

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

ANNUAL FINANCIAL REPORT

2006

VANDERBURGH COUNTY, INDIANA



**FILED**

10/24/2007



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Bill Fluty	01-01-03 to 12-31-10
Treasurer	Zelma Rains-Tuley	01-01-05 to 12-31-08
Clerk	Susan Kirk	01-01-05 to 12-31-08
Sheriff	Brad Ellsworth Eric Williams	01-01-03 to 12-31-06 01-01-07 to 12-31-10
Recorder	Betty Knight Smith	01-01-05 to 12-31-08
President of the Board of County Commissioners	Cheryl Musgrave Bill Nix	01-01-06 to 07-16-07 07-24-07 to 12-31-07
President of the County Council	Lloyd Winnecke Marsha Abell	01-01-06 to 12-31-06 01-01-07 to 12-31-07



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF VANDERBURGH COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Vanderburgh County (County), as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

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

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

In our opinion, except that the omission of the component units of the County referred to in the preceding paragraph results in incomplete presentation, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2006, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated September 4, 2007, 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 and grants. Our report on compliance and on internal control over financial reporting should be read along with this report.

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

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

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

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

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

STATE BOARD OF ACCOUNTS

September 4, 2007



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

TO: THE OFFICIALS OF VANDERBURGH COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Vanderburgh County (County), as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 4, 2007. The opinions to the financial statements were qualified due to the omission of a number of component units of the County which should have been included to fairly present the financial position of the County. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we considered to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies described in item 2006-1 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS  
(Continued)

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

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

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

STATE BOARD OF ACCOUNTS

September 4, 2007

VANDERBURGH COUNTY  
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS  
For The Year Ended December 31, 2006

Functions/Programs	Disbursements	Program Receipts			Net (Disbursement) Receipt and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 51,850,408	\$ 4,957,182	\$ 860,824	\$ -	\$ (46,032,402)
Public safety	24,983,106	3,244,313	4,014,248	-	(17,724,545)
Highways and streets	9,174,218	-	4,992,887	501,492	(3,679,839)
Health and welfare	20,906,494	544,678	7,091,933	-	(13,269,883)
Culture and recreation	8,360,145	1,054,505	-	-	(7,305,640)
Interest on long-term debt	1,557,043	-	-	-	(1,557,043)
<b>Total primary government</b>	<b><u>\$ 116,831,414</u></b>	<b><u>\$ 9,800,678</u></b>	<b><u>\$ 16,959,892</u></b>	<b><u>\$ 501,492</u></b>	<b><u>(89,569,352)</u></b>
General receipts:					
Property taxes					52,339,548
Other local sources					25,086,463
Bonds and loans					28,690,488
Unrestricted investment earnings					3,767,492
Miscellaneous					6,790,661
<b>Total general receipts</b>					<b><u>116,674,652</u></b>
<b>Change in net assets</b>					<b>27,105,300</b>
<b>Net assets - beginning</b>					<b><u>60,027,663</u></b>
<b>Net assets - ending</b>					<b><u>\$ 87,132,963</u></b>
<b>Assets</b>					
Cash and investments					\$ 11,115,294
Cash with fiscal agent					27,103,330
Restricted assets:					
Cash and investments					<u>48,914,339</u>
<b>Total assets</b>					<b><u>\$ 87,132,963</u></b>
<b>Net Assets</b>					
Restricted for:					
Highways and streets					\$ 44,223,120
Public safety					7,886,400
Culture and recreation					4,055,843
Health and welfare					9,768,050
Debt service					2,984,801
Other purposes					7,099,455
Unrestricted					<u>11,115,294</u>
<b>Total net assets</b>					<b><u>\$ 87,132,963</u></b>

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

VANDERBURGH COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
GOVERNMENTAL FUNDS  
For The Year Ended December 31, 2006

	General	Family and Children	Cumulative Bridge	Burkhardt TIF	Burkhardt Road Green River Road Year 2006	Other Governmental Funds	Totals
<b>Receipts:</b>							
Taxes	\$ 43,763,470	\$ 11,404,433	\$ 2,422,161	\$ 3,548,129	\$ -	\$ 15,648,400	\$ 76,786,593
Special assessments	-	-	-	-	-	238,193	238,193
Licenses and permits	577,141	-	-	-	-	-	577,141
Intergovernmental	2,598,485	4,772,409	81,898	-	-	10,409,937	17,862,729
Charges for services	2,803,873	-	-	-	-	3,599,307	6,403,180
Fines and forfeits	1,080,395	-	-	-	-	1,442,134	2,522,529
Other	8,222,234	-	262,153	161,496	232,299	1,681,389	10,559,571
<b>Total receipts</b>	<b>59,045,598</b>	<b>16,176,842</b>	<b>2,766,212</b>	<b>3,709,625</b>	<b>232,299</b>	<b>33,019,360</b>	<b>114,949,936</b>
<b>Disbursements:</b>							
General government	35,674,931	-	-	-	-	1,274,750	36,949,681
Public safety	17,321,554	-	-	-	-	7,220,450	24,542,004
Highways and streets	-	-	-	-	821,359	5,876,711	6,698,070
Health and welfare	935,522	15,156,217	-	-	-	4,810,320	20,902,059
Culture and recreation	2,609,932	-	-	-	-	5,116,923	7,726,855
<b>Debt service:</b>							
Principal	-	-	-	6,000,000	-	3,524,840	9,524,840
Interest	-	-	-	1,550	-	1,367,448	1,368,998
Bond issuance costs	-	-	-	-	-	188,045	188,045
Advance refunding escrow	-	-	-	-	-	1,414,930	1,414,930
<b>Capital outlay:</b>							
General government	259,658	-	-	-	-	3,152,630	3,412,288
Public safety	4,248	-	-	-	-	436,856	441,104
Highways and streets	-	-	2,146,134	-	-	330,014	2,476,148
Health and welfare	4,436	-	-	-	-	-	4,436
Culture and recreation	18,859	-	-	-	-	614,432	633,291
<b>Total disbursements</b>	<b>56,829,140</b>	<b>15,156,217</b>	<b>2,146,134</b>	<b>6,001,550</b>	<b>821,359</b>	<b>35,328,349</b>	<b>116,282,749</b>
Excess (deficiency) of receipts over disbursements	2,216,458	1,020,625	620,078	(2,291,925)	(589,060)	(2,308,989)	(1,332,813)
<b>Other financing sources (uses):</b>							
Bond proceeds	-	-	-	-	26,660,648	2,029,840	28,690,488
Transfers in	216,817	-	8,719	-	-	1,097,545	1,323,081
Transfers out	(432,038)	-	-	(416,404)	-	(474,639)	(1,323,081)
<b>Total other financing sources (uses)</b>	<b>(215,221)</b>	<b>-</b>	<b>8,719</b>	<b>(416,404)</b>	<b>26,660,648</b>	<b>2,652,746</b>	<b>28,690,488</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,001,237	1,020,625	628,797	(2,708,329)	26,071,588	343,757	27,357,675
Cash and investment fund balance - beginning	8,745,749	6,822,904	5,919,530	8,501,050	-	29,316,971	59,306,204
Cash and investment fund balance - ending	<u>\$ 10,746,986</u>	<u>\$ 7,843,529</u>	<u>\$ 6,548,327</u>	<u>\$ 5,792,721</u>	<u>\$ 26,071,588</u>	<u>\$ 29,660,728</u>	<u>86,663,879</u>
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:							
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.							
							469,084
Net assets of governmental activities							<u>\$ 87,132,963</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ 10,746,986	\$ -	\$ -	\$ -	\$ -	\$ (100,777)	\$ 10,646,209
Cash with fiscal agent	-	-	-	-	26,071,588	1,031,742	27,103,330
<b>Restricted assets:</b>							
Cash and investments	-	7,843,529	6,548,327	5,792,721	-	28,729,763	48,914,340
<b>Total cash and investment assets - December 31</b>	<b>\$ 10,746,986</b>	<b>\$ 7,843,529</b>	<b>\$ 6,548,327</b>	<b>\$ 5,792,721</b>	<b>\$ 26,071,588</b>	<b>\$ 29,660,728</b>	<b>\$ 86,663,879</b>
<b>Cash and Investment Fund Balance - December 31</b>							
<b>Restricted for:</b>							
Highways and streets	\$ -	\$ -	\$ 6,548,327	\$ 5,792,721	\$ 26,071,588	\$ 5,810,485	\$ 44,223,121
Public safety	-	-	-	-	-	7,886,400	7,886,400
Culture and recreation	-	-	-	-	-	4,055,843	4,055,843
Health and welfare	-	7,843,529	-	-	-	1,924,521	9,768,050
Debt service	-	-	-	-	-	2,984,801	2,984,801
Other purposes	-	-	-	-	-	7,099,455	7,099,455
Unrestricted	10,746,986	-	-	-	-	(100,777)	10,646,209
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 10,746,986</b>	<b>\$ 7,843,529</b>	<b>\$ 6,548,327</b>	<b>\$ 5,792,721</b>	<b>\$ 26,071,588</b>	<b>\$ 29,660,728</b>	<b>\$ 86,663,879</b>

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

VANDERBURGH COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND  
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
PROPRIETARY FUNDS  
As of and for the Year Ended December 31, 2006

	<u>Internal Service Funds</u>
Operating receipts:	
Other	\$ 277,866
Operating disbursements:	
Insurance disbursements	<u>548,665</u>
Deficiency of operating receipts under operating disbursements	<u>(270,799)</u>
Nonoperating receipts :	
Interest and investment receipts	<u>18,424</u>
Deficiency of receipts under disbursements and nonoperating receipts	(252,375)
Cash and investment fund balance - beginning	<u>721,459</u>
Cash and investment fund balance - ending	<u>\$ 469,084</u>
<u>Cash and Investment Assets - December 31</u>	
Cash and investments	<u>\$ 469,084</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Unrestricted	<u>\$ 469,084</u>

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

VANDERBURGH COUNTY  
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
FIDUCIARY FUNDS  
For The Year Ended December 31, 2006

	Pension Trust Funds	Agency Funds
	<u>          </u>	<u>          </u>
Additions:		
Contributions:		
Employer	\$ 489,746	\$ -
Plan members	257,916	-
	<u>747,662</u>	<u>-</u>
Total contributions		
Investment earnings:		
Net (decrease) in fair value of investments	2,792,123	-
Interest	826,984	-
Dividends	381,625	-
	<u>4,000,732</u>	<u>-</u>
Total investment earnings		
Agency fund additions	<u>-</u>	691,505,785
Total additions	<u>4,748,394</u>	<u>691,505,785</u>
Deductions:		
Benefits	1,797,987	-
Administrative and general	266,169	-
Agency fund deductions	<u>-</u>	686,966,377
Total deductions	<u>2,064,156</u>	<u>686,966,377</u>
Excess of total additions over total deductions	2,684,238	4,539,408
Cash and investment fund balance - beginning	<u>34,102,758</u>	<u>15,520,497</u>
Cash and investment fund balance - ending	<u>\$ 36,786,996</u>	<u>\$ 20,059,905</u>

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

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

Primary Government:	Vanderburgh County
Blended Component Unit:	Vanderburgh County Redevelopment Authority
Discretely Presented Component Unit:	Vanderburgh County Solid Waste Management District Evansville-Vanderburgh Airport Authority District

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

The Vanderburgh County Redevelopment Authority, a blended component unit has been omitted from these financial statements. The Vanderburgh County Solid Waste Management District and the Evansville-Vanderburgh Airport Authority District, discretely presented component units, have been omitted from these financial statements. Accordingly, the financial statements do not include the data of all of the County's component units necessary to fairly present the financial position of the County.

