

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF

VANDERBURGH COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
07/27/2012

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Joe Gries	01-01-11 to 12-31-14
Treasurer	Rick Davis	01-01-09 to 12-31-12
Clerk	Susan Kirk	01-01-09 to 12-31-12
Sheriff	Eric Williams	01-01-11 to 12-31-14
Recorder	Zelma Rains-Tuley	01-01-09 to 12-31-12
President of the Board of County Commissioners	Lloyd Winnecke Marsha Abell	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the County Council	Joe Kiefer Tom Shetler	01-01-11 to 12-31-11 01-01-12 to 12-31-12



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF VANDERBURGH COUNTY, INDIANA

We have audited the accompanying financial statement of Vanderburgh County (County), for the year ended December 31, 2011. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement 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 statement is 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 statement. 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 opinion.

As discussed in Note 1, the County prepares its financial statement 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.

In our opinion, the financial statement 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, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated June 12, 2012, 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 statement. 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 statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Included in the financial statement 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 statement taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement 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, 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

June 12, 2012



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

TO: THE OFFICIALS OF VANDERBURGH COUNTY, INDIANA

We have audited the financial statement of Vanderburgh County (County), for the year ended December 31, 2011, and have issued our report thereon dated June 12, 2012. 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 opinion on the financial statement, 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 statement 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 THE FINANCIAL STATEMENT
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is 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 management, Board of County Commissioners, 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

June 12, 2012

FINANCIAL STATEMENT

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

VANDERBURGH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
General Fund	\$ 7,604,322	\$ 61,731,569	\$ 65,210,652	\$ 4,125,239
County Highway	389,655	4,025,556	3,916,437	498,774
Local Roads & Streets	1,631,697	2,873,804	3,695,274	810,227
Sheriff Accident Report	37,036	7,201	2,032	42,205
Firearms Training	78,551	35,161	12,987	100,725
Health Dept	220,284	3,502,292	3,611,881	110,695
Crime Control Fund	865,899	3,543,823	3,936,279	473,443
Sheriff Vehicle Inspection	4,187	-	-	4,187
Clerk's Record Perpetuation	403,805	77,161	239	480,727
911 Emergency Service	277,300	1,002,459	992,411	287,348
Drug Free Community	261,702	180,381	200,000	242,083
Local Emergency Planning	8,673	12,200	9,240	11,633
Prosecutor Title IV-D	208,197	213,886	233,436	188,647
County Extradition Fees	2,697	500	-	3,197
Recorders Perpetuation	858,218	247,124	236,056	869,286
Prosecutor Pretrial Diversion	3,468	67,959	25,581	45,846
Sheriff Misdemeanor Housing	109,677	132,366	167,892	74,151
Clerk Incentive IV-D	72	-	-	72
Surveyor's Corner Perpetuation	48,581	30,470	32,467	46,584
Rainy Day Fund	3,573,095	1,312,540	-	4,885,635
Sheriff Inmate Medical Service	40,697	57,920	22,672	75,945
Sheriff K-9 Donations	43	1,530	169	1,404
County Child Advocacy Fund	2,766	600	-	3,366
Sheriff Sale Transfer	62,975	16,750	-	79,725
Auditorium Food & Bev	1,998,267	3,495	219,923	1,781,839
Day Reporting Drug Court User	329,898	87,354	44,153	373,099
Vand Co Wireless Emergency	477,774	568,086	700,000	345,860
Prosecutor IV-D Fees	23,524	21,734	15,556	29,702
Clerk Incentive IV-D	374,852	141,929	40,609	476,172
Sheriff Narcotics	251,865	30,524	112,882	169,507
Sex & Violent Offender Adm County	4,649	13,145	12,037	5,757
Reassessment 2015	-	377,133	-	377,133
Recorder's Cashbook	117,737	928,691	741,989	304,439
Cir Ct Supplemental Adult	582,422	774,183	792,398	564,207
Sup Ct Supplemental Juv Prob	58,809	2,975	-	61,784
Auditor's Ineligible Deductions	-	13,558	-	13,558
Cumulative Capital Development Fund	1,556,211	1,327,219	1,221,911	1,661,519
Cumulative Bridge	4,334,878	2,252,789	2,969,128	3,618,539
Self Insurance General Fund	5,531	278,323	283,854	-
Sheriff Pension	597	9,584	10,181	-
Common School Principal	32,995	-	-	32,995
City Court Cost	-	58,960	-	58,960
Coroner's Continuing Education	1,806	24,033	24,508	1,331
Common School Interest	19,561	93	864	18,790
Clerk's Trust	3,923,761	21,598,491	21,658,848	3,863,404
Surplus Tax Sale	620,573	1,801,304	653,229	1,768,648
Tax Sale Redemption	224,285	419,985	413,814	230,456
Surplus Tax	1,176,854	579,937	934,783	822,008
Overweight Vehicles	-	9,000	8,250	750
Infraction Judgements	15,948	208,181	211,380	12,749
Inheritance Tax	1,470,896	11,116,969	8,906,939	3,680,926
Sheriff's Inmate Trust	80,008	1,196,520	1,217,200	59,328
Special Death Benefit	1,685	22,785	22,425	2,045
Education Plate Fees	-	4,744	4,744	-
Burdette Park Innkeepers Tax	1,293	9,580	9,502	1,371
Financial Institution Tax	-	1,397,208	1,397,208	-
Mortgage Fee Fund	1,820	15,883	15,870	1,833
Child Restraint Violations	120	2,735	2,655	200
Interstate Compact Fee Fund	285	4,580	4,458	407
Commercial Vehicle Excise	-	1,524,808	1,524,808	-
Homestead Credit Rebate	348	-	-	348
Hea 1001 Homestead Credit	4,501	-	4,503	(2)

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

VANDERBURGH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Pros Check Deception	6,430	607	607	6,430
Burdette Park Sales Tax	2,994	39,238	38,721	3,511
Sex & Violence Offender Admin State	9,844	1,461	11,292	13
Tax Distribution	1,923,058	168,747,324	169,667,137	1,003,245
Health-Indiana Local DPT	-	68,069	50,760	17,309
Veterans Treatment Court	-	3,030	-	3,030
County Offender Transportation	-	1,313	-	1,313
Sheriff-EVSC Safety Agreement	-	48,000	-	48,000
State Ineligible Deductions	-	124	124	-
Sheriff Medical Records	-	484	-	484
Health Radon Gas Grant	-	-	1,717	(1,717)
Health Dept Radon	-	1,347	-	1,347
Ind Bd Agriculture Tax	-	70	70	-
State Forestry Tax	-	141	141	-
State Revenue Tax	-	8,652	8,652	-
Elected Official Training	-	6,453	-	6,453
Vanderburgh Co Redev Dist 08 PAR	-	894,513	894,513	-
Convention & Visitor Comm	90,904	1,131,856	1,128,504	94,256
Property Reassessment	1,605,569	4,580	585,438	1,024,711
Reimbursable Insurance	8,338	536,080	531,703	12,715
Law Enforcement Education	128,237	41,508	36,620	133,125
Sheriff's Commissary	11,402	214,342	190,295	35,449
EMA-Disaster Relief	187,083	38,496	164,883	60,696
Prosecutor Law Enforcement	54,025	124,154	125,976	52,203
Sheriff Reserve	4,787	-	212	4,575
EMA- Homeland Security	-	104,925	77,486	27,439
Public Defender Supplement	69,122	228,878	267,146	30,854
Supplemental Adult Probation	98,998	19,736	-	118,734
Sheriff Pension Holding	32,586,404	4,226,758	4,244,072	32,569,090
Health/Lead Screening	60,288	4,011	17,485	46,814
Health/Mch	27,266	106,233	130,355	3,144
Health/Public Health H1N1	-	104,406	104,406	-
Health/Wic	(62,870)	537,523	552,572	(77,919)
Health/Std	(24,934)	79,398	77,476	(23,012)
Health/Aids	61	-	-	61
Health/Lmhf	92,820	72,672	46,584	118,908
Health/Lactation Grant	7,416	22,664	28,627	1,453
Health/Diabetes Grant	(302)	302	-	-
Health/Wic Lead Testing Program	5,849	829	-	6,678
Health/Immunizations	(12,010)	18,464	6,454	-
Health/Technology & Communications	31,404	26,498	11,212	46,690
Health/Vital Rec Death Cert	1,986	1,078	8	3,056
Health Dept Tobacco Grant	187,030	13	104,449	82,594
Health Halboh Tobacco Cessation	148	-	-	148
Health/Lhd Deliverables Gr	(75)	9,575	9,748	(248)
Health/Indiana's Childhood	(7,189)	37,554	55,461	(25,096)
Health-Dental Clinic	8,539	283,507	274,454	17,592
Re Entry Fund	20,695	23,280	-	43,975
Oncology Center Subdivision	4,544	-	-	4,544
Sheriff Officer Friendly	1,114	50	-	1,164
Sheriff Sale Contractor Fee	400	68,800	68,800	400
General Ditch	501,028	186,118	201,769	485,377
Woodgate Subdivision Section	8,400	-	-	8,400
Min Storm Drains Sub	1,845	-	1,845	-
Drain Ret Basin Maint	2,719	-	2,719	-
Junk Vehicle	43	-	43	-
Surveyor Maps	2,223	100	-	2,323
Mjm Industrial Subdivision	6,624	-	-	6,624
Five Oaks li Subdivision	40,863	-	-	40,863
Sheriff Technology & Equipment	91,746	132,110	27,425	196,431
Detention Center Library	75	-	-	75
Prosecutor Share Infractions	50,594	225,295	211,649	64,240

