

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

ANNUAL FINANCIAL REPORT

2010

VANDERBURGH COUNTY, INDIANA



**FILED**

09/01/2011

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



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report on the Financial Statement and Supplementary Schedule of Expenditures of Federal Awards.....	3-4
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance With Government Auditing Standards .....	5-6
Financial Statement: Statement of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis .....	8-10
Notes to Financial Statement.....	11-16
Supplementary Information: Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis .....	18-50
Schedule of Capital Assets.....	51
Schedule of Long-Term Debt .....	52
Other Report .....	53
Supplemental Audit of Federal Awards: Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133.....	56-57
Schedule of Expenditures of Federal Awards .....	58-59
Notes to Schedule of Expenditures of Federal Awards.....	60
Schedule of Findings and Questioned Costs .....	61-63
Auditee Prepared Schedules: Summary Schedule of Prior Audit Findings .....	64-66
Corrective Action Plan.....	67-70
Exit Conference.....	71

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Bill Fluty Joe Gries	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Treasurer	Rick Davis	01-01-09 to 12-31-12
Clerk	Susan Kirk	01-01-09 to 12-31-12
Sheriff	Eric Williams	01-01-07 to 12-31-14
Recorder	Zelma Rains-Tuley	01-01-09 to 12-31-12
President of the Board of County Commissioners	Stephen Melcher Lloyd Winnecke	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	Russell Lloyd, Jr. Joe Kiefer	01-01-10 to 12-31-10 01-01-11 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF VANDERBURGH COUNTY, INDIANA

We have audited the accompanying financial statement of Vanderburgh County (County), for the year ended December 31, 2010. The financial statement is the responsibility of the County's management. Our responsibility is to express opinions on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting noted above is a different basis than that used in the prior year.

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

In accordance with Government Auditing Standards, we have also issued a report dated August 4, 2011, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement. Because Federal grant monies were not accurately and separately identified in the financial ledgers, it is inappropriate to and we do not express an opinion on the Schedule of Expenditures of Federal Awards referred to above.

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

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, 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 financial statement and, accordingly, we express no opinion on them.

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

Subsequent to the release of our report on August 4, 2011, an additional Summary Schedule of Prior Audit Findings was added by the County Auditor in response to a finding added during the reissuance of the 2009 report.

STATE BOARD OF ACCOUNTS

August 4, 2011, except for the County Auditor's Summary Schedule of Prior Audit Findings, as to which the date is December 7, 2011.



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF VANDERBURGH COUNTY, INDIANA

We have audited the financial statement of Vanderburgh County (County), for the year ended December 31, 2010, and have issued our report thereon dated August 4, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, which are described in the accompanying Schedule of Findings and Questioned Costs as items 2010-1 and 2010-3, that we consider to be significant deficiencies in internal control over financial reporting. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

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

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

STATE BOARD OF ACCOUNTS

August 4, 2011



FINANCIAL STATEMENT

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

	Cash and Investments		Cash and Investments	
	01-01-10	Receipts	Disbursements	12-31-10
General Fund	\$ 10,327,223	\$ 62,898,986	\$ 65,621,887	\$ 7,604,322
Local Roads & Streets	2,384,604	2,724,866	3,477,773	1,631,697
Sheriff Accident Report	34,225	7,574	4,763	37,036
Firearms Training	50,468	42,903	14,820	78,551
Health Dept	449,970	3,242,644	3,472,330	220,284
Crim Control Fund	858,419	3,118,845	3,111,365	865,899
Sheriff Vehicle Inspection	4,187	-	-	4,187
Clerk's Record Perpetuation	358,433	86,770	41,398	403,805
911 Emergency Service	294,373	1,029,689	1,046,762	277,300
Drug Free Community	242,970	218,732	200,000	261,702
Local Emergency Planning	3,186	15,252	9,765	8,673
Convention & Visitor Comm	86,133	1,096,736	1,091,965	90,904
County Highway	628,549	3,616,349	3,855,243	389,655
Property Reassessment	1,664,246	224,388	283,065	1,605,569
Prosecutor Title Iv-D	136,112	121,563	49,478	208,197
County Extradition Fees	954	1,743	-	2,697
Recorders Perpetuation	543,402	621,942	307,126	858,218
Prosecutor Pretrial Diverson	877	68,346	65,755	3,468
Sheriff Misdemeanor Housing	164,459	107,367	162,149	109,677
Clerk Incentive Iv-D	72	-	-	72
Surveyor's Corner Perpetuation	49,859	33,016	34,294	48,581
Reimbursable Insurance	19,289	507,477	518,428	8,338
Rainy Day Fund	2,992,597	1,361,298	780,800	3,573,095
Sheriff Inmate Medical Service	63,879	1,890	25,072	40,697
Sheriff K-9 Donations	204	221	382	43
Law Enforcement Education	129,279	58,807	59,849	128,237
Ema-Disaster Relief	187,083	-	-	187,083
County Child Advocacy Fund	2,400	366	-	2,766
Prosecutor Law Enforcement	30,937	105,161	82,073	54,025
Sheriff Sale Transfer	40,900	22,075	-	62,975
Sheriff Reserve	4,432	355	-	4,787
Ema- Homeland Security	-	60,971	60,971	-
Public Defender Supplement	2,415	297,232	230,525	69,122
Auditorium Food & Bev	866,208	1,302,047	169,988	1,998,267
Day Reporting Drug Court User	285,062	80,467	35,631	329,898
Vand Co Wireless Emergency	562,747	615,027	700,000	477,774
Prosecutor Iv-D Fees	15,315	21,658	13,449	23,524
Clerk Incentive Iv-D	324,855	80,800	30,803	374,852
Supplemental Adult Probation	79,789	19,209	-	98,998
Sheriff Narcotics	134,665	256,902	139,702	251,865
Sex & Violent Offender Adm County	16,820	13,829	26,000	4,649
Cir Ct Supplemental Adult	633,356	707,543	758,477	582,422
Sup Ct Supplemental Juv Prob	54,639	4,170	-	58,809
Health/Lead Screening	78,437	6,111	24,260	60,288
Health/Mch	8,606	102,351	83,691	27,266
Health/Public Health H1N1	75,095	71,221	146,316	-
Health/Wic	(68,705)	447,653	441,818	(62,870)
Health/Std	(10,781)	71,962	86,115	(24,934)
Health/Aids	(23,322)	62,205	38,822	61
Health/Lmhf	92,443	50,000	49,623	92,820
Health/Lactation Grant	6,621	20,826	20,031	7,416
Health/Diabetes Grant	(339)	-	(37)	(302)
Health/Wic Lead Testing Program	4,187	1,662	-	5,849
Health/Immunizations	-	4,054	16,064	(12,010)
Health/Technology & Communications	49,310	6,690	24,596	31,404
Health/Vital Rec Death Cert	1,912	452	378	1,986
Health Dept Tobacco Grant	198,568	103,791	115,329	187,030
Health Halboh Tobacco Cessation	-	3,000	2,852	148
Health/Lhd Deliverables Gr	-	9,990	10,065	(75)
Health/Indiana's Childhood	(25,389)	76,171	57,971	(7,189)
Health-Dental Clinic	67,265	236,845	295,571	8,539
Re Entry Fund	7,779	12,916	-	20,695
Oncology Center Subdivision	4,544	-	-	4,544
Sheriff Officer Friendly	1,247	-	133	1,114
Sheriff Sale Contractor Fee	-	82,500	82,100	400
General Ditch	349,776	252,126	100,874	501,028
Woodgate Subdivision Section	8,400	-	-	8,400
Min Storm Drains Sub	1,845	-	-	1,845
Drain Ret Basin Maint	2,719	-	-	2,719
Junk Vehicle	43	-	-	43
Surveyor Maps	2,008	215	-	2,223
Mjm Industrial Subdivision	6,624	-	-	6,624
Five Oaks II Subdivision	46,908	-	6,045	40,863
Sheriff Technology & Equipment	-	139,000	47,254	91,746
Detention Center Library	-	75	-	75
Prosecutor Share Infractions	72,956	191,348	213,710	50,594
Drainage Obstruction Petit	1,800	-	-	1,800
Accepted Storm Sewers	138,183	3,194	8,835	132,542

