

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

ANNUAL FINANCIAL REPORT

2010

SCOTT COUNTY, INDIANA



**FILED**

09/07/2011



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report on Financial Statements and Supplementary Schedule of Expenditures of Federal Awards.....	3-4
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 .....	5-6
Financial Statement: Statement of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis .....	8-10
Notes to Financial Statement.....	11-15
Supplementary Information: Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis .....	18-45
Schedule of Long-Term Debt .....	46
Other Reports.....	47
Supplemental Audit of Federal Awards: 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.....	50-51
Schedule of Expenditures of Federal Awards .....	52
Notes to Schedule of Expenditures of Federal Awards.....	53
Schedule of Findings and Questioned Costs .....	54-55
Auditee Prepared Schedules: Summary Schedule of Prior Audit Findings .....	56
Corrective Action Plan.....	57
Exit Conference.....	58

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Teresa Vannarsdall	01-01-07 to 12-31-14
Treasurer	Iva Gasaway	06-24-08 to 12-31-12
Clerk of the Circuit Court	Frances Satterwhite	01-01-09 to 12-31-12
Sheriff	John C. Lizenby Joseph Daniel McClain	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Recorder	Missy Applegate	01-01-09 to 12-31-12
President of the Board of County Commissioners	Robert C. Tobias Larry Blevins	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	Donnie Richie Mike Zollman	01-01-10 to 12-31-10 01-01-11 to 12-31-11



**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](http://www.in.gov/sboa)

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

TO: THE OFFICIALS OF SCOTT COUNTY, INDIANA

We have audited the accompanying financial statements of Scott County (County), for the year ended December 31, 2010. 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 consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. 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 1, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting noted above is a different basis than that used in the prior year.

In our opinion, the financial statements referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated August 12, 2011, 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.

Our audit was conducted for the purpose of forming an opinion on the County's 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 financial

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

statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

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.

Our audit was conducted for the purpose of forming an opinion on the County's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.

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

STATE BOARD OF ACCOUNTS

August 12, 2011



**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](http://www.in.gov/sboa)

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 SCOTT COUNTY, INDIANA

We have audited the financial statements of Scott County (County), for the year ended December 31, 2010, and have issued our report thereon dated August 12, 2011. 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.

A deficiency in internal control 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 and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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)

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.

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

STATE BOARD OF ACCOUNTS

August 12, 2011

FINANCIAL STATEMENTS

SCOTT COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
General	\$ 126,620	\$ 6,094,468	\$ 5,438,380	\$ 782,708
Local Road & Street	253,706	211,284	269,916	195,074
Cemetery	(123)	6,576	6,731	(278)
Firearms Training Fund	23,930	10,321	17,517	16,734
Health Fund	57,532	168,015	260,428	(34,881)
Scott Co Alcohol & Drug	623	67,378	67,417	584
Mental Health	-	79,797	79,797	-
Sanitation Collection	-	-	-	-
Clerk's Perpetuation	1,701	5,858	1,866	5,693
Co Sh Riverboat/Sheriff	56,205	121,320	110,067	67,458
Drug Free Community Fund	15,857	30,364	28,833	17,388
Drainage Maintenance	2,544	253	-	2,797
Emergency Planning	12,307	-	-	12,307
Welfare Trust Fund	-	-	-	-
Highway Fund	629,303	976,509	1,227,112	378,700
Probation Users Fees	(6,925)	118,923	115,919	(3,921)
Recorder Perpetuation	12,824	24,351	31,626	5,549
Users Fee Fund	9,222	219	-	9,441
Covered Bridge Maintenance	15,550	1,850	-	17,400
Family And Children	2,193	-	-	2,193
Unknown	-	-	-	-
Pre Trial Diversion	26,613	18,804	21,725	23,692
Guardian Ad Litem/Crt	6,933	28,342	38,713	(3,438)
Surveyor's Perpetuation	42,892	4,525	-	47,417
Jury Pay	1,031	2,631	5,983	(2,321)
Rainy Day Fund	174,809	222,563	-	397,372
Sales Disclosure Fund	320	3,250	2,200	1,370
Law Enforcement Fund	33,291	32,371	15,707	49,955
Infraction Deferral	22,330	9,350	8,082	23,598
Drug Interdiction Officer	(77,897)	91,537	40,137	(26,497)
State Welfare Excise Tax	-	-	-	-
Riverboat Revenue Sharing	-	143,684	143,684	-
Community Corrections Grant	-	118,791	108,183	10,608
Tobacco Grant Money	156,183	30,894	38,867	148,210
Child Advocacy Fund	250	50	-	300
Levy Excess	-	13,429	-	13,429
Drainage Board Users Fee	2,662	15,700	2,600	15,762
State Common School	-	-	-	-
Operation Pullover	106	8,131	3,948	4,289
Children's Psych Res Treatment Ser	-	-	-	-
Homeland Security Gt	(704)	48,524	49,607	(1,787)
Child Restraint	25	675	625	75
Cedit Homestead Credit Fund	13,080	529,123	529,751	12,452
Public Defender Supplies	17,970	9,319	-	27,289
Prosecutor's Iv-D Incent #2	30,489	21,220	11,135	40,574
Clerk Iv-D Incent #2	22,385	15,127	11,959	25,553
Probation Admin Fee Fund	13,703	25,596	34,540	4,759
Tax Increment Finance	-	-	-	-
Major Moves Construction	-	-	-	-
Abatement	-	-	-	-
Sccc Transition	-	2,790	-	2,790
Fines And Forfeitures	(152)	201	49	-
Vehicle Accident Fund	7,924	921	5,006	3,839
Vehicle Id Num Check Fund	278	695	100	873
Corporation Tax Fund	-	-	-	-
Community Corrections	11,065	107,963	119,028	-
Principal Congressional	-	-	-	-
Settlement Balance	-	19,112,054	19,112,054	-
Coit From State	-	3,807,494	3,807,494	-
Co Corrections Grant	(4,045)	31,549	43,533	(16,029)
Local Health Maintenance	(10,724)	40,762	26,178	3,860
New Hope Services	-	79,797	79,797	-
Scott County Tif District	930,129	247,999	459,470	718,658
Comm Corr/Proj Income	45,804	213,484	206,822	52,466
Increment Tax Fund	-	-	-	-
Surcharge 911 Fund	453,511	217,381	261,030	409,862
Children Health Clinic	(3,629)	-	-	(3,629)
Coroners Perpetuation	115	1,337	1,452	-