Blended Component Units

A blended component unit is a separate legal entity that meets the component unit criteria. In addition, the blended component unit's governing body is the same or substantially the same as the County's governing body or the component unit provides services entirely to the County. The component unit's funds are blended into those of the County by appropriate fund type to constitute the primary government presentation.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

The County reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The family and children fund is a special revenue fund. It accounts for expenses incurred in providing public welfare assistance. Financing is provided by a specific property tax levy and federal and state assistance.

The cumulative bridge fund is a capital project fund. It accounts for the financing and construction or reconstruction of bridges in the County. Financing is provided by an annual property tax levy.

The Burkhardt TIF fund is a debt service fund. It accounts for expenses incurred in the reconstruction of Burkhardt Road. Financing is provided by an annual property tax levy.

The Burkhardt Road and Green River Road year 2006 fund is a capital project fund. It accounts for the financing and construction of certain road construction projects which will serve and benefit the Burkhardt Road economic development area. Financing is provided by the issuance of tax increment revenue bonds.

Additionally, the County reports the following fund types:

The internal service fund accounts for the financing of goods or services provided by one department or agency to other departments on a cost-reimbursement basis.

The pension trust funds account for the activities of the sheriff's pension trust and the sheriff's benefit pension funds which accumulate resources for pension benefit payments.

Agency funds account for assets held by the county as an agent for various other governmental units within the County and the State and serve as control of accounts for certain cash transactions during the time they are a liability to the County.

C. Measurement Focus and Basis of Accounting

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

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

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes. Elimination of these charges would distort the direct costs and program receipts reported for the various functions concerned.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

D. Assets and Cash and Investment Balances

1. Cash and Investments

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

2. Capital Assets

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

3. Long-Term Debt

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

4. Equity Classification

Government-Wide Statements

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

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

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

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Fund Financial Statements

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

E. Receipts and Disbursements

1. Program Receipts

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

2. Operating Receipts and Disbursements

Operating receipts and disbursements for proprietary funds and the similar discretely presented component unit result from providing services and producing and delivering goods and/or services. They also include all receipts and disbursements not related to capital and related financing, noncapital financing, or investing activities.

F. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.

Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

1. Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund services between funds, if any, are not eliminated in the Statement of Activities and Net Assets – Cash and Investment Basis.

VANDERBURGH COUNTY  
 NOTES TO FINANCIAL STATEMENTS  
 (Continued)

2. Primary government and component unit activity and balances – Resource flows between the primary government and the discretely-presented component unit(s) are reported as if they were external transactions and are classified separately from internal balances and activities within the primary government.

II. Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. In September of each year, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

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

B. Cash and Investment Balance Deficits

At December 31, 2006, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines and state statute:

Fund	2006
Health - Women, Infants and Children	\$ (56,333)
Health - Sexually Transmitted Diseases	(16,263)
Health - Acquired Immune Deficiency Syndrome	(7,519)
Tuberculosis Clinic	(73)
Public Health Coordinator	(5,689)
Health - Lead Poisoning Prevention	(12,591)
Health/Diabetes Grant	(2,309)

Cash and investment deficits arose primarily in Health Grant funds due to the nature of a reimbursement type grant where money must first be spent by the County, and then reimbursed by the granting agency.

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. At December 31, 2006, bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. The Sheriff's Merit Board has not established an investment policy for the Sheriff's Retirement and Benefit Pension Plan. As of December 31, 2006, the County had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plans
U.S. government securities	\$ 1,392,343
Corporate debt instruments	9,362,305
Corporate equity instruments	22,447,202
Open-end mutual funds	2,729,637
Total	\$ 35,931,487

Investment Policies

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

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

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

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The Sheriff's Merit Board has not adopted an investment policy for interest rate and credit risk.

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments. At December 31, 2006, the Sheriff's Retirement and Benefit Pension Plans held investments in U.S. Government Securities, Corporate Debt Instruments, Corporate Equity Instruments and Open-End Mutual Funds in the amount of \$35,931,487. Of these investments \$35,931,487 are held by the investment's counterparty, not in the name of the Sheriff's Pension Plan.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years.

The Sheriff's Merit Board has not adopted a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses.

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)			
	Not Applicable	Less Than 1	1-2	More Than 2
U.S. government securities	\$ -	\$ -	\$ -	\$ 1,392,343
Corporate debt instruments	-	151,266	9,211,039	-
Corporate equity instruments	22,447,202	-	-	-
Open-end mutual funds	2,729,637	-	-	-
Totals	<u>\$ 25,176,839</u>	<u>\$ 151,266</u>	<u>\$ 9,211,039</u>	<u>\$ 1,392,343</u>

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below.

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	County's Investments			
		U.S. Government Securities	Corporate Debt Instruments	Corporate Equity Instruments	Open-End Mutual Funds
AAA	Aaa	\$ -	\$ 184,970	\$ 3,103,746	\$ 2,729,637
AA	Aa	-	6,858,277	2,049,713	-
A	A	-	1,069,005	6,312,246	-
BBB	Baa	-	371,177	4,546,726	-
BB	Ba	-	-	765,594	-
B	B	-	-	53,285	-
Unrated	Unrated	1,392,343	878,876	5,615,892	-
Totals		<u>\$ 1,392,343</u>	<u>\$ 9,362,305</u>	<u>\$ 22,447,202</u>	<u>\$ 2,729,637</u>

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

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

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2006, were as follows:

Transfer From	Transfer To	2006
General Fund	Other governmental	\$ 432,038
Burkhardt TIF	Other governmental	416,404
Other governmental	General Fund	216,817
Other governmental	Cumulative Bridge	8,719
Other governmental	Other governmental	<u>249,103</u>
Total		<u>\$ 1,323,081</u>

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

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

IV. Other Information

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; and natural disasters.

The risks of torts; errors and omissions; job related illnesses; and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

Theft of, Damage to, and Destruction of Assets and Injuries to Employees

The County has chosen to establish a risk financing fund for risks associated with the loss related to property, casualty, and worker's compensation. The risk financing fund is accounted for in the County's Self-Insurance County Revenue and Self-Insurance County Highway Funds, internal service funds, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$25,000 for property, \$100,000 for casualty, and \$250,000 for worker's compensation per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. Provisions are also made for unexpected and unusual claims.

B. Holding Corporation

The County has entered into a capital lease with Evansville-Vanderburgh County Building Authority (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year totaled \$2,654,724.

C. Contingent Liabilities

The County entered into a capital lease agreement with the Evansville-Vanderburgh County Building Authority for the lease purchase of a new jail facility. The County has begun lease payments in July of 2006 contingent upon the completion of the construction of the jail.

D. Conduit Debt Obligation

The Vanderburgh County Economic Development Commission was established in 1997 and has issued financial assistance to not-for-profit entities for the acquisition, construction and furnishing and equipping of not-for-profit facilities deemed to be in the public interest. These bonds are secured by the property and/or equipment being financed and are payable solely from payments received on the underlying mortgage loans. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying notes to the financial statements.

As of December 31, 2006, there were three series of economic development revenue bonds outstanding. The aggregate original principal amount of these bonds was \$10,000,000. The outstanding principal balance as of December 31, 2006, was \$7,155,593.

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

E. Postemployment Benefits

In addition to the pension benefits described below, the County provides postemployment health insurance benefits, as authorized by Indiana Code 5-10-8, to all employees who retire from the County on or after attaining age 55 with at least 20 years of service and to all sheriff's department sworn deputies who retire from the County on or after attaining age 50 with at least 20 years of service as a sworn officer or anyone who serves 8 consecutive years as Sheriff of Vanderburgh County. Currently, 58 retirees meet these eligibility requirements. The County and retirees provide 92% and 8%, respectively, of these postemployment benefits. Disbursements for those postemployment benefits are recognized on a pay-as-you-go basis. During the year ended December 31, 2006, disbursements of \$495,523 were recognized for postemployment benefits.

F. Administration of Welfare Programs

The County is required to provide certain funding for administrative costs of welfare programs, the Hospital Care for the Indigent Program, Medical Assistance to Wards and Children with Special Health Care Needs through local property tax levies. The County remits those taxes to the State, which pays the cost.

G. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. The report may be obtained by contacting:

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

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

2. County Police Retirement Plan

Plan Description

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

Funding Policy and Annual Pension Cost

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

3. County Police Benefit Plan

Plan Description

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

Funding Policy and Annual Pension Cost

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

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Actuarial Information for the Above Plans

	PERF	County Police Retirement Plan	County Police Benefit Plan
Annual required contribution	\$ 1,561,723	\$ 723,928	\$ 104,921
Interest on net pension obligation	(61,227)	(45,333)	24,442
Adjustment to annual required contribution	69,773	43,166	(25,668)
Annual pension cost	1,570,269	721,761	103,695
Contributions made	1,365,736	523,608	-
Increase in net pension obligation	204,533	198,153	103,695
Net pension obligation, beginning of year	(844,510)	575,552	325,891
Net pension obligation, end of year	\$ (639,977)	\$ 773,705	\$ 429,586

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	6%	14%	2%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-06	01-01-07	01-01-07
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed
Amortization period	40 years	40 years	40 years
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	4 year smoothed market	4 year smoothed market	4 year smoothed market

Actuarial Assumptions

Investment rate of return	7.25%	7%	7%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	2%	0%

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Three Year Trend Information

	<u>Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
PERF	06-30-04	\$ 1,075,868	112%	\$ (824,208)
	06-30-05	1,278,966	102%	(844,510)
	06-30-06	1,570,269	107%	(639,977)
County Police Retirement Plan	12-31-04	1,140,996	52%	485,689
	12-31-05	656,223	86%	575,552
	12-31-06	721,761	73%	773,705
County Police Benefit Plan	12-31-04	59,856	100%	219,082
	12-31-05	108,928	100%	325,891
	12-31-06	104,921	100%	429,586

VANDERBURGH COUNTY  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-04	\$ 21,072,099	\$ 24,363,151	\$ (3,291,052)	86%	\$ 21,587,393	(15%)
07-01-05	22,100,278	28,113,190	(6,012,912)	79%	21,934,916	(27%)
07-01-06	25,338,295	29,844,651	(4,506,356)	85%	22,524,468	(20%)

County Police Retirement Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-02	\$ 32,168,664	\$ 32,168,664	\$ -	100%	\$ 4,701,488	0%
01-01-03	31,942,814	33,621,986	(1,679,172)	95%	5,024,197	(33%)
01-01-04	31,817,307	33,862,289	(2,044,982)	94%	5,049,364	(40%)
01-01-05	32,135,712	32,040,016	95,696	100%	5,127,685	2%
01-01-06	35,145,119	33,447,926	1,697,193	105%	5,235,400	32%
01-01-07	35,973,136	35,608,731	364,405	101%	5,374,595	7%