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

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

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Prosecutor Misc Drug Fund	169	-	-	169
Sup Ct Supplemental Adult	128,049	107,009	66,879	168,179
Prosecutor Tobacco Awareness	-	-	-	-
Daylight Sewer	121,743	-	121,743	-
Clerk Arra Fund	-	8,497	-	8,497
Prosecutor Arra Fund	-	-	-	-
Bch Subdivision Sidewalks	13,100	-	-	13,100
Vccc Misd Offender	178,508	53,684	54,123	178,069
Pros Multi-Agency Narcotic	8,181	63,575	33,621	38,135
Pros Task Force Us Marshal	38,234	130,838	120,914	48,158
Prosecutor Esteem	113	-	-	113
K Kohm Foundation - Missing Childre	5,315	-	-	5,315
Sheriff Training & Equipment	13,675	24,262	32,161	5,776
Prosecutor Us Marshall Forfs	106,159	(102,610)	-	3,549
Prosecutor Share Law Enforcement	51,064	22,865	73,929	-
Ema Idhs Grants	12,125	56,631	63,475	5,281
Ema Idhs District 10	17	993,498	986,895	6,620
Ema Asap Grant	14,432	-	10,295	4,137
Ema Fire Dept Training Grant	2,925	-	-	2,925
Pub Health Sys Quality Imp	21,898	-	14,974	6,924
Health/Safe Clip & Needle,Re	63	-	-	63
Health Purdue Msl Collobor	-	4,001	338	3,663
Health Education Screening	630	190	675	145
Health/Komen Mini Grant	36	-	-	36
Health Dept Bio Terrorism	(38)	-	-	(38)
Sheriff Safety Awareness	250	-	-	250
Tma Personal Property	256,405	-	28,300	228,105
Sheriff Local Government	116	-	-	116
Sheriff Information System	382	62,308	53,045	9,645
County Identification Security	183,556	64,946	-	248,502
Criminal History Verification	-	607	-	607
Vanderburgh P.S.C.D.	-	27,655	27,655	-
Local Drug Free-Sheriff	-	-	-	-
Local Drug Free-Prosecutor	2,500	5,000	-	7,500
Local Drug Free-Circuit Court	82	4,751	3,970	863
Local Drug Free-Superior Court	3,559	7,000	6,875	3,684
State Assessment Training	27,523	3,614	30,835	302
Assessor Iaa Training	-	9,375	8,250	1,125
Mobile Home Tie Down Project	(36,515)	36,515	-	-
Solid Waste	31	-	-	31
Drug & Alcohol Grant	-	566	564	2
Burdette Park Donations	2,510	-	2,341	169
Burdette Park Events	10,435	1,037	-	11,472
Burdette Park Day Camp Donations	19,610	3,403	6,231	16,782
Burdette Park Float Stand	79,374	176,727	124,532	131,569
Convention Center Operating Fund	1,917,312	877,389	441,563	2,353,138
New Facility Detention Center	27,720	-	-	27,720
Heab Cij Tree Neniruk Pr	2,341	372	1,694	1,019
Coit Windfall	128,860	343	-	129,203
Legal Aid Untied Way	8,241	53,999	45,778	16,462
Barrett Law (Bohannon Estates)	7,287	13,774	14,548	6,513
Barrett Law (Westwood Hills)	4,570	-	4,570	-
Barrett Law (Old State)	4,214	-	4,214	-
Barrett Law (Evergreen Heights)	6,989	-	6,989	-
Barrett Law (Oak Hill Road)	17,396	2,236	15,110	4,522
Barrett Law (Mill Terrace)	3,534	21,474	20,664	4,344
Barrett Law (Mill Terrace Bond)	3,000	-	-	3,000
Barrett Law (Aabel's Park)	13,795	14,589	14,509	13,875
Health Coroner's Survey	105	-	-	105
Jail Bond	843,148	2,444,101	2,559,100	728,149
Burkhardt Capital Interest	27,890	-	-	27,890
Burkhardt Tif General	13,081,546	5,315,250	2,819,457	15,577,339
Bond Issuance Cost Services	7,094	-	-	7,094
Burkhardt Bond Principal	12,966	2,785,053	2,786,253	11,766
Tif-Vand Industrial Parkway	255,685	278,175	313,994	219,866
Ccd Fund	1,458,422	1,339,134	1,241,345	1,556,211
Cumulative Bridge	3,498,285	3,630,689	2,794,096	4,334,878
911 Capital Improvements	788,071	329,688	352,890	764,869
Tourism Capital Improvement	120,586	1,535,430	1,528,751	127,265
Jail Project	2,768,986	8,309	144,867	2,632,428
Green River Phase 1 Rt Of Way	248,066	-	-	248,066
Lynch Rd Phase 3 Construction	371,835	-	-	371,835
Green River & Lynch Inters	2,605	-	-	2,605
Self Insurance General Fund	83,280	200,225	277,974	5,531
Self Insurance County Highway	364,592	69,460	54,171	379,881
Sheriff Pension	-	10,892	10,295	597

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

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

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Common School Principal	32,995	-	-	32,995
City Court Cost	-	72,020	72,020	-
Coroner's Continuing Education	2,123	24,712	25,029	1,806
Common School Interest	20,262	163	864	19,561
Surplus Tax Sale	593,299	454,149	426,875	620,573
Tax Sale Redemption	139,471	597,561	512,747	224,285
Surplus Tax	1,456,318	923,937	1,203,401	1,176,854
Surplus Dog	-	-	-	-
Infraction Judgements	22,549	285,313	291,914	15,948
Inheritance Tax	824,933	5,797,114	5,151,151	1,470,896
Payroll Summary	1,250,472	50,628,359	50,542,030	1,336,801
Special Death Benefit	2,000	23,430	23,745	1,685
Education Plate Fees	-	5,438	5,438	-
Burdette Park Innkeepers Tax	975	8,406	8,088	1,293
Financial Institution Tax	-	1,290,304	1,290,304	-
Mortgage Fee Fund	1,470	17,255	16,905	1,820
Child Restraint Violations	325	4,520	4,725	120
Interstate Compact Fee Fund	225	3,981	3,921	285
Commercial Vehicle Excise	-	-	-	-
C.S.H.C.N.	-	666	666	-
H.C.I.	-	9,004	9,004	-
County Med Assistance To Wards	-	438	438	-
Homestead Credit Rebate	348	42,392	42,392	348
Hea 1001 Homestead Credit	5,127	1,769,490	1,770,116	4,501
Pros Check Deception	6,437	307	314	6,430
County Police Pension Trust	-	192,375	172,246	20,129
Burdette Park Sales Tax	2,858	39,407	39,271	2,994
Sex & Violetn Offender Admin State	4	11,373	1,533	9,844
Tax Distribution	1,350,612	171,804,443	171,231,997	1,923,058
Surplus Tax Ditch	2,109	-	389	1,720
In Lieu Of Taxes/ Eha	-	119,802	119,802	-
Rents 8-11 Lands	-	23,063	23,063	-
School Fines & Forfeitures	7,051	-	-	7,051
Fines & Forfeitures	68,562	164,168	224,104	8,626
911 City Share	529	232,723	232,798	454
Disclosures Fees County Share	79,785	18,070	18,667	79,188
Disclosures Fees State Share	1,512	14,456	14,760	1,208
Food & Bev Bond And Arena	1,296,400	3,781,477	4,686,383	391,494
Burdette Park Food & Bev Tax	899	1,248	1,227	920
Aztar Adm Tax Convention & Visitors	-	211,128	211,128	-
Excess Levy Fund	1,127,260	172,351	900	1,298,711
Bond Issue	1,557,162	528,885	3,027	2,083,020
Tif-Scott ( Azteca)	743,257	387,391	212,867	917,781
Tif-Pigeon	-	6,487,170	6,487,170	-
Tif-Baseline Expansion	46,431	-	11,775	34,656
Tif-University Parkway	766	610	3	1,373
Prosecutor Infractions	61,007	176,535	221,928	15,614
Vanderburgh County Redevelopment Commission Allocation	126,967	44	-	127,011
Vanderburgh County Redevelopment Commission Reserve	217,000	28	28	217,000
Vanderburgh County Redevelopment 2005 Sinking Fund	1	283,346	283,347	-
Vanderburgh County Redevelopment 2005 Operation Fund	289,338	86,760	72,343	303,755
Burkhardt 2006	6,338,892	612,537	6,951,429	-
Burkhardt TIF Revenue Fund	6,734,118	73,297	8,237	6,799,178
Burkhardt 2005 Series A Debt Service Reserve	615,060	6,013	1,364	619,709
Burkhardt 2006 TIF Bond Debt Service Reserve	2,042,946	24,797	4,606	2,063,137
Burkhardt 2008 TIF	7,698,705	342,732	6,891,139	1,150,298
Burkhardt 2008 Debt Service Reserve	927,878	9,005	1,688	935,195
USI Overpass Special Revenue Refunding 2003 Bond and Interest	355,950	7	355,950	7
Special Revenue Refunding 2003 Debt Service Reserve	355,978	46	-	356,024
Lease Rental Fund	1,473,576	2,999,810	2,970,526	1,502,860
2003 Issue Operation and Reserve Fund	106,981	39,976	2,516	144,441
20003 Issue Sinking Fund	-	2,935,859	2,930,457	5,402
Vanderburgh County Redevelopment Distr 08 PAR	-	426,513	426,513	-
Vanderburgh County Redevelopment 2005-Bond Fund	-	636,040	636,040	-
Vanderburgh County redevelopment 20006-Bond Fund	-	1,722,500	1,722,500	-
Evansville Vanderburgh Co Building Authority 2003 Jail Operating and Reserve	5,071	2,488	5,950	1,609
Evansville Vanderburgh Co Building Authority 2003 Jail Sinking Fund	56	3,833,865	2,556,000	1,277,921
County Treasurer	1,317,173	193,512,049	193,460,474	1,368,748
County Sheriff	1,813	6,116,974	6,118,687	100
Sheriff Commissary	29,356	292,195	310,149	11,402
Inmate Trust	43,980	1,174,570	1,138,542	80,008
County Clerk	7,727,005	26,765,592	30,568,836	3,923,761
County Recorder	64,887	834,829	781,979	117,737
Sheriff Pension	30,744,664	7,314,740	5,473,000	32,586,404
	<u>\$ 131,095,897</u>	<u>\$ 603,820,346</u>	<u>\$ 614,669,381</u>	<u>\$ 120,246,862</u>

