements because of its relationship with the County. Although it is legally separate from the County, the Vanderburgh County Redevelopment Authority is reported as if it were a part of the County because it provides services entirely or almost entirely to the County.

Discretely Presented Component Units

Discretely presented component units are separate legal entities that meet the component unit criteria but do not meet the criteria for blending. The discretely presented component units are presented below:

Vanderburgh County Solid Waste Management District and Evansville-Vanderburgh Airport Authority District: It would be misleading to exclude the Vanderburgh County Solid Waste Management District and Evansville-Vanderburgh Airport Authority District from the County's financial statements because of its relationship with the County.

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 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 Burkhardt TIF general 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 2008 TIF bonds 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.

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

C. Measurement Focus and Basis of Accounting

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

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

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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.

When both restricted and unrestricted resources are available for use, the County's policy is to use restricted resources first, then unrestricted resources as they are needed.

D. Assets and Cash and Investment Balances

1. Restricted Assets

All restricted assets, as presented in the accompanying financial statements, are restricted due to enabling legislation.

2. 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.

3. Property Taxes

Normally, 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. Taxable property is assessed at 100 percent 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 may 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.

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

4. 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.

5. Long-Term Debt

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

6. 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."

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

Program Receipts

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

F. Internal and Interfund 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 in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.
4. Interfund loans – Flow of assets from one fund to another where repayment is expected is reported as interfund loans.

Government-Wide Financial Statements

Interfund activity, if any, is 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 loans and 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 – Resource flows between the primary government and the discretely-presented component unit(s) are reported as if they were external transactions and are classified separately from internal 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. Prior to November 1, the governing board, through the passage of a resolution/ ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

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

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Cash and Investment Balance Deficits

At December 31, 2009, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines as authorized by state statute:

Fund	2009
Health/WIC	\$ (68,704)
Health/STD	(10,781)
Health/AIDS	(23,322)
Health/Diabetes Grant	(339)
Health/Indiana's Childhood	(25,389)
Health Department Bio Terrorism	(37)
Mobile Home Tie Down Project	(36,515)

Cash and investment deficits arose primarily in Health Grants 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, 2009, the County had deposit balances in the amount of \$78,193,275.

The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

As of December 31, 2009, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Investment Type	Sheriffs Retirement and Benefit Pension Plans
U.S. Government Obligations	\$ 1,146,931
U.S. Agencies	2,459,874
Mortgage Backed Securities	125,988
Mutual Funds	19,104,451
Collateralized Mortgage Obligations	520,218
Corporate Bonds	1,237,544
Foreign Obligation	67,532
Common Stock	5,685,832
Total	\$ 30,348,370

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 percent 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 have a stated final maturity of one day.

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

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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	Not Applicable	Investment Maturities (in Years)		
		Less Than 1	1-2	More Than 2
U.S. Government Obligations	\$ -	\$ 54,955	\$ 56,063	\$ 1,035,913
U.S. Agencies	-	-	-	2,459,874
Mortgage Backed Securities	-	-	-	125,988
Mutual Funds	19,104,451	-	-	-
Collateralized Mortgage Obligations	-	-	-	520,218
Corporate Bonds	-	24,923	-	1,212,621
Foreign Obligation	-	-	-	67,532
Common Stock	5,685,832	-	-	-
Totals	<u>\$ 24,790,283</u>	<u>\$ 79,878</u>	<u>\$ 56,063</u>	<u>\$ 5,422,146</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.

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

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	County's Investments							
		U.S. Government Obligations	U.S. Agencies	Mortgage Backed Securities	Mutual Funds	Collateralized Mortgage Obligations	Corporate Bonds	Foreign Obligation	Common Stock
AAA	Aaa	\$ 1,146,931	\$ 2,459,874	\$ 125,988	\$ -	\$ 281,666	\$ 76,807	\$ -	\$ -
AA	Aa	-	-	-	-	-	116,837	67,532	-
A	A	-	-	-	-	-	914,678	-	-
BBB	Baa	-	-	-	-	-	104,299	-	-
Unrated	Unrated	-	-	-	19,104,451	238,552	24,923	-	5,685,832
Totals		<u>\$ 1,146,931</u>	<u>\$ 2,459,874</u>	<u>\$ 125,988</u>	<u>\$ 19,104,451</u>	<u>\$ 520,218</u>	<u>\$ 1,237,544</u>	<u>\$ 67,532</u>	<u>\$ 5,685,832</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, 2009, were as follows:

Transfer From	Transfer To	2009
Burkhardt TIF General	Other Governmental Funds	\$ 2,835,000
Other Governmental Funds	General Fund	<u>132,664</u>
Total		<u>\$ 2,967,664</u>

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

C. Restatements and Reclassifications

For the year ended December 31, 2008 and 2009, certain changes have been made to the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances by opinion unit. Prior period adjustments represent Prior period adjustments represent reclassifications that were included in the year 2008.

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

<u>Opinion Unit</u>	<u>Balance as Reported December 31, 2008</u>	<u>Fund Reclassification</u>	<u>Balance as Restated January 1, 2009</u>
Governmental Funds	\$ 28,660,777	\$ (761,872)	\$ 27,898,905
Agency Funds	1,517,167	761,872	2,279,039

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.

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, where assets are set aside for claim settlements. The County purchases commercial insurance for claims in excess of coverage provided by the fund. An excess policy through commercial insurance covers individual claims in excess of \$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.

Settled claims from risks covered by commercial insurance have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

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 2009 totaled \$2,904,000.

C. Conduit Debt Obligation

The County has issued conduit debt (no commitment debt) to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

the acquired facilities transfers to the private-sector entity served by the bond issuance. 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, 2009, the outstanding aggregate principal amount payable was \$2,551,762.

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 Welborn Health Plans. 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. The Vanderburgh County Healthcare Plan issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for the participants. That report may be obtained by contacting the plan administrator:

Welborn Health Plans
101 SE. Third Street
Evansville, Indiana 47708
(812) 426-6600

Funding Policy

The contribution requirements of plan members for the Vanderburgh County Healthcare Plan are established by the County's governing board. The required contribution is based on projected pay-as-you-go financing requirements. For the year ended December 31, 2009, the County contributed \$733,057 to the plan for current premiums (approximately 92 percent of total premiums). Plan members receiving benefits contributed \$63,744, or approximately 8 percent of the total premiums, through their required contribution of \$45 per month for retiree-only coverage and \$90 for retiree and spouse coverage.

E. 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

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 percent 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

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The total contributions made to PERF by the County during the period were \$1,918,332.

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

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The contributions made by the County during the period were \$493,722.

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.

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The contributions made by the County during the period were \$78,602.

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)
07-01-07	\$ 27,457,843	\$ 31,703,825	\$ (4,245,982)	87%	\$ 23,742,491	(18%)
07-01-08	29,143,417	35,176,852	(6,033,435)	83%	25,875,688	(23%)
07-01-09	27,377,485	36,366,644	(8,989,159)	75%	27,700,207	(32%)

County Police Retirement Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-04	\$ 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%
01-01-09	37,263,478	36,221,661	1,041,817	103%	5,347,354	19%

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, 2009

	Local Roads & Streets	Sheriff Accident Report	Sheriff Firearms Training	Health Dept	Crime Control	Law Enforcement Education
Receipts:						
Taxes	\$ 1,000,000	\$ -	\$ -	\$ 2,571,690	\$ -	\$ -
Licenses and permits	-	-	-	71,901	-	-
Intergovernmental	740,972	-	-	258,147	-	-
Charges for services	78,650	-	-	403,483	-	-
Fines and forfeits	-	-	-	-	-	-
Other	17,185	8,172	49,630	4,617	2,783,415	65,384
Total receipts	1,836,807	8,172	49,630	3,309,838	2,783,415	65,384
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	5,933	37,424	-	3,033,388	63,665
Highways and streets	1,624,687	-	-	-	-	-
Health and welfare	-	-	-	3,344,173	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	446,568	-	-	-	-	-
Health and welfare	-	-	-	140,615	-	-
Total disbursements	2,071,255	5,933	37,424	3,484,788	3,033,388	63,665
Excess (deficiency) of receipts over disbursements	(234,448)	2,239	12,206	(174,950)	(249,973)	1,719
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(234,448)	2,239	12,206	(174,950)	(249,973)	1,719
Cash and investment fund balance - beginning	2,619,054	31,986	38,262	624,920	1,108,393	127,560
Cash and investment fund balance - ending	\$ 2,384,606	\$ 34,225	\$ 50,468	\$ 449,970	\$ 858,420	\$ 129,279
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 858,420	\$ 129,279
Restricted assets:						
Cash and investments	2,384,606	34,225	50,468	449,970	-	-
Total cash and investment assets - ending	\$ 2,384,606	\$ 34,225	\$ 50,468	\$ 449,970	\$ 858,420	\$ 129,279
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	34,225	50,468	-	-	-
Highways and streets	2,384,606	-	-	-	-	-
Health and welfare	-	-	-	449,970	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	858,420	129,279
Total cash and investment fund balance - ending	\$ 2,384,606	\$ 34,225	\$ 50,468	\$ 449,970	\$ 858,420	\$ 129,279

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, 2009
 (Continued)