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

VANDERBURGH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Drainage Obstruction Petit	1,800	100	1,900	-
Accepted Storm Sewers	132,542	16,224	-	148,766
Prosecutor Misc Drug Fund	169	-	169	-
Sup Ct Supplemental Adult	168,179	88,515	57,599	199,095
Prosecutor Tobacco Awareness	-	-	-	-
General Fund Title IV-D Incentive	-	141,929	-	141,929
Clerk ARRA Fund	8,497	-	-	8,497
Bch Subdivision Sidewalks	13,100	-	-	13,100
VCCC Misd Offender	178,069	28,683	56,146	150,606
Pros Multi-Agency Narcotic	38,135	-	35,296	2,839
Pros Task Force US Marshal	48,158	2,593	-	50,751
Prosecutor Esteem	113	-	113	-
K Kohm Foundation - Missing Children	5,315	-	-	5,315
Sheriff Training & Equipment	5,776	27,027	26,110	6,693
Prosecutor US Marshall Forfeitures	3,549	20,949	-	24,498
Prosecutor Share Law Enforcement	-	45,614	45,614	-
EMA IDHS Grants	5,281	48,063	38,002	15,342
EMA IDHS District 10	6,620	855,672	844,474	17,818
EMA ASAP Grant	4,137	-	-	4,137
EMA Fire Dept Training Grant	2,925	-	-	2,925
Pub Health Sys Quality Imp	6,924	-	4,266	2,658
Health/Safe Clip & Needle Re	63	-	63	-
Health Purdue Msl Collobor	3,663	5,000	274	8,389
Health Education Screening	145	-	145	-
Health/Komen Mini Grant	36	-	36	-
Health Dept Bio Terrorism	(38)	38	-	-
Sheriff Safety Awareness	250	-	250	-
TMA Personal Property	228,105	-	-	228,105
Sheriff Local Government	116	-	116	-
Sheriff Information System	9,645	20,000	19,872	9,773
County Identification Security	248,502	41,873	-	290,375
Criminal History Verification	607	1,752	-	2,359
Local Drug Free-Sheriff	-	8,000	32	7,968
Local Drug Free-Prosecutor	7,500	5,000	12,500	-
Local Drug Free-Circuit Court	863	4,600	3,797	1,666
Local Drug Free-Superior Court	3,684	8,000	6,943	4,741
State Assessment Training	302	228	530	-
Assessor laao Training	1,125	-	445	680
Solid Waste	31	-	31	-
Drug & Alcohol Grant	2	-	2	-
Burdette Park Donations	169	-	92	77
Burdette Park Events	11,472	1,053	983	11,542
Burdette Park Day Camp Donations	16,782	2,958	14,286	5,454
Burdette Park Float Stand	131,569	167,079	126,792	171,856
Convention Center Operating Fund	2,353,138	905,485	400,696	2,857,927
New Facility Detention Center	27,720	-	1,029	26,691
Jean Cook Tree Memorial Park	1,019	614	552	1,081
Coit Windfall	129,203	225	-	129,428
Legal Aid Untied Way	16,462	54,172	51,245	19,389
Barrett Law (Bohannon Estates)	6,513	13,822	14,643	5,692
Barrett Law (Oak Hill Road)	4,522	-	-	4,522
Barrett Law (Mill Terrace)	4,344	12,726	12,598	4,472
Barrett Law (Mill Terrace Bond)	3,000	-	-	3,000
Barrett Law (Aabel's Park)	13,875	26,255	27,189	12,941
Health Coroner's Survey	105	-	105	-
Jail Bond	728,149	2,618,176	2,558,291	788,034
Burkhardt Capital Interest	27,890	-	-	27,890
Burkhardt Tif General	15,577,339	5,908,990	3,283,559	18,202,770
Bond Issuance Cost Services	7,094	-	-	7,094
Burkhardt Bond Principal	11,766	3,255,000	3,255,903	10,863
TIF-Vand Industrial Parkway	219,866	575,948	583,060	212,754
911 Capital Improvements	764,869	302,459	407,978	659,350

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

VANDERBURGH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Tourism Capital Improvement	127,265	1,584,598	1,579,905	131,958
Jail Project	2,632,428	4,706	412,067	2,225,067
Green River Phase 1 Rt Of Way	248,066	-	-	248,066
Lynch Rd Phase 3 Construction	371,835	-	-	371,835
Green River & Lynch Intersection	2,605	-	-	2,605
Vand Co Redevelopment Commission	127,011	22	127,033	-
Vand Co Redevelopment Comm Reserve	217,000	2	217,002	-
Vand Co Redevelopment 2005 Sinking	-	736,814	537,385	199,429
Vand Co Redevelopment 2005 Operation	303,755	26	74,775	229,006
Burkhardt TIF Revenue Fund	6,799,178	202,967	2,455,741	4,546,404
Burkhardt 2005 Series A Debt Serv Reserve	619,709	1,766	1,254	620,221
Burkhardt 2006 TIF Bond Debt Ser Reserve	2,063,137	8,937	5,069	2,067,005
Burkhardt 2008 TIF	1,150,298	288,679	1,438,977	-
Burkhardt 2008 Debt Serv Reserve	935,195	2,946	1,768	936,373
USI Overpass Special Rev 03 Bond&Int	7	-	7	-
Special Rev Refund 03 Debt Serv Reserve	356,024	19	356,043	-
Lease Rental Fund	1,502,860	3,074,543	3,018,326	1,559,077
2003 Issue Operation& Reserve Fund	144,441	1	2,539	141,903
2003 Issue Sinking Fund	5,402	3,018,194	3,018,194	5,402
Vand Co Redevelopment 2005 Bond	-	642,290	642,290	-
Vand Co Redevelopment 2006 Bond	-	1,718,300	1,718,300	-
Vand Co Bldg Auth 03 Jail Sinking	1,277,921	1,278,152	2,556,000	73
Vand Co Bldg Auth 03 Jail Oper & Reserve	1,609	7,332	4,702	4,239
Self Insurance County Highway	379,881	16,447	321,942	74,386
Treasurer	1,368,748	201,909,448	201,443,993	1,834,203
Payroll Summary	1,336,801	52,282,636	52,096,361	1,523,076
C.S.H.C.N.	-	308	308	-
H.C.I.	-	4,160	4,160	-
County Med Assistance To Wards	-	202	202	-
County Police Pension Trust	20,129	189,294	209,423	-
Surplus Tax Ditch	1,720	-	1,715	5
In Lieu Of Taxes/ Eha	-	120,051	120,051	-
Rents 8-11 Lands	-	30,452	30,452	-
School Fines & Forfeitures	7,051	-	7,051	-
Fines & Forfeitures	8,626	122,828	123,200	8,254
911 City Share	454	213,501	213,460	495
Disclosures Fees County Share	79,188	16,710	13,195	82,703
Disclosures Fees State Share	1,208	17,012	16,985	1,235
Food & Bev Bond And Arena	391,494	3,830,767	3,851,910	370,351
Burdette Park Food & Bev Tax	920	1,198	1,192	926
Aztar Adm Tax Convention & Visitors	-	210,314	210,314	-
Excess Levy Fund	1,298,711	-	1,298,711	-
Bond Issue	2,083,020	1,295,146	1,950,000	1,428,166
TIF-Scott (Azteca)	917,781	795,902	835,098	878,585
TIF-Pigeon	-	6,694,555	6,694,555	-
TIF-Baseline Expansion	34,656	-	4,373	30,283
TIF-University Parkway	1,373	1,181	-	2,554
Prosecutor Infractions	15,614	324,309	264,713	75,210
County Sheriff	100	2,687,373	2,687,373	100
Totals	\$ 120,246,862	\$ 602,881,299	\$ 608,907,764	\$ 114,220,397

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

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENT

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 statement 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 statement is 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 statement. The aggregate receipts include 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.

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENT
(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).

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 statement. The aggregate disbursements include 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 which 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.

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

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.

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 any 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 Indiana Public Retirement System (INPRS) 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.

INPRS 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:

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The supplementary information presented was approved by management of the County. It is presented as intended by the County.