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

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash rather than when earned and disbursements are recognized when paid rather than when a liability is incurred.

C. Cash and Investments

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

D. Receipts

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

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

Special assessments which include amounts levied against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

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

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

Net proceeds from borrowings which include receipts from general obligation bonds, notes, and loans.

Intergovernmental loan activity which includes amounts received from other funds as loans on a temporary basis.

Transfers in which include funds authorized by statute, ordinance, resolution, or court order to be transferred in from another fund.

Sale of investments which includes investments sold by the County.

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

Internal service receipts which are comprised mostly of fees received for services performed for other funds.

Fiduciary receipts which are comprised mostly of contributions to the pension funds from state and local sources.

E. Disbursements

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

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

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

Interfund loan payments and loans made which include amounts that are owed to a particular fund by another fund.

Transfers out which include funds authorized by statute, ordinance, resolution, or court order to be transferred to another fund.

Purchase of investments which includes investments purchased by the County.

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

State statute (IC 5-13-9) authorizes the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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



VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

PERF Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

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

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Funding Policy

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

The County also contributes to additional pension plans unique to the County. Information regarding these plans may be obtained from the County.

SUPPLEMENTARY INFORMATION – UNAUDITED

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

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

	General Fund	Local Roads & Streets	Sheriff Accident Report	Firearms Training	Health Dept	Crim Control Fund	Sheriff Vehicle Inspection
Cash and investments - beginning	\$ 10,327,223	\$ 2,384,604	\$ 34,225	\$ 50,468	\$ 449,970	\$ 858,419	\$ 4,187
Receipts:							
Charges for services	-	-	-	-	-	-	-
Other receipts	<u>62,898,986</u>	<u>2,724,866</u>	<u>7,574</u>	<u>42,903</u>	<u>3,242,644</u>	<u>3,118,845</u>	<u>-</u>
Total receipts	<u>62,898,986</u>	<u>2,724,866</u>	<u>7,574</u>	<u>42,903</u>	<u>3,242,644</u>	<u>3,118,845</u>	<u>-</u>
Disbursements:							
Personal services	40,499,263	-	-	-	2,651,913	2,202,596	-
Supplies	2,084,408	1,221,902	-	-	114,413	6,698	-
Other services and charges	22,518,189	946,607	-	-	601,260	43,657	-
Capital outlay	199,732	1,309,264	-	-	104,744	-	-
Other disbursements	<u>320,295</u>	<u>-</u>	<u>4,763</u>	<u>14,820</u>	<u>-</u>	<u>858,414</u>	<u>-</u>
Total disbursements	<u>65,621,887</u>	<u>3,477,773</u>	<u>4,763</u>	<u>14,820</u>	<u>3,472,330</u>	<u>3,111,365</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(2,722,901)</u>	<u>(752,907)</u>	<u>2,811</u>	<u>28,083</u>	<u>(229,686)</u>	<u>7,480</u>	<u>-</u>
Cash and investments - ending	<u>\$ 7,604,322</u>	<u>\$ 1,631,697</u>	<u>\$ 37,036</u>	<u>\$ 78,551</u>	<u>\$ 220,284</u>	<u>\$ 865,899</u>	<u>\$ 4,187</u>

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

	Clerk's Record Perpetuation	911 Emergency Service	Drug Free Community	Local Emergency Planning	Convention & Visitor Comm	County Highway	Property Reassessment
Cash and investments - beginning	\$ 358,433	\$ 294,373	\$ 242,970	\$ 3,186	\$ 86,133	\$ 628,549	\$ 1,664,246
Receipts:							
Charges for services	-	-	-	-	-	-	-
Other receipts	86,770	1,029,689	218,732	15,252	1,096,736	3,616,349	224,388
Total receipts	86,770	1,029,689	218,732	15,252	1,096,736	3,616,349	224,388
Disbursements:							
Personal services	-	-	-	-	-	2,960,910	54,525
Supplies	-	-	50,000	-	-	438,289	28,195
Other services and charges	-	1,046,762	150,000	9,765	-	456,044	194,734
Capital outlay	-	-	-	-	-	-	3,017
Other disbursements	41,398	-	-	-	1,091,965	-	2,594
Total disbursements	41,398	1,046,762	200,000	9,765	1,091,965	3,855,243	283,065
Excess (deficiency) of receipts over disbursements	45,372	(17,073)	18,732	5,487	4,771	(238,894)	(58,677)
Cash and investments - ending	\$ 403,805	\$ 277,300	\$ 261,702	\$ 8,673	\$ 90,904	\$ 389,655	\$ 1,605,569

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

	Prosecutor Title lv-D	County Extradition Fees	Recorders Perpetuation	Prosecutor Pretrial Diverson	Sheriff Misdemeanor Housing	Clerk Incentive lv-D	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 136,112	\$ 954	\$ 543,402	\$ 877	\$ 164,459	\$ 72	\$ 49,859
Receipts:							
Charges for services	-	-	-	-	-	-	-
Other receipts	121,563	1,743	621,942	68,346	107,367	-	33,016
Total receipts	121,563	1,743	621,942	68,346	107,367	-	33,016
Disbursements:							
Personal services	-	-	-	65,755	162,149	-	27,208
Supplies	-	-	-	-	-	-	1,155
Other services and charges	-	-	-	-	-	-	5,931
Capital outlay	-	-	-	-	-	-	-
Other disbursements	49,478	-	307,126	-	-	-	-
Total disbursements	49,478	-	307,126	65,755	162,149	-	34,294
Excess (deficiency) of receipts over disbursements	72,085	1,743	314,816	2,591	(54,782)	-	(1,278)
Cash and investments - ending	\$ 208,197	\$ 2,697	\$ 858,218	\$ 3,468	\$ 109,677	\$ 72	\$ 48,581

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

	Reimbursable Insurance	Rainy Day Fund	Sheriff Inmate Medical Service	Sheriff K-9 Donations	Law Enforcement Education	Ema-Disaster Relief	County Child Advocacy Fund
Cash and investments - beginning	\$ 19,289	\$ 2,992,597	\$ 63,879	\$ 204	\$ 129,279	\$ 187,083	\$ 2,400
Receipts:							
Charges for services	-	-	-	-	-	-	-
Other receipts	507,477	1,361,298	1,890	221	58,807	-	366
Total receipts	507,477	1,361,298	1,890	221	58,807	-	366
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	518,428	780,800	25,072	382	59,849	-	-
Total disbursements	518,428	780,800	25,072	382	59,849	-	-
Excess (deficiency) of receipts over disbursements	(10,951)	580,498	(23,182)	(161)	(1,042)	-	366
Cash and investments - ending	\$ 8,338	\$ 3,573,095	\$ 40,697	\$ 43	\$ 128,237	\$ 187,083	\$ 2,766