	Clerk's Record Perpetuation	911 Emergency Service	Local Drug Free Community	Local Emergency Planning Comm	Convention & Visitor Comm	County Highway
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,050,000
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	2,883,535
Charges for services	-	-	-	-	-	431,523
Fines and forfeits	-	-	-	-	-	-
Other	83,222	-	-	14,668	1,114,905	10,597
Total receipts	83,222	-	-	14,668	1,114,905	4,375,655
Disbursements:						
General government	16,600	-	-	-	-	-
Public safety	-	914,268	200,000	16,246	-	-
Highways and streets	-	-	-	-	-	3,565,001
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	1,110,314	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	895,918
Health and welfare	-	-	-	-	-	-
Total disbursements	16,600	914,268	200,000	16,246	1,110,314	4,460,919
Excess (deficiency) of receipts over disbursements	66,622	(914,268)	(200,000)	(1,578)	4,591	(85,264)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	1,052,482	203,251	-	-	-
Total other financing sources (uses)	-	1,052,482	203,251	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	66,622	138,214	3,251	(1,578)	4,591	(85,264)
Cash and investment fund balance - beginning	291,810	156,158	239,718	4,765	81,542	713,812
Cash and investment fund balance - ending	<u>\$ 358,432</u>	<u>\$ 294,372</u>	<u>\$ 242,969</u>	<u>\$ 3,187</u>	<u>\$ 86,133</u>	<u>\$ 628,548</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ 3,187	\$ 86,133	\$ -
Restricted assets:						
Cash and investments	358,432	294,372	242,969	-	-	628,548
Total cash and investment assets - ending	\$ 358,432	\$ 294,372	\$ 242,969	\$ 3,187	\$ 86,133	\$ 628,548
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ 358,432	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	294,372	242,969	-	-	-
Highways and streets	-	-	-	-	-	628,548
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	3,187	86,133	-
Total cash and investment fund balance - ending	\$ 358,432	\$ 294,372	\$ 242,969	\$ 3,187	\$ 86,133	\$ 628,548

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, 2009
 (Continued)

	Property Reassessment	Prosecutor Incentive lv-D	County Extradition Fees	Supplemental Adult Probation	Recorder's Perpetuation	Family & Children
Receipts:						
Taxes	\$ 402,466	\$ -	\$ -	\$ -	\$ -	\$ 151,717
Licenses and permits	-	-	-	-	-	-
Intergovernmental	40,400	-	-	-	-	834,448
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	7,607	92,151	-	17,350	229,456	16,024
Total receipts	450,473	92,151	-	17,350	229,456	1,002,189
Disbursements:						
General government	332,303	-	-	-	402,038	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	70,164	-	-	-	3,643,565
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	8,819	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	341,122	70,164	-	-	402,038	3,643,565
Excess (deficiency) of receipts over disbursements	109,351	21,987	-	17,350	(172,582)	(2,641,376)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	109,351	21,987	-	17,350	(172,582)	(2,641,376)
Cash and investment fund balance - beginning	1,554,896	114,125	954	62,439	715,984	2,641,376
Cash and investment fund balance - ending	<u>\$ 1,664,247</u>	<u>\$ 136,112</u>	<u>\$ 954</u>	<u>\$ 79,789</u>	<u>\$ 543,402</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ 136,112	\$ 954	\$ 79,789	\$ -	\$ -
Restricted assets:						
Cash and investments	1,664,247	-	-	-	543,402	-
Total cash and investment assets - ending	<u>\$ 1,664,247</u>	<u>\$ 136,112</u>	<u>\$ 954</u>	<u>\$ 79,789</u>	<u>\$ 543,402</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ 1,664,247	\$ -	\$ -	\$ -	\$ 543,402	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	136,112	954	79,789	-	-
Total cash and investment fund balance - ending	<u>\$ 1,664,247</u>	<u>\$ 136,112</u>	<u>\$ 954</u>	<u>\$ 79,789</u>	<u>\$ 543,402</u>	<u>\$ -</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS -
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Prosecutor Pretrial Diversion	Clerk Incentive Iv-D	Surveyor's Corner Perpetuation	Rainy Day Fund	Sheriff Inmate Med Service	Sheriff K-9 Donations
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 991,683	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	57,261	-	29,690	529,443	65,333	600
Total receipts	57,261	-	29,690	1,521,126	65,333	600
Disbursements:						
General government	-	-	39,131	560,157	-	-
Public safety	64,771	-	-	-	6,964	2,273
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	64,771	-	39,131	560,157	6,964	2,273
Excess (deficiency) of receipts over disbursements	(7,510)	-	(9,441)	960,969	58,369	(1,673)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(7,510)	-	(9,441)	960,969	58,369	(1,673)
Cash and investment fund balance - beginning	8,387	72	59,300	2,031,628	5,511	1,877
Cash and investment fund balance - ending	<u>\$ 877</u>	<u>\$ 72</u>	<u>\$ 49,859</u>	<u>\$ 2,992,597</u>	<u>\$ 63,880</u>	<u>\$ 204</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ 72	\$ -	\$ 2,992,597	\$ 63,880	\$ 204
Restricted assets:						
Cash and investments	877	-	49,859	-	-	-
Total cash and investment assets - ending	\$ 877	\$ 72	\$ 49,859	\$ 2,992,597	\$ 63,880	\$ 204
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ 49,859	\$ -	\$ -	\$ -
Public safety	877	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	72	-	2,992,597	63,880	204
Total cash and investment fund balance - ending	\$ 877	\$ 72	\$ 49,859	\$ 2,992,597	\$ 63,880	\$ 204

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, 2009
 (Continued)

	Prosecutor Law Enforcement	Prosecutor Share Infractions	Sheriff's Commissary	Emergency Management Agency Disaster Relief	County Child Advocacy Fund	Excess Levy Fund
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	111,191	222,861	-	174,269	300	-
Total receipts	111,191	222,861	-	174,269	300	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	223,312	191,021	303,829	4,083	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	223,312	191,021	303,829	4,083	-	-
Excess (deficiency) of receipts over disbursements	(112,121)	31,840	(303,829)	170,186	300	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	280,313	-	-	-
Total other financing sources (uses)	-	-	280,313	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(112,121)	31,840	(23,516)	170,186	300	-
Cash and investment fund balance - beginning	143,058	41,116	52,873	16,897	2,100	-
Cash and investment fund balance - ending	<u>\$ 30,937</u>	<u>\$ 72,956</u>	<u>\$ 29,357</u>	<u>\$ 187,083</u>	<u>\$ 2,400</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 30,937	\$ 72,956	\$ 29,357	\$ 187,083	\$ 2,400	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 30,937	\$ 72,956	\$ 29,357	\$ 187,083	\$ 2,400	\$ -
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	30,937	72,956	29,357	187,083	2,400	-
Total cash and investment fund balance - ending	\$ 30,937	\$ 72,956	\$ 29,357	\$ 187,083	\$ 2,400	\$ -

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS -
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Common School Principal	Sheriff Sale Transfer	County Identification Security Prot	Childrens Psychiatric Res	Sheriff Reserve	Emergency Management Agency- Homeland Security
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 1,997	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	25,925	-	110,653	-	813,807
Total receipts	-	25,925	-	112,650	-	813,807
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	818,600
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	294,483	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	-	-	294,483	-	818,600
Excess (deficiency) of receipts over disbursements	-	25,925	-	(181,833)	-	(4,793)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	64,058	-	-	-
Total other financing sources (uses)	-	-	64,058	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	25,925	64,058	(181,833)	-	(4,793)
Cash and investment fund balance - beginning	32,995	14,975	119,498	181,833	4,432	4,793
Cash and investment fund balance - ending	<u>\$ 32,995</u>	<u>\$ 40,900</u>	<u>\$ 183,556</u>	<u>\$ -</u>	<u>\$ 4,432</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 32,995	\$ 40,900	\$ -	\$ -	\$ 4,432	\$ -
Restricted assets:						
Cash and investments	-	-	183,556	-	-	-
Total cash and investment assets - ending	<u>\$ 32,995</u>	<u>\$ 40,900</u>	<u>\$ 183,556</u>	<u>\$ -</u>	<u>\$ 4,432</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	183,556	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	32,995	40,900	-	-	4,432	-
Total cash and investment fund balance - ending	<u>\$ 32,995</u>	<u>\$ 40,900</u>	<u>\$ 183,556</u>	<u>\$ -</u>	<u>\$ 4,432</u>	<u>\$ -</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS -
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Public Defender Supplement	Auditorium Fund -Food & Beverage	Day Reporting Drug Court Fees	Prosecutor Iv-D Fees	Clerk Incentive Iv-D	Coit Windfall
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,021
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	196,601	-	-	-	-	-
Other	7,425	2,184,339	64,666	19,381	61,251	160
Total receipts	204,026	2,184,339	64,666	19,381	61,251	13,181
Disbursements:						
General government	-	4,256,584	-	-	-	-
Public safety	216,424	-	39,260	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	9,016	589	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	216,424	4,256,584	39,260	9,016	589	-
Excess (deficiency) of receipts over disbursements	(12,398)	(2,072,245)	25,406	10,365	60,662	13,181
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(12,398)	(2,072,245)	25,406	10,365	60,662	13,181
Cash and investment fund balance - beginning	14,812	2,938,453	259,655	4,950	264,193	115,678
Cash and investment fund balance - ending	\$ 2,414	\$ 866,208	\$ 285,061	\$ 15,315	\$ 324,855	\$ 128,859
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 2,414	\$ 866,208	\$ 285,061	\$ 15,315	\$ 324,855	\$ 128,859
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 2,414	\$ 866,208	\$ 285,061	\$ 15,315	\$ 324,855	\$ 128,859
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	2,414	866,208	285,061	15,315	324,855	128,859
Total cash and investment fund balance - ending	\$ 2,414	\$ 866,208	\$ 285,061	\$ 15,315	\$ 324,855	\$ 128,859

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, 2009
 (Continued)

