

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF

SCOTT COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
08/31/2012

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Teresa Vannarsdall	01-01-11 to 12-31-14
Treasurer	Iva Gasaway	01-01-09 to 12-31-12
Clerk	Frances Satterwhite	01-01-09 to 12-31-12
Sheriff	Joseph Daniel McClain	01-01-11 to 12-31-14
Recorder	Missy Applegate	01-01-09 to 12-31-12
President of the Board of County Commissioners	Larry Blevins Mark Hays	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the County Council	Mike Zollman Kelley Robbins	01-01-11 to 12-31-11 01-01-12 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF SCOTT COUNTY, INDIANA

We were engaged to audit the accompanying financial statement of Scott County (County), for the year ended December 31, 2011. This financial statement is the responsibility of the County's management.

The County did not properly maintain accounting records for financial transactions for the Clerk of the Circuit Court and minutes of meetings conducted by the Board of County Commissioners. The County's records do not permit the application of other auditing procedures to ascertain if the financial statement is fairly stated.

Since the County did not properly maintain accounting records for financial transactions for the Clerk of the Circuit Court and minutes of actions taken by the Board of County Commissioners and we were not able to apply other auditing procedures to satisfy ourselves as to whether the financial statement is fairly stated, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on this financial statement.

In accordance with Government Auditing Standards, we have also issued a report dated August 7, 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. Because of the significance of the matters described in the second paragraph, it is inappropriate to and we do not express an opinion on the Schedule of Expenditures of Federal Awards referred to above.

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 and Schedule of Leases and Debt 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

August 7, 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 SCOTT COUNTY, INDIANA

We have audited the financial statement of Scott County (County), for the year ended December 31, 2011, and have issued our report thereon dated August 7, 2012. The opinion to the financial statement was disclaimed due to lack of properly maintaining accounting records for financial transactions associated with the Clerk of the Circuit Court and minutes of meetings conducted by the Board of County Commissioners. We were unable to conduct 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, due to the situation described above. Since the scope of our audit was limited, we cannot be sure that all instances of control deficiencies and noncompliance that should have been detected were detected and reported.

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 an 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.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2011-1 and 2011-2 to be material weaknesses.

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

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

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 instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2011-1.

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

This report is intended solely for the information and use of the County's management, 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

August 7, 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.

SCOTT 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	\$ 782,708	\$ 5,918,240	\$ 5,733,764	\$ 967,184
Highway Fund	378,700	1,005,593	1,214,761	169,532
Local Road & Street	195,074	236,921	151,683	280,312
Firearms Training Fund	16,734	9,305	13,761	12,278
Health Fund	(34,881)	245,203	239,535	(29,213)
Scott Co Alcohol & Drug	584	44,168	41,992	2,760
Mental Health	-	82,107	82,107	-
Clerk's Perpetuation	5,693	4,105	2,540	7,258
Co Sh Riverboat/Sheriff	67,458	99,634	-	167,092
Drug Free Community Fund	17,388	14,864	17,388	14,864
Drainage Maintenance	2,797	252	-	3,049
Emergency Planning	12,307	-	-	12,307
Title IV-D Incentive	-	45,778	-	45,778
Recorder Perpetuation	5,549	36,108	28,720	12,937
Users Fee Fund	9,441	69	-	9,510
Covered Bridge Maintenance	17,400	1,850	326	18,924
Pre Trial Diversion	23,692	13,796	16,389	21,099
Guardian Ad Litem/Crt	(3,438)	42,903	37,857	1,608
Surveyor's Perpetuation	47,417	4,730	-	52,147
Jury Pay	(2,321)	1,933	396	(784)
Rainy Day Fund	397,372	787	45,752	352,407
Sales Disclosure Fund	1,370	2,230	3,435	165
Community Corrections Grant	10,608	96,760	107,362	6
Tobacco Grant Money	148,210	27,609	79,115	96,704
Child Advocacy Fund	300	-	-	300
Levy Excess	13,429	-	-	13,429
Prosecutor's IV-D Incent #2	40,574	31,539	13,750	58,363
Clerk IV-D Incent #2	25,553	20,966	6,578	39,941
Sccc Transition	2,790	17,001	3,395	16,396
2015 Reassessment	-	117,965	1,000	116,965
Recorder Cashbook	8,522	85,125	87,785	5,862
Title IV-D ARRA	-	13,330	13,330	-
County Elected Officials Training Fund	-	757	-	757
Co Cumulative Capital Development	156,463	132,030	12,459	276,034
Cumulative Bridge	246,931	229,362	103,150	373,143
Cumulative Building Fund	50,825	23,551	-	74,376
County Police Pension	1,535,595	119,417	129,806	1,525,206
City And Town Court Costs	14,516	5,450	-	19,966
Tax Sale Redemption	12,431	164,675	175,094	2,012
Surplus Tax Fund	24,813	12,510	21,221	16,102
Sheriff Cash Book	26,051	410,830	436,880	1
Infraction Judgements	3,334	21,944	23,728	1,550
Inheritance Tax Fund	41,678	253,935	230,064	65,549
Special Death Benefit	230	2,025	2,035	220
Education License Plate Fee	(38)	600	469	93
Innkeepers Tax	-	185,719	185,719	-
Financial Institution Tax	-	68,661	68,661	-
Mortgage Fee Fund	148	1,515	1,508	155
Cease Grant-Sheriff	-	9,543	8,481	1,062
DOC Reimbursement	-	10,430	18,865	(8,435)
Payroll-YMCA	9	9,234	9,234	9
Payroll-AFLAC-Group Ins	-	7,723	6,277	1,446
Payroll-Humana Ancillary Ins	-	4,416	4,262	154
Payroll-Health Savings	-	25	25	-
Payroll-Prepaid Legal	336	2,558	2,642	252
Fines & Forfeitures	-	2,547	175	2,372
Sheriff Inmate Trust Fund	-	276,165	260,041	16,124
Scott County EMS	112,955	1,167,577	1,182,876	97,656
HAVA	-	62,015	7,681	54,334
Children Health Clinic	(3,629)	-	-	(3,629)
Redevelopment Trust	1	87,150	87,150	1
Trash Bag Sales	350	74,775	75,075	50