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

	Prosecutor Law Enforcement	Sheriff Sale Transfer	Sheriff Reserve	Ema- Homeland Security	Public Defender Supplement	Auditorium Food & Bev	Day Reporting Drug Court User
Cash and investments - beginning	\$ 30,937	\$ 40,900	\$ 4,432	\$ -	\$ 2,415	\$ 866,208	\$ 285,062
Receipts:							
Charges for services	-	-	-	-	-	-	-
Other receipts	105,161	22,075	355	60,971	297,232	1,302,047	80,467
Total receipts	<u>105,161</u>	<u>22,075</u>	<u>355</u>	<u>60,971</u>	<u>297,232</u>	<u>1,302,047</u>	<u>80,467</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	82,073	-	-	60,971	230,525	169,988	35,631
Total disbursements	<u>82,073</u>	<u>-</u>	<u>-</u>	<u>60,971</u>	<u>230,525</u>	<u>169,988</u>	<u>35,631</u>
Excess (deficiency) of receipts over disbursements	<u>23,088</u>	<u>22,075</u>	<u>355</u>	<u>-</u>	<u>66,707</u>	<u>1,132,059</u>	<u>44,836</u>
Cash and investments - ending	<u>\$ 54,025</u>	<u>\$ 62,975</u>	<u>\$ 4,787</u>	<u>\$ -</u>	<u>\$ 69,122</u>	<u>\$ 1,998,267</u>	<u>\$ 329,898</u>



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

	Vand Co Wireless Emergency	Prosecutor Iv-D Fees	Clerk Incentive Iv-D	Supplemental Adult Probation	Sheriff Narcotics	Sex & Violent Offender Adm County	Cir Ct Supplemental Adult
Cash and investments - beginning	\$ 562,747	\$ 15,315	\$ 324,855	\$ 79,789	\$ 134,665	\$ 16,820	\$ 633,356
Receipts:							
Charges for services	-	-	-	-	-	-	-
Other receipts	615,027	21,658	80,800	19,209	256,902	13,829	707,543
Total receipts	<u>615,027</u>	<u>21,658</u>	<u>80,800</u>	<u>19,209</u>	<u>256,902</u>	<u>13,829</u>	<u>707,543</u>
Disbursements:							
Personal services	-	-	-	-	-	-	517,342
Supplies	-	-	-	-	-	-	35,973
Other services and charges	-	-	-	-	-	-	184,885
Capital outlay	-	-	-	-	-	-	20,277
Other disbursements	700,000	13,449	30,803	-	139,702	26,000	-
Total disbursements	<u>700,000</u>	<u>13,449</u>	<u>30,803</u>	<u>-</u>	<u>139,702</u>	<u>26,000</u>	<u>758,477</u>
Excess (deficiency) of receipts over disbursements	<u>(84,973)</u>	<u>8,209</u>	<u>49,997</u>	<u>19,209</u>	<u>117,200</u>	<u>(12,171)</u>	<u>(50,934)</u>
Cash and investments - ending	<u>\$ 477,774</u>	<u>\$ 23,524</u>	<u>\$ 374,852</u>	<u>\$ 98,998</u>	<u>\$ 251,865</u>	<u>\$ 4,649</u>	<u>\$ 582,422</u>

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

	Sup Ct Supplemental Juv Prob	Health/Lead Screening	Health/Mch	Health/Public Health H1N1	Health/Wic	Health/Std	Health/Aids
Cash and investments - beginning	\$ 54,639	\$ 78,437	\$ 8,606	\$ 75,095	\$ (68,705)	\$ (10,781)	\$ (23,322)
Receipts:							
Charges for services	-	-	-	-	-	-	-
Other receipts	4,170	6,111	102,351	71,221	447,653	71,962	62,205
Total receipts	4,170	6,111	102,351	71,221	447,653	71,962	62,205
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	24,260	83,691	146,316	441,818	86,115	38,822
Total disbursements	-	24,260	83,691	146,316	441,818	86,115	38,822
Excess (deficiency) of receipts over disbursements	4,170	(18,149)	18,660	(75,095)	5,835	(14,153)	23,383
Cash and investments - ending	\$ 58,809	\$ 60,288	\$ 27,266	\$ -	\$ (62,870)	\$ (24,934)	\$ 61

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

	Health/Lmhf	Health/Lactation Grant	Health/Diabetes Grant	Health/Wic Lead Testing Program	Health/ Immunizations	Health/Technology & Communications	Health/Vital Rec Death Cert
Cash and investments - beginning	\$ 92,443	\$ 6,621	\$ (339)	\$ 4,187	\$ -	\$ 49,310	\$ 1,912
Receipts:							
Charges for services	-	-	-	-	-	-	-
Other receipts	50,000	20,826	-	1,662	4,054	6,690	452
Total receipts	50,000	20,826	-	1,662	4,054	6,690	452
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	49,623	20,031	(37)	-	16,064	24,596	378
Total disbursements	49,623	20,031	(37)	-	16,064	24,596	378
Excess (deficiency) of receipts over disbursements	377	795	37	1,662	(12,010)	(17,906)	74
Cash and investments - ending	\$ 92,820	\$ 7,416	\$ (302)	\$ 5,849	\$ (12,010)	\$ 31,404	\$ 1,986

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

	Health Dept Tobacco Grant	Health Halboh Tobacco Cessation	Health/Lhd Deliverables Gr	Health/Indiana's Childhood	Health-Dental Clinic	Re Entry Fund	Oncology Center Subdivision
Cash and investments - beginning	\$ 198,568	\$ -	\$ -	\$ (25,389)	\$ 67,265	\$ 7,779	\$ 4,544
Receipts:							
Charges for services	-	-	-	-	-	-	-
Other receipts	103,791	3,000	9,990	76,171	236,845	12,916	-
Total receipts	103,791	3,000	9,990	76,171	236,845	12,916	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	115,329	2,852	10,065	57,971	295,571	-	-
Total disbursements	115,329	2,852	10,065	57,971	295,571	-	-
Excess (deficiency) of receipts over disbursements	(11,538)	148	(75)	18,200	(58,726)	12,916	-
Cash and investments - ending	\$ 187,030	\$ 148	\$ (75)	\$ (7,189)	\$ 8,539	\$ 20,695	\$ 4,544

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

	Sheriff Officer Friendly	Sheriff Sale Contractor Fee	General Ditch	Woodgate Subdivision Section	Min Storm Drains Sub	Drain Ret Basin Maint	Junk Vehicle
Cash and investments - beginning	\$ 1,247	\$ -	\$ 349,776	\$ 8,400	\$ 1,845	\$ 2,719	\$ 43
Receipts:							
Charges for services	-	-	-	-	-	-	-
Other receipts	-	82,500	252,126	-	-	-	-
Total receipts	-	82,500	252,126	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	133	82,100	100,874	-	-	-	-
Total disbursements	133	82,100	100,874	-	-	-	-
Excess (deficiency) of receipts over disbursements	(133)	400	151,252	-	-	-	-
Cash and investments - ending	\$ 1,114	\$ 400	\$ 501,028	\$ 8,400	\$ 1,845	\$ 2,719	\$ 43

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

	Surveyor Maps	Mjm Industrial Subdivision	Five Oaks II Subdivision	Sheriff Technology & Equipment	Detention Center Library	Prosecutor Share Infractions	Drainage Obstruction Petit
Cash and investments - beginning	\$ 2,008	\$ 6,624	\$ 46,908	\$ -	\$ -	\$ 72,956	\$ 1,800
Receipts:							
Charges for services	-	-	-	-	-	-	-
Other receipts	215	-	-	139,000	75	191,348	-
Total receipts	215	-	-	139,000	75	191,348	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	6,045	47,254	-	213,710	-
Total disbursements	-	-	6,045	47,254	-	213,710	-
Excess (deficiency) of receipts over disbursements	215	-	(6,045)	91,746	75	(22,362)	-
Cash and investments - ending	\$ 2,223	\$ 6,624	\$ 40,863	\$ 91,746	\$ 75	\$ 50,594	\$ 1,800

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

	Accepted Storm Sewers	Prosecutor Misc Drug Fund	Sup Ct Supplemental Adult	Prosecutor Tobacco Awareness	Daylight Sewer	Clerk Arra Fund	Prosecutor Arra Fund
Cash and investments - beginning	\$ 138,183	\$ 169	\$ 128,049	\$ -	\$ 121,743	\$ -	\$ -
Receipts:							
Charges for services	-	-	-	-	-	-	-
Other receipts	3,194	-	107,009	-	-	8,497	-
Total receipts	3,194	-	107,009	-	-	8,497	-
Disbursements:							
Personal services	-	-	65,979	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	900	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	8,835	-	-	-	121,743	-	-
Total disbursements	8,835	-	66,879	-	121,743	-	-
Excess (deficiency) of receipts over disbursements	(5,641)	-	40,130	-	(121,743)	8,497	-
Cash and investments - ending	<u>\$ 132,542</u>	<u>\$ 169</u>	<u>\$ 168,179</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,497</u>	<u>\$ -</u>