	Sex & Violent Offender County Share	Old Courthouse Wedgewood Room	Health/Lead Screening	Health/Mch	Health/Public Health H1N1	Health/WIC
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	96,421	84,817	501,309
Fines and forfeits	-	-	-	-	-	-
Other	-	-	41,664	6,900	93,805	-
Total receipts	-	-	41,664	103,321	178,622	501,309
Disbursements:						
General government	-	16,601	17,035	112,299	104,210	478,321
Public safety	1,950	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	1,950	16,601	17,035	112,299	104,210	478,321
Excess (deficiency) of receipts over disbursements	(1,950)	(16,601)	24,629	(8,978)	74,412	22,988
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	14,615	-	-	-	-	-
Total other financing sources (uses)	14,615	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	12,665	(16,601)	24,629	(8,978)	74,412	22,988
Cash and investment fund balance - beginning	4,155	16,601	53,808	17,583	682	(91,692)
Cash and investment fund balance - ending	\$ 16,820	\$ -	\$ 78,437	\$ 8,605	\$ 75,094	\$ (68,704)
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 16,820	\$ -	\$ 78,437	\$ 8,605	\$ 75,094	\$ (68,704)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 16,820	\$ -	\$ 78,437	\$ 8,605	\$ 75,094	\$ (68,704)
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	16,820	-	78,437	8,605	75,094	(68,704)
Total cash and investment fund balance - ending	\$ 16,820	\$ -	\$ 78,437	\$ 8,605	\$ 75,094	\$ (68,704)

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, 2009
 (Continued)

	Health/STD	Health/AIDS	Health/Lmhf	Health/Lactation Grant	Health/Diabetes Grant	Health/Wic Lead Testing Pro
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	58,530	118,328	53,041	10,000	4,301	1,986
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	403
Total receipts	58,530	118,328	53,041	10,000	4,301	2,389
Disbursements:						
General government	63,153	121,031	53,191	3,738	4,188	577
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	63,153	121,031	53,191	3,738	4,188	577
Excess (deficiency) of receipts over disbursements	(4,623)	(2,703)	(150)	6,262	113	1,812
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,623)	(2,703)	(150)	6,262	113	1,812
Cash and investment fund balance - beginning	(6,158)	(20,619)	92,593	359	(452)	2,376
Cash and investment fund balance - ending	<u>\$ (10,781)</u>	<u>\$ (23,322)</u>	<u>\$ 92,443</u>	<u>\$ 6,621</u>	<u>\$ (339)</u>	<u>\$ 4,188</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ (10,781)	\$ (23,322)	\$ 92,443	\$ 6,621	\$ (339)	\$ 4,188
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ (10,781)	\$ (23,322)	\$ 92,443	\$ 6,621	\$ (339)	\$ 4,188
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	(10,781)	(23,322)	92,443	6,621	(339)	4,188
Total cash and investment fund balance - ending	\$ (10,781)	\$ (23,322)	\$ 92,443	\$ 6,621	\$ (339)	\$ 4,188

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, 2009
 (Continued)

	Technology & Communication	Health/Vital Rec Death Cert	Health Dept Tobacco Grant	Health/Indiana's Childhood	Health Dept Dental Clinic	Oncology Center Subdivision
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	90,741	42,473	6,399	-
Fines and forfeits	-	-	-	-	-	-
Other	-	1,455	3,728	-	229,302	-
Total receipts	-	1,455	94,469	42,473	235,701	-
Disbursements:						
General government	16,897	396	105,802	58,143	293,862	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	16,897	396	105,802	58,143	293,862	-
Excess (deficiency) of receipts over disbursements	(16,897)	1,059	(11,333)	(15,670)	(58,161)	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(16,897)	1,059	(11,333)	(15,670)	(58,161)	-
Cash and investment fund balance - beginning	66,207	853	209,901	(9,719)	125,426	4,544
Cash and investment fund balance - ending	<u>\$ 49,310</u>	<u>\$ 1,912</u>	<u>\$ 198,568</u>	<u>\$ (25,389)</u>	<u>\$ 67,265</u>	<u>\$ 4,544</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 49,310	\$ 1,912	\$ 198,568	\$ (25,389)	\$ 67,265	\$ 4,544
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 49,310</u>	<u>\$ 1,912</u>	<u>\$ 198,568</u>	<u>\$ (25,389)</u>	<u>\$ 67,265</u>	<u>\$ 4,544</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	49,310	1,912	198,568	(25,389)	67,265	4,544
Total cash and investment fund balance - ending	<u>\$ 49,310</u>	<u>\$ 1,912</u>	<u>\$ 198,568</u>	<u>\$ (25,389)</u>	<u>\$ 67,265</u>	<u>\$ 4,544</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, 2009
 (Continued)

	Common School Interest Congr	Sheriff Officer Friendly	Woodgate Subdivision Section	Junk Vehicle	Surveyor Maps	Mjm Industrial Subdivision
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	981	-	-	-	100	-
Total receipts	981	-	-	-	100	-
Disbursements:						
General government	864	682	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	864	682	-	-	-	-
Excess (deficiency) of receipts over disbursements	117	(682)	-	-	100	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	117	(682)	-	-	100	-
Cash and investment fund balance - beginning	20,145	1,929	8,400	43	1,908	6,624
Cash and investment fund balance - ending	<u>\$ 20,262</u>	<u>\$ 1,247</u>	<u>\$ 8,400</u>	<u>\$ 43</u>	<u>\$ 2,008</u>	<u>\$ 6,624</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 20,262	\$ 1,247	\$ 8,400	\$ 43	\$ 2,008	\$ 6,624
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 20,262</u>	<u>\$ 1,247</u>	<u>\$ 8,400</u>	<u>\$ 43</u>	<u>\$ 2,008</u>	<u>\$ 6,624</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	20,262	1,247	8,400	43	2,008	6,624
Total cash and investment fund balance - ending	<u>\$ 20,262</u>	<u>\$ 1,247</u>	<u>\$ 8,400</u>	<u>\$ 43</u>	<u>\$ 2,008</u>	<u>\$ 6,624</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, 2009
 (Continued)

	Five Oaks II Subdivision	Drainage Obstruction Petit	Accepted Storm Sewers	Prosecutor Misc Drug Fund	Circuit Court Supplemental Adult	Superior Court Supplemental Juvenile Probation
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	13,382	-	590,077	5,925
Total receipts	-	-	13,382	-	590,077	5,925
Disbursements:						
General government	-	-	2,150	-	699,653	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	7,483	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	-	2,150	-	707,136	-
Excess (deficiency) of receipts over disbursements	-	-	11,232	-	(117,059)	5,925
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	11,232	-	(117,059)	5,925
Cash and investment fund balance - beginning	46,908	1,800	126,951	169	750,415	48,714
Cash and investment fund balance - ending	<u>\$ 46,908</u>	<u>\$ 1,800</u>	<u>\$ 138,183</u>	<u>\$ 169</u>	<u>\$ 633,356</u>	<u>\$ 54,639</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 46,908	\$ 1,800	\$ 138,183	\$ 169	\$ 633,356	\$ 54,639
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 46,908</u>	<u>\$ 1,800</u>	<u>\$ 138,183</u>	<u>\$ 169</u>	<u>\$ 633,356</u>	<u>\$ 54,639</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	46,908	1,800	138,183	169	633,356	54,639
Total cash and investment fund balance - ending	<u>\$ 46,908</u>	<u>\$ 1,800</u>	<u>\$ 138,183</u>	<u>\$ 169</u>	<u>\$ 633,356</u>	<u>\$ 54,639</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, 2009
 (Continued)

	Superior Court Supplemental Adult	Prosecutor Tobacco Awareness	Daylight Sewer	Sheriff Narcotics	Sheriff/Vccc Misd Offender	Pros Task Force US Marshal
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	95,216	-	-
Fines and forfeits	-	-	-	-	-	-
Other	106,490	-	-	9,804	53,683	-
Total receipts	106,490	-	-	105,020	53,683	-
Disbursements:						
General government	79,892	-	-	182,001	52,634	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	79,892	-	-	182,001	52,634	-
Excess (deficiency) of receipts over disbursements	26,598	-	-	(76,981)	1,049	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	26,598	-	-	(76,981)	1,049	-
Cash and investment fund balance - beginning	101,450	-	121,743	211,646	177,459	38,234
Cash and investment fund balance - ending	<u>\$ 128,048</u>	<u>\$ -</u>	<u>\$ 121,743</u>	<u>\$ 134,665</u>	<u>\$ 178,508</u>	<u>\$ 38,234</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 128,048	\$ -	\$ 121,743	\$ 134,665	\$ 178,508	\$ 38,234
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 128,048</u>	<u>\$ -</u>	<u>\$ 121,743</u>	<u>\$ 134,665</u>	<u>\$ 178,508</u>	<u>\$ 38,234</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	128,048	-	121,743	134,665	178,508	38,234
Total cash and investment fund balance - ending	<u>\$ 128,048</u>	<u>\$ -</u>	<u>\$ 121,743</u>	<u>\$ 134,665</u>	<u>\$ 178,508</u>	<u>\$ 38,234</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, 2009
 (Continued)