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	General Fund	County Highway	Local Roads & Streets	Sheriff Accident Report	Firearms Training	Health Dept	Crime Control Fund
Cash and investments - beginning	\$ 7,604,322	\$ 389,655	\$ 1,631,697	\$ 37,036	\$ 78,551	\$ 220,284	\$ 865,899
Receipts:							
Taxes	43,927,080	-	1,000,000	-	-	2,692,558	-
Licenses and permits	194,631	-	-	-	-	-	-
Intergovernmental	9,224,877	2,871,080	730,943	-	-	244,731	-
Charges for services	2,018,896	235,258	601,692	-	-	481,218	-
Fines and forfeits	1,278,817	-	-	-	-	-	-
Other receipts	5,087,268	919,218	541,169	7,201	35,161	83,785	3,543,823
Total receipts	<u>61,731,569</u>	<u>4,025,556</u>	<u>2,873,804</u>	<u>7,201</u>	<u>35,161</u>	<u>3,502,292</u>	<u>3,543,823</u>
Disbursements:							
Personal services	41,862,933	3,169,015	-	-	-	2,748,246	-
Supplies	2,153,896	373,000	864,749	-	-	153,391	-
Other services and charges	20,769,606	374,422	783,954	-	-	608,344	-
Capital outlay	175,872	-	2,046,571	-	-	101,900	-
Other disbursements	248,345	-	-	2,032	12,987	-	3,936,279
Total disbursements	<u>65,210,652</u>	<u>3,916,437</u>	<u>3,695,274</u>	<u>2,032</u>	<u>12,987</u>	<u>3,611,881</u>	<u>3,936,279</u>
Excess (deficiency) of receipts over disbursements	<u>(3,479,083)</u>	<u>109,119</u>	<u>(821,470)</u>	<u>5,169</u>	<u>22,174</u>	<u>(109,589)</u>	<u>(392,456)</u>
Cash and investments - ending	<u>\$ 4,125,239</u>	<u>\$ 498,774</u>	<u>\$ 810,227</u>	<u>\$ 42,205</u>	<u>\$ 100,725</u>	<u>\$ 110,695</u>	<u>\$ 473,443</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sheriff Vehicle Inspection	Clerk's Record Perpetuation	911 Emergency Service	Drug Free Community	Local Emergency Planning	Prosecutor Title IV-D	County Extradition Fees
Cash and investments - beginning	\$ 4,187	\$ 403,805	\$ 277,300	\$ 261,702	\$ 8,673	\$ 208,197	\$ 2,697
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	77,161	1,002,459	180,381	12,200	213,886	500
Total receipts	-	77,161	1,002,459	180,381	12,200	213,886	500
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	50,000	-	-	-
Other services and charges	-	-	-	150,000	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	239	992,411	-	9,240	233,436	-
Total disbursements	-	239	992,411	200,000	9,240	233,436	-
Excess (deficiency) of receipts over disbursements	-	76,922	10,048	(19,619)	2,960	(19,550)	500
Cash and investments - ending	\$ 4,187	\$ 480,727	\$ 287,348	\$ 242,083	\$ 11,633	\$ 188,647	\$ 3,197

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Recorders Perpetuation	Prosecutor Pretrial Diversion	Sheriff Misdemeanor Housing	Clerk Incentive IV-D	Surveyor's Corner Perpetuation	Rainy Day Fund	Sheriff Inmate Medical Service
Cash and investments - beginning	\$ 858,218	\$ 3,468	\$ 109,677	\$ 72	\$ 48,581	\$ 3,573,095	\$ 40,697
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	247,124	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	67,959	132,366	-	30,470	1,312,540	57,920
Total receipts	<u>247,124</u>	<u>67,959</u>	<u>132,366</u>	<u>-</u>	<u>30,470</u>	<u>1,312,540</u>	<u>57,920</u>
Disbursements:							
Personal services	-	25,581	167,892	-	28,814	-	-
Supplies	-	-	-	-	253	-	-
Other services and charges	-	-	-	-	3,400	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	236,056	-	-	-	-	-	22,672
Total disbursements	<u>236,056</u>	<u>25,581</u>	<u>167,892</u>	<u>-</u>	<u>32,467</u>	<u>-</u>	<u>22,672</u>
Excess (deficiency) of receipts over disbursements	<u>11,068</u>	<u>42,378</u>	<u>(35,526)</u>	<u>-</u>	<u>(1,997)</u>	<u>1,312,540</u>	<u>35,248</u>
Cash and investments - ending	<u>\$ 869,286</u>	<u>\$ 45,846</u>	<u>\$ 74,151</u>	<u>\$ 72</u>	<u>\$ 46,584</u>	<u>\$ 4,885,635</u>	<u>\$ 75,945</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sheriff K-9 Donations	County Child Advocacy Fund	Sheriff Sale Transfer	Auditorium Food & Bev	Day Reporting Drug Court User	Vand Co Wireless Emergency	Prosecutor IV-D Fees
Cash and investments - beginning	\$ 43	\$ 2,766	\$ 62,975	\$ 1,998,267	\$ 329,898	\$ 477,774	\$ 23,524
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	87,354	-	-
Other receipts	1,530	600	16,750	3,495	-	568,086	21,734
Total receipts	<u>1,530</u>	<u>600</u>	<u>16,750</u>	<u>3,495</u>	<u>87,354</u>	<u>568,086</u>	<u>21,734</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	169	-	-	219,923	44,153	700,000	15,556
Total disbursements	<u>169</u>	<u>-</u>	<u>-</u>	<u>219,923</u>	<u>44,153</u>	<u>700,000</u>	<u>15,556</u>
Excess (deficiency) of receipts over disbursements	<u>1,361</u>	<u>600</u>	<u>16,750</u>	<u>(216,428)</u>	<u>43,201</u>	<u>(131,914)</u>	<u>6,178</u>
Cash and investments - ending	<u>\$ 1,404</u>	<u>\$ 3,366</u>	<u>\$ 79,725</u>	<u>\$ 1,781,839</u>	<u>\$ 373,099</u>	<u>\$ 345,860</u>	<u>\$ 29,702</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Clerk Incentive IV-D	Sheriff Narcotics	Sex & Violent Offender Adm County	Reassessment 2015	Recorder's Cashbook	Cir Ct Supplemental Adult	Sup Ct Supplemental Juv Prob
Cash and investments - beginning	\$ 374,852	\$ 251,865	\$ 4,649	\$ -	\$ 117,737	\$ 582,422	\$ 58,809
Receipts:							
Taxes	-	-	-	345,711	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	31,422	-	-	-
Charges for services	-	30,524	-	-	928,691	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	141,929	-	13,145	-	-	774,183	2,975
Total receipts	141,929	30,524	13,145	377,133	928,691	774,183	2,975
Disbursements:							
Personal services	-	-	-	-	-	566,264	-
Supplies	-	-	-	-	-	33,471	-
Other services and charges	-	-	-	-	-	190,660	-
Capital outlay	-	-	-	-	-	2,003	-
Other disbursements	40,609	112,882	12,037	-	741,989	-	-
Total disbursements	40,609	112,882	12,037	-	741,989	792,398	-
Excess (deficiency) of receipts over disbursements	101,320	(82,358)	1,108	377,133	186,702	(18,215)	2,975
Cash and investments - ending	\$ 476,172	\$ 169,507	\$ 5,757	\$ 377,133	\$ 304,439	\$ 564,207	\$ 61,784