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

SCOTT COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010  
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Prosecutors lvd Impact Grt	15,414	-	-	15,414
Welfare Drug Testing	-	-	-	-
Reassessment	256,833	288,363	260,244	284,952
Wireless E911 Dist Fund	86,079	79,620	-	165,699
Prosecutor Sane Project	(3,029)	15,337	16,462	(4,154)
Sasco Waste Management	26,414	88,238	66,674	47,978
Prosecutors Jabig	(1,124)	-	-	(1,124)
Jail Revenue	1,119,996	822,434	801,750	1,140,680
Comm Vehicle Excise Tax	-	53,623	53,623	-
Co Abandoned Vehicle	200	-	-	200
Finley Water Project	7,250	-	-	7,250
Bioterrorism (Hd)	3,184	-	3,718	(534)
Violence Agnst Women	21,231	-	28,287	(7,056)
Rosewood Pointe Bond	12,900	-	-	12,900
Excess Coit/Cedit	-	342,207	342,207	-
Title 3 Require Match Hd	2,598	-	-	2,598
Emergency Gas Award	350	-	-	350
Co Id Sec Protection Ac	26,932	7,692	199	34,425
Sheriff Dept Firearm/Eq	10	-	-	10
Ambulance Aquisition	4,441	-	4,441	-
H1N1 2009 Swine Flu Dis	10,837	15,144	22,966	3,015
Edward Byrne Memorial Grant	-	9,653	9,640	13
Principal Congression	-	-	-	-
Highway Funds	-	-	-	-
Local Road & Street Fund	-	-	-	-
Cumulative Bridge Fund	-	-	-	-
Surcharge 911	-	-	-	-
Reassessment Investment	-	-	-	-
Surveyors Perpetuation	-	-	-	-
Children's Health Clinic User	588	-	-	588
Real Estate Proceeds	5,289	-	1,831	3,458
Law Enforcement Education	8,495	4,577	1,652	11,420
Tax Sale Surplus Fund	306,361	70,850	252,301	124,910
Finger Printer Grant	-	2,700	-	2,700
State Dist Ptrc & Hs	-	58,005	58,005	-
Prosecutor Arra Fund	-	1,293	-	1,293
Clerk Arra Fund	-	4,252	-	4,252
Lexington Sewer Grant	-	295,566	295,566	-
Lexington Sewer Grant Retainage	-	2,247	-	2,247
Immunization Grant 2010	-	-	4,684	(4,684)
Probat Informatl Adj	11,190	975	-	12,165
Courthouse Debt Service	148,197	164,314	337,971	(25,460)
Just Property Bond Debt	106,091	520,405	220,325	406,171
Co Cumulative Capital Development	143,347	138,172	125,056	156,463
Cumulative Bridge	269,565	99,814	122,448	246,931
Cumulative Building Fund	26,178	24,647	-	50,825
Real Estate Transaction	23,726	-	-	23,726
American Family Life Insurance	152	-	-	152
Group Health	16,941	-	-	16,941
Co General Invest (Mod)	-	-	-	-
County Police Pension	1,400,322	167,703	32,430	1,535,595
City And Town Court Costs	6,798	7,718	-	14,516
Interest Congressional	6,835	-	6,835	-
Tax Sale Redemption	-	234,051	221,620	12,431
Surplus Tax Fund	13,496	23,599	12,282	24,813
Surplus Dog Fund	1,366	-	-	1,366
Overweight Vehicles	-	-	-	-
Sheriff Cash Book	35,850	876,093	885,892	26,051
Infraction Judgements	3,338	31,510	31,514	3,334
Inheritance Tax Fund	8,311	316,574	283,207	41,678
Sale Of County Owned Property	-	-	-	-
Treasurer	960,864	22,087,238	22,183,566	864,536
Payroll Cagit	6,002	-	3,020	2,982