	Pros Multi-Agency Narcotic	Prosecutor Esteem	Sheriff Misdemeanor Housing	K Kohm Foundation-Missing	Sheriff Training & Equipment	Prosecutor US Marshall Forfeitures
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	40,012	-	107,367	-	29,412	90,538
Total receipts	40,012	-	107,367	-	29,412	90,538
Disbursements:						
General government	39,042	-	157,667	-	28,177	30,000
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	39,042	-	157,667	-	28,177	30,000
Excess (deficiency) of receipts over disbursements	970	-	(50,300)	-	1,235	60,538
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	970	-	(50,300)	-	1,235	60,538
Cash and investment fund balance - beginning	7,211	113	214,759	5,315	12,439	45,621
Cash and investment fund balance - ending	<u>\$ 8,181</u>	<u>\$ 113</u>	<u>\$ 164,459</u>	<u>\$ 5,315</u>	<u>\$ 13,674</u>	<u>\$ 106,159</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 8,181	\$ 113	\$ 164,459	\$ 5,315	\$ 13,674	\$ 106,159
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 8,181</u>	<u>\$ 113</u>	<u>\$ 164,459</u>	<u>\$ 5,315</u>	<u>\$ 13,674</u>	<u>\$ 106,159</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	8,181	113	164,459	5,315	13,674	106,159
Total cash and investment fund balance - ending	<u>\$ 8,181</u>	<u>\$ 113</u>	<u>\$ 164,459</u>	<u>\$ 5,315</u>	<u>\$ 13,674</u>	<u>\$ 106,159</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, 2009
 (Continued)

	Prosecutor Share Law Enforcement	Emergency Management Agency IDHS Grant	Emergency Management Agency ASAP Grant	Sheriff Vehicle Inspection	Elpers Industrial Subdivision	Public Health System Quality Improvement
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	84,391	143,233	-	-	-	20,000
Total receipts	84,391	143,233	-	-	-	20,000
Disbursements:						
General government	98,920	142,237	106,123	-	18,911	188
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	98,920	142,237	106,123	-	18,911	188
Excess (deficiency) of receipts over disbursements	(14,529)	996	(106,123)	-	(18,911)	19,812
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(14,529)	996	(106,123)	-	(18,911)	19,812
Cash and investment fund balance - beginning	65,593	11,129	120,555	4,187	18,911	2,086
Cash and investment fund balance - ending	<u>\$ 51,064</u>	<u>\$ 12,125</u>	<u>\$ 14,432</u>	<u>\$ 4,187</u>	<u>\$ -</u>	<u>\$ 21,898</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 51,064	\$ 12,125	\$ 14,432	\$ 4,187	\$ -	\$ 21,898
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 51,064</u>	<u>\$ 12,125</u>	<u>\$ 14,432</u>	<u>\$ 4,187</u>	<u>\$ -</u>	<u>\$ 21,898</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	51,064	12,125	14,432	4,187	-	21,898
Total cash and investment fund balance - ending	<u>\$ 51,064</u>	<u>\$ 12,125</u>	<u>\$ 14,432</u>	<u>\$ 4,187</u>	<u>\$ -</u>	<u>\$ 21,898</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, 2009
 (Continued)

	Health/Safe Clip&Needle	Health/Education Screening	Health/Komen Mini-Grant	Health Department Bio Terrorism	Sheriff Safety Awareness	TMA Personal Property
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	440	-	-	-	666,174
Total receipts	-	440	-	-	-	666,174
Disbursements:						
General government	-	-	-	2,075	-	690,000
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	-	-	2,075	-	690,000
Excess (deficiency) of receipts over disbursements	-	440	-	(2,075)	-	(23,826)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	440	-	(2,075)	-	(23,826)
Cash and investment fund balance - beginning	63	190	36	2,038	250	280,231
Cash and investment fund balance - ending	<u>\$ 63</u>	<u>\$ 630</u>	<u>\$ 36</u>	<u>\$ (37)</u>	<u>\$ 250</u>	<u>\$ 256,405</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 63	\$ 630	\$ 36	\$ (37)	\$ 250	\$ 256,405
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 63</u>	<u>\$ 630</u>	<u>\$ 36</u>	<u>\$ (37)</u>	<u>\$ 250</u>	<u>\$ 256,405</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	63	630	36	(37)	250	256,405
Total cash and investment fund balance - ending	<u>\$ 63</u>	<u>\$ 630</u>	<u>\$ 36</u>	<u>\$ (37)</u>	<u>\$ 250</u>	<u>\$ 256,405</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, 2009
 (Continued)

	Sheriff Local Government	Sheriff Information System	Local Drug Free-Superior Court	Local Drug Free Superior Court/Juvenile	Vanderburgh County Wireless Emergency	911 Capitol Improvement
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
General government	-	21,218	6,041	3,600	700,000	371,127
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	21,218	6,041	3,600	700,000	371,127
Excess (deficiency) of receipts over disbursements	-	(21,218)	(6,041)	(3,600)	(700,000)	(371,127)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	20,000	8,000	3,500	551,445	352,482
Total other financing sources (uses)	-	20,000	8,000	3,500	551,445	352,482
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(1,218)	1,959	(100)	(148,555)	(18,645)
Cash and investment fund balance - beginning	116	1,600	1,600	100	711,302	806,716
Cash and investment fund balance - ending	<u>\$ 116</u>	<u>\$ 382</u>	<u>\$ 3,559</u>	<u>\$ -</u>	<u>\$ 562,747</u>	<u>\$ 788,071</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 116	\$ 382	\$ 3,559	\$ -	\$ 562,747	\$ 788,071
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 116</u>	<u>\$ 382</u>	<u>\$ 3,559</u>	<u>\$ -</u>	<u>\$ 562,747</u>	<u>\$ 788,071</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	116	382	3,559	-	562,747	788,071
Total cash and investment fund balance - ending	<u>\$ 116</u>	<u>\$ 382</u>	<u>\$ 3,559</u>	<u>\$ -</u>	<u>\$ 562,747</u>	<u>\$ 788,071</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, 2009
 (Continued)

	State Assessment Training	Mobile Home Tie Down Project	Burdette Park Donations	Burdette Park Events	Burdette Day Camp Donation	Burdette Float Stand
Receipts:						
Taxes	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	713	6,736	151,049
Total receipts	-	-	2,500	713	6,736	151,049
Disbursements:						
General government	-	114,853	4,496	1,209	7,947	211,083
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	114,853	4,496	1,209	7,947	211,083
Excess (deficiency) of receipts over disbursements	-	(114,853)	(1,996)	(496)	(1,211)	(60,034)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	3,616	103,399	-	-	-	-
Total other financing sources (uses)	3,616	103,399	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,616	(11,454)	(1,996)	(496)	(1,211)	(60,034)
Cash and investment fund balance - beginning	23,907	(25,061)	4,506	10,932	20,821	139,407
Cash and investment fund balance - ending	<u>\$ 27,523</u>	<u>\$ (36,515)</u>	<u>\$ 2,510</u>	<u>\$ 10,436</u>	<u>\$ 19,610</u>	<u>\$ 79,373</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 27,523	\$ (36,515)	\$ 2,510	\$ 10,436	\$ 19,610	\$ 79,373
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 27,523</u>	<u>\$ (36,515)</u>	<u>\$ 2,510</u>	<u>\$ 10,436</u>	<u>\$ 19,610</u>	<u>\$ 79,373</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	27,523	(36,515)	2,510	10,436	19,610	79,373
Total cash and investment fund balance - ending	<u>\$ 27,523</u>	<u>\$ (36,515)</u>	<u>\$ 2,510</u>	<u>\$ 10,436</u>	<u>\$ 19,610</u>	<u>\$ 79,373</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, 2009
 (Continued)

	Jail Project	New Facility Detention Center	Jean Cook Tree Memorial Pr	Legal Aid-United Way	Burkhardt Capital Interest	Bond Issuance Cost Series
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	22,526	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	11,547	-	900	56,056	-	-
Total receipts	34,073	-	900	56,056	-	-
Disbursements:						
General government	-	615	340	55,946	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	270,192	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	270,192	615	340	55,946	-	-
Excess (deficiency) of receipts over disbursements	(236,119)	(615)	560	110	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(236,119)	(615)	560	110	-	-
Cash and investment fund balance - beginning	3,005,105	28,334	1,781	8,130	27,890	7,094
Cash and investment fund balance - ending	<u>\$ 2,768,986</u>	<u>\$ 27,719</u>	<u>\$ 2,341</u>	<u>\$ 8,240</u>	<u>\$ 27,890</u>	<u>\$ 7,094</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 2,768,986	\$ 27,719	\$ 2,341	\$ 8,240	\$ 27,890	\$ 7,094
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 2,768,986</u>	<u>\$ 27,719</u>	<u>\$ 2,341</u>	<u>\$ 8,240</u>	<u>\$ 27,890</u>	<u>\$ 7,094</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	2,768,986	27,719	2,341	8,240	27,890	7,094
Total cash and investment fund balance - ending	<u>\$ 2,768,986</u>	<u>\$ 27,719</u>	<u>\$ 2,341</u>	<u>\$ 8,240</u>	<u>\$ 27,890</u>	<u>\$ 7,094</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, 2009
 (Continued)

	Burkhardt Bond Principal & Interst	Green River Phase 1-Rt-Of	Lynch Rd Phase 3 Construction	Green River & Lynch Intersections	TIF-Vanderburgh Industrial Park	Barrett Law Bohannon Estate
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	25,634
Total receipts	-	-	-	-	-	25,634
Disbursements:						
General government	2,827,319	-	-	-	267,053	25,244
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	2,827,319	-	-	-	267,053	25,244
Excess (deficiency) of receipts over disbursements	(2,827,319)	-	-	-	(267,053)	390
Other financing sources (uses):						
Transfers in	2,835,000	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	280,913	-
Total other financing sources (uses)	2,835,000	-	-	-	280,913	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	7,681	-	-	-	13,860	390
Cash and investment fund balance - beginning	5,285	248,066	371,835	2,605	241,825	6,896
Cash and investment fund balance - ending	\$ 12,966	\$ 248,066	\$ 371,835	\$ 2,605	\$ 255,685	\$ 7,286
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 12,966	\$ 248,066	\$ 371,835	\$ 2,605	\$ 255,685	\$ 7,286
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 12,966	\$ 248,066	\$ 371,835	\$ 2,605	\$ 255,685	\$ 7,286
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	12,966	248,066	371,835	2,605	255,685	7,286
Total cash and investment fund balance - ending	\$ 12,966	\$ 248,066	\$ 371,835	\$ 2,605	\$ 255,685	\$ 7,286