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2006

	County Highway	Local Roads and Streets	County Health	Supplemental Juvenile Probation Services	Supplemental Adult Probation Services	Accident Report
Receipts:						
Taxes	\$ -	\$ 1,000,000	\$ 2,690,992	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	3,962,073	948,915	-	-	-	-
Charges for services	-	-	452,761	-	-	4,295
Fines and forfeits	-	-	-	6,323	654,715	-
Other	-	145,808	14,661	-	-	-
<b>Total receipts</b>	<b>3,962,073</b>	<b>2,094,723</b>	<b>3,158,414</b>	<b>6,323</b>	<b>654,715</b>	<b>4,295</b>
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	597,178	1,053
Highways and streets	3,415,683	2,461,028	-	-	-	-
Health and welfare	-	-	3,044,272	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>3,415,683</b>	<b>2,461,028</b>	<b>3,044,272</b>	<b>-</b>	<b>597,178</b>	<b>1,053</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>546,390</b>	<b>(366,305)</b>	<b>114,142</b>	<b>6,323</b>	<b>57,537</b>	<b>3,242</b>
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Transfers in	96,483	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>96,483</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>642,873</b>	<b>(366,305)</b>	<b>114,142</b>	<b>6,323</b>	<b>57,537</b>	<b>3,242</b>
Cash and investment fund balance - beginning	943,461	3,923,857	669,863	29,961	502,206	23,990
<b>Cash and investment fund balance - ending</b>	<b>\$ 1,586,334</b>	<b>\$ 3,557,552</b>	<b>\$ 784,005</b>	<b>\$ 36,284</b>	<b>\$ 559,743</b>	<b>\$ 27,232</b>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	1,586,334	3,557,552	784,005	36,284	559,743	27,232
<b>Total cash and investment assets - December 31</b>	<b>\$ 1,586,334</b>	<b>\$ 3,557,552</b>	<b>\$ 784,005</b>	<b>\$ 36,284</b>	<b>\$ 559,743</b>	<b>\$ 27,232</b>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Highways and streets	\$ 1,586,334	\$ 3,557,552	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	36,284	559,743	27,232
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	784,005	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 1,586,334</b>	<b>\$ 3,557,552</b>	<b>\$ 784,005</b>	<b>\$ 36,284</b>	<b>\$ 559,743</b>	<b>\$ 27,232</b>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2006  
 (Continued)

	County Surveyor's Corner Perpetuation	Firearm's Training	Recorder's Recorders Perpetuation	Clerk Title IV-D	Prosecutor Title IV-D	Jail Commissary
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	54,559	80,920	-
Charges for services	3,273	13,798	285,339	-	-	498,148
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<u>3,273</u>	<u>13,798</u>	<u>285,339</u>	<u>54,559</u>	<u>80,920</u>	<u>498,148</u>
<b>Disbursements:</b>						
General government	58,920	-	113,944	2,159	57,670	-
Public safety	-	7,904	-	-	-	592,669
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<u>58,920</u>	<u>7,904</u>	<u>113,944</u>	<u>2,159</u>	<u>57,670</u>	<u>592,669</u>
<b>Excess (deficiency) of receipts over disbursements</b>	<u>(55,647)</u>	<u>5,894</u>	<u>171,395</u>	<u>52,400</u>	<u>23,250</u>	<u>(94,521)</u>
<b>Other financing sources (uses):</b>						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(10,000)	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<u>(55,647)</u>	<u>5,894</u>	<u>161,395</u>	<u>52,400</u>	<u>23,250</u>	<u>(94,521)</u>
Cash and investment fund balance - beginning	93,565	6,865	762,228	171,441	79,462	188,946
Cash and investment fund balance - ending	<u>\$ 37,918</u>	<u>\$ 12,759</u>	<u>\$ 923,623</u>	<u>\$ 223,841</u>	<u>\$ 102,712</u>	<u>\$ 94,425</u>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	37,918	12,759	923,623	223,841	102,712	94,425
<b>Total cash and investment assets - December 31</b>	<u>\$ 37,918</u>	<u>\$ 12,759</u>	<u>\$ 923,623</u>	<u>\$ 223,841</u>	<u>\$ 102,712</u>	<u>\$ 94,425</u>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
Highways and streets	\$ 37,918	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	12,759	-	-	-	94,425
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	923,623	223,841	102,712	-
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 37,918</u>	<u>\$ 12,759</u>	<u>\$ 923,623</u>	<u>\$ 223,841</u>	<u>\$ 102,712</u>	<u>\$ 94,425</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2006  
 (Continued)

	County Law Enforcement Continuing Education	Health - Lead Screening	Health - Maternal Child Health	Health - Women, Infants and Children	Health - Sexually Transmitted Diseases	Health - Acquired Immune Deficiency Syndrome
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	158,189	465,616	70,777	67,929
Charges for services	-	45,179	8,494	-	-	-
Fines and forfeits	45,516	-	-	-	-	-
Other	-	-	142	87	-	3,120
<b>Total receipts</b>	<b>45,516</b>	<b>45,179</b>	<b>166,825</b>	<b>465,703</b>	<b>70,777</b>	<b>71,049</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	31,363	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	51,794	141,723	414,552	69,847	63,168
Culture and recreation	-	-	-	-	-	-
<b>Debt service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-	-
<b>Capital outlay:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>31,363</b>	<b>51,794</b>	<b>141,723</b>	<b>414,552</b>	<b>69,847</b>	<b>63,168</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>14,153</b>	<b>(6,615)</b>	<b>25,102</b>	<b>51,151</b>	<b>930</b>	<b>7,881</b>
<b>Other financing sources (uses):</b>						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>14,153</b>	<b>(6,615)</b>	<b>25,102</b>	<b>51,151</b>	<b>930</b>	<b>7,881</b>
Cash and investment fund balance - beginning	107,222	46,382	62,602	(107,484)	(17,193)	(15,400)
Cash and investment fund balance - ending	<u>\$ 121,375</u>	<u>\$ 39,767</u>	<u>\$ 87,704</u>	<u>\$ (56,333)</u>	<u>\$ (16,263)</u>	<u>\$ (7,519)</u>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ (56,333)	\$ (16,263)	\$ (7,519)
Cash with fiscal agent	-	-	-	-	-	-
<b>Restricted assets:</b>						
Cash and investments	121,375	39,767	87,704	-	-	-
<b>Total cash and investment assets - December 31</b>	<b>\$ 121,375</b>	<b>\$ 39,767</b>	<b>\$ 87,704</b>	<b>\$ (56,333)</b>	<b>\$ (16,263)</b>	<b>\$ (7,519)</b>
<b>Cash and Investment Fund Balance - December 31</b>						
<b>Restricted for:</b>						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	121,375	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	39,767	87,704	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	-	-	-	(56,333)	(16,263)	(7,519)
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 121,375</b>	<b>\$ 39,767</b>	<b>\$ 87,704</b>	<b>\$ (56,333)</b>	<b>\$ (16,263)</b>	<b>\$ (7,519)</b>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2006  
 (Continued)

	Health - Local Health Maintenance Fund	Health - Immunization Action	County Police Pension	General Ditch Improvement	Storm Drainage - Oak Ridge	Drain Return Basin Maintenance
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	180,547	-	-
Intergovernmental	59,352	-	-	-	-	-
Charges for services	-	-	9,858	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<u>59,352</u>	<u>-</u>	<u>9,858</u>	<u>180,547</u>	<u>-</u>	<u>-</u>
<b>Disbursements:</b>						
General government	-	-	-	160,410	-	-
Public safety	-	-	10,970	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	44,936	7	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<u>44,936</u>	<u>7</u>	<u>10,970</u>	<u>160,410</u>	<u>-</u>	<u>-</u>
<b>Excess (deficiency) of receipts over disbursements</b>	<u>14,416</u>	<u>(7)</u>	<u>(1,112)</u>	<u>20,137</u>	<u>-</u>	<u>-</u>
<b>Other financing sources (uses):</b>						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<u>14,416</u>	<u>(7)</u>	<u>(1,112)</u>	<u>20,137</u>	<u>-</u>	<u>-</u>
Cash and investment fund balance - beginning	<u>51,370</u>	<u>7</u>	<u>1,112</u>	<u>393,821</u>	<u>1,845</u>	<u>2,719</u>
Cash and investment fund balance - ending	<u>\$ 65,786</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 413,958</u>	<u>\$ 1,845</u>	<u>\$ 2,719</u>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	<u>65,786</u>	<u>-</u>	<u>-</u>	<u>413,958</u>	<u>1,845</u>	<u>2,719</u>
<b>Total cash and investment assets - December 31</b>	<u>\$ 65,786</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 413,958</u>	<u>\$ 1,845</u>	<u>\$ 2,719</u>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Health and welfare	65,786	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	413,958	1,845	2,719
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 65,786</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 413,958</u>	<u>\$ 1,845</u>	<u>\$ 2,719</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2006  
 (Continued)

	Junk Vehicle	Maps	Supplemental Misdemeanor Probation	Prosecutor's Pretrial Diversion	Narcotics	Misdemeanor Offender
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	23,718	53,666
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	68,973	52,516	-	-
Other	-	669	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>669</b>	<b>68,973</b>	<b>52,516</b>	<b>23,718</b>	<b>53,666</b>
Disbursements:						
General government	-	407	-	-	-	-
Public safety	-	-	69,274	53,749	21,141	45,133
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>407</b>	<b>69,274</b>	<b>53,749</b>	<b>21,141</b>	<b>45,133</b>
Excess (deficiency) of receipts over disbursements	-	262	(301)	(1,233)	2,577	8,533
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(7,000)	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,000)</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	262	(301)	(8,233)	2,577	8,533
Cash and investment fund balance - beginning	43	859	70,921	12,908	99,144	160,840
Cash and investment fund balance - ending	<u>\$ 43</u>	<u>\$ 1,121</u>	<u>\$ 70,620</u>	<u>\$ 4,675</u>	<u>\$ 101,721</u>	<u>\$ 169,373</u>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	43	1,121	70,620	4,675	101,721	169,373
<b>Total cash and investment assets - December 31</b>	<u>\$ 43</u>	<u>\$ 1,121</u>	<u>\$ 70,620</u>	<u>\$ 4,675</u>	<u>\$ 101,721</u>	<u>\$ 169,373</u>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	70,620	4,675	101,721	169,373
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	43	1,121	-	-	-	-
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 43</u>	<u>\$ 1,121</u>	<u>\$ 70,620</u>	<u>\$ 4,675</u>	<u>\$ 101,721</u>	<u>\$ 169,373</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2006  
 (Continued)

	Misdemeanor Housing Jail	Sheriff's Training and Equipment	Prosecutor's Law Enforcement	Vehicle Inspection	K-9 Donation	Supplemental Public Defender
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	107,333	-	265,372	-	-	-
Charges for services	-	9,585	-	-	-	-
Fines and forfeits	-	-	-	-	-	187,028
Other	-	-	-	-	300	-
<b>Total receipts</b>	<b>107,333</b>	<b>9,585</b>	<b>265,372</b>	<b>-</b>	<b>300</b>	<b>187,028</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	74,529	31,501	112,320	-	4,249	239,323
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>74,529</b>	<b>31,501</b>	<b>112,320</b>	<b>-</b>	<b>4,249</b>	<b>239,323</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>32,804</b>	<b>(21,916)</b>	<b>153,052</b>	<b>-</b>	<b>(3,949)</b>	<b>(52,295)</b>
<b>Other financing sources (uses):</b>						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(120,000)	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(120,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>32,804</b>	<b>(21,916)</b>	<b>33,052</b>	<b>-</b>	<b>(3,949)</b>	<b>(52,295)</b>
Cash and investment fund balance - beginning	231,227	53,162	78,989	22,905	7,146	183,814
Cash and investment fund balance - ending	<u>\$ 264,031</u>	<u>\$ 31,246</u>	<u>\$ 112,041</u>	<u>\$ 22,905</u>	<u>\$ 3,197</u>	<u>\$ 131,519</u>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	264,031	31,246	112,041	22,905	3,197	131,519
<b>Total cash and investment assets - December 31</b>	<u>\$ 264,031</u>	<u>\$ 31,246</u>	<u>\$ 112,041</u>	<u>\$ 22,905</u>	<u>\$ 3,197</u>	<u>\$ 131,519</u>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	264,031	31,246	112,041	22,905	3,197	131,519
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 264,031</u>	<u>\$ 31,246</u>	<u>\$ 112,041</u>	<u>\$ 22,905</u>	<u>\$ 3,197</u>	<u>\$ 131,519</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2006  
 (Continued)