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Auditor's Ineligible Deductions	Cumulative Capital Development Fund	Cumulative Bridge	Self Insurance General Fund	Sheriff Pension	Common School Principal	City Court Cost
Cash and investments - beginning	\$ -	\$ 1,556,211	\$ 4,334,878	\$ 5,531	\$ 597	\$ 32,995	\$ -
Receipts:							
Taxes	-	1,216,637	1,894,763	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	110,582	172,218	-	-	-	-
Charges for services	-	-	179,795	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	13,558	-	6,013	278,323	9,584	-	58,960
Total receipts	<u>13,558</u>	<u>1,327,219</u>	<u>2,252,789</u>	<u>278,323</u>	<u>9,584</u>	<u>-</u>	<u>58,960</u>
Disbursements:							
Personal services	-	-	974,789	-	-	-	-
Supplies	-	-	273,001	-	-	-	-
Other services and charges	-	73,800	197,664	-	-	-	-
Capital outlay	-	-	1,523,674	-	-	-	-
Other disbursements	-	1,148,111	-	283,854	10,181	-	-
Total disbursements	<u>-</u>	<u>1,221,911</u>	<u>2,969,128</u>	<u>283,854</u>	<u>10,181</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>13,558</u>	<u>105,308</u>	<u>(716,339)</u>	<u>(5,531)</u>	<u>(597)</u>	<u>-</u>	<u>58,960</u>
Cash and investments - ending	<u>\$ 13,558</u>	<u>\$ 1,661,519</u>	<u>\$ 3,618,539</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,995</u>	<u>\$ 58,960</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Coroner's Continuing Education	Common School Interest	Clerk's Trust	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax	Overweight Vehicles
Cash and investments - beginning	\$ 1,806	\$ 19,561	\$ 3,923,761	\$ 620,573	\$ 224,285	\$ 1,176,854	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	24,033	93	21,598,491	1,801,304	419,985	579,937	9,000
Total receipts	<u>24,033</u>	<u>93</u>	<u>21,598,491</u>	<u>1,801,304</u>	<u>419,985</u>	<u>579,937</u>	<u>9,000</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	24,508	864	21,658,848	653,229	413,814	934,783	8,250
Total disbursements	<u>24,508</u>	<u>864</u>	<u>21,658,848</u>	<u>653,229</u>	<u>413,814</u>	<u>934,783</u>	<u>8,250</u>
Excess (deficiency) of receipts over disbursements	<u>(475)</u>	<u>(771)</u>	<u>(60,357)</u>	<u>1,148,075</u>	<u>6,171</u>	<u>(354,846)</u>	<u>750</u>
Cash and investments - ending	<u>\$ 1,331</u>	<u>\$ 18,790</u>	<u>\$ 3,863,404</u>	<u>\$ 1,768,648</u>	<u>\$ 230,456</u>	<u>\$ 822,008</u>	<u>\$ 750</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Infraction Judgements	Inheritance Tax	Sheriff's Inmate Trust	Special Death Benefit	Education Plate Fees	Burdette Park Innkeepers Tax	Financial Institution Tax
Cash and investments - beginning	\$ 15,948	\$ 1,470,896	\$ 80,008	\$ 1,685	\$ -	\$ 1,293	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	1,397,208
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	208,181	11,116,969	1,196,520	22,785	4,744	9,580	-
Total receipts	<u>208,181</u>	<u>11,116,969</u>	<u>1,196,520</u>	<u>22,785</u>	<u>4,744</u>	<u>9,580</u>	<u>1,397,208</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	211,380	8,906,939	1,217,200	22,425	4,744	9,502	1,397,208
Total disbursements	<u>211,380</u>	<u>8,906,939</u>	<u>1,217,200</u>	<u>22,425</u>	<u>4,744</u>	<u>9,502</u>	<u>1,397,208</u>
Excess (deficiency) of receipts over disbursements	<u>(3,199)</u>	<u>2,210,030</u>	<u>(20,680)</u>	<u>360</u>	<u>-</u>	<u>78</u>	<u>-</u>
Cash and investments - ending	<u>\$ 12,749</u>	<u>\$ 3,680,926</u>	<u>\$ 59,328</u>	<u>\$ 2,045</u>	<u>\$ -</u>	<u>\$ 1,371</u>	<u>\$ -</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Mortgage Fee Fund	Child Restraint Violations	Interstate Compact Fee Fund	Commercial Vehicle Excise	Homestead Credit Rebate	Hea 1001 Homestead Credit	Pros Check Deception
Cash and investments - beginning	\$ 1,820	\$ 120	\$ 285	\$ -	\$ 348	\$ 4,501	\$ 6,430
Receipts:							
Taxes	-	-	-	1,524,808	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	15,883	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	2,735	4,580	-	-	-	607
Total receipts	<u>15,883</u>	<u>2,735</u>	<u>4,580</u>	<u>1,524,808</u>	<u>-</u>	<u>-</u>	<u>607</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	15,870	2,655	4,458	1,524,808	-	4,503	607
Total disbursements	<u>15,870</u>	<u>2,655</u>	<u>4,458</u>	<u>1,524,808</u>	<u>-</u>	<u>4,503</u>	<u>607</u>
Excess (deficiency) of receipts over disbursements	<u>13</u>	<u>80</u>	<u>122</u>	<u>-</u>	<u>-</u>	<u>(4,503)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,833</u>	<u>\$ 200</u>	<u>\$ 407</u>	<u>\$ -</u>	<u>\$ 348</u>	<u>\$ (2)</u>	<u>\$ 6,430</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Burdette Park Sales Tax	Sex & Violence Offender Admin State	Tax Distribution	Health-Indiana Local DPT	Veterans Treatment Court	County Offender Transportation	Sheriff-EVSC Safety Agreement
Cash and investments - beginning	\$ 2,994	\$ 9,844	\$ 1,923,058	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	141,525,789	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	8,435,016	-	-	-	-
Charges for services	-	-	-	68,069	-	-	-
Fines and forfeits	-	-	-	-	3,030	-	-
Other receipts	39,238	1,461	18,786,519	-	-	1,313	48,000
Total receipts	<u>39,238</u>	<u>1,461</u>	<u>168,747,324</u>	<u>68,069</u>	<u>3,030</u>	<u>1,313</u>	<u>48,000</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	38,721	11,292	169,667,137	50,760	-	-	-
Total disbursements	<u>38,721</u>	<u>11,292</u>	<u>169,667,137</u>	<u>50,760</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>517</u>	<u>(9,831)</u>	<u>(919,813)</u>	<u>17,309</u>	<u>3,030</u>	<u>1,313</u>	<u>48,000</u>
Cash and investments - ending	<u>\$ 3,511</u>	<u>\$ 13</u>	<u>\$ 1,003,245</u>	<u>\$ 17,309</u>	<u>\$ 3,030</u>	<u>\$ 1,313</u>	<u>\$ 48,000</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	State Ineligible Deductions	Sheriff Medical Records	Health Radon Gas Grant	Health Dept Radon	Ind Bd Agriculture Tax	State Forestry Tax	State Revenue Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	70	141	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	124	484	-	1,347	-	-	8,652
Total receipts	<u>124</u>	<u>484</u>	<u>-</u>	<u>1,347</u>	<u>70</u>	<u>141</u>	<u>8,652</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	124	-	1,717	-	70	141	8,652
Total disbursements	<u>124</u>	<u>-</u>	<u>1,717</u>	<u>-</u>	<u>70</u>	<u>141</u>	<u>8,652</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>484</u>	<u>(1,717)</u>	<u>1,347</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 484</u>	<u>\$ (1,717)</u>	<u>\$ 1,347</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Elected Official Training	Vanderburgh Co Redev Dist 08 PAR	Convention & Visitor Comm	Property Reassessment	Reimbursable Insurance	Law Enforcement Education	Sheriff's Commissary
Cash and investments - beginning	\$ -	\$ -	\$ 90,904	\$ 1,605,569	\$ 8,338	\$ 128,237	\$ 11,402
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	6,453	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	894,513	1,131,856	4,580	536,080	41,508	214,342
Total receipts	6,453	894,513	1,131,856	4,580	536,080	41,508	214,342
Disbursements:							
Personal services	-	-	-	73,167	-	-	-
Supplies	-	-	-	41,985	-	-	-
Other services and charges	-	-	-	467,705	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	894,513	1,128,504	2,581	531,703	36,620	190,295
Total disbursements	-	894,513	1,128,504	585,438	531,703	36,620	190,295
Excess (deficiency) of receipts over disbursements	6,453	-	3,352	(580,858)	4,377	4,888	24,047
Cash and investments - ending	\$ 6,453	\$ -	\$ 94,256	\$ 1,024,711	\$ 12,715	\$ 133,125	\$ 35,449

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	EMA-Disaster Relief	Prosecutor Law Enforcement	Sheriff Reserve	EMA- Homeland Security	Public Defender Supplement	Supplemental Adult Probation	Sheriff Pension Holding
Cash and investments - beginning	\$ 187,083	\$ 54,025	\$ 4,787	\$ -	\$ 69,122	\$ 98,998	\$ 32,586,404
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	38,496	124,154	-	104,925	228,878	19,736	4,226,758
Total receipts	<u>38,496</u>	<u>124,154</u>	<u>-</u>	<u>104,925</u>	<u>228,878</u>	<u>19,736</u>	<u>4,226,758</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	164,883	125,976	212	77,486	267,146	-	4,244,072
Total disbursements	<u>164,883</u>	<u>125,976</u>	<u>212</u>	<u>77,486</u>	<u>267,146</u>	<u>-</u>	<u>4,244,072</u>
Excess (deficiency) of receipts over disbursements	<u>(126,387)</u>	<u>(1,822)</u>	<u>(212)</u>	<u>27,439</u>	<u>(38,268)</u>	<u>19,736</u>	<u>(17,314)</u>
Cash and investments - ending	<u>\$ 60,696</u>	<u>\$ 52,203</u>	<u>\$ 4,575</u>	<u>\$ 27,439</u>	<u>\$ 30,854</u>	<u>\$ 118,734</u>	<u>\$ 32,569,090</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Health/Lead Screening	Health/Mch	Health/Public Health H1N1	Health/Wic	Health/Std	Health/Aids	Health/Lmhf
Cash and investments - beginning	\$ 60,288	\$ 27,266	\$ -	\$ (62,870)	\$ (24,934)	\$ 61	\$ 92,820
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	4,011	106,233	104,406	537,523	79,398	-	72,672
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>4,011</u>	<u>106,233</u>	<u>104,406</u>	<u>537,523</u>	<u>79,398</u>	<u>-</u>	<u>72,672</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	17,485	130,355	104,406	552,572	77,476	-	46,584
Total disbursements	<u>17,485</u>	<u>130,355</u>	<u>104,406</u>	<u>552,572</u>	<u>77,476</u>	<u>-</u>	<u>46,584</u>
Excess (deficiency) of receipts over disbursements	<u>(13,474)</u>	<u>(24,122)</u>	<u>-</u>	<u>(15,049)</u>	<u>1,922</u>	<u>-</u>	<u>26,088</u>
Cash and investments - ending	<u>\$ 46,814</u>	<u>\$ 3,144</u>	<u>\$ -</u>	<u>\$ (77,919)</u>	<u>\$ (23,012)</u>	<u>\$ 61</u>	<u>\$ 118,908</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Health/Lactation Grant	Health/Diabetes Grant	Health/Wic Lead Testing Program	Health/Immunizations	Health/Technology & Communications	Health/Vital Rec Death Cert	Health Dept Tobacco Grant
Cash and investments - beginning	\$ 7,416	\$ (302)	\$ 5,849	\$ (12,010)	\$ 31,404	\$ 1,986	\$ 187,030
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	22,664	302	829	18,464	26,498	1,078	13
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>22,664</u>	<u>302</u>	<u>829</u>	<u>18,464</u>	<u>26,498</u>	<u>1,078</u>	<u>13</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	28,627	-	-	6,454	11,212	8	104,449
Total disbursements	<u>28,627</u>	<u>-</u>	<u>-</u>	<u>6,454</u>	<u>11,212</u>	<u>8</u>	<u>104,449</u>
Excess (deficiency) of receipts over disbursements	<u>(5,963)</u>	<u>302</u>	<u>829</u>	<u>12,010</u>	<u>15,286</u>	<u>1,070</u>	<u>(104,436)</u>
Cash and investments - ending	<u>\$ 1,453</u>	<u>\$ -</u>	<u>\$ 6,678</u>	<u>\$ -</u>	<u>\$ 46,690</u>	<u>\$ 3,056</u>	<u>\$ 82,594</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Health Halboh Tobacco Cessation	Health/Lhd Deliverables Gr	Health/Indiana's Childhood	Health-Dental Clinic	Re Entry Fund	Oncology Center Subdivision	Sheriff Officer Friendly
Cash and investments - beginning	\$ 148	\$ (75)	\$ (7,189)	\$ 8,539	\$ 20,695	\$ 4,544	\$ 1,114
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	9,575	37,554	283,507	-	-	-
Fines and forfeits	-	-	-	-	23,280	-	-
Other receipts	-	-	-	-	-	-	50
Total receipts	<u>-</u>	<u>9,575</u>	<u>37,554</u>	<u>283,507</u>	<u>23,280</u>	<u>-</u>	<u>50</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	9,748	55,461	274,454	-	-	-
Total disbursements	<u>-</u>	<u>9,748</u>	<u>55,461</u>	<u>274,454</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(173)</u>	<u>(17,907)</u>	<u>9,053</u>	<u>23,280</u>	<u>-</u>	<u>50</u>
Cash and investments - ending	<u>\$ 148</u>	<u>\$ (248)</u>	<u>\$ (25,096)</u>	<u>\$ 17,592</u>	<u>\$ 43,975</u>	<u>\$ 4,544</u>	<u>\$ 1,164</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sheriff Sale Contractor Fee	General Ditch	Woodgate Subdivision Section	Min Storm Drains Sub	Drain Ret Basin Maint	Junk Vehicle	Surveyor Maps
Cash and investments - beginning	\$ 400	\$ 501,028	\$ 8,400	\$ 1,845	\$ 2,719	\$ 43	\$ 2,223
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	68,800	186,118	-	-	-	-	100
Total receipts	68,800	186,118	-	-	-	-	100
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	68,800	201,769	-	1,845	2,719	43	-
Total disbursements	68,800	201,769	-	1,845	2,719	43	-
Excess (deficiency) of receipts over disbursements	-	(15,651)	-	(1,845)	(2,719)	(43)	100
Cash and investments - ending	\$ 400	\$ 485,377	\$ 8,400	\$ -	\$ -	\$ -	\$ 2,323