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

SCOTT COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS

For The Year Ended December 31, 2010  
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Payroll Federal	(2,828)	377,285	360,834	13,623
Payroll State Gross	(16,896)	161,036	98,052	46,088
Payroll Social Security	(1,041)	581,445	570,384	10,020
Payroll Coit	-	-	-	-
Payroll Group Health Ins	(92,242)	256,057	159,202	4,613
Special Death Benefit	275	1,885	1,930	230
Ambulance Service	641,739	1,179,596	1,247,877	573,458
Park And Recreation Agency	-	-	-	-
Education License Plate Fee	(38)	638	638	(38)
Innkeepers Tax	-	208,354	208,354	-
Financial Institution Tax	-	51,707	51,707	-
Payroll Medicare	(303)	135,998	133,411	2,284
Mortgage Fee Fund	145	1,738	1,735	148
Payroll Metro Life	-	-	-	-
Homestead Credit Rebate	-	-	-	-
Payroll Police Pension	1,165	14,601	13,988	1,778
Payroll Defer Comp	(2,089)	314,413	309,427	2,897
Payroll Flex One	(3,703)	2,826	2,619	(3,496)
Payroll Cancer Ins	(393)	55,729	56,134	(798)
Payroll Metro Life	69	-	-	69
Payroll Life Ins	(1,651)	10,345	9,011	(317)
Payroll Vision	388	1,380	1,355	413
Payroll United Way	-	965	965	-
Payroll Perf	28,407	118,416	113,545	33,278
Payroll Boston Mutual	1,259	12,048	11,750	1,557
Payroll Conseco	1,038	7,249	7,619	668
Payroll Garn Scott Co	-	3,026	3,026	-
Payroll Garnishment State	-	19,961	19,314	647
Payroll Humana Dental	2,363	2,904	1,361	3,906
Payroll E Loan Pmt	3,211	8,623	12,282	(448)
Payroll Cedit	176	-	173	3
Payroll Humana Vision	-	-	-	-
Payroll Local Taxes	-	-	-	-
Payroll Property Tax Wh	-	10,616	10,616	-
Payroll Withholding-Other #31	-	-	-	-
Hea 1001 State Hsc 2008	625	197,217	197,784	58
Co Share Sales Disclosure	20,478	1,270	-	21,748
Payroll-Ymca	9	9,819	9,819	9
Payroll-Bankruptcy Fed	-	4,985	4,985	-
Payroll-Coit	76,442	-	58,079	18,363
Payroll-Flex One	-	-	-	-
Payroll-Garnishment Jackson Co	-	216	216	-
Payroll-Humana Vision	-	1,077	-	1,077
Payroll-Local Taxes	-	62,799	55,545	7,254
Payroll-Liberty Natl Ins	-	1,641	1,381	260
Payroll-Pre-Paid Legal	-	867	531	336
Payroll-Health Savings Account	-	75	75	-
Payroll-Humana Dental	-	-	-	-
Payroll-Local Taxes	-	-	-	-
Payroll-Police Pension	-	-	-	-
Sheriff Commissary	27,905	43,672	27,872	43,705
Assessor's Petty Cash	25	324	324	25
County Recorder	7,178	77,306	75,962	8,522
Clerk Of The Circuit Court	948,013	2,000,122	2,418,963	529,172
Prosecutor Bad Check	5,888	19,202	14,117	10,973
Prosecutor Investigation	1,586	14,855	13,256	3,185
Prosecutor Arson Investigation	1,557	-	46	1,511
Trash Bag Sales	3,950	84,638	88,238	350
Redevelopment Trust	1	86,500	86,500	1
Scott County Ems	85,407	1,174,825	1,147,277	112,955
Recorder's Petty Cash	-	-	-	-
Totals	\$ 9,967,749	\$ 67,350,414	\$ 67,143,763	\$ 10,174,400

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

SCOTT COUNTY  
NOTES TO FINANCIAL STATEMENTS

**Note 1. 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 some or all of 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 accompanying financial statements presents the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

*B. Basis of Accounting*

The financial statements are reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), 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 regulatory 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.

*C. Cash and Investments*

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

*D. Receipts*

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts may include, but are not limited to, the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

SCOTT COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees which are comprised mostly of charges for current services.

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

*E. Disbursements*

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements may include, but are not limited to, the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

SCOTT COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses which include all outflows for operating the utilities.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

*F. Interfund Transfers*

The County may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

*G. Fund Accounting*

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 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 normally become delinquent if not paid by May 10 and November 10, respectively.

SCOTT COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 4. Deposits and Investments**

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

The County may be 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; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement and replacement items purchased.

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is 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 this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' 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. That report may be obtained by contacting:

SCOTT COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Public Employees' Retirement Fund  
Harrison Building, Room 800  
143 West Market Street  
Indianapolis, IN 46204  
Ph. (317) 233-4162

*Funding Policy and Annual Pension Cost*

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

*B. County Police Retirement Plan*

*Plan Description*

The County Police Retirement Plan 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.

*C. County Police Benefit Plan*

*Plan Description*

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

*Funding Policy*

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

(This page intentionally left blank.)

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, Scott County's Annual Reports can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/).

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010

	General	Local Road & Street	Cemetery	Firearms Training Fund	Health Fund	Scott Co Alcohol & Drug	Mental Health
Cash and investments - beginning	\$ 126,620	\$ 253,706	\$ (123)	\$ 23,930	\$ 57,532	\$ 623	\$ -
Receipts:							
Taxes	5,000,744	-	5,803	-	112,442	-	79,797
Intergovernmental	155,951	-	43	-	824	-	-
Charges for services	309,529	-	-	-	-	-	-
Fines and forfeits	116,475	-	-	-	-	-	-
Other receipts	511,769	211,284	730	10,321	54,749	67,378	-
Total receipts	<u>6,094,468</u>	<u>211,284</u>	<u>6,576</u>	<u>10,321</u>	<u>168,015</u>	<u>67,378</u>	<u>79,797</u>
Disbursements:							
Personal services	3,837,791	-	1,317	17,517	231,582	61,221	79,797
Supplies	215,610	-	4,350	-	10,160	500	-
Other services and charges	1,291,214	-	1,064	-	18,686	5,421	-
Debt service - principal and interest	29,757	-	-	-	-	-	-
Capital outlay	14,436	269,916	-	-	-	-	-
Other disbursements	49,572	-	-	-	-	275	-
Total disbursements	<u>5,438,380</u>	<u>269,916</u>	<u>6,731</u>	<u>17,517</u>	<u>260,428</u>	<u>67,417</u>	<u>79,797</u>
Excess (deficiency) of receipts over disbursements	<u>656,088</u>	<u>(58,632)</u>	<u>(155)</u>	<u>(7,196)</u>	<u>(92,413)</u>	<u>(39)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 782,708</u>	<u>\$ 195,074</u>	<u>\$ (278)</u>	<u>\$ 16,734</u>	<u>\$ (34,881)</u>	<u>\$ 584</u>	<u>\$ -</u>

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Sanitation Collection	Clerk's Perpetuation	Co Sh Riverboat/Sheriff	Drug Free Community Fund	Drainage Maintenance	Emergency Planning	Welfare Trust Fund
Cash and investments - beginning	\$ -	\$ 1,701	\$ 56,205	\$ 15,857	\$ 2,544	\$ 12,307	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	5,858	121,320	30,364	253	-	-
Total receipts	-	5,858	121,320	30,364	253	-	-
Disbursements:							
Personal services	-	1,866	110,067	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	28,833	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	1,866	110,067	28,833	-	-	-
Excess (deficiency) of receipts over disbursements	-	3,992	11,253	1,531	253	-	-
Cash and investments - ending	\$ -	\$ 5,693	\$ 67,458	\$ 17,388	\$ 2,797	\$ 12,307	\$ -