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, 2009
 (Continued)

	Barrett Law Westwood Hills	Barrett Law Old State	Barrett Law Evergreen Heights	Jail Bond	Ccd Fund	Cumulative Bridge
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 2,530,761	\$ 1,268,792	\$ 1,971,401
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	231,514	127,361	197,889
Charges for services	-	-	-	-	-	36,928
Fines and forfeits	-	-	-	-	-	-
Other	-	743	6,799	-	5	26,923
Total receipts	-	743	6,799	2,762,275	1,396,158	2,233,141
Disbursements:						
General government	-	-	57	-	23,559	-
Public safety	-	-	-	3,837,290	-	-
Highways and streets	-	-	-	-	-	1,227,631
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	1,634,160	-
Highways and streets	-	-	-	-	-	3,616,222
Health and welfare	-	-	-	-	-	-
Total disbursements	-	-	57	3,837,290	1,657,719	4,843,853
Excess (deficiency) of receipts over disbursements	-	743	6,742	(1,075,015)	(261,561)	(2,610,712)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	743	6,742	(1,075,015)	(261,561)	(2,610,712)
Cash and investment fund balance - beginning	4,570	3,472	247	1,918,164	1,719,984	7,108,996
Cash and investment fund balance - ending	<u>\$ 4,570</u>	<u>\$ 4,215</u>	<u>\$ 6,989</u>	<u>\$ 843,149</u>	<u>\$ 1,458,423</u>	<u>\$ 4,498,284</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 4,570	\$ 4,215	\$ 6,989	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	843,149	1,458,423	4,498,284
Total cash and investment assets - ending	<u>\$ 4,570</u>	<u>\$ 4,215</u>	<u>\$ 6,989</u>	<u>\$ 843,149</u>	<u>\$ 1,458,423</u>	<u>\$ 4,498,284</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	843,149	-	-
Capital outlay	-	-	-	-	1,458,423	4,498,284
Unrestricted	4,570	4,215	6,989	-	-	-
Total cash and investment fund balance - ending	<u>\$ 4,570</u>	<u>\$ 4,215</u>	<u>\$ 6,989</u>	<u>\$ 843,149</u>	<u>\$ 1,458,423</u>	<u>\$ 4,498,284</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, 2009
 (Continued)

	Cumulative Fire	General Ditch	Min Storm Drains Sub	Drain Ret Basin Maint	Coroners Continuing Education	Interstate Compact Fee
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,930
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	25,519	-
Fines and forfeits	-	-	-	-	-	-
Other	-	190,432	-	-	-	-
Total receipts	-	190,432	-	-	25,519	2,930
Disbursements:						
General government	-	276,607	-	-	24,423	2,775
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	276,607	-	-	24,423	2,775
Excess (deficiency) of receipts over disbursements	-	(86,175)	-	-	1,096	155
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(86,175)	-	-	1,096	155
Cash and investment fund balance - beginning	-	435,951	1,845	2,719	1,027	70
Cash and investment fund balance - ending	\$ -	\$ 349,776	\$ 1,845	\$ 2,719	\$ 2,123	\$ 225
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 2,123	\$ 225
Restricted assets:						
Cash and investments	-	349,776	1,845	2,719	-	-
Total cash and investment assets - ending	\$ -	\$ 349,776	\$ 1,845	\$ 2,719	\$ 2,123	\$ 225
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	349,776	1,845	2,719	-	-
Unrestricted	-	-	-	-	2,123	225
Total cash and investment fund balance - ending	\$ -	\$ 349,776	\$ 1,845	\$ 2,719	\$ 2,123	\$ 225

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, 2009
 (Continued)

	Reimbursable Insurance	Tourism Capital Improve	Welfare Bequest Fund	Barrett Law Mill Terrace	Barrett Law Mill Terrace Bond	Barrett Law Aabel's Park
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	455,910	1,560,866	2,479	23,924	-	17,987
Total receipts	455,910	1,560,866	2,479	23,924	-	17,987
Disbursements:						
General government	442,221	1,554,440	30,696	22,289	-	14,537
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	442,221	1,554,440	30,696	22,289	-	14,537
Excess (deficiency) of receipts over disbursements	13,689	6,426	(28,217)	1,635	-	3,450
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	13,689	6,426	(28,217)	1,635	-	3,450
Cash and investment fund balance - beginning	5,599	114,159	28,217	1,899	3,000	10,344
Cash and investment fund balance - ending	\$ 19,288	\$ 120,585	\$ -	\$ 3,534	\$ 3,000	\$ 13,794
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 19,288	\$ 120,585	\$ -	\$ 3,534	\$ 3,000	\$ 13,794
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 19,288	\$ 120,585	\$ -	\$ 3,534	\$ 3,000	\$ 13,794
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	19,288	120,585	-	3,534	3,000	13,794
Total cash and investment fund balance - ending	\$ 19,288	\$ 120,585	\$ -	\$ 3,534	\$ 3,000	\$ 13,794

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, 2009
 (Continued)

	Solid Waste	Convention Centre Operating	Health/Lhd Deliverables	Re Entry Drug Court	Ema District 10 Grant	Ema Fire Dept Training
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	891,924	-	-	671,368	30,105
Total receipts	-	891,924	-	-	671,368	30,105
Disbursements:						
General government	-	561,367	9,095	-	671,350	27,180
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	561,367	9,095	-	671,350	27,180
Excess (deficiency) of receipts over disbursements	-	330,557	(9,095)	-	18	2,925
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	9,095	7,779	-	-
Total other financing sources (uses)	-	-	9,095	7,779	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	330,557	-	7,779	18	2,925
Cash and investment fund balance - beginning	31	1,586,755	-	-	-	-
Cash and investment fund balance - ending	<u>\$ 31</u>	<u>\$ 1,917,312</u>	<u>\$ -</u>	<u>\$ 7,779</u>	<u>\$ 18</u>	<u>\$ 2,925</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 31	\$ 1,917,312	\$ -	\$ 7,779	\$ 18	\$ 2,925
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 31</u>	<u>\$ 1,917,312</u>	<u>\$ -</u>	<u>\$ 7,779</u>	<u>\$ 18</u>	<u>\$ 2,925</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	31	1,917,312	-	7,779	18	2,925
Total cash and investment fund balance - ending	<u>\$ 31</u>	<u>\$ 1,917,312</u>	<u>\$ -</u>	<u>\$ 7,779</u>	<u>\$ 18</u>	<u>\$ 2,925</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, 2009
 (Continued)

	Vanderburgh Pscda	Local Drug Free Sheriff	Local Drug Free Prosecutor	Local Drug Free Cir Ct	Drug & Alcohol Grant	Barrett Law Oak Hill
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	56,822	3,000	5,000	4,000	2,500	8,361
Total receipts	56,822	3,000	5,000	4,000	2,500	8,361
Disbursements:						
General government	56,822	3,000	2,500	3,918	2,500	560
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	56,822	3,000	2,500	3,918	2,500	560
Excess (deficiency) of receipts over disbursements	-	-	2,500	82	-	7,801
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	2,500	82	-	7,801
Cash and investment fund balance - beginning	-	-	-	-	-	9,595
Cash and investment fund balance - ending	\$ -	\$ -	\$ 2,500	\$ 82	\$ -	\$ 17,396
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ 2,500	\$ 82	\$ -	\$ 17,396
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ -	\$ -	\$ 2,500	\$ 82	\$ -	\$ 17,396
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	2,500	82	-	17,396
Total cash and investment fund balance - ending	\$ -	\$ -	\$ 2,500	\$ 82	\$ -	\$ 17,396

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, 2009
 (Continued)

	Redevelopment Commission Reserve	General Accounts	Debt Service Reserve	2003 Rev Refunding Bond & Interest	Redevelopment 2005 Sinking	Redevelopment Commission Allocation
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	148	1,066	707,380	216,173	571
Total receipts	-	148	1,066	707,380	216,173	571
Disbursements:						
General government	-	93,375	300,403	34,109	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	675,000	145,000	-
Interest	-	-	-	27,379	49,494	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	93,375	300,403	736,488	194,494	-
Excess (deficiency) of receipts over disbursements	-	(93,227)	(299,337)	(29,108)	21,679	571
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(132,664)	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(132,664)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(93,227)	(299,337)	(29,108)	(110,985)	571
Cash and investment fund balance - beginning	217,000	93,227	655,315	385,058	110,986	126,396
Cash and investment fund balance - ending	<u>\$ 217,000</u>	<u>\$ -</u>	<u>\$ 355,978</u>	<u>\$ 355,950</u>	<u>\$ 1</u>	<u>\$ 126,967</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 217,000	\$ -	\$ 355,978	\$ 355,950	\$ 1	\$ 126,967
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 217,000</u>	<u>\$ -</u>	<u>\$ 355,978</u>	<u>\$ 355,950</u>	<u>\$ 1</u>	<u>\$ 126,967</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	217,000	-	355,978	355,950	1	126,967
Total cash and investment fund balance - ending	<u>\$ 217,000</u>	<u>\$ -</u>	<u>\$ 355,978</u>	<u>\$ 355,950</u>	<u>\$ 1</u>	<u>\$ 126,967</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, 2009
 (Continued)