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

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

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Prosecutor Bad Check	10,973	5,362	5,241	11,094
Prosecutor Investigation	3,185	1,381	3,784	782
Prosecutor Arson	1,511	-	39	1,472
Cemetery	(278)	7,423	6,703	442
Probation Users Fees	(3,921)	135,131	132,664	(1,454)
Family And Children	2,193	-	-	2,193
Law Enforcement Fund	49,955	7,308	20,924	36,339
Infraction Deferral	23,598	6,168	4,339	25,427
Drug Interdiction Officer	(26,497)	43,125	28,164	(11,536)
Riverboat Revenue Sharing	-	143,684	143,684	-
Drainage Board Users Fee	15,762	2,000	-	17,762
Operation Pullover	4,289	12,000	15,386	903
Homeland Security Gt	(1,787)	6,169	-	4,382
Child Restraint	75	475	475	75
Cedit Homestead Credit Fund	12,452	496,055	494,743	13,764
Public Defender Supplies	27,289	8,637	-	35,926
Probation Admin Fee Fund	4,759	25,974	28,399	2,334
Vehicle Accident Fund	3,839	1,539	5,377	1
Vehicle Id Num Check Fund	873	795	1,468	200
Community Corrections	-	103,717	116,498	(12,781)
Settlement Balance	-	19,006,948	19,006,948	-
Coit From State	-	3,090,866	3,090,866	-
Co Corrections Grant	(16,029)	31,550	37,962	(22,441)
Local Health Maintenance	3,860	83,139	27,381	59,618
New Hope Services	-	82,107	82,107	-
Scott County Tif District	718,658	309,047	163,160	864,545
Comm Corr/Proj Income	52,466	181,118	180,857	52,727
Surcharge 911 Fund	409,862	263,255	277,719	395,398
Coroners Perpetuation	-	1,631	1,456	175
Prosecutors lvd Impact Grt	15,414	-	-	15,414
Reassessment	284,952	86,860	247,189	124,623
Wireless E911 Dist Fund	165,699	122,019	-	287,718
Prosecutor Sane Project	(4,154)	26,129	24,724	(2,749)
Sasco Waste Management	47,978	74,925	69,779	53,124
Prosecutors Jabig	(1,124)	-	-	(1,124)
Jail Revenue	1,140,680	772,781	951,667	961,794
Comm Vehicle Excise Tax	-	54,481	54,481	-
Co Abandoned Vehicle	200	-	-	200
Finley Water Project	7,250	-	-	7,250
Bioterrorism (Hd)	(534)	8,783	10,658	(2,409)
Violence Agnst Women	(7,056)	19,800	24,126	(11,382)
Rosewood Pointe Bond	12,900	-	12,900	-
Title 3 Require Match Hd	2,598	-	-	2,598
Emergency Gas Award	350	-	-	350
Co Id Sec Protection Ac	34,425	5,693	-	40,118
Sheriff Dept Firearm/Eq	10	-	-	10
H1N1 2009 Swine Flu Dis	3,015	148,086	149,181	1,920
Edward Byrne Memorial Grant	13	10,000	10,000	13
Children's Health Clinic User	588	-	-	588
Real Estate Proceeds	3,458	-	3,447	11
Law Enforcement Education	11,420	2,971	1,124	13,267
Tax Sale Surplus Fund	124,910	185,482	171,935	138,457
Finger Printer Grant	2,700	3,879	-	6,579
Prosecutor Arra Fund	1,293	22,834	20,055	4,072
Clerk Arra Fund	4,252	17,071	13,330	7,993
Lexington Sewer Grant	-	1,753,655	1,753,655	-
Lexington Sewer Grant Retainage	2,247	111,398	113,645	-
Immunization Grant 2010	(4,684)	6,930	2,245	1
Probat Informatl Adj	12,165	950	-	13,115
Courthouse Debt Service	(25,460)	349,700	337,950	(13,710)
Just Property Bond Debt	406,171	334,521	225,050	515,642
Real Estate Transaction	23,726	-	-	23,726

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

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

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
American Family Life Insurance	152	-	-	152
Group Health	16,941	-	-	16,941
Surplus Dog Fund	1,366	-	-	1,366
Treasurer	864,536	22,116,631	22,279,043	702,124
Payroll Cagit	2,982	-	-	2,982
Payroll Federal	13,623	459,824	458,744	14,703
Payroll State Gross	46,088	162,158	162,249	45,997
Payroll Social Security	10,020	504,167	508,387	5,800
Payroll Group Health Ins	4,613	158,314	143,255	19,672
Ambulance Service	573,458	1,206,342	1,093,101	686,699
Payroll Medicare	2,284	140,553	140,693	2,144
Payroll Police Pension	1,778	14,948	14,910	1,816
Payroll Defer Comp	2,897	384,753	385,742	1,908
Payroll Cancer Ins	(798)	47,808	47,892	(882)
Payroll Metro Life	69	-	-	69
Payroll Life Ins	(317)	8,511	8,963	(769)
Payroll Vision	413	932	952	393
Payroll United Way	-	949	949	-
Payroll Perf	33,278	118,583	117,320	34,541
Payroll Boston Mutual	1,557	12,046	12,120	1,483
Payroll Conseco	668	4,238	4,509	397
Payroll Garn Scott Co	-	1,409	1,395	14
Payroll Garnishment State	647	16,952	16,828	771
Payroll Humana Dental	3,906	-	3,906	-
Payroll E Loan Pmt	(448)	33,050	33,048	(446)
Payroll Cedit	3	-	-	3
Payroll Humana Vision	1,077	-	1,077	-
Payroll Property Tax Wh	-	10,074	10,074	-
Hea 1001 State Hsc 2008	58	-	58	-
Co Share Sales Disclosure	21,748	3,430	5	25,173
Payroll-Bankruptcy Fed	-	8,454	8,454	-
Payroll-Coit	18,363	-	18,363	-
Payroll-Flex One	(3,496)	-	81	(3,577)
Payroll-Local Taxes	7,254	64,359	45,877	25,736
Payroll-Liberty Natl Ins	260	3,298	3,180	378
Sheriff Commissary	43,705	52,668	39,338	57,035
Assessor's Petty Cash	25	409	409	25
Totals	<u>\$ 9,645,228</u>	<u>\$ 65,278,422</u>	<u>\$ 64,630,706</u>	<u>\$ 10,292,944</u>

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

SCOTT 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, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

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 statements. 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.

Intergovernmental receipts which include receipts from other governments in the form of operating grants and entitlements. 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

SCOTT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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, 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).

Penalties which include fees received for late payments.

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.

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

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.

SCOTT 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.

SCOTT 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 statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement and replacement items purchased.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the 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.

SCOTT 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.

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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 prepared and/or approved by management of the County. It is presented as intended by the County.

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

	General	Highway Fund	Local Road & Street	Firearms Training Fund	Health Fund	Scott Co Alcohol & Drug	Mental Health
Cash and investments - beginning	\$ 782,708	\$ 378,700	\$ 195,074	\$ 16,734	\$ (34,881)	\$ 584	\$ -
Receipts:							
Taxes	4,903,457	-	-	-	196,774	-	82,107
Licenses and permits	24,047	-	-	-	-	-	-
Intergovernmental	321,259	974,659	235,818	-	1,627	-	-
Charges for services	401,192	-	-	-	-	-	-
Fines and forfeits	110,053	-	-	-	-	44,168	-
Other receipts	158,232	30,934	1,103	9,305	46,802	-	-
Total receipts	<u>5,918,240</u>	<u>1,005,593</u>	<u>236,921</u>	<u>9,305</u>	<u>245,203</u>	<u>44,168</u>	<u>82,107</u>
Disbursements:							
Personal services	3,968,930	772,630	-	-	219,759	34,547	-
Supplies	191,290	228,221	-	-	3,932	1,009	-
Other services and charges	1,444,663	141,944	151,683	-	15,844	6,149	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	93,956	66,444	-	-	-	-	-
Other disbursements	34,925	5,522	-	13,761	-	287	82,107
Total disbursements	<u>5,733,764</u>	<u>1,214,761</u>	<u>151,683</u>	<u>13,761</u>	<u>239,535</u>	<u>41,992</u>	<u>82,107</u>
Excess (deficiency) of receipts over disbursements	<u>184,476</u>	<u>(209,168)</u>	<u>85,238</u>	<u>(4,456)</u>	<u>5,668</u>	<u>2,176</u>	<u>-</u>
Cash and investments - ending	<u>\$ 967,184</u>	<u>\$ 169,532</u>	<u>\$ 280,312</u>	<u>\$ 12,278</u>	<u>\$ (29,213)</u>	<u>\$ 2,760</u>	<u>\$ -</u>