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Mjm Industrial Subdivision	Five Oaks II Subdivision	Sheriff Technology & Equipment	Detention Center Library	Prosecutor Share Infractions	Drainage Obstruction Petit	Accepted Storm Sewers
Cash and investments - beginning	\$ 6,624	\$ 40,863	\$ 91,746	\$ 75	\$ 50,594	\$ 1,800	\$ 132,542
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	132,110	-	225,295	100	16,224
Total receipts	-	-	132,110	-	225,295	100	16,224
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	27,425	-	211,649	1,900	-
Total disbursements	-	-	27,425	-	211,649	1,900	-
Excess (deficiency) of receipts over disbursements	-	-	104,685	-	13,646	(1,800)	16,224
Cash and investments - ending	<u>\$ 6,624</u>	<u>\$ 40,863</u>	<u>\$ 196,431</u>	<u>\$ 75</u>	<u>\$ 64,240</u>	<u>\$ -</u>	<u>\$ 148,766</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Prosecutor Misc Drug Fund	Sup Ct Supplemental Adult	Prosecutor Tobacco Awareness	General Fund Title IV-D Incentive	Clerk ARRA Fund	Bch Subdivision Sidewalks	VCCC Misd Offender
Cash and investments - beginning	\$ 169	\$ 168,179	\$ -	\$ -	\$ 8,497	\$ 13,100	\$ 178,069
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	88,515	-	141,929	-	-	28,683
Total receipts	-	88,515	-	141,929	-	-	28,683
Disbursements:							
Personal services	-	56,566	-	-	-	-	56,146
Supplies	-	-	-	-	-	-	-
Other services and charges	-	1,033	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	169	-	-	-	-	-	-
Total disbursements	169	57,599	-	-	-	-	56,146
Excess (deficiency) of receipts over disbursements	(169)	30,916	-	141,929	-	-	(27,463)
Cash and investments - ending	\$ -	\$ 199,095	\$ -	\$ 141,929	\$ 8,497	\$ 13,100	\$ 150,606

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Pros Multi-Agency Narcotic	Pros Task Force US Marshal	Prosecutor Esteem	K Kohm Foundation - Missing Children	Sheriff Training & Equipment	Prosecutor US Marshal Forfeitures	Prosecutor Share Law Enforcement
Cash and investments - beginning	\$ 38,135	\$ 48,158	\$ 113	\$ 5,315	\$ 5,776	\$ 3,549	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	2,593	-	-	27,027	20,949	45,614
Total receipts	-	2,593	-	-	27,027	20,949	45,614
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	35,296	-	113	-	26,110	-	45,614
Total disbursements	35,296	-	113	-	26,110	-	45,614
Excess (deficiency) of receipts over disbursements	(35,296)	2,593	(113)	-	917	20,949	-
Cash and investments - ending	<u>\$ 2,839</u>	<u>\$ 50,751</u>	<u>\$ -</u>	<u>\$ 5,315</u>	<u>\$ 6,693</u>	<u>\$ 24,498</u>	<u>\$ -</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	EMA IDHS Grants	EMA IDHS District 10	EMA ASAP Grant	EMA Fire Dept Training Grant	Pub Health Sys Quality Imp	Health/Safe Clip & Needle Re	Health Purdue Msl Collobor
Cash and investments - beginning	\$ 5,281	\$ 6,620	\$ 4,137	\$ 2,925	\$ 6,924	\$ 63	\$ 3,663
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	48,063	855,672	-	-	-	-	5,000
Total receipts	48,063	855,672	-	-	-	-	5,000
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	38,002	844,474	-	-	4,266	63	274
Total disbursements	38,002	844,474	-	-	4,266	63	274
Excess (deficiency) of receipts over disbursements	10,061	11,198	-	-	(4,266)	(63)	4,726
Cash and investments - ending	\$ 15,342	\$ 17,818	\$ 4,137	\$ 2,925	\$ 2,658	\$ -	\$ 8,389

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Health Education Screening	Health/Komen Mini Grant	Health Dept Bio Terrorism	Sheriff Safety Awareness	TMA Personal Property	Sheriff Local Government	Sheriff Information System
Cash and investments - beginning	\$ 145	\$ 36	\$ (38)	\$ 250	\$ 228,105	\$ 116	\$ 9,645
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	38	-	-	-	20,000
Total receipts	-	-	38	-	-	-	20,000
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	145	36	-	250	-	116	19,872
Total disbursements	145	36	-	250	-	116	19,872
Excess (deficiency) of receipts over disbursements	(145)	(36)	38	(250)	-	(116)	128
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 228,105</u>	<u>\$ -</u>	<u>\$ 9,773</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	County Identification Security	Criminal History Verification	Local Drug Free-Sheriff	Local Drug Free-Prosecutor	Local Drug Free-Circuit Court	Local Drug Free-Superior Court	State Assessment Training
Cash and investments - beginning	\$ 248,502	\$ 607	\$ -	\$ 7,500	\$ 863	\$ 3,684	\$ 302
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	41,873	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,752	8,000	5,000	4,600	8,000	228
Total receipts	<u>41,873</u>	<u>1,752</u>	<u>8,000</u>	<u>5,000</u>	<u>4,600</u>	<u>8,000</u>	<u>228</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	32	12,500	3,797	6,943	530
Total disbursements	<u>-</u>	<u>-</u>	<u>32</u>	<u>12,500</u>	<u>3,797</u>	<u>6,943</u>	<u>530</u>
Excess (deficiency) of receipts over disbursements	<u>41,873</u>	<u>1,752</u>	<u>7,968</u>	<u>(7,500)</u>	<u>803</u>	<u>1,057</u>	<u>(302)</u>
Cash and investments - ending	<u>\$ 290,375</u>	<u>\$ 2,359</u>	<u>\$ 7,968</u>	<u>\$ -</u>	<u>\$ 1,666</u>	<u>\$ 4,741</u>	<u>\$ -</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Assessor Iaao Training	Solid Waste	Drug & Alcohol Grant	Burdette Park Donations	Burdette Park Events	Burdette Park Day Camp Donations	Burdette Park Float Stand
Cash and investments - beginning	\$ 1,125	\$ 31	\$ 2	\$ 169	\$ 11,472	\$ 16,782	\$ 131,569
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	1,053	2,958	167,079
Total receipts	-	-	-	-	1,053	2,958	167,079
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	445	31	2	92	983	14,286	126,792
Total disbursements	445	31	2	92	983	14,286	126,792
Excess (deficiency) of receipts over disbursements	(445)	(31)	(2)	(92)	70	(11,328)	40,287
Cash and investments - ending	<u>\$ 680</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77</u>	<u>\$ 11,542</u>	<u>\$ 5,454</u>	<u>\$ 171,856</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Convention Center Operating Fund	New Facility Detention Center	Jean Cook Tree Memorial Park	Coit Windfall	Legal Aid Untied Way	Barrett Law (Bohannon Estates)	Barrett Law (Oak Hill Road)
Cash and investments - beginning	\$ 2,353,138	\$ 27,720	\$ 1,019	\$ 129,203	\$ 16,462	\$ 6,513	\$ 4,522
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	905,485	-	614	225	54,172	13,822	-
Total receipts	905,485	-	614	225	54,172	13,822	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	400,696	1,029	552	-	51,245	14,643	-
Total disbursements	400,696	1,029	552	-	51,245	14,643	-
Excess (deficiency) of receipts over disbursements	504,789	(1,029)	62	225	2,927	(821)	-
Cash and investments - ending	\$ 2,857,927	\$ 26,691	\$ 1,081	\$ 129,428	\$ 19,389	\$ 5,692	\$ 4,522