	Redevelopment Commission Cost of Issuance	Welfare Trust	Health/ Coroner's Survey	Burkhardt Road Green River - 2006	Redevelopment 2005 Operation
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other	10	7,319	1,000	589,926	363
Total receipts	10	7,319	1,000	589,926	363
Disbursements:					
General government	5,903	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	15,142	895	-	-
Culture and recreation	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Highways and streets	-	-	-	13,499,689	-
Health and welfare	-	-	-	-	-
Total disbursements	5,903	15,142	895	13,499,689	-
Excess (deficiency) of receipts over disbursements	(5,893)	(7,823)	105	(12,909,763)	363
Other financing sources (uses):					
Transfers in	-	-	-	-	132,664
Transfers out	-	-	-	-	-
Other receipts	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	132,664
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,893)	(7,823)	105	(12,909,763)	133,027
Cash and investment fund balance - beginning	5,893	7,823	-	19,248,656	156,311
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105</u>	<u>\$ 6,338,893</u>	<u>\$ 289,338</u>
<u>Cash and Investment Assets - Ending</u>					
Cash and investments	\$ -	\$ -	\$ 105	\$ -	\$ 289,338
Restricted assets:					
Cash and investments	-	-	-	6,338,893	-
Total cash and investment assets - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105</u>	<u>\$ 6,338,893</u>	<u>\$ 289,338</u>
<u>Cash and Investment Fund Balance - Ending</u>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Highways and streets	-	-	-	6,338,893	-
Health and welfare	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	-	-	105	-	289,338
Total cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105</u>	<u>\$ 6,338,893</u>	<u>\$ 289,338</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, 2009
 (Continued)

	Burkhardt Rd Green River Rd Rev Fd	Burkhardt Rd Green River Rd 2005 S A	Burkhardt Rd Green River Rd 2006 Tif	Burkhardt Road 2008 Debt Service	Totals
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 11,958,958
Licenses and permits	-	-	-	-	71,901
Intergovernmental	-	-	-	-	5,336,792
Charges for services	-	-	-	-	2,139,665
Fines and forfeits	-	-	-	-	196,601
Other	159,483	9,975	47,488	14,237	17,299,126
Total receipts	159,483	9,975	47,488	14,237	37,003,043
Disbursements:					
General government	54,846	525	22,208	2,739	18,249,568
Public safety	-	-	-	-	9,980,701
Highways and streets	-	-	-	-	6,417,319
Health and welfare	-	-	-	-	7,378,027
Culture and recreation	-	-	-	-	1,110,314
Debt service:					
Principal	-	-	-	-	820,000
Interest	-	-	-	-	76,873
Capital outlay:					
General government	-	-	-	-	1,920,654
Highways and streets	-	-	-	-	18,458,397
Health and welfare	-	-	-	-	140,615
Total disbursements	54,846	525	22,208	2,739	64,552,468
Excess (deficiency) of receipts over disbursements	104,637	9,450	25,280	11,498	(27,549,425)
Other financing sources (uses):					
Transfers in	-	-	-	-	2,967,664
Transfers out	-	-	-	-	(132,664)
Other receipts	-	-	-	-	2,954,948
Total other financing sources (uses)	-	-	-	-	5,789,948
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	104,637	9,450	25,280	11,498	(21,759,477)
Cash and investment fund balance - beginning	6,629,482	605,610	2,017,666	916,381	70,151,793
Cash and investment fund balance - ending	<u>\$ 6,734,119</u>	<u>\$ 615,060</u>	<u>\$ 2,042,946</u>	<u>\$ 927,879</u>	<u>\$ 48,392,316</u>
<u>Cash and Investment Assets - Ending</u>					
Cash and investments	\$ 6,734,119	\$ 615,060	\$ 2,042,946	\$ 927,879	\$ 28,013,696
Restricted assets:					
Cash and investments	-	-	-	-	20,378,620
Total cash and investment assets - ending	<u>\$ 6,734,119</u>	<u>\$ 615,060</u>	<u>\$ 2,042,946</u>	<u>\$ 927,879</u>	<u>\$ 48,392,316</u>
<u>Cash and Investment Fund Balance - Ending</u>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ 2,615,940
Public safety	-	-	-	-	806,467
Highways and streets	-	-	-	-	9,352,047
Health and welfare	-	-	-	-	449,970
Debt service	-	-	-	-	843,149
Capital outlay	-	-	-	-	6,311,047
Unrestricted	6,734,119	615,060	2,042,946	927,879	28,013,696
Total cash and investment fund balance - ending	<u>\$ 6,734,119</u>	<u>\$ 615,060</u>	<u>\$ 2,042,946</u>	<u>\$ 927,879</u>	<u>\$ 48,392,316</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS -
 INTERNAL SERVICE FUNDS
 As of and for the Year Ended December 31, 2009

	Self-Insurance County General	Self-Insurance County Hwy	Totals
Operating receipts:			
Miscellaneous	\$ 219,818	\$ 68,250	\$ 288,068
Operating disbursements:			
Miscellaneous	285,997	18,467	304,464
Excess (deficiency) of receipts over disbursements	(66,179)	49,783	(16,396)
Cash and investment fund balance - beginning	149,459	314,808	464,267
Cash and investment fund balance - ending	<u>\$ 83,280</u>	<u>\$ 364,591</u>	<u>\$ 447,871</u>
<u>Cash and Investment Assets - December 31</u>			
Restricted assets:			
Cash and investments	\$ 83,280	\$ 364,591	\$ 447,871
Total cash and investment assets - December 31	<u>\$ 83,280</u>	<u>\$ 364,591</u>	<u>\$ 447,871</u>
<u>Cash and Investment Fund Balance - December 31</u>			
Restricted for:			
Other purposes	\$ 83,280	\$ 364,591	\$ 447,871
Total cash and investment fund balance - December 31	<u>\$ 83,280</u>	<u>\$ 364,591</u>	<u>\$ 447,871</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES -
 AGENCY FUNDS
 For The Year Ended December 31, 2009