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

	Clerk's Perpetuation	Co Sh Riverboat/Sheriff	Drug Free Community Fund	Drainage Maintenance	Emergency Planning	Title IV-D Incentive	Recorder Perpetuation
Cash and investments - beginning	\$ 5,693	\$ 67,458	\$ 17,388	\$ 2,797	\$ 12,307	\$ -	\$ 5,549
Receipts:							
Taxes	-	-	-	252	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	76,323	-	-	-	3,818	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,105	23,311	14,864	-	-	41,960	36,108
Total receipts	<u>4,105</u>	<u>99,634</u>	<u>14,864</u>	<u>252</u>	<u>-</u>	<u>45,778</u>	<u>36,108</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	17,388	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,540	-	-	-	-	-	28,720
Total disbursements	<u>2,540</u>	<u>-</u>	<u>17,388</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,720</u>
Excess (deficiency) of receipts over disbursements	<u>1,565</u>	<u>99,634</u>	<u>(2,524)</u>	<u>252</u>	<u>-</u>	<u>45,778</u>	<u>7,388</u>
Cash and investments - ending	<u>\$ 7,258</u>	<u>\$ 167,092</u>	<u>\$ 14,864</u>	<u>\$ 3,049</u>	<u>\$ 12,307</u>	<u>\$ 45,778</u>	<u>\$ 12,937</u>

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

	Users Fee Fund	Covered Bridge Maintenance	Pre Trial Diversion	Guardian Ad Litem/Crt	Surveyor's Perpetuation	Jury Pay	Rainy Day Fund
Cash and investments - beginning	\$ 9,441	\$ 17,400	\$ 23,692	\$ (3,438)	\$ 47,417	\$ (2,321)	\$ 397,372
Receipts:							
Taxes	-	-	-	-	-	-	738
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	1,850	-	42,903	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	69	-	13,796	-	4,730	1,933	49
Total receipts	69	1,850	13,796	42,903	4,730	1,933	787
Disbursements:							
Personal services	-	-	9,258	-	-	396	-
Supplies	-	-	555	-	-	-	-
Other services and charges	-	-	6,576	-	-	-	45,752
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	326	-	37,857	-	-	-
Total disbursements	-	326	16,389	37,857	-	396	45,752
Excess (deficiency) of receipts over disbursements	69	1,524	(2,593)	5,046	4,730	1,537	(44,965)
Cash and investments - ending	\$ 9,510	\$ 18,924	\$ 21,099	\$ 1,608	\$ 52,147	\$ (784)	\$ 352,407

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

	Sales Disclosure Fund	Community Corrections Grant	Tobacco Grant Money	Child Advocacy Fund	Levy Excess	Prosecutor's IV-D Incent #2	Clerk IV-D Incent #2
Cash and investments - beginning	\$ 1,370	\$ 10,608	\$ 148,210	\$ 300	\$ 13,429	\$ 40,574	\$ 25,553
Receipts:							
Taxes	-	-	27,609	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	80,669	-	-	-	11,484	7,636
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	2,230	-	-	-	-	-	-
Other receipts	-	16,091	-	-	-	20,055	13,330
Total receipts	<u>2,230</u>	<u>96,760</u>	<u>27,609</u>	<u>-</u>	<u>-</u>	<u>31,539</u>	<u>20,966</u>
Disbursements:							
Personal services	-	103,812	10,743	-	-	9,659	-
Supplies	-	-	7,436	-	-	-	-
Other services and charges	-	3,550	1,082	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,435	-	59,854	-	-	4,091	6,578
Total disbursements	<u>3,435</u>	<u>107,362</u>	<u>79,115</u>	<u>-</u>	<u>-</u>	<u>13,750</u>	<u>6,578</u>
Excess (deficiency) of receipts over disbursements	<u>(1,205)</u>	<u>(10,602)</u>	<u>(51,506)</u>	<u>-</u>	<u>-</u>	<u>17,789</u>	<u>14,388</u>
Cash and investments - ending	<u>\$ 165</u>	<u>\$ 6</u>	<u>\$ 96,704</u>	<u>\$ 300</u>	<u>\$ 13,429</u>	<u>\$ 58,363</u>	<u>\$ 39,941</u>

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

	Sccc Transition	2015 Reassessment	Recorder Cashbook	Title IV-D ARRA	County Elected Officials Training Fund	Co Cumulative Capital Development	Cumulative Bridge
Cash and investments - beginning	\$ 2,790	\$ -	\$ 8,522	\$ -	\$ -	\$ 156,463	\$ 246,931
Receipts:							
Taxes	-	117,965	-	-	-	130,947	70,782
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	11,690	-	-	13,330	-	1,083	158,430
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	3,551	-	-	-	-	-	-
Other receipts	1,760	-	85,125	-	757	-	150
Total receipts	<u>17,001</u>	<u>117,965</u>	<u>85,125</u>	<u>13,330</u>	<u>757</u>	<u>132,030</u>	<u>229,362</u>
Disbursements:							
Personal services	-	1,000	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	12,459	103,150
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,395	-	87,785	13,330	-	-	-
Total disbursements	<u>3,395</u>	<u>1,000</u>	<u>87,785</u>	<u>13,330</u>	<u>-</u>	<u>12,459</u>	<u>103,150</u>
Excess (deficiency) of receipts over disbursements	<u>13,606</u>	<u>116,965</u>	<u>(2,660)</u>	<u>-</u>	<u>757</u>	<u>119,571</u>	<u>126,212</u>
Cash and investments - ending	<u>\$ 16,396</u>	<u>\$ 116,965</u>	<u>\$ 5,862</u>	<u>\$ -</u>	<u>\$ 757</u>	<u>\$ 276,034</u>	<u>\$ 373,143</u>

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

	Cumulative Building Fund	County Police Pension	City And Town Court Costs	Tax Sale Redemption	Surplus Tax Fund	Sheriff Cash Book	Infraction Judgements
Cash and investments - beginning	\$ 50,825	\$ 1,535,595	\$ 14,516	\$ 12,431	\$ 24,813	\$ 26,051	\$ 3,334
Receipts:							
Taxes	23,358	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	193	-	-	-	-	-	-
Charges for services	-	-	5,450	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	119,417	-	164,675	12,510	410,830	21,944
Total receipts	<u>23,551</u>	<u>119,417</u>	<u>5,450</u>	<u>164,675</u>	<u>12,510</u>	<u>410,830</u>	<u>21,944</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	129,806	-	175,094	21,221	436,880	23,728
Total disbursements	<u>-</u>	<u>129,806</u>	<u>-</u>	<u>175,094</u>	<u>21,221</u>	<u>436,880</u>	<u>23,728</u>
Excess (deficiency) of receipts over disbursements	<u>23,551</u>	<u>(10,389)</u>	<u>5,450</u>	<u>(10,419)</u>	<u>(8,711)</u>	<u>(26,050)</u>	<u>(1,784)</u>
Cash and investments - ending	<u>\$ 74,376</u>	<u>\$ 1,525,206</u>	<u>\$ 19,966</u>	<u>\$ 2,012</u>	<u>\$ 16,102</u>	<u>\$ 1</u>	<u>\$ 1,550</u>