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

	Bch Subdivision Sidewalks	Vccc Misd Offender	Pros Multi-Agency Narcotic	Pros Task Force Us Marshal	Prosecutor Esteem	K Kohm Foundation - Missing Children	Sheriff Training & Equipment
Cash and investments - beginning	\$ 13,100	\$ 178,508	\$ 8,181	\$ 38,234	\$ 113	\$ 5,315	\$ 13,675
Receipts:							
Charges for services	-	-	-	-	-	-	-
Other receipts	-	53,684	63,575	130,838	-	-	24,262
Total receipts	-	53,684	63,575	130,838	-	-	24,262
Disbursements:							
Personal services	-	54,123	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	33,621	120,914	-	-	32,161
Total disbursements	-	54,123	33,621	120,914	-	-	32,161
Excess (deficiency) of receipts over disbursements	-	(439)	29,954	9,924	-	-	(7,899)
Cash and investments - ending	\$ 13,100	\$ 178,069	\$ 38,135	\$ 48,158	\$ 113	\$ 5,315	\$ 5,776



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

	Prosecutor Us Marshall Fors	Prosecutor Share Law Enforcement	Ema Idhs Grants	Ema Idhs District 10	Ema Asap Grant	Ema Fire Dept Training Grant	Pub Health Sys Quality Imp
Cash and investments - beginning	\$ 106,159	\$ 51,064	\$ 12,125	\$ 17	\$ 14,432	\$ 2,925	\$ 21,898
Receipts:							
Charges for services	-	-	-	-	-	-	-
Other receipts	(102,610)	22,865	56,631	993,498	-	-	-
Total receipts	(102,610)	22,865	56,631	993,498	-	-	-
Disbursements:							
Personal services	-	33,008	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	40,921	63,475	986,895	10,295	-	14,974
Total disbursements	-	73,929	63,475	986,895	10,295	-	14,974
Excess (deficiency) of receipts over disbursements	(102,610)	(51,064)	(6,844)	6,603	(10,295)	-	(14,974)
Cash and investments - ending	\$ 3,549	\$ -	\$ 5,281	\$ 6,620	\$ 4,137	\$ 2,925	\$ 6,924

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

	Health/Safe Clip & Needle,Re	Health Purdue Msl Collobor	Health Education Screening	Health/Komen Mini Grant	Health Dept Bio Terrorism	Sheriff Safety Awareness	Tma Personal Property
Cash and investments - beginning	\$ 63	\$ -	\$ 630	\$ 36	\$ (38)	\$ 250	\$ 256,405
Receipts:							
Charges for services	-	-	-	-	-	-	-
Other receipts	-	4,001	190	-	-	-	-
Total receipts	-	4,001	190	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	338	675	-	-	-	28,300
Total disbursements	-	338	675	-	-	-	28,300
Excess (deficiency) of receipts over disbursements	-	3,663	(485)	-	-	-	(28,300)
Cash and investments - ending	<u>\$ 63</u>	<u>\$ 3,663</u>	<u>\$ 145</u>	<u>\$ 36</u>	<u>\$ (38)</u>	<u>\$ 250</u>	<u>\$ 228,105</u>

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

	Sheriff Local Government	Sheriff Information System	County Identification Security	Criminal History Verification	Vanderburgh P.S.C.D.	Local Drug Free-Sheriff	Local Drug Free-Prosecutor
Cash and investments - beginning	\$ 116	\$ 382	\$ 183,556	\$ -	\$ -	\$ -	\$ 2,500
Receipts:							
Charges for services	-	-	-	-	-	-	-
Other receipts	-	62,308	64,946	607	27,655	-	5,000
Total receipts	-	62,308	64,946	607	27,655	-	5,000
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	53,045	-	-	27,655	-	-
Total disbursements	-	53,045	-	-	27,655	-	-
Excess (deficiency) of receipts over disbursements	-	9,263	64,946	607	-	-	5,000
Cash and investments - ending	\$ 116	\$ 9,645	\$ 248,502	\$ 607	\$ -	\$ -	\$ 7,500

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

	Local Drug Free-Circuit Court	Local Drug Free-Superior Court	State Assessment Training	Assessor Iaoo Training	Mobile Home Tie Down Project	Solid Waste	Drug & Alcohol Grant
Cash and investments - beginning	\$ 82	\$ 3,559	\$ 27,523	\$ -	\$ (36,515)	\$ 31	\$ -
Receipts:							
Charges for services	-	-	-	-	-	-	-
Other receipts	4,751	7,000	3,614	9,375	36,515	-	566
Total receipts	4,751	7,000	3,614	9,375	36,515	-	566
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,970	6,875	30,835	8,250	-	-	564
Total disbursements	3,970	6,875	30,835	8,250	-	-	564
Excess (deficiency) of receipts over disbursements	781	125	(27,221)	1,125	36,515	-	2
Cash and investments - ending	\$ 863	\$ 3,684	\$ 302	\$ 1,125	\$ -	\$ 31	\$ 2

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

	Burdette Park Donations	Burdette Park Events	Burdette Park Day Camp Donations	Burdette Park Float Stand	Convention Center Operating Fund	New Facility Detention Center	Heab Cij Tree Neniruak Pr
Cash and investments - beginning	\$ 2,510	\$ 10,435	\$ 19,610	\$ 79,374	\$ 1,917,312	\$ 27,720	\$ 2,341
Receipts:							
Charges for services	-	-	-	-	-	-	-
Other receipts	-	1,037	3,403	176,727	877,389	-	372
Total receipts	-	1,037	3,403	176,727	877,389	-	372
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	441,563	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,341	-	6,231	124,532	-	-	1,694
Total disbursements	2,341	-	6,231	124,532	441,563	-	1,694
Excess (deficiency) of receipts over disbursements	(2,341)	1,037	(2,828)	52,195	435,826	-	(1,322)
Cash and investments - ending	\$ 169	\$ 11,472	\$ 16,782	\$ 131,569	\$ 2,353,138	\$ 27,720	\$ 1,019

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

	Coit Windfall	Legal Aid Untied Way	Barrett Law (Bohannon Estates)	Barrett Law (Westwood Hills)	Barrett Law (Old State)	Barrett Law (Evergreen Heights)	Barrett Law (Oak Hill Road)
Cash and investments - beginning	\$ 128,860	\$ 8,241	\$ 7,287	\$ 4,570	\$ 4,214	\$ 6,989	\$ 17,396
Receipts:							
Charges for services	-	53,999	-	-	-	-	-
Other receipts	343	-	13,774	-	-	-	2,236
Total receipts	343	53,999	13,774	-	-	-	2,236
Disbursements:							
Personal services	-	40,200	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	5,578	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	14,548	4,570	4,214	6,989	15,110
Total disbursements	-	45,778	14,548	4,570	4,214	6,989	15,110
Excess (deficiency) of receipts over disbursements	343	8,221	(774)	(4,570)	(4,214)	(6,989)	(12,874)
Cash and investments - ending	\$ 129,203	\$ 16,462	\$ 6,513	\$ -	\$ -	\$ -	\$ 4,522

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

	Barrett Law (Mill Terrace)	Barrett Law (Mill Terrace Bond)	Barrett Law (Aabel's Park)	Health Coroner's Survey	Jail Bond	Burkhardt Capital Interest	Burkhardt Tif General
Cash and investments - beginning	\$ 3,534	\$ 3,000	\$ 13,795	\$ 105	\$ 843,148	\$ 27,890	\$ 13,081,546
Receipts:							
Charges for services	-	-	-	-	-	-	-
Other receipts	21,474	-	14,589	-	2,444,101	-	5,315,250
Total receipts	21,474	-	14,589	-	2,444,101	-	5,315,250
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	2,559,100	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	20,664	-	14,509	-	-	-	2,819,457
Total disbursements	20,664	-	14,509	-	2,559,100	-	2,819,457
Excess (deficiency) of receipts over disbursements	810	-	80	-	(114,999)	-	2,495,793
Cash and investments - ending	\$ 4,344	\$ 3,000	\$ 13,875	\$ 105	\$ 728,149	\$ 27,890	\$ 15,577,339

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

	Bond Issuance Cost Services	Burkhardt Bond Principal	Tif-Vand Industrial Parkway	Ccd Fund	Cumulative Bridge	911 Capital Improvements	Tourism Capital Improvement
Cash and investments - beginning	\$ 7,094	\$ 12,966	\$ 255,685	\$ 1,458,422	\$ 3,498,285	\$ 788,071	\$ 120,586
Receipts:							
Charges for services	-	-	-	-	-	-	-
Other receipts	-	2,785,053	278,175	1,339,134	3,630,689	329,688	1,535,430
Total receipts	-	2,785,053	278,175	1,339,134	3,630,689	329,688	1,535,430
Disbursements:							
Personal services	-	-	-	-	978,028	-	-
Supplies	-	-	-	-	281,854	-	-
Other services and charges	-	-	-	329,018	37,751	-	-
Capital outlay	-	-	-	912,327	1,496,463	-	-
Other disbursements	-	2,786,253	313,994	-	-	352,890	1,528,751
Total disbursements	-	2,786,253	313,994	1,241,345	2,794,096	352,890	1,528,751
Excess (deficiency) of receipts over disbursements	-	(1,200)	(35,819)	97,789	836,593	(23,202)	6,679
Cash and investments - ending	\$ 7,094	\$ 11,766	\$ 219,866	\$ 1,556,211	\$ 4,334,878	\$ 764,869	\$ 127,265