	Sheriff's Donations	Drug Free Community	Drug Free Disbursement	911 Emergency Service	Convention and Visitor	Burdette Playground
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,016,558	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	608,463	-	5,649
Fines and forfeits	-	174,158	-	-	-	-
Other	-	-	5,500	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>174,158</b>	<b>5,500</b>	<b>608,463</b>	<b>1,016,558</b>	<b>5,649</b>
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	170,000	5,160	887,072	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	1,030,432	12,680
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>170,000</b>	<b>5,160</b>	<b>887,072</b>	<b>1,030,432</b>	<b>12,680</b>
Excess (deficiency) of receipts over disbursements	-	4,158	340	(278,609)	(13,874)	(7,031)
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	4,158	340	(278,609)	(13,874)	(7,031)
Cash and investment fund balance - beginning	4,432	200,053	3,650	586,481	82,251	19,619
Cash and investment fund balance - ending	<u>4,432</u>	<u>204,211</u>	<u>3,990</u>	<u>307,872</u>	<u>68,377</u>	<u>12,588</u>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	4,432	204,211	3,990	307,872	68,377	12,588
<b>Total cash and investment assets - December 31</b>	<b><u>4,432</u></b>	<b><u>204,211</u></b>	<b><u>3,990</u></b>	<b><u>307,872</u></b>	<b><u>68,377</u></b>	<b><u>12,588</u></b>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	4,432	204,211	3,990	307,872	-	-
Culture and recreation	-	-	-	-	68,377	12,588
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b><u>4,432</u></b>	<b><u>204,211</u></b>	<b><u>3,990</u></b>	<b><u>307,872</u></b>	<b><u>68,377</u></b>	<b><u>12,588</u></b>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2006  
 (Continued)

	Burdette Float Stand	United Way Legal Aid	Crime Control	Reimbursable Insurance	Coroner's Continuing Education	Burdette Memorial
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	58,649	1,579,203	-	-	-
Charges for services	171,924	-	884,881	-	-	-
Fines and forfeits	-	-	-	-	3,023	-
Other	-	-	-	307,233	-	2,500
<b>Total receipts</b>	<b>171,924</b>	<b>58,649</b>	<b>2,464,084</b>	<b>307,233</b>	<b>3,023</b>	<b>2,500</b>
<b>Disbursements:</b>						
General government	-	62,849	-	308,219	16,441	-
Public safety	-	-	2,930,168	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	168,705	-	-	-	-	3,073
<b>Debt service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-	-
<b>Capital outlay:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>168,705</b>	<b>62,849</b>	<b>2,930,168</b>	<b>308,219</b>	<b>16,441</b>	<b>3,073</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>3,219</b>	<b>(4,200)</b>	<b>(466,084)</b>	<b>(986)</b>	<b>(13,418)</b>	<b>(573)</b>
<b>Other financing sources (uses):</b>						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	432,038	-	-	-
Transfers out	(43,060)	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(43,060)</b>	<b>-</b>	<b>432,038</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(39,841)</b>	<b>(4,200)</b>	<b>(34,046)</b>	<b>(986)</b>	<b>(13,418)</b>	<b>(573)</b>
<b>Cash and investment fund balance - beginning</b>	<b>165,348</b>	<b>9,156</b>	<b>1,054,146</b>	<b>6,511</b>	<b>14,373</b>	<b>3,704</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 125,507</b>	<b>\$ 4,956</b>	<b>\$ 1,020,100</b>	<b>\$ 5,525</b>	<b>\$ 955</b>	<b>\$ 3,131</b>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-
<b>Restricted assets:</b>						
Cash and investments	125,507	4,956	1,020,100	5,525	955	3,131
<b>Total cash and investment assets - December 31</b>	<b>\$ 125,507</b>	<b>\$ 4,956</b>	<b>\$ 1,020,100</b>	<b>\$ 5,525</b>	<b>\$ 955</b>	<b>\$ 3,131</b>
<b>Cash and Investment Fund Balance - December 31</b>						
<b>Restricted for:</b>						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	1,020,100	-	-	-
Culture and recreation	125,507	-	-	-	-	3,131
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	4,956	-	5,525	955	-
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 125,507</b>	<b>\$ 4,956</b>	<b>\$ 1,020,100</b>	<b>\$ 5,525</b>	<b>\$ 955</b>	<b>\$ 3,131</b>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2006  
 (Continued)

	Health Disasters	Inmate Medical Services Co Pay	Accepted Storm Sewers	Multi Agency Narcotics	County Auditorium Fund	COIT Windfall
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 3,622,374	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	2,600	-	-
Charges for services	-	11,125	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	9,212	-	89,810	12,303
<b>Total receipts</b>	<b>-</b>	<b>11,125</b>	<b>9,212</b>	<b>2,600</b>	<b>3,712,184</b>	<b>12,303</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	93	6,418	-	64,710	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	3,439,503	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>93</b>	<b>6,418</b>	<b>-</b>	<b>64,710</b>	<b>3,439,503</b>	<b>-</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(93)</b>	<b>4,707</b>	<b>9,212</b>	<b>(62,110)</b>	<b>272,681</b>	<b>12,303</b>
<b>Other financing sources (uses):</b>						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	120,000	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>120,000</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(93)</b>	<b>4,707</b>	<b>9,212</b>	<b>57,890</b>	<b>272,681</b>	<b>12,303</b>
Cash and investment fund balance - beginning	108	17,261	93,899	17,490	2,657,711	372,049
Cash and investment fund balance - ending	<u>15</u>	<u>21,968</u>	<u>103,111</u>	<u>75,380</u>	<u>2,930,392</u>	<u>384,352</u>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	15	21,968	103,111	75,380	2,930,392	384,352
<b>Total cash and investment assets - December 31</b>	<u>15</u>	<u>21,968</u>	<u>103,111</u>	<u>75,380</u>	<u>2,930,392</u>	<u>384,352</u>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	21,968	-	75,380	-	-
Culture and recreation	-	-	-	-	2,930,392	-
Health and welfare	15	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	103,111	-	-	384,352
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u>15</u>	<u>21,968</u>	<u>103,111</u>	<u>75,380</u>	<u>2,930,392</u>	<u>384,352</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2006  
 (Continued)

	Welfare Donation	Substance Abuse	Prosecutor Miscellaneous Drug	Redevelopment Commission Allocation	Prosecutor Share Infraction	Drainage Obstruction Petitions
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	27,563	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	169,723	-
Other	439	-	-	4,291	-	200
<b>Total receipts</b>	<b>439</b>	<b>27,563</b>	<b>-</b>	<b>4,291</b>	<b>169,723</b>	<b>200</b>
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	170,424	-
Highways and streets	-	-	-	-	-	-
Health and welfare	5,136	19,792	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>5,136</b>	<b>19,792</b>	<b>-</b>	<b>-</b>	<b>170,424</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(4,697)	7,771	-	4,291	(701)	200
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	9,554	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,554</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,697)	7,771	-	13,845	(701)	200
Cash and investment fund balance - beginning	29,781	(7,771)	169	91,693	104,683	1,100
Cash and investment fund balance - ending	<u>\$ 25,084</u>	<u>\$ -</u>	<u>\$ 169</u>	<u>\$ 105,538</u>	<u>\$ 103,982</u>	<u>\$ 1,300</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	105,538	-	-
Restricted assets:						
Cash and investments	25,084	-	169	-	103,982	1,300
<b>Total cash and investment assets - December 31</b>	<b>\$ 25,084</b>	<b>\$ -</b>	<b>\$ 169</b>	<b>\$ 105,538</b>	<b>\$ 103,982</b>	<b>\$ 1,300</b>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	169	-	103,982	-
Culture and recreation	-	-	-	-	-	-
Health and welfare	25,084	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	105,538	-	1,300
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 25,084</b>	<b>\$ -</b>	<b>\$ 169</b>	<b>\$ 105,538</b>	<b>\$ 103,982</b>	<b>\$ 1,300</b>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2006  
 (Continued)

	Prosecutor's Tobacco Awareness	Prosecutor's U.S. Marshal Forfeitures	Local Emergency Planning Commission	Prosecutor's Task Force U.S. Marshal	Health/WIC Registration	Clerk's Record Perpetuation
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	55,292	80,609	-	-
Charges for services	3,955	-	-	-	69	-
Fines and forfeits	-	-	-	-	-	65,085
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>3,955</b>	<b>-</b>	<b>55,292</b>	<b>80,609</b>	<b>69</b>	<b>65,085</b>
Disbursements:						
General government	15,050	-	-	-	-	7,270
Public safety	-	10,035	66,841	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>15,050</b>	<b>10,035</b>	<b>66,841</b>	<b>-</b>	<b>-</b>	<b>7,270</b>
Excess (deficiency) of receipts over disbursements	(11,095)	(10,035)	(11,549)	80,609	69	57,815
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Transfers in	7,000	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>7,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,095)	(10,035)	(11,549)	80,609	69	57,815
Cash and investment fund balance - beginning	4,095	39,147	37,235	165	(53)	101,865
Cash and investment fund balance - ending	\$ -	\$ 29,112	\$ 25,686	\$ 80,774	\$ 16	\$ 159,680
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	29,112	25,686	80,774	16	159,680
<b>Total cash and investment assets - December 31</b>	<b>\$ -</b>	<b>\$ 29,112</b>	<b>\$ 25,686</b>	<b>\$ 80,774</b>	<b>\$ 16</b>	<b>\$ 159,680</b>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	29,112	25,686	80,774	-	-
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	16	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	159,680
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ -</b>	<b>\$ 29,112</b>	<b>\$ 25,686</b>	<b>\$ 80,774</b>	<b>\$ 16</b>	<b>\$ 159,680</b>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2006  
 (Continued)

	Vanderburgh PSCD	Barrett Law Westwood	Daylight Sewer	Barrett Law (Old State Phase)	Barrett Law (Evergreen Heights)	Health Department Tobacco Grant
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	8,173	-	7,500	5,225	-
Intergovernmental	69,523	-	-	-	-	75,842
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>69,523</b>	<b>8,173</b>	<b>-</b>	<b>7,500</b>	<b>5,225</b>	<b>75,842</b>
<b>Disbursements:</b>						
General government	-	6,035	-	7,955	11,924	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	69,523	-	-	-	-	58,626
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>69,523</b>	<b>6,035</b>	<b>-</b>	<b>7,955</b>	<b>11,924</b>	<b>58,626</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>-</b>	<b>2,138</b>	<b>-</b>	<b>(455)</b>	<b>(6,699)</b>	<b>17,216</b>
<b>Other financing sources (uses):</b>						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>-</b>	<b>2,138</b>	<b>-</b>	<b>(455)</b>	<b>(6,699)</b>	<b>17,216</b>
Cash and investment fund balance - beginning	-	1,789	121,743	6,659	7,821	152,371
Cash and investment fund balance - ending	\$ -	\$ 3,927	\$ 121,743	\$ 6,204	\$ 1,122	\$ 169,587
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	3,927	121,743	6,204	1,122	169,587
<b>Total cash and investment assets - December 31</b>	<b>\$ -</b>	<b>\$ 3,927</b>	<b>\$ 121,743</b>	<b>\$ 6,204</b>	<b>\$ 1,122</b>	<b>\$ 169,587</b>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	169,587
Debt service	-	-	-	-	-	-
Other purposes	-	3,927	121,743	6,204	1,122	-
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ -</b>	<b>\$ 3,927</b>	<b>\$ 121,743</b>	<b>\$ 6,204</b>	<b>\$ 1,122</b>	<b>\$ 169,587</b>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2006  
 (Continued)