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Highway Fund	Probation Users Fees	Recorder Perpetuation	Users Fee Fund	Covered Bridge Maintenance	Family And Children	Unknown
Cash and investments - beginning	\$ 629,303	\$ (6,925)	\$ 12,824	\$ 9,222	\$ 15,550	\$ 2,193	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	964,969	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	11,540	118,923	24,351	219	1,850	-	-
Total receipts	976,509	118,923	24,351	219	1,850	-	-
Disbursements:							
Personal services	754,093	106,924	31,626	-	-	-	-
Supplies	243,242	2,748	-	-	-	-	-
Other services and charges	129,240	6,147	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	100,537	-	-	-	-	-	-
Other disbursements	-	100	-	-	-	-	-
Total disbursements	1,227,112	115,919	31,626	-	-	-	-
Excess (deficiency) of receipts over disbursements	(250,603)	3,004	(7,275)	219	1,850	-	-
Cash and investments - ending	\$ 378,700	\$ (3,921)	\$ 5,549	\$ 9,441	\$ 17,400	\$ 2,193	\$ -

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Pre Trial Diversion	Guardian Ad Litem/Crt	Surveyor's Perpetuation	Jury Pay	Rainy Day Fund	Sales Disclosure Fund	Law Enforcement Fund
Cash and investments - beginning	\$ 26,613	\$ 6,933	\$ 42,892	\$ 1,031	\$ 174,809	\$ 320	\$ 33,291
Receipts:							
Taxes	-	-	-	-	222,563	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	18,804	28,342	4,525	2,631	-	3,250	32,371
Total receipts	18,804	28,342	4,525	2,631	222,563	3,250	32,371
Disbursements:							
Personal services	16,000	38,713	-	5,983	-	2,200	5,490
Supplies	679	-	-	-	-	-	765
Other services and charges	5,046	-	-	-	-	-	9,452
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	21,725	38,713	-	5,983	-	2,200	15,707
Excess (deficiency) of receipts over disbursements	(2,921)	(10,371)	4,525	(3,352)	222,563	1,050	16,664
Cash and investments - ending	\$ 23,692	\$ (3,438)	\$ 47,417	\$ (2,321)	\$ 397,372	\$ 1,370	\$ 49,955

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Infraction Deferral	Drug Interdiction Officer	State Welfare Excise Tax	Riverboat Revenue Sharing	Community Corrections Grant	Tobacco Grant Money	Child Advocacy Fund
Cash and investments - beginning	\$ 22,330	\$ (77,897)	\$ -	\$ -	\$ -	\$ 156,183	\$ 250
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	9,350	91,537	-	143,684	118,791	30,894	50
Total receipts	9,350	91,537	-	143,684	118,791	30,894	50
Disbursements:							
Personal services	6,000	40,137	-	143,684	96,659	28,384	-
Supplies	-	-	-	-	-	7,869	-
Other services and charges	2,082	-	-	-	-	2,166	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	448	-
Other disbursements	-	-	-	-	11,524	-	-
Total disbursements	8,082	40,137	-	143,684	108,183	38,867	-
Excess (deficiency) of receipts over disbursements	1,268	51,400	-	-	10,608	(7,973)	50
Cash and investments - ending	\$ 23,598	\$ (26,497)	\$ -	\$ -	\$ 10,608	\$ 148,210	\$ 300

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Levy Excess	Drainage Board Users Fee	State Common School	Operation Pullover	Children's Psych Res Trreatment Ser	Homeland Security Gt	Child Restraint
Cash and investments - beginning	\$ -	\$ 2,662	\$ -	\$ 106	\$ -	\$ (704)	\$ 25
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	48,524	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	13,429	15,700	-	8,131	-	-	675
Total receipts	13,429	15,700	-	8,131	-	48,524	675
Disbursements:							
Personal services	-	2,600	-	3,948	-	37,693	625
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	11,914	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	2,600	-	3,948	-	49,607	625
Excess (deficiency) of receipts over disbursements	13,429	13,100	-	4,183	-	(1,083)	50
Cash and investments - ending	\$ 13,429	\$ 15,762	\$ -	\$ 4,289	\$ -	\$ (1,787)	\$ 75

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Cedit Homestead Credit Fund	Public Defender Supplies	Prosecutor's Iv-D Incent #2	Clerk Iv-D Incent #2	Probation Admin Fee Fund	Tax Increment Finance	Major Moves Construction
Cash and investments - beginning	\$ 13,080	\$ 17,970	\$ 30,489	\$ 22,385	\$ 13,703	\$ -	\$ -
Receipts:							
Taxes	529,123	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	9,319	21,220	15,127	25,596	-	-
Total receipts	<u>529,123</u>	<u>9,319</u>	<u>21,220</u>	<u>15,127</u>	<u>25,596</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	529,751	-	11,135	11,959	34,540	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>529,751</u>	<u>-</u>	<u>11,135</u>	<u>11,959</u>	<u>34,540</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(628)</u>	<u>9,319</u>	<u>10,085</u>	<u>3,168</u>	<u>(8,944)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 12,452</u>	<u>\$ 27,289</u>	<u>\$ 40,574</u>	<u>\$ 25,553</u>	<u>\$ 4,759</u>	<u>\$ -</u>	<u>\$ -</u>

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Abatement	Sccc Transition	Fines And Forfeitures	Vehicle Accident Fund	Vehicle Id Num Check Fund	Corporation Tax Fund	Community Corrections
Cash and investments - beginning	\$ -	\$ -	\$ (152)	\$ 7,924	\$ 278	\$ -	\$ 11,065
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-25-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	2,790	201	921	695	-	107,963
Total receipts	-	2,790	201	921	695	-	107,963
Disbursements:							
Personal services	-	-	49	5,006	100	-	119,028
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	49	5,006	100	-	119,028
Excess (deficiency) of receipts over disbursements	-	2,790	152	(4,085)	595	-	(11,065)
Cash and investments - ending	\$ -	\$ 2,790	\$ -	\$ 3,839	\$ 873	\$ -	\$ -