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

	Jail Project	Green River Phase 1 Rt Of Way	Lynch Rd Phase 3 Construction	Green River & Lynch Inters	Self Insurance General Fund	Self Insurance County Highway	Sheriff Pension
Cash and investments - beginning	\$ 2,768,986	\$ 248,066	\$ 371,835	\$ 2,605	\$ 83,280	\$ 364,592	\$ -
Receipts:							
Charges for services	-	-	-	-	200,225	69,460	-
Other receipts	8,309	-	-	-	-	-	10,892
Total receipts	8,309	-	-	-	200,225	69,460	10,892
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	10,295
Capital outlay	144,867	-	-	-	-	-	-
Other disbursements	-	-	-	-	277,974	54,171	-
Total disbursements	144,867	-	-	-	277,974	54,171	10,295
Excess (deficiency) of receipts over disbursements	(136,558)	-	-	-	(77,749)	15,289	597
Cash and investments - ending	\$ 2,632,428	\$ 248,066	\$ 371,835	\$ 2,605	\$ 5,531	\$ 379,881	\$ 597

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

	Common School Principal	City Court Cost	Coroner's Continuing Education	Common School Interest	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax
Cash and investments - beginning	\$ 32,995	\$ -	\$ 2,123	\$ 20,262	\$ 593,299	\$ 139,471	\$ 1,456,318
Receipts:							
Charges for services	-	-	-	-	-	-	-
Other receipts	-	72,020	24,712	163	454,149	597,561	923,937
Total receipts	-	72,020	24,712	163	454,149	597,561	923,937
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	72,020	25,029	864	426,875	512,747	1,203,401
Total disbursements	-	72,020	25,029	864	426,875	512,747	1,203,401
Excess (deficiency) of receipts over disbursements	-	-	(317)	(701)	27,274	84,814	(279,464)
Cash and investments - ending	\$ 32,995	\$ -	\$ 1,806	\$ 19,561	\$ 620,573	\$ 224,285	\$ 1,176,854

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

	Surplus Dog	Infraction Judgements	Inheritance Tax	Payroll Summary	Special Death Benefit	Education Plate Fees	Burdette Park Innkeepers Tax
Cash and investments - beginning	\$ -	\$ 22,549	\$ 824,933	\$ 1,250,472	\$ 2,000	\$ -	\$ 975
Receipts:							
Charges for services	-	-	-	-	-	-	-
Other receipts	-	285,313	5,797,114	50,628,359	23,430	5,438	8,406
Total receipts	-	285,313	5,797,114	50,628,359	23,430	5,438	8,406
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	291,914	5,151,151	50,542,030	23,745	5,438	8,088
Total disbursements	-	291,914	5,151,151	50,542,030	23,745	5,438	8,088
Excess (deficiency) of receipts over disbursements	-	(6,601)	645,963	86,329	(315)	-	318
Cash and investments - ending	\$ -	\$ 15,948	\$ 1,470,896	\$ 1,336,801	\$ 1,685	\$ -	\$ 1,293

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

	Financial Institution Tax	Mortgage Fee Fund	Child Restraint Violations	Interstate Compact Fee Fund	Commercial Vehicle Excise	C.S.H.C.N.	H.C.I.
Cash and investments - beginning	\$ -	\$ 1,470	\$ 325	\$ 225	\$ -	\$ -	\$ -
Receipts:							
Charges for services	-	-	-	-	-	-	-
Other receipts	1,290,304	17,255	4,520	3,981	-	666	9,004
Total receipts	1,290,304	17,255	4,520	3,981	-	666	9,004
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,290,304	16,905	4,725	3,921	-	666	9,004
Total disbursements	1,290,304	16,905	4,725	3,921	-	666	9,004
Excess (deficiency) of receipts over disbursements	-	350	(205)	60	-	-	-
Cash and investments - ending	\$ -	\$ 1,820	\$ 120	\$ 285	\$ -	\$ -	\$ -

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

	County Med Assistance To Wards	Homestead Credit Rebate	Hea 1001 Homestead Credit	Pros Check Deception	County Police Pension Trust	Burdette Park Sales Tax	Sex & Violetn Offender Admin State
Cash and investments - beginning	\$ -	\$ 348	\$ 5,127	\$ 6,437	\$ -	\$ 2,858	\$ 4
Receipts:							
Charges for services	-	-	-	-	-	-	-
Other receipts	438	42,392	1,769,490	307	192,375	39,407	11,373
Total receipts	438	42,392	1,769,490	307	192,375	39,407	11,373
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	438	42,392	1,770,116	314	172,246	39,271	1,533
Total disbursements	438	42,392	1,770,116	314	172,246	39,271	1,533
Excess (deficiency) of receipts over disbursements	-	-	(626)	(7)	20,129	136	9,840
Cash and investments - ending	\$ -	\$ 348	\$ 4,501	\$ 6,430	\$ 20,129	\$ 2,994	\$ 9,844

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

	Tax Distribution	Surplus Tax Ditch	In Lieu Of Taxes/ Eha	Rents 8-11 Lands	School Fines & Forfeitures	Fines & Forfeitures	911 City Share
Cash and investments - beginning	\$ 1,350,612	\$ 2,109	\$ -	\$ -	\$ 7,051	\$ 68,562	\$ 529
Receipts:							
Charges for services	-	-	-	-	-	-	-
Other receipts	171,804,443	-	119,802	23,063	-	164,168	232,723
Total receipts	<u>171,804,443</u>	<u>-</u>	<u>119,802</u>	<u>23,063</u>	<u>-</u>	<u>164,168</u>	<u>232,723</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	171,231,997	389	119,802	23,063	-	224,104	232,798
Total disbursements	<u>171,231,997</u>	<u>389</u>	<u>119,802</u>	<u>23,063</u>	<u>-</u>	<u>224,104</u>	<u>232,798</u>
Excess (deficiency) of receipts over disbursements	<u>572,446</u>	<u>(389)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(59,936)</u>	<u>(75)</u>
Cash and investments - ending	<u>\$ 1,923,058</u>	<u>\$ 1,720</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,051</u>	<u>\$ 8,626</u>	<u>\$ 454</u>

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

	Disclosures Fees County Share	Disclosures Fees State Share	Food & Bev Bond And Arena	Burdette Park Food & Bev Tax	Azar Adm Tax Convention & Visitors	Excess Levy Fund	Bond Issue
Cash and investments - beginning	\$ 79,785	\$ 1,512	\$ 1,296,400	\$ 899	\$ -	\$ 1,127,260	\$ 1,557,162
Receipts:							
Charges for services	-	-	-	-	-	-	-
Other receipts	18,070	14,456	3,781,477	1,248	211,128	172,351	528,885
Total receipts	18,070	14,456	3,781,477	1,248	211,128	172,351	528,885
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	18,667	14,760	4,686,383	1,227	211,128	900	3,027
Total disbursements	18,667	14,760	4,686,383	1,227	211,128	900	3,027
Excess (deficiency) of receipts over disbursements	(597)	(304)	(904,906)	21	-	171,451	525,858
Cash and investments - ending	\$ 79,188	\$ 1,208	\$ 391,494	\$ 920	\$ -	\$ 1,298,711	\$ 2,083,020

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

	Tif-Scott (Azteca)	Tif-Pigeon	Tif-Baseline Expansion	Tif-University Parkway	Prosecutor Infractions	Vanderburgh County Redevelopment Commission Allocation	Vanderburgh County Redevelopment Commission Reserve
Cash and investments - beginning	\$ 743,257	\$ -	\$ 46,431	\$ 766	\$ 61,007	\$ 126,967	\$ 217,000
Receipts:							
Charges for services	-	-	-	-	-	-	-
Other receipts	387,391	6,487,170	-	610	176,535	44	28
Total receipts	387,391	6,487,170	-	610	176,535	44	28
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	212,867	6,487,170	11,775	3	221,928	-	28
Total disbursements	212,867	6,487,170	11,775	3	221,928	-	28
Excess (deficiency) of receipts over disbursements	174,524	-	(11,775)	607	(45,393)	44	-
Cash and investments - ending	\$ 917,781	\$ -	\$ 34,656	\$ 1,373	\$ 15,614	\$ 127,011	\$ 217,000