	Property Reassessment 2005	Prosecutor Share Law Enforcement	Sheriff Safety Awareness	Sheriff Local Government Reimbursement	Burdette Discovery Lodge Grant
Receipts:					
Taxes	\$ 402,736	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other	39,931	-	-	-	-
Total receipts	<u>442,667</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
General government	402,204	-	-	-	-
Public safety	-	913	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Culture and recreation	-	-	-	-	387
Total disbursements	<u>402,204</u>	<u>913</u>	<u>-</u>	<u>-</u>	<u>387</u>
Excess (deficiency) of receipts over disbursements	<u>40,463</u>	<u>(913)</u>	<u>-</u>	<u>-</u>	<u>(387)</u>
Other financing sources (uses):					
Bond proceeds	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	40,463	(913)	-	-	(387)
Cash and investment fund balance - beginning	<u>1,577,131</u>	<u>3,385</u>	<u>5,252</u>	<u>116</u>	<u>398</u>
Cash and investment fund balance - ending	<u>\$ 1,617,594</u>	<u>\$ 2,472</u>	<u>\$ 5,252</u>	<u>\$ 116</u>	<u>\$ 11</u>
<u>Cash and Investment Assets - December 31</u>					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-
Restricted assets:					
Cash and investments	<u>1,617,594</u>	<u>2,472</u>	<u>5,252</u>	<u>116</u>	<u>11</u>
Total cash and investment assets - December 31	<u>\$ 1,617,594</u>	<u>\$ 2,472</u>	<u>\$ 5,252</u>	<u>\$ 116</u>	<u>\$ 11</u>
<u>Cash and Investment Fund Balance - December 31</u>					
Restricted for:					
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	2,472	5,252	116	-
Culture and recreation	-	-	-	-	11
Health and welfare	-	-	-	-	-
Debt service	-	-	-	-	-
Other purposes	1,617,594	-	-	-	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - December 31	<u>\$ 1,617,594</u>	<u>\$ 2,472</u>	<u>\$ 5,252</u>	<u>\$ 116</u>	<u>\$ 11</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2006  
 (Continued)

	Convention Center Operating Fund	Barrett Law (Oak Hill)	Oncology Center Subdivision	Prosecutor Esteem	Tuberculosis Clinic	Burdette Park Events
<b>Receipts:</b>						
Taxes	\$ 798,638	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	9,383	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	7,048
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>798,638</b>	<b>9,383</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,048</b>
<b>Disbursements:</b>						
General government	-	12,520	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	8,239	-
Culture and recreation	459,300	-	-	-	-	3,230
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>459,300</b>	<b>12,520</b>	<b>-</b>	<b>-</b>	<b>8,239</b>	<b>3,230</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>339,338</b>	<b>(3,137)</b>	<b>-</b>	<b>-</b>	<b>(8,239)</b>	<b>3,818</b>
<b>Other financing sources (uses):</b>						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>339,338</b>	<b>(3,137)</b>	<b>-</b>	<b>-</b>	<b>(8,239)</b>	<b>3,818</b>
Cash and investment fund balance - beginning	525,091	10,763	4,544	113	8,166	6,973
Cash and investment fund balance - ending	<u>\$ 864,429</u>	<u>\$ 7,626</u>	<u>\$ 4,544</u>	<u>\$ 113</u>	<u>\$ (73)</u>	<u>\$ 10,791</u>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ (73)	\$ -
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	864,429	7,626	4,544	113	-	10,791
<b>Total cash and investment assets - December 31</b>	<u>\$ 864,429</u>	<u>\$ 7,626</u>	<u>\$ 4,544</u>	<u>\$ 113</u>	<u>\$ (73)</u>	<u>\$ 10,791</u>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	113	-	-
Culture and recreation	864,429	-	-	-	-	10,791
Health and welfare	-	-	4,544	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	7,626	-	-	-	-
Unrestricted	-	-	-	-	(73)	-
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 864,429</u>	<u>\$ 7,626</u>	<u>\$ 4,544</u>	<u>\$ 113</u>	<u>\$ (73)</u>	<u>\$ 10,791</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2006  
 (Continued)

	Health Department - Saplings	Officer Friendly Equipment	Circuit Court Supplemental Adult	Superior Court LLEGB	County Extradition Fees	Welfare Trust
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	1,242	-	-	-	-
Fines and forfeits	-	-	12,818	-	-	-
Other	-	-	-	-	184	192,390
<b>Total receipts</b>	<b>-</b>	<b>1,242</b>	<b>12,818</b>	<b>-</b>	<b>184</b>	<b>192,390</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	-	2,353	-	2,477	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	191,921
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>2,353</b>	<b>-</b>	<b>2,477</b>	<b>-</b>	<b>191,921</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>-</b>	<b>(1,111)</b>	<b>12,818</b>	<b>(2,477)</b>	<b>184</b>	<b>469</b>
<b>Other financing sources (uses):</b>						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>-</b>	<b>(1,111)</b>	<b>12,818</b>	<b>(2,477)</b>	<b>184</b>	<b>469</b>
Cash and investment fund balance - beginning	45	4,370	18,746	2,477	250	12,088
Cash and investment fund balance - ending	<u>45</u>	<u>3,259</u>	<u>31,564</u>	<u>-</u>	<u>434</u>	<u>12,557</u>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	45	3,259	31,564	-	434	12,557
<b>Total cash and investment assets - December 31</b>	<u>45</u>	<u>3,259</u>	<u>31,564</u>	<u>-</u>	<u>434</u>	<u>12,557</u>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	3,259	31,564	-	-	-
Culture and recreation	-	-	-	-	-	-
Health and welfare	45	-	-	-	-	12,557
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	434	-
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u>45</u>	<u>3,259</u>	<u>31,564</u>	<u>-</u>	<u>434</u>	<u>12,557</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2006  
 (Continued)

	Interest Congressional	Solid Waste	Interstate Compact Fee	Sheriff Information Systems	Children's Psychiatric Resident Treatment Services	Public Health Coordinator
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 161,026	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	37,551
Charges for services	-	-	-	70,020	-	-
Fines and forfeits	-	-	1,388	-	-	-
Other	1,424	-	-	-	-	-
<b>Total receipts</b>	<b>1,424</b>	<b>-</b>	<b>1,388</b>	<b>70,020</b>	<b>161,026</b>	<b>37,551</b>
Disbursements:						
General government	864	11,416	1,510	-	-	-
Public safety	-	-	-	70,020	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	284,628	40,671
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>864</b>	<b>11,416</b>	<b>1,510</b>	<b>70,020</b>	<b>284,628</b>	<b>40,671</b>
Excess (deficiency) of receipts over disbursements	560	(11,416)	(122)	-	(123,602)	(3,120)
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(110,617)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(110,617)</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	560	(11,416)	(122)	-	(234,219)	(3,120)
Cash and investment fund balance - beginning	17,674	14,614	348	-	833,603	(2,569)
Cash and investment fund balance - ending	<u>18,234</u>	<u>3,198</u>	<u>226</u>	<u>\$ -</u>	<u>599,384</u>	<u>(5,689)</u>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,689)
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	18,234	3,198	226	-	599,384	-
<b>Total cash and investment assets - December 31</b>	<b>18,234</b>	<b>3,198</b>	<b>226</b>	<b>\$ -</b>	<b>599,384</b>	<b>(5,689)</b>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	599,384	-
Debt service	-	-	-	-	-	-
Other purposes	18,234	3,198	226	-	-	-
Unrestricted	-	-	-	-	-	(5,689)
<b>Total cash and investment fund balance - December 31</b>	<b>18,234</b>	<b>3,198</b>	<b>226</b>	<b>\$ -</b>	<b>599,384</b>	<b>(5,689)</b>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2006  
 (Continued)

	County Child Advocacy Fund	Health Department Bioterrorism	State Assessment Training	New Facility Detention Center	Barrett Law (Mill Terrace)	Woodgate Subdivision Section A1
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	24,215	3,150
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	5,081	-	-	-
Fines and forfeits	868	-	-	-	-	-
Other	-	-	-	14,562	-	-
<b>Total receipts</b>	<b>868</b>	<b>-</b>	<b>5,081</b>	<b>14,562</b>	<b>24,215</b>	<b>3,150</b>
<b>Disbursements:</b>						
General government	-	-	-	-	15,561	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	1,750	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Debt service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-	-
<b>Capital outlay:</b>						
General government	-	-	-	273,621	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>1,750</b>	<b>-</b>	<b>273,621</b>	<b>15,561</b>	<b>-</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>868</b>	<b>(1,750)</b>	<b>5,081</b>	<b>(259,059)</b>	<b>8,654</b>	<b>3,150</b>
<b>Other financing sources (uses):</b>						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>868</b>	<b>(1,750)</b>	<b>5,081</b>	<b>(259,059)</b>	<b>8,654</b>	<b>3,150</b>
Cash and investment fund balance - beginning	717	11,545	10,307	287,393	1,840	5,250
Cash and investment fund balance - ending	<u>1,585</u>	<u>9,795</u>	<u>15,388</u>	<u>28,334</u>	<u>10,494</u>	<u>8,400</u>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-
<b>Restricted assets:</b>						
Cash and investments	1,585	9,795	15,388	28,334	10,494	8,400
<b>Total cash and investment assets - December 31</b>	<b><u>1,585</u></b>	<b><u>9,795</u></b>	<b><u>15,388</u></b>	<b><u>28,334</u></b>	<b><u>10,494</u></b>	<b><u>8,400</u></b>
<b>Cash and Investment Fund Balance - December 31</b>						
<b>Restricted for:</b>						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	28,334	-	-
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	9,795	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	1,585	-	15,388	-	10,494	8,400
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b><u>1,585</u></b>	<b><u>9,795</u></b>	<b><u>15,388</u></b>	<b><u>28,334</u></b>	<b><u>10,494</u></b>	<b><u>8,400</u></b>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2006  
 (Continued)