	<u>City Court Cost</u>	<u>Surplus Tax Sale</u>	<u>Tax Sale Redemption</u>	<u>Surplus Tax</u>	<u>State Revenue Tax</u>	<u>State Fines And Forfeitures</u>
Additions:						
Agency fund additions	\$ 65,116	\$ 404,061	\$ 752,505	\$ 1,317,767	\$ 753,562	\$ 111,814
Deductions:						
Agency fund deductions	<u>65,116</u>	<u>2,251,473</u>	<u>758,921</u>	<u>646,179</u>	<u>753,562</u>	<u>65,756</u>
Excess (deficiency) of total additions over total deductions	-	(1,847,412)	(6,416)	671,588	-	46,058
Cash and investment fund balance - beginning	<u>-</u>	<u>2,440,712</u>	<u>145,887</u>	<u>784,730</u>	<u>-</u>	<u>22,504</u>
Cash and investment fund balance - ending	<u><u>\$ -</u></u>	<u><u>\$ 593,300</u></u>	<u><u>\$ 139,471</u></u>	<u><u>\$ 1,456,318</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 68,562</u></u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES -
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Disclosure Fees (State Share)	State Forestry Tax	Overweight Vehicle Fines	Infraction Judgement	Inheritance Tax	Payroll Summary
Additions:						
Agency fund additions	\$ 14,464	\$ 3,150	\$ 3,250	\$ 288,236	\$ 5,728,526	\$ 49,405,578
Deductions:						
Agency fund deductions	13,804	3,150	3,250	281,957	6,019,046	49,311,102
Excess (deficiency) of total additions over total deductions	660	-	-	6,279	(290,520)	94,476
Cash and investment fund balance - beginning	852	-	-	16,269	1,115,454	1,155,995
Cash and investment fund balance - ending	<u>\$ 1,512</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,548</u>	<u>\$ 824,934</u>	<u>\$ 1,250,471</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES -
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Special Death Benefit	Education Plate Fees	Burdette Innkeepers Tax	Wheel Tax	Sur Tax	County Option Income Tax
Additions:						
Agency fund additions	\$ 26,460	\$ 4,688	\$ 8,282	\$ 305,628	\$ 1,017,624	\$ 36,206,236
Deductions:						
Agency fund deductions	26,130	4,688	8,335	302,880	1,017,624	36,197,880
Excess (deficiency) of total additions over total deductions	330	-	(53)	2,748	-	8,356
Cash and investment fund balance - beginning	1,670	-	1,028	-	-	-
Cash and investment fund balance - ending	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 975</u>	<u>\$ 2,748</u>	<u>\$ -</u>	<u>\$ 8,356</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES -
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Child Restraint Violations	C.S.H.C.N.	Homestead Credit Rebate 20	Hea 1001 Homestead Credit	Pros Check Deception	In Lieu Of Taxes/Eha
Additions:						
Agency fund additions	\$ 4,600	\$ 6,891	\$ 188	\$ 3,096,606	\$ 375	\$ 99,694
Deductions:						
Agency fund deductions	4,450	6,891	53,069	3,148,654	311	99,694
Excess (deficiency) of total additions over total deductions	150	-	(52,881)	(52,048)	64	-
Cash and investment fund balance - beginning	175	-	53,229	57,176	6,373	-
Cash and investment fund balance - ending	<u>\$ 325</u>	<u>\$ -</u>	<u>\$ 348</u>	<u>\$ 5,128</u>	<u>\$ 6,437</u>	<u>\$ -</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES -
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Auto Rental	Aircraft	Commercial Vehicle Excise Tax	Sex & Violent Offender State Share	Food & Bev Bond & Arena	Aztar Adm Tax Convention & Visitors
Additions:						
Agency fund additions	\$ 446,377	\$ 16,024	\$ 1,496,537	\$ 1,624	\$ 1,489,043	\$ 214,237
Deductions:						
Agency fund deductions	446,377	16,024	1,496,537	1,620	192,642	214,237
Excess (deficiency) of total additions over total deductions	-	-	-	4	1,296,401	-
Cash and investment fund balance - beginning	-	-	-	-	-	-
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 1,296,401</u>	<u>\$ -</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES -
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Homestead Credit 2009	Township Poor Relief	Airport Authority	In Bd Agriculture Tax	Township Tax	Township Fire Equipment Debt
Additions:						
Agency fund additions	\$ 275,113	\$ 1,705,443	\$ 938,857	\$ 1,575	\$ 369,519	\$ 86,034
Deductions:						
Agency fund deductions	<u>275,113</u>	<u>1,705,443</u>	<u>938,857</u>	<u>1,575</u>	<u>369,519</u>	<u>86,034</u>
Excess (deficiency) of total additions over total deductions	-	-	-	-	-	-
Cash and investment fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investment fund balance - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES -
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Township Emergency Medical	Township Firefighting Tax	School Transportation Fund	School Bus Replacement	County Library Tax	Library Debt Service
Additions:						
Agency fund additions	\$ 155,231	\$ 1,032,015	\$ 12,663,486	\$ 1,522,871	\$ 7,747,422	\$ 3,644,541
Deductions:						
Agency fund deductions	<u>155,231</u>	<u>1,032,015</u>	<u>12,663,486</u>	<u>1,522,871</u>	<u>7,747,422</u>	<u>3,644,541</u>
Excess (deficiency) of total additions over total deductions	-	-	-	-	-	-
Cash and investment fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investment fund balance - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES -
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Special Library	Special School Tax	School Debt Service Fund	School Pension Debt	School Capital Projects	Corporation Tax
Additions:						
Agency fund additions	\$ 813,184	\$ 823,184	\$ 4,664,717	\$ 6,852,920	\$ 15,337,541	\$ 55,259,936
Deductions:						
Agency fund deductions	<u>813,184</u>	<u>823,184</u>	<u>4,664,717</u>	<u>6,852,920</u>	<u>15,337,541</u>	<u>55,259,936</u>
Excess (deficiency) of total additions over total deductions	-	-	-	-	-	-
Cash and investment fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES -
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Darmstadt	School Art Institute	Township Fire House Dept	Delinquent Sewer	Delinquent Weeds	Darmstadt Comm Capital
Additions:						
Agency fund additions	\$ 102,303	\$ 118,281	\$ 28,492	\$ 153,844	\$ 34,177	\$ 36,511
Deductions:						
Agency fund deductions	<u>102,303</u>	<u>118,281</u>	<u>28,492</u>	<u>153,844</u>	<u>34,177</u>	<u>36,511</u>
Excess (deficiency) of total additions over total deductions	-	-	-	-	-	-
Cash and investment fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investment fund balance - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES -
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Township Park Debt	Levee Distribution Tax	Muesum Tax	Financial Institutions Tax	Tif-Pigeon	Tif-Baseline Expansion
Additions:						
Agency fund additions	\$ 80,793	\$ 1,973,818	\$ 147,895	\$ 1,281,357	\$ 6,611,744	\$ 46,497
Deductions:						
Agency fund deductions	80,793	1,973,818	147,895	1,281,357	6,611,744	66
Excess (deficiency) of total additions over total deductions	-	-	-	-	-	46,431
Cash and investment fund balance - beginning	-	-	-	-	-	-
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,431</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES -
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Trash Liens	Tif-Airport Authority	Tif-University Parkway	Tif-Jacobsville	Watercraft	Surplus Ditch Tax
Additions:						
Agency fund additions	\$ 47,815	\$ 88,933	\$ 767	\$ 349,182	\$ 147,674	\$ -
Deductions:						
Agency fund deductions	47,815	88,933	1	349,182	149,084	12,966
Excess (deficiency) of total additions over total deductions	-	-	766	-	(1,410)	(12,966)
Cash and investment fund balance - beginning	-	-	-	-	1,410	15,076
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 766</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,110</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES -
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Surplus Sewer	Surplus Weeds	Burdette Sales Tax	Excess Levy	Bond Issue	Disclosure Fees County Share
Additions:						
Agency fund additions	\$ -	\$ -	\$ 36,964	\$ 1,760,147	\$ 918,568	\$ 18,466
Deductions:						
Agency fund deductions	893	145	36,634	632,887	708,875	19,089
Excess (deficiency) of total additions over total deductions	(893)	(145)	330	1,127,260	209,693	(623)
Cash and investment fund balance - beginning	893	145	2,529	-	1,347,470	80,408
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,859</u>	<u>\$ 1,127,260</u>	<u>\$ 1,557,163</u>	<u>\$ 79,785</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES -
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Burdette Park Food & Bev Tax	School Fines And Forfeitures	Tif Scott	Prosecutor Infractions	Unsafe Building Surplus	County Hosp Care For The Indigent
Additions:						
Agency fund additions	\$ 1,067	\$ -	\$ 315,963	\$ 301,616	\$ -	\$ 93,110
Deductions:						
Agency fund deductions	1,058	-	213,184	275,534	617	93,110
Excess (deficiency) of total additions over total deductions	9	-	102,779	26,082	(617)	-
Cash and investment fund balance - beginning	891	7,051	640,478	34,925	617	-
Cash and investment fund balance - ending	<u>\$ 900</u>	<u>\$ 7,051</u>	<u>\$ 743,257</u>	<u>\$ 61,007</u>	<u>\$ -</u>	<u>\$ -</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES -
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	County Med Assistance To Wards	911 City Share	Mortgage Fee Fund	County Clerk Trust	County Recorder	County Sheriff
Additions:						
Agency fund additions	\$ 4,528	\$ 248,811	\$ 18,313	\$ 26,670,291	\$ 829,335	\$ 5,612,200
Deductions:						
Agency fund deductions	<u>4,528</u>	<u>248,685</u>	<u>18,225</u>	<u>27,316,498</u>	<u>764,478</u>	<u>5,612,200</u>
Excess (deficiency) of total additions over total deductions	-	126	88	(646,207)	64,857	-
Cash and investment fund balance - beginning	<u>-</u>	<u>403</u>	<u>1,383</u>	<u>8,373,213</u>	<u>30</u>	<u>1,813</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 529</u>	<u>\$ 1,471</u>	<u>\$ 7,727,006</u>	<u>\$ 64,887</u>	<u>\$ 1,813</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES -
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	County Treasurer	Sheriff Inmate Trust	Unsafe Building	Cumulative Fire	Excise Cash	Totals
Additions:						
Agency fund additions	\$ 183,595,071	\$ 1,063,735	\$ 40,361	\$ 507,737	\$ 19,368,477	\$ 469,837,575
Deductions:						
Agency fund deductions	<u>183,665,167</u>	<u>1,098,911</u>	<u>40,361</u>	<u>507,737</u>	<u>18,510,692</u>	<u>468,291,718</u>
Excess (deficiency) of total additions over total deductions	(70,096)	(35,176)	-	-	857,785	1,545,857
Cash and investment fund balance - beginning	<u>1,387,269</u>	<u>79,156</u>	-	-	<u>481,723</u>	<u>18,258,937</u>
Cash and investment fund balance - ending	<u>\$ 1,317,173</u>	<u>\$ 43,980</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,339,508</u>	<u>\$ 19,804,794</u>

VANDERBURGH COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2009

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	\$ 34,473,553
Infrastructure	383,918,474
Buildings	77,696,030
Improvements other than buildings	555,000
Machinery and equipment	15,198,044
Construction in progress	<u>18,154,352</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 529,995,453</u>

VANDERBURGH COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2009

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	\$ 22,055,000	\$ 2,958,500
County jail	31,275,000	2,556,000
E 911 service equipment	1,935,837	308,214
Bonds payable:		
Revenue bonds:		
Purchase land for the Azteca Milling Plant	845,000	196,619
University of Southern Indiana overpass	350,000	355,950
Burkhardt Road improvements	3,770,000	636,040
Burkhardt Road and Green River Road projects	27,270,000	1,722,500
Industrial park project	1,355,000	261,558
Green River Road widening project	<u>8,500,000</u>	<u>426,513</u>
Total governmental activities debt	<u>\$ 97,355,837</u>	<u>\$ 9,421,894</u>

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

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF 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, 2009. 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, 2009.

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 2009-2 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, Board of County Commissioners, 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.

Subsequent to the release of our report on July 12, 2010, we classified the Federal Program Disaster Grants - Public Assistance (Presidentially Declared Disasters), CFDA #97.036, as a major program for the 2009 audit period. In addition, there were changes to the Schedule of Expenditures of Federal Awards in the Disaster Grants - Public Assistance (Presidentially Declared Disasters) Program.