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Principal Congressional	Settlement Balance	Coit From State	Co Corrections Grant	Local Health Maintenance	New Hope Services	Scott County Tif District
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (4,045)	\$ (10,724)	\$ -	\$ 930,129
Receipts:							
Taxes	-	-	-	-	-	79,797	247,999
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	19,112,054	3,807,494	31,549	40,762	-	-
Total receipts	-	19,112,054	3,807,494	31,549	40,762	79,797	247,999
Disbursements:							
Personal services	-	19,112,054	3,807,494	43,533	26,178	79,797	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	65,000
Debt service - principal and interest	-	-	-	-	-	-	88,600
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	305,870
Total disbursements	-	19,112,054	3,807,494	43,533	26,178	79,797	459,470
Excess (deficiency) of receipts over disbursements	-	-	-	(11,984)	14,584	-	(211,471)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (16,029)	\$ 3,860	\$ -	\$ 718,658

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Comm Corr/Proj Income	Increment Tax Fund	Surcharge 911 Fund	Children Health Clinic	Coroners Perpetuation	Prosecutors Ivd Impact Grt	Welfare Drug Testing
Cash and investments - beginning	\$ 45,804	\$ -	\$ 453,511	\$ (3,629)	\$ 115	\$ 15,414	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	213,484	-	217,381	-	1,337	-	-
Total receipts	213,484	-	217,381	-	1,337	-	-
Disbursements:							
Personal services	56,106	-	93,196	-	1,452	-	-
Supplies	21,083	-	-	-	-	-	-
Other services and charges	112,309	-	74,638	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	17,324	-	-	-	-	-	-
Other disbursements	-	-	93,196	-	-	-	-
Total disbursements	206,822	-	261,030	-	1,452	-	-
Excess (deficiency) of receipts over disbursements	6,662	-	(43,649)	-	(115)	-	-
Cash and investments - ending	\$ 52,466	\$ -	\$ 409,862	\$ (3,629)	\$ -	\$ 15,414	\$ -

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Reassessment	Wireless E911 Dist Fund	Prosecutor Sane Project	Sasco Waste Management	Prosecutors Jabig	Jail Revenue	Comm Vehicle Excise Tax
Cash and investments - beginning	\$ 256,833	\$ 86,079	\$ (3,029)	\$ 26,414	\$ (1,124)	\$ 1,119,996	\$ -
Receipts:							
Taxes	277,840	-	-	-	-	822,434	-
Intergovernmental	2,036	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	8,487	79,620	15,337	88,238	-	-	53,623
Total receipts	288,363	79,620	15,337	88,238	-	822,434	53,623
Disbursements:							
Personal services	58,260	-	-	-	-	566,025	53,623
Supplies	2,478	-	500	-	-	96,001	-
Other services and charges	198,870	-	15,962	66,674	-	139,724	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	636	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	260,244	-	16,462	66,674	-	801,750	53,623
Excess (deficiency) of receipts over disbursements	28,119	79,620	(1,125)	21,564	-	20,684	-
Cash and investments - ending	\$ 284,952	\$ 165,699	\$ (4,154)	\$ 47,978	\$ (1,124)	\$ 1,140,680	\$ -

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Co Abandoned Vehicle	Finley Water Project	Bioterrorism (Hd)	Violence Agnst Women	Rosewood Pointe Bond	Excess Coit/Cedit	Title 3 Require Match Hd
Cash and investments - beginning	\$ 200	\$ 7,250	\$ 3,184	\$ 21,231	\$ 12,900	\$ -	\$ 2,598
Receipts:							
Taxes	-	-	-	-	-	342,207	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	342,207	-
Disbursements:							
Personal services	-	-	-	11,594	-	342,207	-
Supplies	-	-	1,388	-	-	-	-
Other services and charges	-	-	1,842	16,693	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	488	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	3,718	28,287	-	342,207	-
Excess (deficiency) of receipts over disbursements	-	-	(3,718)	(28,287)	-	-	-
Cash and investments - ending	<u>\$ 200</u>	<u>\$ 7,250</u>	<u>\$ (534)</u>	<u>\$ (7,056)</u>	<u>\$ 12,900</u>	<u>\$ -</u>	<u>\$ 2,598</u>

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Emergency Gas Award	Co Id Sec Protection Ac	Sheriff Dept Firearm/Eq	Ambulance Aquisition	H1N1 2009 Swine Flu Dis	Edward Byrne Memorial Grant	Principal Congresson
Cash and investments - beginning	\$ 350	\$ 26,932	\$ 10	\$ 4,441	\$ 10,837	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	7,692	-	-	15,144	9,653	-
Total receipts	-	7,692	-	-	15,144	9,653	-
Disbursements:							
Personal services	-	199	-	4,441	6,331	9,640	-
Supplies	-	-	-	-	4,258	-	-
Other services and charges	-	-	-	-	2,111	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	10,266	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	199	-	4,441	22,966	9,640	-
Excess (deficiency) of receipts over disbursements	-	7,493	-	(4,441)	(7,822)	13	-
Cash and investments - ending	<u>\$ 350</u>	<u>\$ 34,425</u>	<u>\$ 10</u>	<u>\$ -</u>	<u>\$ 3,015</u>	<u>\$ 13</u>	<u>\$ -</u>

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Highway Funds	Local Road & Street Fund	Cumulative Bridge Fund	Surcharge 911	Reassessment Investment	Surveyors Perpetuation	Children's Health Clinic User
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 588
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 588</u>

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Real Estate Proceeds	Law Enforcement Education	Tax Sale Surplus Fund	Finger Printer Grant	State Dist Ptrc & Hs	Prosecutor Arra Fund	Clerk Arra Fund
Cash and investments - beginning	\$ 5,289	\$ 8,495	\$ 306,361	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	2,700	-	1,293	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	4,577	70,850	-	58,005	-	4,252
Total receipts	-	4,577	70,850	2,700	58,005	1,293	4,252
Disbursements:							
Personal services	1,831	1,652	-	-	58,005	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	252,301	-	-	-	-
Total disbursements	1,831	1,652	252,301	-	58,005	-	-
Excess (deficiency) of receipts over disbursements	(1,831)	2,925	(181,451)	2,700	-	1,293	4,252
Cash and investments - ending	<u>\$ 3,458</u>	<u>\$ 11,420</u>	<u>\$ 124,910</u>	<u>\$ 2,700</u>	<u>\$ -</u>	<u>\$ 1,293</u>	<u>\$ 4,252</u>