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Barrett Law (Mill Terrace)	Barrett Law (Mill Terrace Bond)	Barrett Law (Aabel's Park)	Health Coroner's Survey	Jail Bond	Burkhardt Capital Interest	Burkhardt Tif General
Cash and investments - beginning	\$ 4,344	\$ 3,000	\$ 13,875	\$ 105	\$ 728,149	\$ 27,890	\$ 15,577,339
Receipts:							
Taxes	-	-	-	-	2,400,033	-	5,857,953
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	218,143	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	12,726	-	26,255	-	-	-	51,037
Total receipts	12,726	-	26,255	-	2,618,176	-	5,908,990
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	2,558,291	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	12,598	-	27,189	105	-	-	3,283,559
Total disbursements	12,598	-	27,189	105	2,558,291	-	3,283,559
Excess (deficiency) of receipts over disbursements	128	-	(934)	(105)	59,885	-	2,625,431
Cash and investments - ending	\$ 4,472	\$ 3,000	\$ 12,941	\$ -	\$ 788,034	\$ 27,890	\$ 18,202,770

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Bond Issuance Cost Services	Burkhardt Bond Principal	TIF-Vand Industrial Parkway	911 Capital Improvements	Tourism Capital Improvement	Jail Project	Green River Phase 1 Rt Of Way
Cash and investments - beginning	\$ 7,094	\$ 11,766	\$ 219,866	\$ 764,869	\$ 127,265	\$ 2,632,428	\$ 248,066
Receipts:							
Taxes	-	-	328,465	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	3,255,000	247,483	302,459	1,584,598	4,706	-
Total receipts	-	3,255,000	575,948	302,459	1,584,598	4,706	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	412,067	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	3,255,903	583,060	407,978	1,579,905	-	-
Total disbursements	-	3,255,903	583,060	407,978	1,579,905	412,067	-
Excess (deficiency) of receipts over disbursements	-	(903)	(7,112)	(105,519)	4,693	(407,361)	-
Cash and investments - ending	\$ 7,094	\$ 10,863	\$ 212,754	\$ 659,350	\$ 131,958	\$ 2,225,067	\$ 248,066

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Lynch Rd Phase 3 Construction	Green River & Lynch Intersection	Vand Co Redevelopment Commission	Vand Co Redevelopment Comm Reserve	Vand Co Redevelopment 2005 Sinking	Vand Co Redevelopment 2005 Operation	Burkhardt TIF Revenue Fund
Cash and investments - beginning	\$ 371,835	\$ 2,605	\$ 127,011	\$ 217,000	\$ -	\$ 303,755	\$ 6,799,178
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	22	2	736,814	26	202,967
Total receipts	-	-	22	2	736,814	26	202,967
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	127,033	217,002	537,385	74,775	2,455,741
Total disbursements	-	-	127,033	217,002	537,385	74,775	2,455,741
Excess (deficiency) of receipts over disbursements	-	-	(127,011)	(217,000)	199,429	(74,749)	(2,252,774)
Cash and investments - ending	\$ 371,835	\$ 2,605	\$ -	\$ -	\$ 199,429	\$ 229,006	\$ 4,546,404

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Burkhardt 2005 Series A Debt Serv Reserve	Burkhardt 2006 TIF Bond Debt Ser Reserve	Burkhardt 2008 TIF	Burkhardt 2008 Debt Serv Reserve	USI Overpass Special Rev 03 Bond&Int	Special Rev Refund 03 Debt Serv Reserve	Lease Rental Fund
Cash and investments - beginning	\$ 619,709	\$ 2,063,137	\$ 1,150,298	\$ 935,195	\$ 7	\$ 356,024	\$ 1,502,860
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,766	8,937	288,679	2,946	-	19	3,074,543
Total receipts	1,766	8,937	288,679	2,946	-	19	3,074,543
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,254	5,069	1,438,977	1,768	7	356,043	3,018,326
Total disbursements	1,254	5,069	1,438,977	1,768	7	356,043	3,018,326
Excess (deficiency) of receipts over disbursements	512	3,868	(1,150,298)	1,178	(7)	(356,024)	56,217
Cash and investments - ending	\$ 620,221	\$ 2,067,005	\$ -	\$ 936,373	\$ -	\$ -	\$ 1,559,077

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	2003 Issue Operation & Reserve Fund	2003 Issue Sinking Fund	Vand Co Redevelopment 2005 Bond	Vand Co Redevelopment 2006 Bond	Vand Co Bldg Auth 03 Jail Sinking	Vand Co Bldg Auth 03 Jail Oper & Reserve	Self Insurance County Highway
Cash and investments - beginning	\$ 144,441	\$ 5,402	\$ -	\$ -	\$ 1,277,921	\$ 1,609	\$ 379,881
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1	3,018,194	642,290	1,718,300	1,278,152	7,332	16,447
Total receipts	<u>1</u>	<u>3,018,194</u>	<u>642,290</u>	<u>1,718,300</u>	<u>1,278,152</u>	<u>7,332</u>	<u>16,447</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,539	3,018,194	642,290	1,718,300	2,556,000	4,702	321,942
Total disbursements	<u>2,539</u>	<u>3,018,194</u>	<u>642,290</u>	<u>1,718,300</u>	<u>2,556,000</u>	<u>4,702</u>	<u>321,942</u>
Excess (deficiency) of receipts over disbursements	<u>(2,538)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,277,848)</u>	<u>2,630</u>	<u>(305,495)</u>
Cash and investments - ending	<u>\$ 141,903</u>	<u>\$ 5,402</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73</u>	<u>\$ 4,239</u>	<u>\$ 74,386</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Treasurer	Payroll Summary	C.S.H.C.N.	H.C.I.	County Med Assistance To Wards	County Police Pension Trust	Surplus Tax Ditch
Cash and investments - beginning	\$ 1,368,748	\$ 1,336,801	\$ -	\$ -	\$ -	\$ 20,129	\$ 1,720
Receipts:							
Taxes	-	-	308	4,160	202	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	201,909,448	52,282,636	-	-	-	189,294	-
Total receipts	<u>201,909,448</u>	<u>52,282,636</u>	<u>308</u>	<u>4,160</u>	<u>202</u>	<u>189,294</u>	<u>-</u>
Disbursements:							
Personal services	-	52,096,361	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	201,443,993	-	308	4,160	202	209,423	1,715
Total disbursements	<u>201,443,993</u>	<u>52,096,361</u>	<u>308</u>	<u>4,160</u>	<u>202</u>	<u>209,423</u>	<u>1,715</u>
Excess (deficiency) of receipts over disbursements	<u>465,455</u>	<u>186,275</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(20,129)</u>	<u>(1,715)</u>
Cash and investments - ending	<u>\$ 1,834,203</u>	<u>\$ 1,523,076</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	In Lieu Of Taxes/ Eha	Rents 8-11 Lands	School Fines & Forfeitures	Fines & Forfeitures	911 City Share	Disclosures Fees County Share	Disclosures Fees State Share
Cash and investments - beginning	\$ -	\$ -	\$ 7,051	\$ 8,626	\$ 454	\$ 79,188	\$ 1,208
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	120,051	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	30,452	-	122,828	213,501	16,710	17,012
Total receipts	120,051	30,452	-	122,828	213,501	16,710	17,012
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	120,051	30,452	7,051	123,200	213,460	13,195	16,985
Total disbursements	120,051	30,452	7,051	123,200	213,460	13,195	16,985
Excess (deficiency) of receipts over disbursements	-	-	(7,051)	(372)	41	3,515	27
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 8,254	\$ 495	\$ 82,703	\$ 1,235