	Rainy Day	Elpers Industrial Subdivision	Health/Diabetes Grant	Health District 10 Volunteer Mail	Health Lead Poisoning Prevention	Health Department Dental Clinic
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	15,939	-	17,613	-
Charges for services	-	-	-	-	-	7,236
Fines and forfeits	-	-	-	-	-	-
Other	22,326	-	-	-	-	375,506
<b>Total receipts</b>	<b>22,326</b>	<b>-</b>	<b>15,939</b>	<b>-</b>	<b>17,613</b>	<b>382,742</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	11,397	1,624	30,204	256,510
Culture and recreation	-	-	-	-	-	-
<b>Debt service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-	-
<b>Capital outlay:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>11,397</b>	<b>1,624</b>	<b>30,204</b>	<b>256,510</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>22,326</b>	<b>-</b>	<b>4,542</b>	<b>(1,624)</b>	<b>(12,591)</b>	<b>126,232</b>
<b>Other financing sources (uses):</b>						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>22,326</b>	<b>-</b>	<b>4,542</b>	<b>(1,624)</b>	<b>(12,591)</b>	<b>126,232</b>
Cash and investment fund balance - beginning	601,774	18,910	(6,851)	1,624	-	-
<b>Cash and investment fund balance - ending</b>	<b>\$ 624,100</b>	<b>\$ 18,910</b>	<b>\$ (2,309)</b>	<b>\$ -</b>	<b>\$ (12,591)</b>	<b>\$ 126,232</b>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ (2,309)	\$ -	\$ (12,591)	\$ -
Cash with fiscal agent	-	-	-	-	-	-
<b>Restricted assets:</b>						
Cash and investments	624,100	18,910	-	-	-	126,232
<b>Total cash and investment assets - December 31</b>	<b>\$ 624,100</b>	<b>\$ 18,910</b>	<b>\$ (2,309)</b>	<b>\$ -</b>	<b>\$ (12,591)</b>	<b>\$ 126,232</b>
<b>Cash and Investment Fund Balance - December 31</b>						
<b>Restricted for:</b>						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	126,232
Debt service	-	-	-	-	-	-
Other purposes	624,100	18,910	-	-	-	-
Unrestricted	-	-	(2,309)	-	(12,591)	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 624,100</b>	<b>\$ 18,910</b>	<b>\$ (2,309)</b>	<b>\$ -</b>	<b>\$ (12,591)</b>	<b>\$ 126,232</b>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2006  
 (Continued)

	Health Pandemic Flu	Homeland Security	Barrett Law (Mill Terrace Bond)	Wireless Emergency 911	Redevelopment Commission Cost of Issuance	1995 Refunding Escrow
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	836,371	-	451,538	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	2,000	-	-	-	268	4,857
<b>Total receipts</b>	<b>2,000</b>	<b>836,371</b>	<b>-</b>	<b>451,538</b>	<b>268</b>	<b>4,857</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	874	652,630	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-	1,414,930
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>874</b>	<b>652,630</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,414,930</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>1,126</b>	<b>183,741</b>	<b>-</b>	<b>451,538</b>	<b>268</b>	<b>(1,410,073)</b>
<b>Other financing sources (uses):</b>						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	(174,408)	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(174,408)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>1,126</b>	<b>9,333</b>	<b>-</b>	<b>451,538</b>	<b>268</b>	<b>(1,410,073)</b>
Cash and investment fund balance - beginning	-	-	3,000	100,389	5,361	1,410,073
Cash and investment fund balance - ending	<u>\$ 1,126</u>	<u>\$ 9,333</u>	<u>\$ 3,000</u>	<u>\$ 551,927</u>	<u>\$ 5,629</u>	<u>\$ -</u>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	5,629	-
Restricted assets:						
Cash and investments	1,126	9,333	3,000	551,927	-	-
<b>Total cash and investment assets - December 31</b>	<u>\$ 1,126</u>	<u>\$ 9,333</u>	<u>\$ 3,000</u>	<u>\$ 551,927</u>	<u>\$ 5,629</u>	<u>\$ -</u>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	1,126	9,333	-	551,927	-	-
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	3,000	-	5,629	-
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 1,126</u>	<u>\$ 9,333</u>	<u>\$ 3,000</u>	<u>\$ 551,927</u>	<u>\$ 5,629</u>	<u>\$ -</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2006  
 (Continued)

	Day Reporting Drug	Disaster Relief	Health Pandemic Flu Summit	Knight Township Fire Department	Bond Issuance Cost Series B	Tax Management Associates
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	390	281,343	-	-
Charges for services	178,051	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	1,634	-	-	-	165,499
<b>Total receipts</b>	<b>178,051</b>	<b>1,634</b>	<b>390</b>	<b>281,343</b>	<b>-</b>	<b>165,499</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	6,500	-	63	281,343	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	188,045	-
Advance refunding escrow	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>6,500</b>	<b>-</b>	<b>63</b>	<b>281,343</b>	<b>188,045</b>	<b>-</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>171,551</b>	<b>1,634</b>	<b>327</b>	<b>-</b>	<b>(188,045)</b>	<b>165,499</b>
<b>Other financing sources (uses):</b>						
Bond proceeds	-	-	-	-	200,000	-
Transfers in	-	16,065	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>16,065</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>171,551</b>	<b>17,699</b>	<b>327</b>	<b>-</b>	<b>11,955</b>	<b>165,499</b>
Cash and investment fund balance - beginning	-	-	-	-	-	-
<b>Cash and investment fund balance - ending</b>	<b>\$ 171,551</b>	<b>\$ 17,699</b>	<b>\$ 327</b>	<b>\$ -</b>	<b>\$ 11,955</b>	<b>\$ 165,499</b>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	171,551	17,699	327	-	11,955	165,499
<b>Total cash and investment assets - December 31</b>	<b>\$ 171,551</b>	<b>\$ 17,699</b>	<b>\$ 327</b>	<b>\$ -</b>	<b>\$ 11,955</b>	<b>\$ 165,499</b>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	171,551	17,699	327	-	-	-
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	11,955	165,499
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 171,551</b>	<b>\$ 17,699</b>	<b>\$ 327</b>	<b>\$ -</b>	<b>\$ 11,955</b>	<b>\$ 165,499</b>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2006  
 (Continued)

	Identification Security Protection	Redevelopment Commission Reserve	Burkhardt Debt Reserve	Burkhardt Debt Reserve Series B	Burkhardt Bond Principal and Interest	General Accounts
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	86,750	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	9,554	-	-	-	3,760
<b>Total receipts</b>	<b>86,750</b>	<b>9,554</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,760</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Debt service:</b>						
Principal	-	-	550,000	1,829,840	-	-
Interest	-	-	-	-	330,836	-
Bond issuance costs	-	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-	-
<b>Capital outlay:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>550,000</b>	<b>1,829,840</b>	<b>330,836</b>	<b>-</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>86,750</b>	<b>9,554</b>	<b>(550,000)</b>	<b>(1,829,840)</b>	<b>(330,836)</b>	<b>3,760</b>
<b>Other financing sources (uses):</b>						
Bond proceeds	-	-	-	1,829,840	-	-
Transfers in	-	-	-	-	350,405	-
Transfers out	-	(9,554)	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(9,554)</b>	<b>-</b>	<b>1,829,840</b>	<b>350,405</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>86,750</b>	<b>-</b>	<b>(550,000)</b>	<b>-</b>	<b>19,569</b>	<b>3,760</b>
<b>Cash and investment fund balance - beginning</b>	<b>-</b>	<b>217,000</b>	<b>550,000</b>	<b>-</b>	<b>309,517</b>	<b>83,806</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 86,750</b>	<b>\$ 217,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 329,086</b>	<b>\$ 87,566</b>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	217,000	-	-	-	87,566
<b>Restricted assets:</b>						
Cash and investments	86,750	-	-	-	329,086	-
<b>Total cash and investment assets - December 31</b>	<b>\$ 86,750</b>	<b>\$ 217,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 329,086</b>	<b>\$ 87,566</b>
<b>Cash and Investment Fund Balance - December 31</b>						
<b>Restricted for:</b>						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	217,000	-	-	329,086	87,566
Other purposes	86,750	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 86,750</b>	<b>\$ 217,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 329,086</b>	<b>\$ 87,566</b>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2006  
 (Continued)

	Special Revenue Debt Service Reserve	2003 Revenue Refunding Bond and Interest	2003 Series Cost of Issuance	Vanderburgh Industrial Park TIF	Burkhardt Capital Interest
<b>Receipts:</b>					
Taxes	\$ -	\$ 705,899	\$ -	\$ 238,540	\$ -
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other	10,092	1,843	1,097	-	-
<b>Total receipts</b>	<b>10,092</b>	<b>707,742</b>	<b>1,097</b>	<b>238,540</b>	<b>-</b>
<b>Disbursements:</b>					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service:					
Principal	-	630,000	-	-	-
Interest	-	77,987	-	194,625	-
Bond issuance costs	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Culture and recreation	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>707,987</b>	<b>-</b>	<b>194,625</b>	<b>-</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>10,092</b>	<b>(245)</b>	<b>1,097</b>	<b>43,915</b>	<b>-</b>
<b>Other financing sources (uses):</b>					
Bond proceeds	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>10,092</b>	<b>(245)</b>	<b>1,097</b>	<b>43,915</b>	<b>-</b>
Cash and investment fund balance - beginning	224,988	355,627	24,450	130,993	27,890
Cash and investment fund balance - ending	<u>\$ 235,080</u>	<u>\$ 355,382</u>	<u>\$ 25,547</u>	<u>\$ 174,908</u>	<u>\$ 27,890</u>
<b>Cash and Investment Assets - December 31</b>					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	235,080	355,382	25,547	-	-
Restricted assets:					
Cash and investments	-	-	-	174,908	27,890
<b>Total cash and investment assets - December 31</b>	<b>\$ 235,080</b>	<b>\$ 355,382</b>	<b>\$ 25,547</b>	<b>\$ 174,908</b>	<b>\$ 27,890</b>
<b>Cash and Investment Fund Balance - December 31</b>					
Restricted for:					
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Debt service	235,080	355,382	25,547	174,908	27,890
Other purposes	-	-	-	-	-
Unrestricted	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 235,080</b>	<b>\$ 355,382</b>	<b>\$ 25,547</b>	<b>\$ 174,908</b>	<b>\$ 27,890</b>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2006  
 (Continued)

	Jail Bond	Cumulative Capital Development	Tourism Capital Improvement	Jail Project	Green River Phase 1 - Right of Way
<b>Receipts:</b>					
Taxes	\$ 2,811,342	\$ 1,574,404	\$ 605,594	\$ 20,297	\$ -
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other	-	8,573	-	218,217	-
	<u>2,811,342</u>	<u>1,582,977</u>	<u>605,594</u>	<u>238,514</u>	<u>-</u>
<b>Total receipts</b>					
<b>Disbursements:</b>					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
<b>Debt service:</b>					
Principal	515,000	-	-	-	-
Interest	764,000	-	-	-	-
Bond issuance costs	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-
<b>Capital outlay:</b>					
General government	-	2,879,009	-	-	-
Public safety	-	-	-	436,856	-
Highways and streets	-	-	-	-	27,210
Culture and recreation	-	-	614,045	-	-
	<u>1,279,000</u>	<u>2,879,009</u>	<u>614,045</u>	<u>436,856</u>	<u>27,210</u>
<b>Total disbursements</b>					
Excess (deficiency) of receipts over disbursements	<u>1,532,342</u>	<u>(1,296,032)</u>	<u>(8,451)</u>	<u>(198,342)</u>	<u>(27,210)</u>
<b>Other financing sources (uses):</b>					
Bond proceeds	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other financing sources (uses)</b>					
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>1,532,342</u>	<u>(1,296,032)</u>	<u>(8,451)</u>	<u>(198,342)</u>	<u>(27,210)</u>
Cash and investment fund balance - beginning	<u>-</u>	<u>3,195,196</u>	<u>49,068</u>	<u>3,393,764</u>	<u>275,396</u>
Cash and investment fund balance - ending	<u>\$ 1,532,342</u>	<u>\$ 1,899,164</u>	<u>\$ 40,617</u>	<u>\$ 3,195,422</u>	<u>\$ 248,186</u>
<b>Cash and Investment Assets - December 31</b>					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-
<b>Restricted assets:</b>					
Cash and investments	<u>1,532,342</u>	<u>1,899,164</u>	<u>40,617</u>	<u>3,195,422</u>	<u>248,186</u>
Total cash and investment assets - December 31	<u>\$ 1,532,342</u>	<u>\$ 1,899,164</u>	<u>\$ 40,617</u>	<u>\$ 3,195,422</u>	<u>\$ 248,186</u>
<b>Cash and Investment Fund Balance - December 31</b>					
<b>Restricted for:</b>					
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ 248,186
Public safety	-	-	-	3,195,422	-
Culture and recreation	-	-	40,617	-	-
Health and welfare	-	-	-	-	-
Debt service	1,532,342	-	-	-	-
Other purposes	-	1,899,164	-	-	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - December 31	<u>\$ 1,532,342</u>	<u>\$ 1,899,164</u>	<u>\$ 40,617</u>	<u>\$ 3,195,422</u>	<u>\$ 248,186</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2006  
 (Continued)