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Lexington Sewer Grant	Lexington Sewer Grant Retainage	Immunization Grant 2010	Probat Informatl Adj	Courthouse Debt Service	Just Property Bond Debt	Co Cumulative Capital Development
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 11,190	\$ 148,197	\$ 106,091	\$ 143,347
Receipts:							
Taxes	-	-	-	975	159,595	-	-
Intergovernmental	295,566	2,247	-	-	4,719	1,541	138,172
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	518,864	-
Total receipts	<u>295,566</u>	<u>2,247</u>	<u>-</u>	<u>975</u>	<u>164,314</u>	<u>520,405</u>	<u>138,172</u>
Disbursements:							
Personal services	295,566	-	201	-	-	-	-
Supplies	-	-	826	-	-	-	-
Other services and charges	-	-	3,657	-	-	-	125,056
Debt service - principal and interest	-	-	-	-	337,001	220,325	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	970	-	-
Total disbursements	<u>295,566</u>	<u>-</u>	<u>4,684</u>	<u>-</u>	<u>337,971</u>	<u>220,325</u>	<u>125,056</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>2,247</u>	<u>(4,684)</u>	<u>975</u>	<u>(173,657)</u>	<u>300,080</u>	<u>13,116</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,247</u>	<u>\$ (4,684)</u>	<u>\$ 12,165</u>	<u>\$ (25,460)</u>	<u>\$ 406,171</u>	<u>\$ 156,463</u>

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Cumulative Bridge	Cumulative Building Fund	Real Estate Transaction	American Family Life Insurance	Group Health	Co General Invest (Mod)	County Police Pension
Cash and investments - beginning	\$ 269,565	\$ 26,178	\$ 23,726	\$ 152	\$ 16,941	\$ -	\$ 1,400,322
Receipts:							
Taxes	72,543	23,939	-	-	-	-	110,067
Intergovernmental	532	175	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	26,739	533	-	-	-	-	57,636
Total receipts	99,814	24,647	-	-	-	-	167,703
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	31,000	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	91,448	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	32,430
Total disbursements	122,448	-	-	-	-	-	32,430
Excess (deficiency) of receipts over disbursements	(22,634)	24,647	-	-	-	-	135,273
Cash and investments - ending	\$ 246,931	\$ 50,825	\$ 23,726	\$ 152	\$ 16,941	\$ -	\$ 1,535,595

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	City And Town Court Costs	Interest Congressional	Tax Sale Redemption	Surplus Tax Fund	Surplus Dog Fund	Overweight Vehicles	Sheriff Cash Book
Cash and investments - beginning	\$ 6,798	\$ 6,835	\$ -	\$ 13,496	\$ 1,366	\$ -	\$ 35,850
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7,718	-	234,051	23,599	-	-	876,093
Total receipts	7,718	-	234,051	23,599	-	-	876,093
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	6,835	221,620	12,282	-	-	885,892
Total disbursements	-	6,835	221,620	12,282	-	-	885,892
Excess (deficiency) of receipts over disbursements	7,718	(6,835)	12,431	11,317	-	-	(9,799)
Cash and investments - ending	\$ 14,516	\$ -	\$ 12,431	\$ 24,813	\$ 1,366	\$ -	\$ 26,051

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Infraction Judgements	Inheritance Tax Fund	Sale Of County Owned Property	Treasurer	Payroll Cagit	Payroll Federal	Payroll State Gross
Cash and investments - beginning	\$ 3,338	\$ 8,311	\$ -	\$ 960,864	\$ 6,002	\$ (2,828)	\$ (16,896)
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	31,510	316,574	-	22,087,238	-	377,285	161,036
Total receipts	31,510	316,574	-	22,087,238	-	377,285	161,036
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	31,514	283,207	-	22,183,566	3,020	360,834	98,052
Total disbursements	31,514	283,207	-	22,183,566	3,020	360,834	98,052
Excess (deficiency) of receipts over disbursements	(4)	33,367	-	(96,328)	(3,020)	16,451	62,984
Cash and investments - ending	\$ 3,334	\$ 41,678	\$ -	\$ 864,536	\$ 2,982	\$ 13,623	\$ 46,088

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Payroll Social Security	Payroll Coit	Payroll Group Health Ins	Special Death Benefit	Ambulance Service	Park And Recreation Agency	Education License Plate Fee
Cash and investments - beginning	\$ (1,041)	\$ -	\$ (92,242)	\$ 275	\$ 641,739	\$ -	\$ (38)
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	581,445	-	256,057	1,885	1,179,596	-	638
Total receipts	581,445	-	256,057	1,885	1,179,596	-	638
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	570,384	-	159,202	1,930	1,247,877	-	638
Total disbursements	570,384	-	159,202	1,930	1,247,877	-	638
Excess (deficiency) of receipts over disbursements	11,061	-	96,855	(45)	(68,281)	-	-
Cash and investments - ending	\$ 10,020	\$ -	\$ 4,613	\$ 230	\$ 573,458	\$ -	\$ (38)

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Innkeepers Tax	Financial Institution Tax	Payroll Medicare	Mortgage Fee Fund	Payroll Metro Life	Homestead Credit Rebate	Payroll Police Pension
Cash and investments - beginning	\$ -	\$ -	\$ (303)	\$ 145	\$ -	\$ -	\$ 1,165
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	208,354	51,707	135,998	1,738	-	-	14,601
Total receipts	208,354	51,707	135,998	1,738	-	-	14,601
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	208,354	51,707	133,411	1,735	-	-	13,988
Total disbursements	208,354	51,707	133,411	1,735	-	-	13,988
Excess (deficiency) of receipts over disbursements	-	-	2,587	3	-	-	613
Cash and investments - ending	\$ -	\$ -	\$ 2,284	\$ 148	\$ -	\$ -	\$ 1,778