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Food & Bev Bond And Arena	Burdette Park Food & Bev Tax	Aztar Adm Tax Convention & Visitors	Excess Levy Fund	Bond Issue	TIF-Scott (Azteca)
Cash and investments - beginning	\$ 391,494	\$ 920	\$ -	\$ 1,298,711	\$ 2,083,020	\$ 917,781
Receipts:						
Taxes	-	-	-	-	289,092	451,867
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>3,830,767</u>	<u>1,198</u>	<u>210,314</u>	<u>-</u>	<u>1,006,054</u>	<u>344,035</u>
Total receipts	<u>3,830,767</u>	<u>1,198</u>	<u>210,314</u>	<u>-</u>	<u>1,295,146</u>	<u>795,902</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>3,851,910</u>	<u>1,192</u>	<u>210,314</u>	<u>1,298,711</u>	<u>1,950,000</u>	<u>835,098</u>
Total disbursements	<u>3,851,910</u>	<u>1,192</u>	<u>210,314</u>	<u>1,298,711</u>	<u>1,950,000</u>	<u>835,098</u>
Excess (deficiency) of receipts over disbursements	<u>(21,143)</u>	<u>6</u>	<u>-</u>	<u>(1,298,711)</u>	<u>(654,854)</u>	<u>(39,196)</u>
Cash and investments - ending	<u>\$ 370,351</u>	<u>\$ 926</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,428,166</u>	<u>\$ 878,585</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	TIF-Pigeon	TIF-Baseline Expansion	TIF-University Parkway	Prosecutor Infractions	County Sheriff	Totals
Cash and investments - beginning	\$ -	\$ 34,656	\$ 1,373	\$ 15,614	\$ 100	\$ 120,246,862
Receipts:						
Taxes	6,694,555	-	1,181	-	-	210,155,373
Licenses and permits	-	-	-	-	-	194,631
Intergovernmental	-	-	-	-	-	23,556,271
Charges for services	-	-	-	-	-	6,160,203
Fines and forfeits	-	-	-	-	-	1,392,481
Other receipts	-	-	-	324,309	2,687,373	361,422,340
Total receipts	<u>6,694,555</u>	<u>-</u>	<u>1,181</u>	<u>324,309</u>	<u>2,687,373</u>	<u>602,881,299</u>
Disbursements:						
Personal services	-	-	-	-	-	101,825,774
Supplies	-	-	-	-	-	3,943,746
Other services and charges	-	-	-	-	-	26,590,946
Capital outlay	-	-	-	-	-	3,850,020
Other disbursements	6,694,555	4,373	-	264,713	2,687,373	472,697,278
Total disbursements	<u>6,694,555</u>	<u>4,373</u>	<u>-</u>	<u>264,713</u>	<u>2,687,373</u>	<u>608,907,764</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(4,373)</u>	<u>1,181</u>	<u>59,596</u>	<u>-</u>	<u>(6,026,465)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 30,283</u>	<u>\$ 2,554</u>	<u>\$ 75,210</u>	<u>\$ 100</u>	<u>\$ 114,220,397</u>

VANDERBURGH COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2011

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 9,498,550</u>	<u>\$ 2,088,887</u>

VANDERBURGH COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LEASES AND DEBT
 December 31, 2011

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Capital leases:		
Centre auditorium and convention center	\$ 18,230,000	\$ 3,134,000
County jail	28,985,000	2,555,500
E 911 service equipment	1,536,609	308,214
Bonds payable:		
Revenue bonds:		
Purchase land for the Azteca Milling Plant	530,000	199,338
Burkhardt Road improvements	2,820,000	637,290
Burkhardt Road and Green River Road projects	26,540,000	1,717,800
Industrial park project	925,000	334,868
Green River Road widening project	<u>8,020,000</u>	<u>894,888</u>
Total debt	<u>\$ 87,586,609</u>	<u>\$ 9,781,898</u>

VANDERBURGH COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2011

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.

	Ending Balance
Governmental activities:	
Land	\$ 35,651,591
Infrastructure	408,272,556
Buildings	77,696,030
Improvements other than buildings	555,000
Machinery, equipment and vehicles	15,572,995
Construction in progress	1,694,426
Total governmental activities	539,442,598
Total capital assets	\$ 539,442,598

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:

County Auditor

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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
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Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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, 2011. 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, 2011. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2011-1, 2011-2, and 2011-3.

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 THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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 was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there is no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2011-1 to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2011-2 to be a significant deficiency.

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, 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

June 12, 2012

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

VANDERBURGH COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011

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 WIC Program	10.557	FY 10-11 WIC 194-7 FY 11-12 WIC 194-7	\$ 438,624 33,209
Pass-Through Bloomington Hospital, Inc Special Supplemental Nutrition Program for Women, Infants, and Children Lactation Grant	10.557	WPCG 389-14	<u>34,779</u>
Total for federal grantor agency			<u>506,612</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct grant Bulletproof Vest Partnership Program	16.607	FY 2011	<u>2,180</u>
Pass-Through Indiana Criminal Justice Institute JAG Program Cluster Edward Byrne Memorial Justice Assistance Grant Program Vanderburgh County Drug Court Drug Law Enforcement Prosecutor	16.738	10-DJ-040 10-DJ-010	4,529 <u>20,829</u>
Total for program			<u>25,358</u>
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories Prosecutor Evansville Vanderburgh County Drug Task Force Superior Court Youth First	16.803	09-JRA-007 09-JRA-020	26,517 <u>420,178</u>
Total for program			<u>446,695</u>
Total for cluster			<u>472,053</u>
Juvenile Accountability Block Grants Teen Court	16.523	08-JB-024 09-JB-026	16,340 <u>4,237</u>
Total for program			<u>20,577</u>
Juvenile Justice and Delinquency Prevention - Allocation to States Teen Power	16.540	09-JF-024 10-JF-022	6,817 8,250
Teen Court		09-JF-025 10-JF-023	7,813 <u>11,719</u>
Total for program			<u>34,599</u>
Pass-Through Indiana State Police Missing Children's Assistance Internet Crimes Against Children	16.543	2008-MC-CX-K006	<u>11,505</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, 2011
(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 JUSTICE (continued)</u>			
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance Victim Assistance	16.575		
		10-VAPR-168	16,550
		10-VAPR-207	9,342
		11-VAPR-173	<u>12,601</u>
Total for program			<u>38,493</u>
Violence Against Women Formula Grants Prosecutor	16.588		
		10-STPR-032	12,645
		11-STPR-068	12,645
Sheriff		10-STLE-005	<u>32,248</u>
Total for program			<u>57,538</u>
ARRA - Recovery Act - State Victim Assistance Formula Grant Program	16.801		
		09-VAR-011	<u>22,393</u>
Total for federal grantor agency			<u>659,338</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction	20.205		
Burdette - USI Bike Trail		DES# 0710983	5,360
University Parkway Phase 2		DES# 0500143	251,412
University Parkway Phase 2 (Utility - Gas Transmission)		DES# 0500143	57,125
University Parkway Phase 2 [Utility - Electric Transmission & Distribution]		DES# 0500143	38,942
University Parkway Phase III		DES# 0500144	82,509
University Parkway Phase 3 - From New Harmony Rd N		DES# 0500145	87,569
University Parkway Phase 3 - Bridge #2205 NB & #2203 SB		DES# 0938197	49,945
University Parkway Phase III [Utility - CountyMark Pipeline]		DES# 0500144	1,312
Burdette-USI Bike Trail Phase 3		DES# 0810392	70,965
Bridge Inspection		DES# 1005892	<u>114,501</u>
Total for cluster			<u>759,640</u>
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster			
State and Community Highway Safety Aggressive Driving	20.600		
		CA-11-08-01-19	25,393
		PT-10-10-03-16	2,000
		PT-10-10-03-28	1,185
Seat Belt Enforcement		PT-11-04-04-50	<u>94,984</u>
Total for program			<u>123,562</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I DUI Task Force	20.601		
		K8-11-03-03-30	<u>42,279</u>
Total for cluster			<u>165,841</u>
Total for federal grantor agency			<u>925,481</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, 2011
(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</u>			
Pass-Through Indiana State Department of Health Immunization Cluster Immunization Grants	93.268	A70-1-073100	18,464
Total for cluster			<u>18,464</u>
Public Health Emergency Preparedness Preparedness Grant H1N1	93.069	BPRS 194-70 A70-1-0531731 (Extension)	8,823 <u>104,407</u>
Total for program			<u>113,230</u>
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 10/11	<u>31,106</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563	Prosecutor Incentives Clerk Incentives Indirect Costs Prosecutor Expense Clerk Expense	233,436 40,609 176,956 571,522 <u>180,430</u>
Total for program			<u>1,202,953</u>
Pass-Through Indiana State Court Administration State Court Improvement Program	93.586	Vanderburgh-CIP	<u>21,957</u>
Pass-Through Indiana State Department of Health Preventative Health Services-Sexually Transmitted Diseases Research, Demonstrations, and Public Information and Education Grants	93.978	FY11 STD 194-4	<u>47,707</u>
Maternal and Child Health Services Block Grant to the States	93.994	MCH-FY 2011 194-1	<u>78,476</u>
Total for federal grantor agency			<u>1,513,893</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Homeland Security Cluster State Homeland Security Program (SHSP)	97.073	EDS# C44P-0-208A EDS# C44P-0-238A EDS# C44P-0-355A EDS# C44P-1-222A EDS# C44P-1-224A EDS# C44P-1-234A	18,743 101,775 10,427 19,469 141,656 <u>188,427</u>
Total for cluster			<u>480,497</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, 2011
 (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)			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		
Highway Debris Removal		DR 1997	230,491
Highway Emergency Protective Measures		DR 1997	21,393
Highway		DR 1997	<u>27,439</u>
Total for program			<u>279,323</u>
Emergency Management Performance Grants	97.042		
2009 Salary Reimbursement		EDS# C44P-1-366A	77,486
Computer Grant		EDS# C44P-1-164A	<u>3,750</u>
Total for program			<u>81,236</u>
Citizen Corps	97.053		
		EDS# C44P-0-416A	<u>3,639</u>
Total for federal grantor agency			<u>844,695</u>
Total federal awards expended			<u>\$ 4,450,019</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

Note 1. 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 statement. 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.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2011:

Program Title	Federal CFDA Number	2011
JAG Program Cluster		\$ 420,178
Juvenile Accountability Block Grants	16.523	20,577
Juvenile Justice and Delinquency Prevention-Allocation to States	16.540	34,599
Highway Safety Cluster		92,046

VANDERBURGH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified?	no
Significant deficiencies identified?	none reported

Noncompliance material to financial statement noted? no

Federal Awards:

Internal control over major programs:

Material weaknesses identified?	yes
Significant deficiencies 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	JAG Program Cluster Child Support Enforcement Highway Planning and Construction Cluster

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

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

No matters are reportable.