	Lynch Road Phase 3 Construction	911 Capital Improvements	Green River and Lynch Intersection	Congressional Principal	Totals
<b>Receipts:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 15,648,400
Special assessments	-	-	-	-	238,193
Intergovernmental	501,492	-	-	-	10,409,937
Charges for services	-	227,083	-	-	3,599,307
Fines and forfeits	-	-	-	-	1,442,134
Other	-	-	-	11,397	1,681,389
<b>Total receipts</b>	<b>501,492</b>	<b>227,083</b>	<b>-</b>	<b>11,397</b>	<b>33,019,360</b>
<b>Disbursements:</b>					
General government	-	-	-	1,422	1,274,750
Public safety	-	-	-	-	7,220,450
Highways and streets	-	-	-	-	5,876,711
Health and welfare	-	-	-	-	4,810,320
Culture and recreation	-	-	-	-	5,116,923
<b>Debt service:</b>					
Principal	-	-	-	-	3,524,840
Interest	-	-	-	-	1,367,448
Bond issuance costs	-	-	-	-	188,045
Advance refunding escrow	-	-	-	-	1,414,930
<b>Capital outlay:</b>					
General government	-	-	-	-	3,152,630
Public safety	-	-	-	-	436,856
Highways and streets	239,409	-	63,395	-	330,014
Culture and recreation	-	-	-	-	614,432
<b>Total disbursements</b>	<b>239,409</b>	<b>-</b>	<b>63,395</b>	<b>1,422</b>	<b>35,328,349</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>262,083</b>	<b>227,083</b>	<b>(63,395)</b>	<b>9,975</b>	<b>(2,308,989)</b>
<b>Other financing sources (uses):</b>					
Bond proceeds	-	-	-	-	2,029,840
Transfers in	-	-	66,000	-	1,097,545
Transfers out	-	-	-	-	(474,639)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>66,000</b>	<b>-</b>	<b>2,652,746</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>262,083</b>	<b>227,083</b>	<b>2,605</b>	<b>9,975</b>	<b>343,757</b>
Cash and investment fund balance - beginning	115,807	-	-	23,019	29,316,971
<b>Cash and investment fund balance - ending</b>	<b>\$ 377,890</b>	<b>\$ 227,083</b>	<b>\$ 2,605</b>	<b>\$ 32,994</b>	<b>\$ 29,660,728</b>
<b>Cash and Investment Assets - December 31</b>					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ (100,777)
Cash with fiscal agent	-	-	-	-	1,031,742
<b>Restricted assets:</b>					
Cash and investments	377,890	227,083	2,605	32,994	28,729,763
<b>Total cash and investment assets - December 31</b>	<b>\$ 377,890</b>	<b>\$ 227,083</b>	<b>\$ 2,605</b>	<b>\$ 32,994</b>	<b>\$ 29,660,728</b>
<b>Cash and Investment Fund Balance - December 31</b>					
<b>Restricted for:</b>					
Highways and streets	\$ 377,890	\$ -	\$ 2,605	\$ -	\$ 5,810,485
Public safety	-	227,083	-	-	7,886,400
Culture and recreation	-	-	-	-	4,055,843
Health and welfare	-	-	-	-	1,924,521
Debt service	-	-	-	-	2,984,801
Other purposes	-	-	-	32,994	7,099,455
Unrestricted	-	-	-	-	(100,777)
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 377,890</b>	<b>\$ 227,083</b>	<b>\$ 2,605</b>	<b>\$ 32,994</b>	<b>\$ 29,660,728</b>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2006

	<u>Tax Sale Redemption</u>	<u>Tax Sale Surplus</u>	<u>Inheritance Tax</u>	<u>Clerk of the Circuit Court</u>	<u>County Recorder</u>	<u>County Sheriff</u>	<u>County Treasurer</u>
Additions:							
Agency fund additions	\$ 889,245	\$ 3,292,532	\$ 7,318,675	\$ 31,388,108	\$ 1,037,585	\$ 3,398,586	\$ 243,708,283
Deductions:							
Agency fund deductions	<u>828,984</u>	<u>4,998,143</u>	<u>5,290,703</u>	<u>27,312,010</u>	<u>1,019,594</u>	<u>3,398,576</u>	<u>243,941,409</u>
Excess (deficiency) of total additions over total deductions	60,261	(1,705,611)	2,027,972	4,076,098	17,991	10	(233,126)
Cash and investment fund balance - beginning	<u>29,989</u>	<u>4,088,500</u>	<u>1,709,499</u>	<u>4,736,703</u>	<u>53,084</u>	<u>1,803</u>	<u>1,079,714</u>
Cash and investment fund balance - ending	<u>\$ 90,250</u>	<u>\$ 2,382,889</u>	<u>\$ 3,737,471</u>	<u>\$ 8,812,801</u>	<u>\$ 71,075</u>	<u>\$ 1,813</u>	<u>\$ 846,588</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2006  
 (Continued)

	<u>State Fines and Forfeitures</u>	<u>Infraction Judgments</u>	<u>Surplus Tax</u>	<u>Surplus Dog Tax</u>	<u>Tax Distributions</u>	<u>Payroll Withholding</u>
Additions:						
Agency fund additions	\$ 173,448	\$ 242,544	\$ 448,542	\$ 7,323	\$ 237,588,301	\$ 44,074,449
Deductions:						
Agency fund deductions	<u>157,340</u>	<u>237,810</u>	<u>426,328</u>	<u>7,721</u>	<u>237,829,666</u>	<u>43,983,005</u>
Excess (deficiency) of total additions over total deductions	16,108	4,734	22,214	(398)	(241,365)	91,444
Cash and investment fund balance - beginning	<u>11,592</u>	<u>28,866</u>	<u>851,511</u>	<u>430</u>	<u>889,276</u>	<u>907,972</u>
Cash and investment fund balance - ending	<u>\$ 27,700</u>	<u>\$ 33,600</u>	<u>\$ 873,725</u>	<u>\$ 32</u>	<u>\$ 647,911</u>	<u>\$ 999,416</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2006  
 (Continued)

	Watercraft Use Tax	Surplus Ditch Tax	Surplus Sewer	Surplus Weed	Rent 811 Lands	City/Town Court Costs
Additions:						
Agency fund additions	\$ 130,821	\$ 1,089	\$ -	\$ -	\$ 21,222	\$ 63,588
Deductions:						
Agency fund deductions	<u>131,442</u>	<u>880</u>	<u>-</u>	<u>-</u>	<u>47,298</u>	<u>63,582</u>
Excess (deficiency) of total additions over total deductions	(621)	209	-	-	(26,076)	6
Cash and investment fund balance - beginning	<u>621</u>	<u>1,343</u>	<u>893</u>	<u>396</u>	<u>26,076</u>	<u>4,449</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 1,552</u>	<u>\$ 893</u>	<u>\$ 396</u>	<u>\$ -</u>	<u>\$ 4,455</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2006  
 (Continued)

	<u>Overweight Vehicle Fines</u>	<u>Education Plate Fees</u>	<u>Sales Tax Auditorium</u>	<u>Sales Tax Burdette</u>	<u>Bond Issue</u>	<u>Financial Institution Tax</u>
Additions:						
Agency fund additions	\$ 11,950	\$ 7,913	\$ 90	\$ 30,878	\$ 976,837	\$ 1,620,405
Deductions:						
Agency fund deductions	<u>9,450</u>	<u>7,913</u>	<u>1,961</u>	<u>30,410</u>	<u>706,449</u>	<u>1,620,405</u>
Excess (deficiency) of total additions over total deductions	2,500	-	(1,871)	468	270,388	-
Cash and investment fund balance - beginning	<u>500</u>	<u>-</u>	<u>6,734</u>	<u>415</u>	<u>478,184</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ 3,000</u>	<u>\$ -</u>	<u>\$ 4,863</u>	<u>\$ 883</u>	<u>\$ 748,572</u>	<u>\$ -</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2006  
 (Continued)

	<u>Bad Check Deception</u>	<u>County Sheriff Pension Trust</u>	<u>State Sales Disclosure Fees</u>	<u>Auditorium Food and Beverage Tax</u>	<u>Burdette Food and Beverage Tax</u>	<u>School Fines and Forfeitures</u>
Additions:						
Agency fund additions	\$ 84,222	\$ 175,690	\$ 25,460	\$ -	\$ 998	\$ -
Deductions:						
Agency fund deductions	<u>97,438</u>	<u>152,031</u>	<u>15,802</u>	<u>263</u>	<u>913</u>	<u>-</u>
Excess (deficiency) of total additions over total deductions	(13,216)	23,659	9,658	(263)	85	-
Cash and investment fund balance - beginning	<u>19,138</u>	<u>17,012</u>	<u>53,821</u>	<u>2,188</u>	<u>541</u>	<u>7,051</u>
Cash and investment fund balance - ending	<u>\$ 5,922</u>	<u>\$ 40,671</u>	<u>\$ 63,479</u>	<u>\$ 1,925</u>	<u>\$ 626</u>	<u>\$ 7,051</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2006  
 (Continued)

	In Lieu of Taxes	AZTAR Convention and Visitor	Burdette Innkeepers	TIF Scott	Prosecutor Infractions	Unsafe Building Surplus
Additions:						
Agency fund additions	\$ 98,766	\$ 211,309	\$ 6,859	\$ 388,291	\$ 238,207	\$ -
Deductions:						
Agency fund deductions	98,766	251,387	6,786	260,050	214,767	-
Excess (deficiency) of total additions over total deductions	-	(40,078)	73	128,241	23,440	-
Cash and investment fund balance - beginning	-	40,078	950	394,951	45,780	757
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,023</u>	<u>\$ 523,192</u>	<u>\$ 69,220</u>	<u>\$ 757</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2006  
 (Continued)

	<u>Disclosure Fees</u>	<u>Sheriff Inmate Trust</u>	<u>Hospital Care for the Indigent</u>	<u>Medical Assistance to Wards</u>	<u>Children With Special Health Care Needs</u>	<u>TIF Pigeon Downtown</u>
Additions:						
Agency fund additions	\$ 20,324	\$ 1,051,677	\$ 3,906,063	\$ 199,289	\$ 286,976	\$ 1,500,000
Deductions:						
Agency fund deductions	<u>20,972</u>	<u>1,026,492</u>	<u>3,906,063</u>	<u>199,289</u>	<u>286,976</u>	<u>1,500,000</u>
Excess (deficiency) of total additions over total deductions	(648)	25,185	-	-	-	-
Cash and investment fund balance - beginning	<u>2,024</u>	<u>20,856</u>	-	-	-	-
Cash and investment fund balance - ending	<u>\$ 1,376</u>	<u>\$ 46,041</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2006  
 (Continued)