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

	Vanderburgh County Redevelopment 2005 Sinking Fund	Vanderburgh County Redevelopment 2005 Operation Fund	Burkhardt 2006	Burkhardt TIF Revenue Fund	Burkhardt 2005 Series A Debt Service Reserve	Burkhardt 2006 TIF Bond Debt Service Reserve	Burkhardt 2008 TIF
Cash and investments - beginning	\$ 1	\$ 289,338	\$ 6,338,892	\$ 6,734,118	\$ 615,060	\$ 2,042,946	\$ 7,698,705
Receipts:							
Charges for services	-	-	-	-	-	-	-
Other receipts	283,346	86,760	612,537	73,297	6,013	24,797	342,732
Total receipts	283,346	86,760	612,537	73,297	6,013	24,797	342,732
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	283,347	72,343	6,951,429	8,237	1,364	4,606	6,891,139
Total disbursements	283,347	72,343	6,951,429	8,237	1,364	4,606	6,891,139
Excess (deficiency) of receipts over disbursements	(1)	14,417	(6,338,892)	65,060	4,649	20,191	(6,548,407)
Cash and investments - ending	\$ -	\$ 303,755	\$ -	\$ 6,799,178	\$ 619,709	\$ 2,063,137	\$ 1,150,298

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

	Burkhardt 2008 Debt Service Reserve	USI Overpass Special Revenue Refunding 2003 Bond and Interest	Special Revenue Refunding 2003 Debt Service Reserve	Lease Rental Fund	2003 Issue Operation and Reserve Fund	2003 Issue Sinking Fund	Vanderburgh County Redevelopment Distr 08 PAR
Cash and investments - beginning	\$ 927,878	\$ 355,950	\$ 355,978	\$ 1,473,576	\$ 106,981	\$ -	\$ -
Receipts:							
Charges for services	-	-	-	-	-	-	-
Other receipts	9,005	7	46	2,999,810	39,976	2,935,859	426,513
Total receipts	9,005	7	46	2,999,810	39,976	2,935,859	426,513
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,688	355,950	-	2,970,526	2,516	2,930,457	426,513
Total disbursements	1,688	355,950	-	2,970,526	2,516	2,930,457	426,513
Excess (deficiency) of receipts over disbursements	7,317	(355,943)	46	29,284	37,460	5,402	-
Cash and investments - ending	\$ 935,195	\$ 7	\$ 356,024	\$ 1,502,860	\$ 144,441	\$ 5,402	\$ -

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

	Vanderburgh County Redevelopment 2005-Bond Fund	Vanderburgh County Redevelopment 2006-Bond Fund	Evansville Vanderburgh Co Building Authority 2003 Jail Operating and Reserve	Evansville Vanderburgh Co Building Authority 2003 Jail Sinking Fund	County Treasurer	County Sheriff
Cash and investments - beginning	\$ -	\$ -	\$ 5,071	\$ 56	\$ 1,317,173	\$ 1,813
Receipts:						
Charges for services	-	-	-	-	-	-
Other receipts	<u>636,040</u>	<u>1,722,500</u>	<u>2,488</u>	<u>3,833,865</u>	<u>193,512,049</u>	<u>6,116,974</u>
Total receipts	<u>636,040</u>	<u>1,722,500</u>	<u>2,488</u>	<u>3,833,865</u>	<u>193,512,049</u>	<u>6,116,974</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>636,040</u>	<u>1,722,500</u>	<u>5,950</u>	<u>2,556,000</u>	<u>193,460,474</u>	<u>6,118,687</u>
Total disbursements	<u>636,040</u>	<u>1,722,500</u>	<u>5,950</u>	<u>2,556,000</u>	<u>193,460,474</u>	<u>6,118,687</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(3,462)</u>	<u>1,277,865</u>	<u>51,575</u>	<u>(1,713)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,609</u>	<u>\$ 1,277,921</u>	<u>\$ 1,368,748</u>	<u>\$ 100</u>

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

	Sheriff Commissary	Inmate Trust	County Clerk	County Recorder	Sheriff Pension	Totals
Cash and investments - beginning	\$ 29,356	\$ 43,980	\$ 7,727,005	\$ 64,887	\$ 30,744,664	\$ 131,095,897
Receipts:						
Charges for services	-	-	-	-	-	323,684
Other receipts	292,195	1,174,570	26,765,592	834,829	7,314,740	603,496,662
Total receipts	292,195	1,174,570	26,765,592	834,829	7,314,740	603,820,346
Disbursements:						
Personal services	-	-	-	-	-	50,312,999
Supplies	-	-	-	-	-	4,262,887
Other services and charges	-	-	-	-	-	29,542,039
Capital outlay	-	-	-	-	-	4,190,691
Other disbursements	310,149	1,138,542	30,568,836	781,979	5,473,000	526,360,765
Total disbursements	310,149	1,138,542	30,568,836	781,979	5,473,000	614,669,381
Excess (deficiency) of receipts over disbursements	(17,954)	36,028	(3,803,244)	52,850	1,841,740	(10,849,035)
Cash and investments - ending	\$ 11,402	\$ 80,008	\$ 3,923,761	\$ 117,737	\$ 32,586,404	\$ 120,246,862

VANDERBURGH COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2010

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	\$ 35,303,689
Infrastructure	405,355,871
Buildings	77,696,030
Improvements other than buildings	555,000
Machinery and equipment	15,705,704
Construction in progress	<u>13,302,230</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 547,918,524</u>

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

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Centre Auditorium and Convention Center	\$ 20,225,000	\$ 3,044,000
County jail	30,145,000	2,556,000
E 911 service equipment	1,742,315	308,214
Bonds payable:		
Revenue bonds:		
Purchase land for the Azteca Milling Plant	690,000	193,350
Burkhardt Road improvements	3,310,000	642,290
Burkhardt Road and Green River Road projects	26,910,000	1,717,900
Industrial Park project	1,165,000	299,720
Green River Road widening project	<u>8,500,000</u>	<u>414,513</u>
Total governmental activities debt	<u>\$ 92,687,315</u>	<u>\$ 9,175,987</u>

VANDEBURGH COUNTY  
OTHER REPORT

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

County Auditor

(This page intentionally left blank.)



SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF 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, 2010. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2010.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying Schedule of Findings and Questioned Costs as item 2010-2. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