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

	Inheritance Tax Fund	Special Death Benefit	Education License Plate Fee	Innkeepers Tax	Financial Institution Tax	Mortgage Fee Fund	Cease Grant-Sheriff
Cash and investments - beginning	\$ 41,678	\$ 230	\$ (38)	\$ -	\$ -	\$ 148	\$ -
Receipts:							
Taxes	-	-	-	185,719	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	253,935	-	600	-	68,661	-	9,543
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	1,515	-
Other receipts	-	2,025	-	-	-	-	-
Total receipts	<u>253,935</u>	<u>2,025</u>	<u>600</u>	<u>185,719</u>	<u>68,661</u>	<u>1,515</u>	<u>9,543</u>
Disbursements:							
Personal services	-	-	-	-	-	-	2,106
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	6,375
Other disbursements	230,064	2,035	469	185,719	68,661	1,508	-
Total disbursements	<u>230,064</u>	<u>2,035</u>	<u>469</u>	<u>185,719</u>	<u>68,661</u>	<u>1,508</u>	<u>8,481</u>
Excess (deficiency) of receipts over disbursements	<u>23,871</u>	<u>(10)</u>	<u>131</u>	<u>-</u>	<u>-</u>	<u>7</u>	<u>1,062</u>
Cash and investments - ending	<u>\$ 65,549</u>	<u>\$ 220</u>	<u>\$ 93</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 155</u>	<u>\$ 1,062</u>

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

	DOC Reimbursement	Payroll-YMCA	Payroll-AFLAC-Group Ins	Payroll-Humana Ancillary Ins	Payroll-Health Savings	Payroll-Prepaid Legal	Fines & Forfeitures
Cash and investments - beginning	\$ -	\$ 9	\$ -	\$ -	\$ -	\$ 336	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	10,430	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	9,234	7,723	4,416	25	2,558	2,547
Total receipts	<u>10,430</u>	<u>9,234</u>	<u>7,723</u>	<u>4,416</u>	<u>25</u>	<u>2,558</u>	<u>2,547</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	18,865	9,234	6,277	4,262	25	2,642	175
Total disbursements	<u>18,865</u>	<u>9,234</u>	<u>6,277</u>	<u>4,262</u>	<u>25</u>	<u>2,642</u>	<u>175</u>
Excess (deficiency) of receipts over disbursements	<u>(8,435)</u>	<u>-</u>	<u>1,446</u>	<u>154</u>	<u>-</u>	<u>(84)</u>	<u>2,372</u>
Cash and investments - ending	<u>\$ (8,435)</u>	<u>\$ 9</u>	<u>\$ 1,446</u>	<u>\$ 154</u>	<u>\$ -</u>	<u>\$ 252</u>	<u>\$ 2,372</u>

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

	Sheriff Inmate Trust Fund	Scott County EMS	HAVA	Children Health Clinic	Redevelopment Trust	Trash Bag Sales	Prosecutor Bad Check
Cash and investments - beginning	\$ -	\$ 112,955	\$ -	\$ (3,629)	\$ 1	\$ 350	\$ 10,973
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	62,015	-	-	-	-
Charges for services	-	-	-	-	-	74,775	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	276,165	1,167,577	-	-	87,150	-	5,362
Total receipts	<u>276,165</u>	<u>1,167,577</u>	<u>62,015</u>	<u>-</u>	<u>87,150</u>	<u>74,775</u>	<u>5,362</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	75,075	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	87,150	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	260,041	1,182,876	7,681	-	-	-	5,241
Total disbursements	<u>260,041</u>	<u>1,182,876</u>	<u>7,681</u>	<u>-</u>	<u>87,150</u>	<u>75,075</u>	<u>5,241</u>
Excess (deficiency) of receipts over disbursements	<u>16,124</u>	<u>(15,299)</u>	<u>54,334</u>	<u>-</u>	<u>-</u>	<u>(300)</u>	<u>121</u>
Cash and investments - ending	<u>\$ 16,124</u>	<u>\$ 97,656</u>	<u>\$ 54,334</u>	<u>\$ (3,629)</u>	<u>\$ 1</u>	<u>\$ 50</u>	<u>\$ 11,094</u>

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

	Prosecutor Investigation	Prosecutor Arson	Cemetery	Probation Users Fees	Family And Children	Law Enforcement Fund	Infraction Deferral
Cash and investments - beginning	\$ 3,185	\$ 1,511	\$ (278)	\$ (3,921)	\$ 2,193	\$ 49,955	\$ 23,598
Receipts:							
Taxes	-	-	6,370	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	53	-	-	3,422	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	135,131	-	3,886	-
Other receipts	1,381	-	1,000	-	-	-	6,168
Total receipts	1,381	-	7,423	135,131	-	7,308	6,168
Disbursements:							
Personal services	-	-	1,239	125,733	-	-	-
Supplies	-	-	2,012	1,320	-	-	3,607
Other services and charges	-	-	3,452	5,208	-	6,432	732
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	14,492	-
Other disbursements	3,784	39	-	403	-	-	-
Total disbursements	3,784	39	6,703	132,664	-	20,924	4,339
Excess (deficiency) of receipts over disbursements	(2,403)	(39)	720	2,467	-	(13,616)	1,829
Cash and investments - ending	\$ 782	\$ 1,472	\$ 442	\$ (1,454)	\$ 2,193	\$ 36,339	\$ 25,427

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

	Drug Interdiction Officer	Riverboat Revenue Sharing	Drainage Board Users Fee	Operation Pullover	Homeland Security Gt	Child Restraint	Cedit Homestead Credit Fund
Cash and investments - beginning	\$ (26,497)	\$ -	\$ 15,762	\$ 4,289	\$ (1,787)	\$ 75	\$ 12,452
Receipts:							
Taxes	-	-	-	-	-	-	58
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	43,125	143,684	-	12,000	6,169	-	495,997
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	2,000	-	-	475	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>43,125</u>	<u>143,684</u>	<u>2,000</u>	<u>12,000</u>	<u>6,169</u>	<u>475</u>	<u>496,055</u>
Disbursements:							
Personal services	28,164	-	-	12,854	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	143,684	-	2,532	-	475	494,743
Total disbursements	<u>28,164</u>	<u>143,684</u>	<u>-</u>	<u>15,386</u>	<u>-</u>	<u>475</u>	<u>494,743</u>
Excess (deficiency) of receipts over disbursements	<u>14,961</u>	<u>-</u>	<u>2,000</u>	<u>(3,386)</u>	<u>6,169</u>	<u>-</u>	<u>1,312</u>
Cash and investments - ending	<u>\$ (11,536)</u>	<u>\$ -</u>	<u>\$ 17,762</u>	<u>\$ 903</u>	<u>\$ 4,382</u>	<u>\$ 75</u>	<u>\$ 13,764</u>