	Mortgage Fees	Child Restraint Violations	Special Death Benefits	911 Evansville Share	Burkhardt Green River Year 2006	Totals
Additions:						
Agency fund additions	\$ 26,183	\$ 6,110	\$ 26,005	\$ 160,294	\$ 106,660,648	\$ 691,505,785
Deductions:						
Agency fund deductions	26,848	5,700	24,280	159,827	106,660,648	686,966,377
Excess (deficiency) of total additions over total deductions	(665)	410	1,725	467	-	4,539,408
Cash and investment fund balance - beginning	4,515	275	2,010	-	-	15,520,497
Cash and investment fund balance - ending	<u>\$ 3,850</u>	<u>\$ 685</u>	<u>\$ 3,735</u>	<u>\$ 467</u>	<u>\$ -</u>	<u>\$ 20,059,905</u>

VANDERBURGH COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 For The Year Ended December 31, 2006

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year.) As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 22,326,486
Infrastructure	275,982,408
Buildings	77,479,675
Improvements other than buildings	555,000
Machinery and equipment	13,550,551
Construction in progress	<u>29,021,754</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 418,915,874</u>

VANDERBURGH COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 For The Year Ended December 31, 2006

The County has entered into the following capital leases and revenue bonds:

Description of Asset	Ending Balance	Due Within One Year
Governmental Activities:		
Capital leases:		
Centre Auditorium & Convention Center	\$ 25,390,000	\$ 2,709,000
Election equipment	1,078,665	603,354
Bonds payable:		
Revenue bonds:		
Purchase land for the Azteca Milling Plant	1,260,000	100,000
University of Southern Indiana overpass	2,335,000	645,000
Burkhardt Road improvements	5,055,000	410,000
Burkhardt Road and Green River Road projects	<u>28,275,000</u>	<u>330,000</u>
Total governmental activities long-term debt	<u>\$ 63,393,665</u>	<u>\$ 4,797,354</u>

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF VANDERBURGH COUNTY, INDIANA

Compliance

We have audited the compliance of Vanderburgh County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2006. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2006.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency in internal control over compliance described in item 2006-2 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiency.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We did not consider any of the deficiencies described in the accompanying Schedule of Findings and Questioned Costs to be material weaknesses.

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

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

STATE BOARD OF ACCOUNTS

September 4, 2007

VANDERBURGH COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2006

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana State Department of Health Special Supplemental Nutrition Program for Women, Infants and Children	10.557	FY 05-06 WIC 194-7 FY 06-07 WIC 194-7	\$ 327,147 87,370
Total for federal grantor agency			<u>414,517</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Incentive Block Grants	16.523	03-JB-065 04-JB-011	12,032 <u>17,933</u>
Total for program			<u>29,965</u>
Juvenile Justice and Delinquency Prevention - Allocation to States Teen Court	16.540	05-JF-.016	<u>21,351</u>
Crime Victim Assistance	16.575	05-VA-128 06-VA-143	32,529 <u>32,530</u>
Total for program			<u>65,059</u>
Byrne Formula Grant Program Multi-Agency Narcotics	16.579	04-DB-040 05-DJ-067	70,000 42,700
Drug Court		04-DB-041 05-DJ-010	25,096 <u>60,469</u>
Total for program			<u>198,265</u>
Violence Against Women Formula Grants Prosecutor	16.588	05-ST-056 06-ST-061	13,217 13,216
Sheriff		05-ST-055	<u>40,700</u>
Total for program			<u>67,133</u>
Total for federal grantor agency			<u>381,773</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601	154AL-06-03-03-23 PT-06-04-07-53	41,250 <u>12,500</u>
Total for program			<u>53,750</u>
Pass-Through Indiana Department of Transportation Highway Planning and Construction	20.205	CM-9982(16) STP-E180(001) STP-9982(017) STP-6687(002) STP-6687(001) STP-6687(001)	8,574 123,000 192,366 8,909 <u>234,464</u>
Utility Relocate/Gas Distribution			8,909
Utility Relocate/Texas Gas			<u>234,464</u>
Total for program			<u>567,313</u>
Total for federal grantor agency			<u>621,063</u>

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

VANDERBURGH COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2006  
(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 Centers for Disease Control Investigations and Technical Assistance Public Health Coordinator	93.283		
		BPRS-A 82	1,750
		BPRS 194-16 FY 05-06	27,639
		BPRS 194-16 FY 06-07	<u>12,998</u>
Total for program			<u>42,387</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		
		Collection Incentives	189,263
		Indirect Costs	119,726
		Prosecutor Expense	565,244
		Clerk Expense	<u>200,840</u>
Total for program			<u>1,075,073</u>
Pass-Through Indiana Division of State Court Administration State Court Improvement Program	93.586		
		Vanderburgh-CIP-FY04	5,342
		Vanderburgh-CIP-FY07	<u>7,566</u>
Total for program			<u>12,908</u>
Pass-Through Indiana State Department of Health HIV Prevention Activities - Health Department Based	93.940		
		FY06 AIDS 194-17	<u>64,660</u>
Block Grants for the Prevention and Treatment of Substance Abuse	93.959		
		FY06 SAPT	<u>19,792</u>
Preventative Health Services - Sexually Transmitted Diseases Research, Demonstrations, and Public Information	93.978		
		FY06 STD	<u>68,301</u>
Maternal and Child Health Block Grant to the States	93.994		
		FY 05-07 MCH 194-1	<u>140,776</u>
Total for federal grantor agency			<u>1,423,897</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Public Assistance Grants	97.036		
County Highway Department		Disaster #1612	257,852
Sheriff's Department		Disaster #1612	144,574
County Coroner		Disaster #1612	<u>18,601</u>
Total for federal grantor agency			<u>421,027</u>
Total federal awards expended			<u>\$ 3,262,277</u>

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

VANDERBURGH COUNTY  
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

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

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2006:

Program Title	Federal CFDA Number	2006
Juvenile Justice and Delinquency Prevention – Allocation to States	16.540	\$ <u>21,351</u>

VANDERBURGH COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:

Material weaknesses identified?	no
Reportable conditions identified that are not considered to be material weaknesses?	yes

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

Material weaknesses identified?	no
Reportable conditions identified that are not considered to be material weaknesses?	yes

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.205	Highway Planning and Construction
93.563	Child Support Enforcement
97.036	Public Assistance Grants

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 2006-1, INTERNAL CONTROL REPORTABLE CONDITION – CHILD SUPPORT ENFORCEMENT CASE BALANCES

Vanderburgh County, in conjunction with the Indiana Department of Child Services, accounted for child support collections and payments through the Indiana Support Enforcement Tracking System (ISETS) during 2006. The following deficiency was identified:

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

VANDERBURGH COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing that are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts, Chapter 14)

Incorrect or missing subaccount balances could cause money to be held in the system, cause checks to be printed to an incorrect payee (the State vs. the custodial parent), cause absent parents' tax refund checks to be erroneously intercepted or State issued licenses to be erroneously revoked, or result in failure to enforce collection of child support funds.

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

Vanderburgh County had requested that the Indiana Department of Child Services work with the County to resolve these issues prior to December 31, 2006.

Section III – Federal Award Findings and Questioned Costs

FINDING 2006-2, INTERNAL CONTROL REPORTABLE CONDITION –  
CHILD SUPPORT ENFORCEMENT BALANCES

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

Vanderburgh County, in conjunction with the Indiana Department of Child Services, accounted for child support collections and payments through the Indiana Support Enforcement Tracking System (ISETS) during 2006. The following deficiency was identified:

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

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

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

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

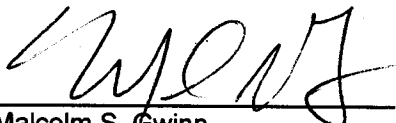
Vanderburgh County had requested that the Indiana Department of Child Services work with the County to resolve these issues prior to December 31, 2006.


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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING NUMBER 2005-2

Original SBA Audit Report Number	B28467
Fiscal Year	2005
Auditee Contact Person	Malcolm S. Gwinn
Title of Contact Person	Deputy Prosecuting Attorney
Phone Number	812-435-5334
Status of Finding	Correct efforts are on-going pursuant to the Corrective Action Plan previously submitted. Data reliability reviews continue.

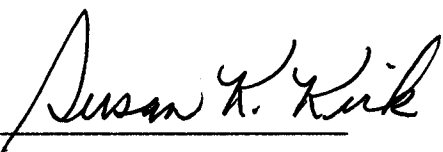
  
\_\_\_\_\_  
Malcolm S. Gwinn  
Deputy Prosecuting Attorney

  
\_\_\_\_\_  
Date

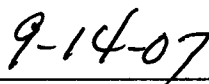
OFFICE OF THE CLERK OF THE  
VANDERBURGH CIRCUIT AND SUPERIOR COURTS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number:	2005-2
Original SBA Audit Report Number:	B28467
Fiscal Year:	2005
Auditee Contact Person	Susan K. Kirk
Title of Contact Person	Clerk of the Vanderburgh Circuit Court
Phone Number	812-435-5160
Status of Findings	Corrective action was taken

  
\_\_\_\_\_

(Signature) Susan K. Kirk

  
\_\_\_\_\_

Date Signed

**CORRECTIVE ACTION PLAN FOR  
VANDERBURGH COUNTY IV-D OFFICE**


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

As a result of a State Board of Accounts Audit, it was brought to the attention of the Vanderburgh County IV-D Office that there are problems with inaccurate account balances for the 20 Account Balances tested. The data automatically calculated by the ISETS system does not correlate with the updated data located in the hard copy case file.

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

1. VCPO IV-D Office has in place a Data Reliability System whereby every time a hard copy file is updated by an enforcement agent, the agent must check the ISETS "bucket" information for updates and corrections if/as needed. At the same time, the child support order in the ISETS system must be reviewed for accuracy. This procedure ensures that information is accurate from that date forward.
2. VCPO IV-D Office completed a data reliability review in September 2003 of over 5000 cases. Errors were detected and corrected in that process. Data reliability continues to be an ongoing project for enforcement agents in our office. See above.
3. Enforcement agents have been and will continue to be trained concerning the correct way to record orders in the ISETS system. Training will ensure all employees are entering vital information in the correct manner and will reduce the number of inaccurate account balances. Training will be provided by senior enforcement staff and FSSA's regional coordinator for state child support.
4. VCPO IV-D Office continues to work closely with staff in the Clerk's Office to ensure that information is correct and accurate.

Sincerely,

  
Malcolm S. Gwinn  
Deputy Prosecuting Attorney



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

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

**DONNA PORTER**  
Chief Deputy

9-14-07

To: Barbara Montgomery  
State Board of Accounts District Office  
1 NW MKL Blvd Room 30 A  
Evansville IN 47708

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

Reference: ISETS Findings

In the 2006 Vanderburgh Schedule of Findings and Questioned Costs on which I wish to respond:

Findings 2006-1 and 2006-2

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

Response:

"The Office of the Circuit Court Clerk had nothing whatsoever to do with the data conversion. This is a system we did not want but were forced to take and the data conversion was conducted by the staff at Family and Social Services Administration. Any error related to data conversion is the sole responsibility of the Agency."

Sincerely,

Susan K. Kirk

**STREET ADDRESS**  
CIVIC CENTER COURTS BLDG. - RM. 216  
EVANSVILLE, IN 47708-1886

PHONE: (812) 435-5160  
FAX: (812) 435-5849

**MAILING ADDRESS**  
POST OFFICE BOX 3356  
EVANSVILLE, IN 47732-3356

VANDEBURGH COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 4, 2007, with Bill Fluty, Auditor; and Bill Nix, President of the Board of County Commissioners. Our audit disclosed no material items that warrant comment at this time.