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Payroll Defer Comp	Payroll Flex One	Payroll Cancer Ins	Payroll Metro Life	Payroll Life Ins	Payroll Vision	Payroll United Way
Cash and investments - beginning	\$ (2,089)	\$ (3,703)	\$ (393)	\$ 69	\$ (1,651)	\$ 388	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	314,413	2,826	55,729	-	10,345	1,380	965
Total receipts	314,413	2,826	55,729	-	10,345	1,380	965
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	309,427	2,619	56,134	-	9,011	1,355	965
Total disbursements	309,427	2,619	56,134	-	9,011	1,355	965
Excess (deficiency) of receipts over disbursements	4,986	207	(405)	-	1,334	25	-
Cash and investments - ending	\$ 2,897	\$ (3,496)	\$ (798)	\$ 69	\$ (317)	\$ 413	\$ -

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Payroll Perf	Payroll Boston Mutual	Payroll Conseco	Payroll Garn Scott Co	Payroll Garnishment State	Payroll Humana Dental	Payroll E Loan Pmt
Cash and investments - beginning	\$ 28,407	\$ 1,259	\$ 1,038	\$ -	\$ -	\$ 2,363	\$ 3,211
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	118,416	12,048	7,249	3,026	19,961	2,904	8,623
Total receipts	118,416	12,048	7,249	3,026	19,961	2,904	8,623
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	113,545	11,750	7,619	3,026	19,314	1,361	12,282
Total disbursements	113,545	11,750	7,619	3,026	19,314	1,361	12,282
Excess (deficiency) of receipts over disbursements	4,871	298	(370)	-	647	1,543	(3,659)
Cash and investments - ending	\$ 33,278	\$ 1,557	\$ 668	\$ -	\$ 647	\$ 3,906	\$ (448)

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Payroll Cedit	Payroll Humana Vision	Payroll Local Taxes	Payroll Property Tax Wh	Payroll Withholding-Other #31	Hea 1001 State Hsc 2008	Co Share Sales Disclosure
Cash and investments - beginning	\$ 176	\$ -	\$ -	\$ -	\$ -	\$ 625	\$ 20,478
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	10,616	-	197,217	1,270
Total receipts	-	-	-	10,616	-	197,217	1,270
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	173	-	-	10,616	-	197,784	-
Total disbursements	173	-	-	10,616	-	197,784	-
Excess (deficiency) of receipts over disbursements	(173)	-	-	-	-	(567)	1,270
Cash and investments - ending	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ 58	\$ 21,748

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Payroll-Ymca	Payroll-Bankruptcy Fed	Payroll-Coit	Payroll-Flex One	Payroll-Garnishment Jackson Co	Payroll-Humana Vision	Payroll-Local Taxes
Cash and investments - beginning	\$ 9	\$ -	\$ 76,442	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	9,819	4,985	-	-	216	1,077	62,799
Total receipts	9,819	4,985	-	-	216	1,077	62,799
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	9,819	4,985	58,079	-	216	-	55,545
Total disbursements	9,819	4,985	58,079	-	216	-	55,545
Excess (deficiency) of receipts over disbursements	-	-	(58,079)	-	-	1,077	7,254
Cash and investments - ending	\$ 9	\$ -	\$ 18,363	\$ -	\$ -	\$ 1,077	\$ 7,254

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Payroll-Liberty Natl Ins	Payroll-Pre-Paid Legal	Payroll-Health Savings Account	Payroll-Humana Dental	Payroll-Local Taxes	Payroll-Police Pension
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,641	867	75	-	-	-
Total receipts	<u>1,641</u>	<u>867</u>	<u>75</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,381	531	75	-	-	-
Total disbursements	<u>1,381</u>	<u>531</u>	<u>75</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>260</u>	<u>336</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 260</u>	<u>\$ 336</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Sheriff Commissary	Assessor's Petty Cash	County Recorder	Clerk Of The Circuit Court	Prosecutor Bad Check	Prosecutor Investigation
Cash and investments - beginning	\$ 27,905	\$ 25	\$ 7,178	\$ 948,013	\$ 5,888	\$ 1,586
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	43,672	324	77,306	2,000,122	19,202	14,855
Total receipts	<u>43,672</u>	<u>324</u>	<u>77,306</u>	<u>2,000,122</u>	<u>19,202</u>	<u>14,855</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	27,872	324	75,962	2,418,963	14,117	13,256
Total disbursements	<u>27,872</u>	<u>324</u>	<u>75,962</u>	<u>2,418,963</u>	<u>14,117</u>	<u>13,256</u>
Excess (deficiency) of receipts over disbursements	<u>15,800</u>	<u>-</u>	<u>1,344</u>	<u>(418,841)</u>	<u>5,085</u>	<u>1,599</u>
Cash and investments - ending	<u>\$ 43,705</u>	<u>\$ 25</u>	<u>\$ 8,522</u>	<u>\$ 529,172</u>	<u>\$ 10,973</u>	<u>\$ 3,185</u>

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Prosecutor Arson Investigation	Trash Bag Sales	Redevelopment Trust	Scott County Ems	Recorder's Petty Cash	Totals
Cash and investments - beginning	\$ 1,557	\$ 3,950	\$ 1	\$ 85,407	\$ -	\$ 9,967,749
Receipts:						
Taxes	-	-	-	-	-	8,091,861
Intergovernmental	-	-	-	-	-	1,615,299
Charges for services	-	-	-	-	-	309,529
Fines and forfeits	-	-	-	-	-	116,475
Other receipts	-	84,638	86,500	1,174,825	-	57,217,250
Total receipts	-	84,638	86,500	1,174,825	-	67,350,414
Disbursements:						
Personal services	-	-	-	-	-	31,002,870
Supplies	-	-	-	-	-	612,457
Other services and charges	-	-	-	-	-	2,352,887
Debt service - principal and interest	-	-	-	-	-	675,683
Capital outlay	-	-	-	-	-	517,413
Other disbursements	46	88,238	86,500	1,147,277	-	31,982,453
Total disbursements	46	88,238	86,500	1,147,277	-	67,143,763
Excess (deficiency) of receipts over disbursements	(46)	(3,600)	-	27,548	-	206,651
Cash and investments - ending	\$ 1,511	\$ 350	\$ 1	\$ 112,955	\$ -	\$ 10,174,400