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

	Public Defender Supplies	Probation Admin Fee Fund	Vehicle Accident Fund	Vehicle Id Num Check Fund	Community Corrections	Settlement Balance	Coit From State
Cash and investments - beginning	\$ 27,289	\$ 4,759	\$ 3,839	\$ 873	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	103,717	19,006,948	3,090,866
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	1,539	795	-	-	-
Fines and forfeits	-	25,974	-	-	-	-	-
Other receipts	8,637	-	-	-	-	-	-
Total receipts	<u>8,637</u>	<u>25,974</u>	<u>1,539</u>	<u>795</u>	<u>103,717</u>	<u>19,006,948</u>	<u>3,090,866</u>
Disbursements:							
Personal services	-	28,399	-	-	116,498	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	5,377	1,468	-	19,006,948	3,090,866
Total disbursements	<u>-</u>	<u>28,399</u>	<u>5,377</u>	<u>1,468</u>	<u>116,498</u>	<u>19,006,948</u>	<u>3,090,866</u>
Excess (deficiency) of receipts over disbursements	<u>8,637</u>	<u>(2,425)</u>	<u>(3,838)</u>	<u>(673)</u>	<u>(12,781)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 35,926</u>	<u>\$ 2,334</u>	<u>\$ 1</u>	<u>\$ 200</u>	<u>\$ (12,781)</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Co Corrections Grant	Local Health Maintenance	New Hope Services	Scott County Tif District	Comm Corr/Proj Income	Surcharge 911 Fund	Coroners Perpetuation
Cash and investments - beginning	\$ (16,029)	\$ 3,860	\$ -	\$ 718,658	\$ 52,466	\$ 409,862	\$ -
Receipts:							
Taxes	-	-	82,107	307,692	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	31,550	23,285	-	1,355	-	-	-
Charges for services	-	-	-	-	-	263,255	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	59,854	-	-	181,118	-	1,631
Total receipts	<u>31,550</u>	<u>83,139</u>	<u>82,107</u>	<u>309,047</u>	<u>181,118</u>	<u>263,255</u>	<u>1,631</u>
Disbursements:							
Personal services	37,962	27,381	-	-	47,712	94,025	-
Supplies	-	-	-	-	23,323	-	-
Other services and charges	-	-	-	11,010	95,401	160,822	-
Debt service - principal and interest	-	-	-	87,150	-	-	-
Capital outlay	-	-	-	-	14,421	-	-
Other disbursements	-	-	82,107	65,000	-	22,872	1,456
Total disbursements	<u>37,962</u>	<u>27,381</u>	<u>82,107</u>	<u>163,160</u>	<u>180,857</u>	<u>277,719</u>	<u>1,456</u>
Excess (deficiency) of receipts over disbursements	<u>(6,412)</u>	<u>55,758</u>	<u>-</u>	<u>145,887</u>	<u>261</u>	<u>(14,464)</u>	<u>175</u>
Cash and investments - ending	<u>\$ (22,441)</u>	<u>\$ 59,618</u>	<u>\$ -</u>	<u>\$ 864,545</u>	<u>\$ 52,727</u>	<u>\$ 395,398</u>	<u>\$ 175</u>

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

	Prosecutors Ivd Impact Grt	Reassessment	Wireless E911 Dist Fund	Prosecutor Sane Project	Sasco Waste Management	Prosecutors Jabig	Jail Revenue
Cash and investments - beginning	\$ 15,414	\$ 284,952	\$ 165,699	\$ (4,154)	\$ 47,978	\$ (1,124)	\$ 1,140,680
Receipts:							
Taxes	-	85,180	-	-	-	-	772,717
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	1,680	-	12,993	-	-	-
Charges for services	-	-	96,839	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	25,180	13,136	74,925	-	64
Total receipts	-	86,860	122,019	26,129	74,925	-	772,781
Disbursements:							
Personal services	-	36,880	-	1,185	-	-	570,899
Supplies	-	2,696	-	-	-	-	40,417
Other services and charges	-	205,305	-	11,175	69,779	-	186,512
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	153,839
Other disbursements	-	2,308	-	12,364	-	-	-
Total disbursements	-	247,189	-	24,724	69,779	-	951,667
Excess (deficiency) of receipts over disbursements	-	(160,329)	122,019	1,405	5,146	-	(178,886)
Cash and investments - ending	\$ 15,414	\$ 124,623	\$ 287,718	\$ (2,749)	\$ 53,124	\$ (1,124)	\$ 961,794

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

	Comm Vehicle Excise Tax	Co Abandoned Vehicle	Finley Water Project	Bioterrorism (Hd)	Violence Agnst Women	Rosewood Pointe Bond	Title 3 Require Match Hd
Cash and investments - beginning	\$ -	\$ 200	\$ 7,250	\$ (534)	\$ (7,056)	\$ 12,900	\$ 2,598
Receipts:							
Taxes	-	-	-	-	9,196	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	54,481	-	-	4,056	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	4,727	10,604	-	-
Total receipts	<u>54,481</u>	<u>-</u>	<u>-</u>	<u>8,783</u>	<u>19,800</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	11,626	-	-
Supplies	-	-	-	2,381	-	-	-
Other services and charges	-	-	-	2,301	12,500	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,920	-	-	-
Other disbursements	54,481	-	-	4,056	-	12,900	-
Total disbursements	<u>54,481</u>	<u>-</u>	<u>-</u>	<u>10,658</u>	<u>24,126</u>	<u>12,900</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,875)</u>	<u>(4,326)</u>	<u>(12,900)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ 7,250</u>	<u>\$ (2,409)</u>	<u>\$ (11,382)</u>	<u>\$ -</u>	<u>\$ 2,598</u>

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

	Emergency Gas Award	Co Id Sec Protection Ac	Sheriff Dept Firearm/Eq	H1N1 2009 Swine Flu Dis	Edward Byrne Memorial Grant	Children's Health Clinic User	Real Estate Proceeds
Cash and investments - beginning	\$ 350	\$ 34,425	\$ 10	\$ 3,015	\$ 13	\$ 588	\$ 3,458
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	143,359	10,000	-	-
Charges for services	-	5,693	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	4,727	-	-	-
Total receipts	-	5,693	-	148,086	10,000	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	21,833	-	-	325
Other services and charges	-	-	-	-	-	-	3,122
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	119,606	-	-	-
Other disbursements	-	-	-	7,742	10,000	-	-
Total disbursements	-	-	-	149,181	10,000	-	3,447
Excess (deficiency) of receipts over disbursements	-	5,693	-	(1,095)	-	-	(3,447)
Cash and investments - ending	\$ 350	\$ 40,118	\$ 10	\$ 1,920	\$ 13	\$ 588	\$ 11

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

	Law Enforcement Education	Tax Sale Surplus Fund	Finger Printer Grant	Prosecutor Arra Fund	Clerk Arra Fund	Lexington Sewer Grant	Lexington Sewer Grant Retainage
Cash and investments - beginning	\$ 11,420	\$ 124,910	\$ 2,700	\$ 1,293	\$ 4,252	\$ -	\$ 2,247
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	20,055	13,330	1,753,655	111,398
Charges for services	-	-	3,879	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,971	185,482	-	2,779	3,741	-	-
Total receipts	2,971	185,482	3,879	22,834	17,071	1,753,655	111,398
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,124	171,935	-	20,055	13,330	1,753,655	113,645
Total disbursements	1,124	171,935	-	20,055	13,330	1,753,655	113,645
Excess (deficiency) of receipts over disbursements	1,847	13,547	3,879	2,779	3,741	-	(2,247)
Cash and investments - ending	\$ 13,267	\$ 138,457	\$ 6,579	\$ 4,072	\$ 7,993	\$ -	\$ -