STATE BOARD OF ACCOUNTS

August 4, 2011

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

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana State Department of Health Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		
		FY 09-10 WIC 194-7	\$ 344,646
		FY 10-11 WIC 194-7	95,327
			<u>439,973</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Block Grants Teen Court	16.523	07-JB-003	8,226
Juvenile Justice and Delinquency Prevention - Allocation to States Teen Power	16.540	09-JF-024	6,817
Teen Court		09-JF-025	7,813
			<u>14,630</u>
Total for program			<u>14,630</u>
Crime Victim Assistance Victim Assistance	16.575		
		09-VA-145	17,861
		09-VAPR-194	10,155
		10-VAPR-168	13,913
			<u>41,929</u>
Total for program			<u>41,929</u>
Violence Against Women Formula Grants Prosecutor	16.588		
		09-ST-035	11,895
		10-STPR-032	12,645
Sheriff		07-ST-071	32,994
		07-ST-011	30,748
			<u>88,282</u>
Total for program			<u>88,282</u>
Edward Byrne Memorial Justice Assistance Grant Program Vanderburgh County Drug Court	16.738	09-DJ-003	46,218
ARRA - Recovery Act - State Victim Assistance Formula Grant Program	16.801		
		09-VAR-011	22,545
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories Evansville Vanderburgh County Drug Task Force Youth First	16.803		
		09-JAR-007	129,029
		09-JAR-020	50,170
			<u>179,199</u>
Total for program			<u>179,199</u>
Total for federal grantor agency			<u>401,029</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction	20.205		
Bridge Inspection		BR-NBIS( ) DES# 0600564	9,232
Green River - Millersburg Road		CMQ-9982(16) DES# 0088070	58,927
Burdette - USI Bike Trail		DES# 0710983	95,874
University Parkway Phase 2		DES# 0500143	342,120
University Parkway Phase 2 - Utility - Gas Transmission		DES# 0500143	634,084
			<u>1,140,237</u>
Total for cluster			<u>1,140,237</u>
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster State and Community Highway Safety Aggressive Driving	20.600		
		K4-10-08-01-21DB	45,558
		CA-11-08-01-19	6,517
DUI Task Force		K8-10-03-03-30DB	60,440
			<u>112,515</u>
Total for program			<u>112,515</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I DUI Task Force	20.601		
		K8-11-03-03-30	10,488
Safety Belt Performance Grants	20.609		
		PT-10-04-04-43DB	35,341
		PT-11-04-04-50	28,767
			<u>64,108</u>
Total for program			<u>64,108</u>
Total for cluster			<u>187,111</u>
Total for federal grantor agency			<u>1,327,348</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, 2010  
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness Preparedness	93.069	BPRS 194-16 BPRS 194-70 Phases 1 & 2 Phase 3	9,990 75 58,766 <u>64,299</u>
H1N1			
Total for program			<u>133,130</u>
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	CLP 194-17 FY 09/10 CLP 194-19 FY 10/11	38,325 <u>19,646</u>
Total for program			<u>57,971</u>
State Grants for Protection and Advocacy Immunizations	93.267	IP 194-68	<u>22,518</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563	Collection Incentives Indirect Costs Prosecutor Expense Clerk Expense	283,163 92,944 729,492 <u>233,329</u>
Total for program			<u>1,338,928</u>
ARRA - Child Support Enforcement	93.563	Clerk ARRA Incentives	<u>8,497</u>
Pass-Through Indiana Supreme Court State Court Improvement Program	93.586	Vanderburgh CIP	<u>18,508</u>
Pass-Through Indiana State Department of Health HIV Prevention Activities - Health Department Based	93.940	FY09 AIDS 194-17	<u>38,339</u>
Preventative Health Services - Sexually Transmitted Disease Research, Demonstrations, and Public Information and Education Grants	93.978	FY10 STD 194-4	<u>74,906</u>
Maternal and Child Health Services Block Grant to the States	93.994	MCH-FY 2010 194-1 MCH-FY 2011 194-1	53,555 <u>20,393</u>
Total for program			<u>73,948</u>
Total for federal grantor agency			<u>1,766,745</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	2009 Salary Reimbursement	<u>60,971</u>
State Homeland Security Program (SHSP) Five on Five RACES Enhancement Interoperable Communications Administrative Coordinator 2007 Task Force 2008 Exercise District Allocation	97.073	EDS# C44P-9-471A EDS# C44P-9-500A EDS# C44P-9-582A EDS# C44P-0-208A EDS# C44P-0-213A EDS# C44P-0-355A EDS# C44P-0-238A	7,593 278,379 93,336 26,885 112,927 9,126 <u>529,409</u>
Total for program			<u>1,057,655</u>
Law Enforcement Terrorism Prevention Program (LETPP) GIS Enhancement Critical Infrastructure Training Critical Infrastructure Equipment	97.074	EDS# C44P-0-107A EDS# C44P-0-077A EDS# C44P-0-077A	14,862 134,870 <u>79,961</u>
Total for program			<u>229,693</u>
Total for federal grantor agency			<u>1,348,319</u>
Total federal awards expended			<u>\$ 5,283,414</u>

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

VANDERBURGH COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

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

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2010:

Program Title	Federal CFDA Number	2010
Juvenile Accountability Block Grants	16.523	\$ 8,226
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	14,630
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803	50,170
Highway Safety Cluster		55,978
Emergency Management Performance Grants	97.042	30,485

VANDERBURGH COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

Financial Statement:

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

Federal Awards:

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

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	Child Support Enforcement Highway Planning and Construction Cluster
16.803	ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance (JAG) Program/Grants to States and Territories

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 2010-1 - 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 2010. 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, properly segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 14)

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

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

Vanderburgh County had requested that the Indiana Department of Child Services work with the County to resolve these issues prior to December 31, 2010.

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

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

Due to this internal control deficiency we were unable to issue an opinion on the SEFA. We also could not determine if all major programs were identified. The same condition existed for the 2009 SEFA.

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

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

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

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

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

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



VANDERBURGH COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

**Section III – Federal Award Findings and Questioned Costs**

**FINDING 2010-2 - 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 2010. 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, 2010.

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



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


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

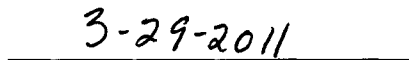
**DONNA PORTER**  
Chief Deputy

OFFICE OF THE CLERK OF THE  
**VANDERBURGH CIRCUIT AND SUPERIOR COURTS**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number:	2009-2
Original SBA Audit Report Number	B37521
Fiscal Year	2009
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

**OFFICE OF THE PROSECUTING ATTORNEY  
NICHOLAS G. HERMANN  
PROSECUTING ATTORNEY 1ST JUDICIAL CIRCUIT**

**DIVISION OF CHILD SUPPORT ENFORCEMENT  
CIVIC CENTER COMPLEX  
ADMINISTRATION BLDG. ROOM 110  
EVANSVILLE, INDIANA 47708  
TELEPHONE: (812) 435-5326  
FAX: (812) 435-5294  
[www.vanderburghprosecutor.org](http://www.vanderburghprosecutor.org)**

---

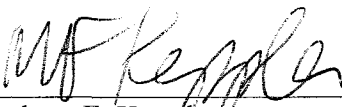
June 23, 2011

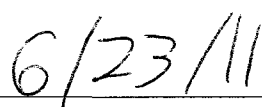
Matthew F. Keppler  
Deputy Prosecuting Attorney  
Director of Child Support  
Telephone: (812) 435-5334

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**FINDING NUMBER 2009-2**

Original SBA Audit Report Number:	B37521
Fiscal Year:	2009
Auditee Contact Person:	Matthew F. Keppler
Title of Contact Person:	Deputy Prosecuting Attorney
Phone Number:	(812) 435-5334
Status of Finding:	Corrective efforts are ongoing pursuant to the Corrective Action Plan Previously Submitted. Data reliability reviews continue.

  
\_\_\_\_\_  
Matthew F. Keppler  
Deputy Prosecuting Attorney  
Director of Child Support

  
\_\_\_\_\_  
Date



**JOE GRIES**  
VANDERBURGH COUNTY AUDITOR  
STATE OF INDIANA

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

OFFICE OF THE VANDERBURGH COUNTY AUDITOR  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number: 2009-3

Original SBA Audit Report Number: B37521

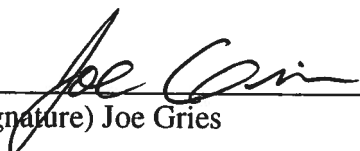
Fiscal Year: 2009

Auditee Contact Person: Joe Gries

Title of Contact Person: Vanderburgh County Auditor

Phone Number: 812-435-5467

Status of Findings: Corrective action was taken

  
\_\_\_\_\_  
(Signature) Joe Gries

12/12/11  
\_\_\_\_\_  
Date Signed



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

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

**DONNA PORTER**  
Chief Deputy

March 29, 2011

To: Barbara Montgomery  
State Board of Accounts District Office  
1 NW MLK JR BLVD Room 18  
Evansville IN 47708

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

Reference: IV - D Findings

In the 2010 Vanderburgh Schedule of Findings and Questioned Costs on which I wish to respond:

Findings 2010-1 and 2010-2

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

Response:

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

Sincerely,

---

Susan K. Kirk, Secretary  
Vanderburgh

**OFFICE OF THE PROSECUTING ATTORNEY  
NICHOLAS G. HERMANN  
PROSECUTING ATTORNEY 1ST JUDICIAL CIRCUIT  
DIVISION OF CHILD SUPPORT ENFORCEMENT  
CIVIC CENTER COMPLEX  
ADMINISTRATION BLDG. ROOM 110  
EVANSVILLE, INDIANA 47708  
TELEPHONE: (812) 435-5326  
FAX: (812) 435-5294  
[www.vanderburghprosecutor.org](http://www.vanderburghprosecutor.org)**

---

June 23, 2011

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

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

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

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

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

Support.

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

Sincerely,

A handwritten signature in black ink, appearing to read "MF Keppler". The signature is written in a cursive, somewhat stylized font.

Matthew F. Keppler  
Deputy Prosecuting Attorney  
Director of Child Support



**Joe Gries**  
VANDERBURGH COUNTY AUDITOR  
STATE OF INDIANA

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

July 14, 2011

State Board of Accounts:

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

As a result of a State Board of Accounts Audit, it was brought to this office's attention that there are problems with inaccurate account balances in the financial records. These deposits were placed into incorrect receipt accounts (usually the miscellaneous account in the General Fund). These amounts are then reflected incorrectly on the Annual Report.

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

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

Sincerely,

  
Joe Gries  
Vanderburgh County Auditor

JG/tw



VANDERBURGH COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 11, 2011, with Joe Gries, Auditor, and Marsha Abell, County Commissioner. The officials concurred with our audit findings.

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