SCOTT COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2010

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:		
Courthouse building renovations	\$ 1,575,000	\$ 168,500
Highway department vehicles	49,285	50,269
Bonds payable:		
General obligation bonds:		
2002 - land for economic development	515,000	223,050
Revenue bonds:		
1998 tax increment revenue bonds	240,000	86,500
2007 ambulance purchase	<u>181,000</u>	<u>78,012</u>
 Total governmental activities debt	 <u>\$ 2,560,285</u>	 <u>\$ 606,331</u>

SCOTT COUNTY  
OTHER REPORTS

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

Clerk of the Circuit Court  
County Auditor  
Prosecuting Attorney

(This page intentionally left blank.)

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](http://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 SCOTT COUNTY, INDIANA

Compliance

We have audited the compliance of Scott 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, 2010. 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, 2010.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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)

A deficiency in 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 and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying Schedule of Findings and Questioned Costs as item 2010-1. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 the response.

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

STATE BOARD OF ACCOUNTS

August 12, 2011

SCOTT COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2010

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 HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Lieutenant Governor CDBG - State-Administered Small Cities Program Cluster Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii Lexington Sewer Project	14.228	DR2-09-080	\$ 295,566
Total for federal grantor agency			<u>295,566</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Violence Against Women Formula Grants FY 2009 Award	16.588	FY 2009	33,378
FY 2010 Award 2010-WX-AX-0022 (7/1/10 -6/30/11)		10STPR027	<u>2,532</u>
Total for program			<u>35,910</u>
JAG Program Cluster Edward Byrne Memorial Justice Assistance Grant Program 2008-DJ-BX-0018	16.738	08(a)-DJ-056	<u>24,460</u>
Total for federal grantor agency			<u>60,370</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction Bridge Inspection EDS# A249-09-321190	20.205	LPA 810577	<u>24,800</u>
Total for cluster			<u>24,800</u>
Highway Safety Cluster State and Community Highway Safety Operation Pullover, FY11 NHTSA 402	20.600		3,000
Safety Belt Performance Grants 2008-NHTSA-406-Safety belt	20.609		<u>2,600</u>
Total for cluster			<u>5,600</u>
Total for federal grantor agency			<u>30,400</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness H1N1 Preparedness	93.069	H1N1 171-67	<u>15,144</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement Child Support Enforcement ARRA - Child Support Enforcement	93.563	FY 2010 FY 2010	270,868 <u>10,833</u>
Total for program			<u>281,701</u>
Pass-Through Indiana Election Division Voting Access for Individuals with Disabilities - Grants to States Polling Place Grant	93.617	2009	<u>4,981</u>
Total for federal grantor agency			<u>301,826</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Homeland Security Cluster Homeland Security Grant Program Law Enforcement Terrorism Prevention Program	97.067	C44P-9-728A	<u>11,914</u>
Total for cluster			<u>11,914</u>
Emergency Management Performance Grants EMPG 2010	97.042	FY 2010	<u>35,850</u>
Total for federal grantor agency			<u>47,764</u>
Total federal awards expended			<u>\$ 735,926</u>

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

SCOTT COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

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

SCOTT COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I – Summary of Auditor's Results**

Financial Statements:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiency identified	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiency identified	yes
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	CDBG – State Administered Small Cities Program Cluster Child Support Enforcement

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

Auditee qualified as low-risk auditee?	no
--	----

**Section II – Financial Statement Findings**

No matters are reportable.

SCOTT COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

**Section III – Federal Award Findings**

**FINDING 2010-1, ACCOUNTING SYSTEM WEAKNESSES**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program: Child Support Enforcement  
CFDA Number: 93.563  
Federal Award Number: 2010  
Pass-Through Entity: Indiana Department of Child Services

Scott 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 2010. The following deficiency was identified:

Balances of child support cases included errors resulting from data conversion, information not recorded during the time period from the data conversion to system implementation, computer application processing errors and user errors. Of the cases selected for testing 32 percent of the balances per the ISETS system were inaccurate when compared to balances calculated per the hard copy case files. 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 . . . "

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

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

SCOTT COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.



# SCOTT COUNTY PROSECUTING ATTORNEY

SIXTH JUDICIAL CIRCUIT

1 East McClain Avenue, Suite 220 ❖ Scottsburg, Indiana 47170  
Phone 812-752-8466 ❖ Fax 812-752-3441

**Jason M. Mount**  
*Prosecuting Attorney*

**Chris A. Owens**  
*Chief Deputy  
Prosecutor*

**Amanda C. Herald**  
*Drug Interdiction  
Prosecutor*

**Elizabeth A. Hall**  
*IV-D Prosecutor*

**Steve Wollmann**  
*Investigator*

**Amy J. Bowles**  
*Administrative  
Assistant*

**Bonita J. Combs**  
*Administrative  
Assistant*

Date: *August 11, 2011*

Corrective Action Plan:

FEDERAL FINDING 2010-1, ACCOUNTING SYSTEM WEAKNESSES

Contact Person: Jason M. Mount  
Title: Scott County Prosecutor  
Phone Number: 812-752-6595  
Expected Completion Date:

We have requested in a letter to the Director of the Division of Family and Children, Indiana Family and Social Services Administration, additional training and assistance in the correction of errors in case subaccount balances.

Sincerely,

Jason M. Mount  
Scott County Prosecutor

SCOTT COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 12, 2011, with Teresa Vannarsdall, Auditor; Larry Blevins, President of the Board of County Commissioners; and Donnie Richie, County Councilman. The officials concurred with our audit finding.