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

	Immunization Grant 2010	Probat Informatl Adjst	Courthouse Debt Service	Just Property Bond Debt	Real Estate Transaction	American Family Life Insurance	Group Health
Cash and investments - beginning	\$ (4,684)	\$ 12,165	\$ (25,460)	\$ 406,171	\$ 23,726	\$ 152	\$ 16,941
Receipts:							
Taxes	-	-	346,832	327,721	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	2,874	-	2,868	1,355	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	950	-	-	-	-	-
Other receipts	4,056	-	-	5,445	-	-	-
Total receipts	6,930	950	349,700	334,521	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	1,271	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	337,000	225,050	-	-	-
Capital outlay	974	-	-	-	-	-	-
Other disbursements	-	-	950	-	-	-	-
Total disbursements	2,245	-	337,950	225,050	-	-	-
Excess (deficiency) of receipts over disbursements	4,685	950	11,750	109,471	-	-	-
Cash and investments - ending	\$ 1	\$ 13,115	\$ (13,710)	\$ 515,642	\$ 23,726	\$ 152	\$ 16,941

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

	Surplus Dog Fund	Treasurer	Payroll Cagit	Payroll Federal	Payroll State Gross	Payroll Social Security
Cash and investments - beginning	\$ 1,366	\$ 864,536	\$ 2,982	\$ 13,623	\$ 46,088	\$ 10,020
Receipts:						
Taxes	-	19,528,864	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,587,767	-	459,824	162,158	504,167
Total receipts	-	22,116,631	-	459,824	162,158	504,167
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	22,279,043	-	458,744	162,249	508,387
Total disbursements	-	22,279,043	-	458,744	162,249	508,387
Excess (deficiency) of receipts over disbursements	-	(162,412)	-	1,080	(91)	(4,220)
Cash and investments - ending	\$ 1,366	\$ 702,124	\$ 2,982	\$ 14,703	\$ 45,997	\$ 5,800

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

	Payroll Group Health Ins	Ambulance Service	Payroll Medicare	Payroll Police Pension	Payroll Defer Comp	Payroll Cancer Ins
Cash and investments - beginning	\$ 4,613	\$ 573,458	\$ 2,284	\$ 1,778	\$ 2,897	\$ (798)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	1,203,101	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	158,314	3,241	140,553	14,948	384,753	47,808
Total receipts	158,314	1,206,342	140,553	14,948	384,753	47,808
Disbursements:						
Personal services	-	732,737	-	-	-	-
Supplies	-	54,444	-	-	-	-
Other services and charges	-	209,078	-	-	-	-
Debt service - principal and interest	-	88,512	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	143,255	8,330	140,693	14,910	385,742	47,892
Total disbursements	143,255	1,093,101	140,693	14,910	385,742	47,892
Excess (deficiency) of receipts over disbursements	15,059	113,241	(140)	38	(989)	(84)
Cash and investments - ending	\$ 19,672	\$ 686,699	\$ 2,144	\$ 1,816	\$ 1,908	\$ (882)

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

	Payroll Metro Life	Payroll Life Ins	Payroll Vision	Payroll United Way	Payroll Perf	Payroll Boston Mutual
Cash and investments - beginning	\$ 69	\$ (317)	\$ 413	\$ -	\$ 33,278	\$ 1,557
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	8,511	932	949	118,583	12,046
Total receipts	-	8,511	932	949	118,583	12,046
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	8,963	952	949	117,320	12,120
Total disbursements	-	8,963	952	949	117,320	12,120
Excess (deficiency) of receipts over disbursements	-	(452)	(20)	-	1,263	(74)
Cash and investments - ending	\$ 69	\$ (769)	\$ 393	\$ -	\$ 34,541	\$ 1,483

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

	Payroll Conseco	Payroll Garn Scott Co	Payroll Garnishment State	Payroll Humana Dental	Payroll E Loan Pmt	Payroll Cedit
Cash and investments - beginning	\$ 668	\$ -	\$ 647	\$ 3,906	\$ (448)	\$ 3
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,238	1,409	16,952	-	33,050	-
Total receipts	4,238	1,409	16,952	-	33,050	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	4,509	1,395	16,828	3,906	33,048	-
Total disbursements	4,509	1,395	16,828	3,906	33,048	-
Excess (deficiency) of receipts over disbursements	(271)	14	124	(3,906)	2	-
Cash and investments - ending	\$ 397	\$ 14	\$ 771	\$ -	\$ (446)	\$ 3

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

	Payroll Humana Vision	Payroll Property Tax Wh	Hea 1001 State Hsc 2008	Co Share Sales Disclosure	Payroll-Bankruptcy Fed	Payroll-Coit
Cash and investments - beginning	\$ 1,077	\$ -	\$ 58	\$ 21,748	\$ -	\$ 18,363
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	3,430	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	10,074	-	-	8,454	-
Total receipts	-	10,074	-	3,430	8,454	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,077	10,074	58	5	8,454	18,363
Total disbursements	1,077	10,074	58	5	8,454	18,363
Excess (deficiency) of receipts over disbursements	(1,077)	-	(58)	3,425	-	(18,363)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 25,173	\$ -	\$ -

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

	Payroll-Flex One	Payroll-Local Taxes	Payroll-Liberty Natl Ins	Sheriff Commissary	Assessor's Petty Cash	Totals
Cash and investments - beginning	\$ (3,496)	\$ 7,254	\$ 260	\$ 43,705	\$ 25	\$ 9,645,228
Receipts:						
Taxes	-	-	-	-	-	49,407,976
Licenses and permits	-	-	-	-	-	24,047
Intergovernmental	-	-	-	-	-	5,230,270
Charges for services	-	-	-	-	-	2,070,378
Fines and forfeits	-	-	-	-	-	329,933
Other receipts	-	64,359	3,298	52,668	409	8,215,818
Total receipts	-	64,359	3,298	52,668	409	65,278,422
Disbursements:						
Personal services	-	-	-	-	-	7,006,134
Supplies	-	-	-	-	-	661,147
Other services and charges	-	-	-	-	-	2,933,069
Debt service - principal and interest	-	-	-	-	-	824,862
Capital outlay	-	-	-	-	-	472,027
Other disbursements	81	45,877	3,180	39,338	409	52,733,467
Total disbursements	81	45,877	3,180	39,338	409	64,630,706
Excess (deficiency) of receipts over disbursements	(81)	18,482	118	13,330	-	647,716
Cash and investments - ending	\$ (3,577)	\$ 25,736	\$ 378	\$ 57,035	\$ 25	\$ 10,292,944

SCOTT COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2011

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Ford Credit Company	Vehicle Lease (3)	\$ 25,214	07-11-11	07-11-13
Ford Motor Credit Company	Vehicle Lease (1)	4,139	12-06-11	06-06-14
Scott County Building Corporation	Courthouse Renovation/Addition	<u>337,000</u>	12-31-03	06-30-16
Total governmental activities		<u>366,353</u>		
Total of annual lease payments		<u>\$ 366,353</u>		
Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year	
Governmental activities:				
General obligation bonds	Land purchase for economic development in County	\$ 320,000	\$ 226,050	
Revenue bonds	Funding infrascture for Austin Tri-Hawk	165,000	89,900	
Revenue bonds	Ambulance Lease of 2005	<u>111,000</u>	<u>77,557</u>	
Total governmental activities		<u>596,000</u>	<u>989,507</u>	
Totals		<u>\$ 596,000</u>	<u>\$ 393,507</u>	

SCOTT COUNTY
OTHER REPORTS

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

County Auditor
Clerk of the Circuit Court
County Prosecuting Attorney
County Council
Board of County Commissioners
Emergency Telephone System Fees

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS 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 SCOTT COUNTY, INDIANA

Compliance

We have audited the compliance of Scott County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 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.