STATE BOARD OF ACCOUNTS

July 12, 2010, except for the Disaster Grants - Public Assistance (Presidentially Declared Disasters) Program, as to which the date is December 7, 2011

VANDERBURGH COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009

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 08-09 WIC 194-7 FY 09-10 WIC 194-7	\$ 369,815 <u>106,720</u>
Total for federal grantor agency			<u>476,535</u>
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Pass-Through Indiana Department of Homeland Security Public Safety Interoperable Communications Grant Program Interoperable Communications	11.555	EDS# C44P-9-322A	<u>282,170</u>
Total for federal grantor agency			<u>282,170</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Block Grants Teen Court	16.523	07-JB-003	<u>7,829</u>
Juvenile Justice and Delinquency Prevention - Allocation to States Teen Court	16.540	08-JF-033	<u>15,625</u>
Crime Victim Assistance Victim Assistance	16.575	08-VA-151 09-VA-145	21,117 24,895 -
Violence Against Women		08-ST-033	<u>5,947</u>
Total for program			<u>51,959</u>
Violence Against Women Formula Grants Prosecutor	16.588	09-ST-035	11,895
Sheriff		08-ST-010	<u>24,608</u>
Total for program			<u>36,503</u>
Edward Byrne Memorial Justice Assistance Grant Program Vanderburgh County Drug Court	16.738	08(a)-DJ-004	33,338
Southwest Indiana Drug Task Force		08(a)-DJ-017	<u>45,565</u>
Total for program			<u>78,903</u>
Total for federal grantor agency			<u>190,819</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Safety Cluster Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	K4-2009-08-01-20 K8-2009-03-03-30	28,508 <u>53,906</u>
Total for program			<u>82,414</u>
Highway Planning and Construction Green River Road/Millersburg Bridge Inspection Koresel Road Oakhill-Bergdolt	20.205	CMQ-9982(16) DES 0088070 BR-NBIS() DES 0600564 DES 8138090, 0500143, 0500144 DES 0300607	157,713 36,928 210,217 <u>78,650</u>
Total for program			<u>483,508</u>
Total for federal grantor agency			<u>565,922</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Public Health Emergency Preparedness Bioterrorism	93.069	BPRS 194-16	9,095
H1N1		Phases 1 & 2 Phase 3	81,320 <u>45,717</u>
Total for program			<u>136,132</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, 2009
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>			
Pass-Through Indiana Department of Health (continued)			
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197		
		CLP 194-19 FY 08/09	38,013
		CLP 194-19 FY 09/10	<u>20,280</u>
Total for program			<u>58,293</u>
Pass-Through Indiana Department of Child Services			
Child Support Enforcement	93.563		
		Collection Incentives	214,653
		Indirect Costs	168,011
		Prosecutor Expense	723,479
		Clerk Expense	<u>205,994</u>
Total for program			<u>1,312,137</u>
Pass-Through Division of State Court Administration			
State Court Improvement Program	93.586		
		Vanderburgh-CIP	<u>6,080</u>
Pass-Through Indiana Department of Health			
HIV Prevention Activities - Health Department Based	93.940		
		FY08 AIDS 194-17	9,309
		FY09 AIDS 194-17	<u>94,124</u>
Total for program			<u>103,433</u>
Preventative Health Services - Sexually Transmitted Diseases Research, Demonstrations, and Public Information and Education Grants	93.978		
		FY09 STD 194-4	<u>69,729</u>
Maternal and Child Health Services Block Grant to the States			
	93.994		
		MCH-FY2009 194-1	24,087
		MCH-FY2010 194-1	<u>24,331</u>
Total for program			<u>48,418</u>
Total for federal grantor agency			<u>1,734,222</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		
Ice Storm		Disaster # 1828	
Highway			174,269
Highway			219,925
EMA			6,856
EMA			1,123
Burdette Park			19,762
Sheriff			<u>12,907</u>
Wind Storm		Disaster # 1795	
EMA			7,534
EMA			15,226
Highway			52,584
Burdette Park			14,617
Burdette Park			<u>14,002</u>
Total for program			<u>538,805</u>
Hazard Mitigation Grant	97.039		
Mobile Home Tie Downs		FEMA-DR-1612-IN	<u>70,941</u>
Emergency Management Performance Grants			
2008 Salary Reimbursement	97.042		
		EDS# C44P-9-689A	<u>68,434</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, 2009
(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 (continued)</u>			
Pass-Through Indiana Department of Homeland Security (continued)			
State Homeland Security Program (SHSP)	97.073		
District Exercise/PRIDE		EDS# C44P-8-24A	29,180
Five on Five		EDS# C44P-9-471A	595
2007 Exercise		EDS# C44P-9-471A	1,924
RACES Enhancement		EDS# C44-P-9-500A	71,490
Administrative Coordinator		EDS# C44P-9-752A	27,740
Interoperable Communications		EDS# C44P-9-582A	756,625
Administrative Coordinator		EDS# C44P-7-446	13,520
Mobile Command Center		EDS# C44P-7-446	1,058
GIS Laptops		EDS# C44P-7-446	17,902
Interoperable Communications		EDS# C44P-9-379A	<u>458,065</u>
Total for program			<u>1,378,099</u>
Law Enforcement Terrorism Prevention Program (LETPP)	97.074		
Haz Mat		EDS# C44P-9-701A	<u>31,698</u>
Total for federal grantor agency			<u>2,087,977</u>
Total federal awards expended			<u>\$ 5,337,645</u>

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

VANDERBURGH COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Vanderburgh County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

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, 2009:

Program Title	Federal CFDA Number	2009
Juvenile Accountability Block Grants	16.523	\$ 7,829
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	15,625
Edward Byrne Memorial Justice Assistance Grant Program	16.738	8,994
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	80,619

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
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
93.563	Child Support Enforcement
97.073	State Homeland Security Program (SHSP)
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)

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 2009-1, 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 2009. The following deficiency was identified:

VANDERBURGH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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.

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 researched and corrected in a timely manner.

Vanderburgh County had requested that the Indiana Department of Child Services work with the County to resolve these issues prior to December 31, 2009.

FINDING 2010-3, INTERNAL CONTROL REPORTABLE CONDITION - SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS DEFICIENCIES

The Schedule of Expenditures of Federal Awards (SEFA) is required by the U.S. Office of Management and Budget Circular A-133, Audits of States, and Local Governments, and Non-Profit Organizations for entities expending federal funds in excess of \$500,000 in order to summarize the use of federal monies received. The County did not have procedures in place whereby grants applied for by the various County Departments and approved by the County Commissioners are summarized and the information coordinated with the County Auditor's office in order for financial activity associated with federal grant funds awarded to be properly identified and recorded in the financial records.

Due to this internal control deficiency we were unable to issue an opinion on the SEFA. We also could not determine if all major programs were identified.

Circular A133 Subpart C section .300(a) states the auditee shall:

"Identify, in its accounts, all Federal awards received and expended and the Federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of the Federal agency, and name of the pass-through entity."

Circular A133 Subpart C section .300(b) states the auditee shall:

"Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

VANDERBURGH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Accounting records and other public records must be maintained in a manner that will support accurate financial statements. Anything other than an unqualified opinion on the Independent Auditors' Report on the financial statements may have adverse financial consequences with the possibility of an increase in interest rate cost to the taxpayers of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

We recommended that the County implement procedures and controls to ensure that required information is properly identified and available for preparation of the SEFA.

Section III – Federal Award Findings and Questioned Costs

FINDING 2009-2, INTERNAL CONTROL SIGNIFICANT DEFICIENCY -
CHILD SUPPORT ENFORCEMENT BALANCES

Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number: None
Pass-Through Agency: Indiana 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 2009. The following deficiency was identified:

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

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

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

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

Vanderburgh County had requested that the Indiana Department of Child Services work with the County to resolve these issues prior to December 31, 2009.

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



OFFICE OF THE CLERK OF THE
Vanderburgh Circuit and Superior Courts

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 B35917

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

6-28-10

Date Signed

**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**

July 15, 2010

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:	B35917
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

June 28, 2010

To: Barbara Montgomery
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: IV - D Findings

In the 2009 Vanderburgh Schedule of Findings and Questioned Costs on which I wish to respond:

Findings 2009-1 and 2009-2

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

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

**DIVISION OF CHILD SUPPORT ENFORCEMENT
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July 15, 2010

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 "MF Keppler". The signature is written in a cursive, somewhat stylized font.

Matthew F. Keppler
Deputy Prosecuting Attorney
Director of Child Support



JOE GRIES
VANDERBURGH COUNTY AUDITOR
STATE OF INDIANA

Room 208 Civic Center Complex
1 NW Martin Luther King Jr Blvd
Evansville, IN 47708-1880
Phone: (812) 435-5467
Fax: (812) 435-5344

December 12, 2011

State Board of Accounts,

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 in the financial records. These deposits were placed into incorrect receipt accounts (usually the miscellaneous account in the General Fund). These amounts are then reflected incorrectly on the Annual Report.

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

1. Federal grant funds were not identified by the Auditor of State of Indiana on direct deposits. This office has requested the State Auditor of Indiana to identify and add detailed information to the County Auditor and County Treasurer upon deposit to the bank account. This request was sent by e-mail numerous times upon receipt of funds.
2. The Auditor of the State of Indiana is now providing more detailed information on the Notification of ACH payment form that is e-mailed to the Vanderburgh County Auditor. This change was in effect as of February 2011.
3. This office has a procedure whereby the Commissioners Recording Secretary provides copies of approved grant applications to the Accounts Receivable Clerk in the County Auditors Office.
4. This office will continue to make every effort to place funds in the proper accounts when the funds are deposited directly into the County bank account as directed by the Auditor of the State of Indiana. This should ensure that required information is properly identified for preparation of the SEFA.

Sincerely,

Joe Gries
Vanderburgh County Auditor

VANDERBURGH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 12, 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.

The contents of this report were discussed on December 12, 2011, with Joe Gries, current Auditor.