VANDERBURGH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III – Federal Award Findings and Questioned Costs

FINDING 2011-1 - ACTIVITIES ALLOWED OR UNALLOWED AND ALLOWABLE COSTS

Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year: 2011 Prosecutor IV-D Incentives
Pass-Through Entity: Indiana Department of Child Services

Due to a lack of control procedures over the allowability of grant expenditures, Child Support Enforcement funds were used to remodel the child support enforcement section of the Vanderburgh County Prosecutor's Office. Actual remodeling expenses were \$78,221. Directly associated costs of \$7,654 were spent on office furniture, purchased as a result of the remodel. We consider the total of \$85,875 to be questioned costs.

45 CFR 304.23 (c) states: "Federal financial participation at the applicable matching rate is not available for: Construction and major renovations."

OBM Circular A-133 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."

Failure to follow the guidelines for expenditures indicates noncompliance with requirements for activities allowed or unallowed and allowable costs established by federal agencies.

We recommended the County establish control procedures to review federal compliance requirements to ensure expenditures are compliant with the grant agreement.

FINDING 2011-2 - EQUIPMENT AND REAL PROPERTY MANAGEMENT

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year: 2011 Prosecutor IV-D Incentives
Pass-Through Entity: Indiana Department of Child Services

Controls were not in place to ensure that a physical inventory at capital assets was performed as required. As such, a physical inventory of capital assets has not been performed and compared to the capital asset record in recent years.

45 cfr 92.32(d)(2) states:

"*Management requirements.* Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with grant funds, until disposition takes place will, as a minimum, meet the following requirements:

VANDERBURGH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

A physical inventory of the property must be taken and the results reconciled with the property records as least once every two years."

OMB Circular A-110 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, regulation, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

Failure to perform a physical inventory and compare it with the capital asset records weakens the County's ability to identify problems with asset losses or errors in the recording of capital asset acquisitions and disposals.

We recommended that controls be implemented to ensure that a physical inventory be taken at least once every two years and that the results be reconciled with the equipment records and any differences be resolved.

FINDING 2011-3 - SPECIAL TESTS AND PROVISIONS

Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
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 2011. The following deficiency was identified:

Account balances owed by noncustodial parents on 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 . . ."

As a result of the inaccurate case balances, enforcement actions may be initiated inappropriately or may 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.

OFFICE OF THE PROSECUTING ATTORNEY
NICHOLAS G. HERMANN
PROSECUTING ATTORNEY 1ST JUDICIAL CIRCUIT
DIVISION OF CHILD SUPPORT ENFORCEMENT
CIVIC CENTER COMPLEX
ADMINISTRATION BLDG. ROOM 108
EVANSVILLE, INDIANA 47708
TELEPHONE: (812) 435-5326
FAX: (812) 435-5294
www.vanderburghprosecutor.org

June 5, 2012

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING NUMBER 2010-2

Original SBA Audit Report Number:	B39173
Fiscal Year:	2010
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

6/5/12
Date



JOE GRIES
VANDERBURGH COUNTY AUDITOR
STATE OF INDIANA

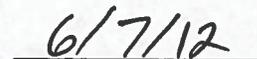
Room 208 Civic Center Complex
1 NW Martin Luther King Jr Blvd
Evansville, IN 47708-1880
Phone: (812) 435-5293
Fax: (812) 435-5344

Office of the Vanderburgh County Auditor
Summary Schedule of Prior Audit Findings

Finding Number:	2010-3
Original SBA Audit Report Number:	B39173
Fiscal Year:	2010
Auditee Contact Person:	Joe Gries
Title of Contact Person:	Vanderburgh County Auditor
Phone Number:	812-435-5467
Status of Findings	Corrective action was taken



(Signature) Joe Gries



Date Signed



OFFICE OF THE PROSECUTING ATTORNEY

NICHOLAS G. HERMANN

PROSECUTING ATTORNEY 1ST JUDICIAL DISTRICT
CIVIC CENTER COMPLEX
ADMINISTRATION BLDG. - ROOM 108
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(812) 435-5150

FAX (812) 435-5810

June 1, 2012

As a result of a State Board of Accounts Audit, it was brought to this office's attention that the office may have erred in using money from the Child Support Enforcement Incentive Fund to reorganize and improve the child support division of the Vanderburgh County Prosecutor's Office. Specifically, the office spent \$78,221 on erecting physical walls for offices, running electrical and data lines, and establishing a call center model to better handle the volume of child support calls that we receive. Additionally, \$7,654 was spent to furnish the new offices and the call center. The audit found these expenditures to be questionable with regard to the guidelines for expenditures as outlined in 45 CFR 304.23(c).

Prior to these expenditures in 2011, we met with Karla Mantia from the Indiana Prosecuting Attorneys Council to discuss Child Support Enforcement Incentive Funds and allowable expenditures. It was our understanding after that meeting that expenditures must be reasonable, appropriate, and directly related to IV-D collections efforts.

The physical changes made within our office were made to address three significant problems:

1. Our prior lobby did not provide adequate space and privacy for our clients to discuss their cases with our agents. Specifically, we felt that due to the layout and size of the lobby area we felt that there was a strong likelihood that other clients could easily overhear conversations and there was a threat that confidential information, such as social security numbers, could be overheard by those in the lobby.
2. Our prior set-up did not allow adequate space for our caseworkers to meet privately with those attempting to seek enforcement.
3. Under our prior system, 30-40% of the calls made to the child support side of our office were not being answered.

As part of this project, we created offices for our juvenile paternity agents to meet with clients to initiate enforcement actions and to modify their child support orders, we established a call center to more efficiently answer in-coming calls, and we successfully addressed each of the problems listed above. In addition we were able to add offices to accommodate three additional employees to our Child Support Department.

After being informed of the Audit's findings and the need for a Corrective Action Plan to correct problems with unallowable expenditures of Child Support Enforcement Incentive Funds, our office would propose the following:

1. This office will establish procedures to review federal compliance requirements to ensure expenditures are compliant with the Cooperative Agreement.
2. This office will request a waiver or exception from the U.S. Department of Health and Human Services for any future expenditures that would not normally be reimbursable expenses under 45 CFR 304.23.

Sincerely,

A handwritten signature in black ink, appearing to read "Nicholas G. Hermann". The signature is fluid and cursive, with a long horizontal stroke at the end.

Nicholas G. Hermann
Prosecuting Attorney



JOE GRIES
VANDERBURGH COUNTY AUDITOR
STATE OF INDIANA

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June 7, 2012

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 a physical inventory of capital assets has not been performed and compared to the capital asset records. 45 cfr92.32 (d) (2): "Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with grant funds, until disposition takes place will, as a minimum, meet the following requirements: A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years." OBM Circular A-133 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."

The issue of a physical inventory not completed will be corrected in the following manner:

1. The County Auditor will print all listings of capital assets by department within Vanderburgh County. Each Department will be provided with this report along with a letter describing that a physical inventory of all capital assets must be performed and compared to the provided inventory. The letter will explain that any discrepancies must be investigated and a cause for the difference must be explained.
2. The Auditor's office will compile all completed reports from the different departments and provide the results of the physical inventory to the State Board of Accounts with all relevant information in conjunction with the 2012 audit.
3. The Auditor's office will continue this process as directed every two years as described above after the 2012 inventory.

Sincerely,

Joe Gries
Vanderburgh County Auditor

**OFFICE OF THE PROSECUTING ATTORNEY
NICHOLAS G. HERMANN
PROSECUTING ATTORNEY 1ST JUDICIAL CIRCUIT
DIVISION OF CHILD SUPPORT ENFORCEMENT
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June 5, 2012

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

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

As a result of a State Board of Accounts Audit, it was brought to this office's attention that there are problems with inaccurate Account balances for the twenty Account Balances tested. The data automatically calculated by the ISETS system does not correlate with the updated data located in the hard copy case file.

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

1. This office has in place a Data Reliability System whereby every time a hard copy file is updated by an enforcement agent, the agent must check the ISETS "bucket" information for updates and correction as needed. At the same time, the child support order in the ISETS system must be reviewed for accuracy. This procedure ensures that information is accurate from the date forward.
2. This office has completed a data reliability review in September 2003 of over 5,000 cases. Errors were detected and corrected in that process. In addition, the State and this office conduct an annual Self-Assessment of randomly selected cases to ensure that proper action has been taken to establish and enforce orders, and to ensure that the file contains all relevant information pertaining to the case. Data reliability continues to be an ongoing project for enforcement agents in our office.
3. Enforcement agents have been and will continue to be trained concerning the correct way to record orders in the ISETS system. Training will ensure that all employees are entering vital information in the correct manner and will reduce the number of inaccurate account balances. Training will be provided by senior enforcement staff and FSSA's regional coordinator for State Child

Support.

4. This office continues to work closely with the Vanderburgh County Clerk staff to ensure that information is correct and accurate.

Sincerely,

A handwritten signature in black ink, appearing to read "M. Keppler". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Matthew F. Keppler
Deputy Prosecuting Attorney
Director of Child Support

VANDERBURGH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 12, 2012, with Joe Gries, Auditor.