As described in item 2011-3 in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with requirements regarding special tests and provisions that are applicable to its Child Support Enforcement program. Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the County complied, in all material respects, with the requirements referred to above that are applicable to its other major federal program 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 item 2011-4.

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)

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.

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.

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 deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2011-3 and 2011-4 to be material weaknesses.

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

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

STATE BOARD OF ACCOUNTS

August 7, 2012

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

SCOTT 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 HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Lt. Governor CDBG - State Administered CDBG Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii Lexington Sewer Project	14.228	DR2-09-080	\$ 1,851,846
Total for federal grantor agency			<u>1,851,846</u>
<u>U.S. DEPARTMENT JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute JAG Program Cluster Edward Byrne Memorial Justice Assistance Grant Program	16.738	2010-DJ-BX-025403	<u>25,875</u>
Total for cluster			<u>25,875</u>
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	2009-DJ-BX-0049 09-DJ-079 2008-DJ-BX-0018	10,000 3,422 <u>17,250</u>
Total for program			<u>30,672</u>
Violence Against Women Formula Grants	16.588	10STPR027 10STPR028	12,993 <u>19,800</u>
Total for program			<u>32,793</u>
ARRA - State Victim Compensation Formula Grant Program	16.802	10VCGX0010003	<u>300</u>
Total for federal grantor agency			<u>89,640</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction Boatman Road Project Bridge Deck Overlay Bridge Inspection	20.205	2011 2011 2011	30,175 34,557 <u>3,390</u>
Total for cluster			<u>68,122</u>
Highway Safety Cluster State and Community Highway Safety	20.600	D3-11-5315 D3-12-6441	9,000 <u>3,000</u>
Total for cluster			<u>12,000</u>
Total for federal grantor agency			<u>80,122</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

SCOTT 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 Public Health Emergency Preparedness	93.069	IH75TP000339-01 IP 171-68	143,359 <u>6,929</u>
Total for program			<u>150,288</u>
Center for Disease Control and Prevention - Investigations and Technical Assistance	93.283	BPRS 171-70	<u>4,727</u>
Total for program			<u>4,727</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement Child Support Enforcement	93.563	2011	<u>330,061</u>
Total for program			<u>330,061</u>
Pass-Through Indiana Secretary of State Voting Access for Individuals with Disabilities_Grants to States	93.617	2011	<u>38,671</u>
Total for program			<u>38,671</u>
Total for federal grantor agency			<u>523,747</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Homeland Security Cluster Homeland Security Grant Program	97.067	C44P-9-728A C44P-1-055A	2,700 <u>1,191</u>
Total for cluster			<u>3,891</u>
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	2011	<u>129,257</u>
Total for program			<u>129,257</u>
Emergency Management Performance Grants	97.042	C44P-1-140A C44P-1-357A	3,750 <u>48,286</u>
Total for program			<u>52,036</u>
Total for federal grantor agency			<u>185,184</u>
Total federal awards expended			<u>\$ 2,730,539</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

SCOTT COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

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

SCOTT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Disclaimer
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiency identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unqualified for CDBG - State Administered CDBG Cluster and Qualified for the Child Support Enforcement
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	CDBG - State Administered CDBG Cluster Child Support Enforcement

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

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

FINDING 2011-1 - FINANCIAL OPINION MODIFICATION

As a result of problems with the records maintained by the County, the State Board of Accounts was unable to provide an unqualified opinion on the Independent Auditor's Report for the financial statements. The following problems were identified with the records maintained by the County which led to the opinion modification:

1. Minutes of actions taken by the Board of County Commissioners were not available for audit. As a result of not having minutes, information was not available to identify actions taken by the Board that may have financial implications to the County thus preventing the

SCOTT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

ability to properly plan and audit the financial activity of the County. In addition, it could not be determined if financial statement disclosure of any activity affecting the financial activity subsequent to the date of the financial statement was required.

2. Financial activity related to the Clerk of the Circuit Court was not included in the financial statements as required due to the lack of complete and accurate financial records. The Clerk of the Circuit Court encountered problems with one of its three computerized financial accounting systems. The system was unable to generate financial reports with accurate figures. The system posted duplicate financial transactions and omitted previously reported financial transactions. The system was unable to generate a cashbook account balance.

We recommended minutes of actions taken by the Board be taken and completed in a timely manner. The minutes should be reviewed in a timely manner and approved by the Board as to completeness and accuracy.

Manual records of the financial activity of the Clerk of the Circuit Court should be maintained until the time at which information generated by the computerized financial application system can be relied upon or is ceased to be used.

Accounting records and other public records must be maintained in a manner that will support accurate financial statements. Anything other than an unqualified opinion on the Independent Auditors' Report on the financial statements may have adverse financial consequences with the possibility of an increase in interest rate cost to the taxpayers of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1 and Accounting and Uniform Compliance Guidelines Manual for Clerks of Circuit Courts of Indiana, Chapter 13)

Indiana Code 5-14-1.5-4(b) states:

"As the meeting progresses, the following memoranda shall be kept:

- (1) The date, time, and place of the meeting.
- (2) The members of the governing body recorded as either present or absent.
- (3) The general substance of all matters proposed, discussed, or decided.
- (4) A record of all votes taken, by individual members if there is a roll call.
- (5) Any additional information required under IC 5-1.5-2-2.5."

Indiana Code 5-14-1.5-4(c) states: "The memoranda are to be available within a reasonable period of time after the meeting for the purpose of informing the public of the governing body's proceedings. The minutes, if any, are to be open for public inspection and copying."

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

SCOTT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Controls over the receipting, disbursing, recording and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1 and Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 13)

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 13)

FINDING 2011-2 - RECONCILEMENT OF PAYROLL SUBSIDIARY RECORDS

Proper procedures were not in place to reconcile the payroll withholding accounts with the supporting subsidiary records. Failure to have proper controls in place resulted in some funds having a deficit cash balance and balances in accounts not being reflective of actual amounts due.

At December 31, 2011, the Payroll Cancer Ins. Fund, Payroll Life Ins. Fund, Payroll E Loan Pmt. Fund, and Payroll Flex One Fund had deficit fund balances of \$882, \$769, \$446, and \$3,577, respectively. In addition there were some payroll withholding accounts, such as, the Payroll Federal Fund and Payroll Social Security Fund that had balances at year end that did not agree with supporting payroll records. The Payroll Federal Fund had a balance of \$14,703 at December 31, 2011; however, the subsequent tax payment made totaled \$17,642 for a difference of \$2,939.

We recommended procedures be implemented to reconcile the payroll accounts with subsidiary records on a regular basis. Financial activity for the payroll accounts should be reviewed and corrections made to properly reflect the actual financial activity.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

SCOTT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III – Federal Award Findings and Questioned Costs

FINDING 2011-3 - ACCOUNTING SYSTEM WEAKNESSES

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

Scott County, in conjunction with the Indiana Department of Child Services, accounted for child support collections and payments through the Indiana Support Enforcement Tracking System (ISETS) during 2011. The following deficiency was identified:

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

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

OMB Circular A133 Section 300(b) states that 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."

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

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

FINDING 2011-4 - ACTIVITIES ALLOWED – CHILD SUPPORT ENFORCEMENT

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

Proper procedures were not in place to identify allowable costs for the Child Support Enforcement Program. A review of the expenditures claimed for reimbursement under the child support enforcement program by the Prosecuting Attorney's office identified costs charged to the program for activities not related to child support enforcement. In addition, it was determined that some costs associated with the program were not being charged in the proper amount which resulted in less monies being claimed for reimbursement.

SCOTT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Expenditures claimed for reimbursement under the child support program associated with regular operating activity of the Prosecuting Attorney's office were not being properly pro-rated for the portion of the cost related to the child support enforcement program. The entire cost of telephone expenditures of \$6,824 for the Prosecuting Attorney's office was charged to the program instead of only the cost associated with the child support division.

A review of salaries and benefits claimed for reimbursement under the program identified the cost basis on which the claim for reimbursement was calculated was incorrect. The cost of insurance benefits used in the calculation for reimbursement was less than the actual costs paid resulting in under claiming of expenditures in the amount of \$4,035.

45 CFR 304.21(c) Method of determining costs states: "The State IV-D agency has discretion with respect to the method of calculating eligible expenditures by courts and law enforcement officials under cooperative agreements. However, any method used must account for specific costs incurred on behalf of cases receiving services under the IV-D State plan."

OMB Circular A133 Section 300(b) states that 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."

We recommended officials implement monitoring procedures to ensure claims for reimbursement are based upon supporting documentation for specific costs incurred.



SCOTT COUNTY PROSECUTING ATTORNEY

SIXTH JUDICIAL CIRCUIT

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

Jason M. Mount
Prosecuting Attorney

Chris A. Owens
*Chief Deputy
Prosecutor*

Amanda C. Herald
*Drug Interdiction
Prosecutor*

Elizabeth A. Stigdon
IV-D Prosecutor

Steve Wollmann
Investigator

Amy J. Bowles
*Administrative
Assistant*

Bonita J. Combs
*Administrative
Assistant*

August 6, 2012

Summary Schedule of Prior Audit Findings

Federal Finding 2010-1, Accounting System Weaknesses

Original SBA Audit Report Number: B39193

Contact Person: Jason M. Mount

Title: Scott County Prosecuting Attorney

Phone Number: (812) 752-8466

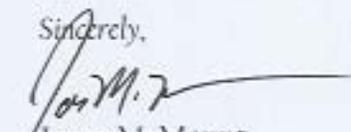
Expected Completion Date: Ongoing

Status of Finding

The Scott County Office of the Prosecuting Attorney, Child Support Division, is continuing to update and correct case balance information. The process of doing so is difficult due to the likelihood that incorrect information was entered many years ago and the recognition that in many cases the balances have been adjusted by other state and local agencies.

The Child Support Division will continue to make corrections to case balances as the errors are identified and to give the highest priority entering and maintaining accurate account balances in the child support ISETS System.

Sincerely,



Jason M. Mount
Scott County Prosecuting Attorney

Fran Satterwhite
SCOTT COUNTY CLERK OF COURTS

1 East McClain Avenue, Suite 120
Scottsburg, Indiana 47170
(812) 752-8420

August 2, 2012

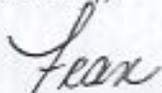
CORRECTIVE ACTION PLAN

Federal Finding 2011-1, Financial Opinion Modification

Contact Person: Fran Satterwhite
Title: Scott County Clerk of the Circuit Court
Phone Number: 812-752-8420
Expected Completion Date: December 2012

We implemented a new financial and case management computer application system in July 2011 and are in the process of transferring information from the old application system to the new application system manually. After implementing our new financial and case management system our old computer support was no longer available to us there were reports the old support could print for us but during this audit they we no longer available to us. We were unable to access the necessary reports required for accounting our financial information. All of the information is expected to be transferred by December 31, 2012 at which time the old application will cease to be used.

Sincerely,



Fran Satterwhite
Clerk of the Circuit Court



Teresa Vannarsdall

Auditor Scott County

Scott County Courthouse
1 East McClain Avenue, Suite 130
Scottsburg, Indiana 47170
Phone 812-752-8408
Fax 812-752-7914

Corrective Action Plan

Federal Finding 2011-1, Financial Opinion Modification

Contact Person: Teresa Vannarsdall
Title: Scott County Auditor
Phone Number 812-752-8408
Expected Completion Date: December 2012

Minutes of the meetings of the Board of Scott County Commissioners will be prepared in writing and will be available at the next board meeting for approval by the County Commissioners. The minutes will be signed by the Commissioners and attested to by the County Auditor to ensure the accuracy and authentication of the items discussed and actions taken at the meeting.

Sincerely,

Teresa Vannarsdall
Scott County Auditor



Teresa Vannarsdall

Auditor Scott County

Scott County Courthouse
1 East McClain Avenue, Suite 130
Scottsburg, Indiana 47170
Phone 812-752-8408
Fax 812-752-7914

Corrective Action Plan

Federal Finding 2011-2 Reconciliation of Payroll Subsidiary Records

Contact Person: Teresa Vannarsdall
Title: Scott County Auditor
Phone Number: 812-752-8408
Completion date: December 2012

Reconciliation of Payroll Subsidiary Records:

Payroll Flex One: This fund was dormant in 2011 and the outages go back to 2005 when the financial software was installed. The fund will be adjusted and cleared.

Payroll Cancer Insurance, Payroll Life Insurance: These funds will be adjusted and cleared. The Cancer Insurance and Life Insurance is employee elected insurance that are offered through payroll deduction. The insurance companies that offered the coverage to employees sometimes changed the rates without properly notifying my office or the employee leaving reconciliation and billing with these companies very difficult.

Payroll E Loan Pmt- this fund had a double posting error in 2010 in the amount of \$447.94 that should have been posted to Fund 817.

Payroll Federal Fund: The fund has balanced for 2011 back to 2008 when there were posting errors. These will be adjusted in 2012.

Payroll Social Security Fund: The fund has balanced for 2011 back to 2008 when there were posting errors. These will be adjusted in 2012.

Sincerely,

Teresa Vannarsdall
Scott County Auditor



SCOTT COUNTY PROSECUTING ATTORNEY

SIXTH JUDICIAL CIRCUIT

1 East McClain Avenue, Suite 220 ♦ Scottsburg, Indiana 47170
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*Administrative
Assistant*

Bonita J. Combs
*Administrative
Assistant*

August 6, 2012

Corrective Action Plan

Federal Finding 2011-3, Accounting System Weaknesses

Contact Person: Jason M. Mount
Title: Scott County Prosecuting Attorney
Phone Number: (812) 752-8466
Expected Completion Date: Ongoing

We have requested from the Division of Family and Children, Indiana Family and Social Services Administration, additional training and assistance in the correction of errors in cases subaccount balances. We have stressed the importance of entering and maintaining accurate account balances in the Indiana Support Enforcement Tracking System (ISETS) and in Court files. The Child Support Division will continue to make corrections to case balances as the errors are identified.

Federal Finding 2011-4, Activities Allowed – Child Support Enforcement

Contact Person: Jason M. Mount
Title: Scott County Prosecuting Attorney
Phone Number: (812) 752-8466
Expected Completion Date: December 31, 2012

Additional training will be provided to personnel responsible for administering the Child Support program regarding the proper cost to be charged to the program and how the costs charged should be determined. Additional monitoring procedures will be implemented to review the activity to ensure the property amounts are being charged.

Sincerely,

Jason M. Mount
Scott County Prosecuting Attorney

SCOTT COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 7, 2012, with Teresa Vannarsdall, Auditor; Mark Hays, President of the Board of County Commissioners; and Kelley Robbins, President of the County Council.