

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
VANDERBURGH COUNTY, INDIANA
January 1, 2013 to December 31, 2013



FILED
08/22/2014

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Independent Auditor's 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 <i>Government Auditing Standards</i>	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	10-14
Notes to Financial Statement	15-20
Supplementary Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	22-63
Schedule of Payables and Receivables	64
Schedule of Leases and Debt	65
Schedule of Capital Assets.....	66
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance.....	68-69
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards.....	72-74
Notes to Schedule of Expenditures of Federal Awards	75
Schedule of Findings and Questioned Costs	76
Auditee Prepared Document:	
Summary Schedule of Prior Audit Findings.....	78-81

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Joe Gries	01-01-11 to 12-31-14
Treasurer	Susan Kirk	01-01-13 to 12-31-16
Clerk	Debbie Stucki	01-01-13 to 12-31-16
Sheriff	Eric Williams Dave Wedding	01-01-11 to 05-23-14 05-24-14 to 12-31-14
Recorder	Zelma Rains-Tuley	01-01-13 to 12-31-16
President of the Board of County Commissioners	Marsha Abell Joe Kiefer	01-01-13 to 12-31-13 01-01-14 to 12-31-14
President of the County Council	Tom Shetler	01-01-13 to 12-31-14



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF VANDERBURGH COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Vanderburgh County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design 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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2013.

Opinion on Regulatory Basis of Accounting

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, 2013, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated July 21, 2014, 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* in considering the County's internal control over financial reporting and compliance.


Accompanying Information

Supplementary Information

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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

July 21, 2014



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INDEPENDENT AUDITOR'S 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, 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, the financial statement of Vanderburgh County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement, and have issued our report thereon dated July 21, 2014, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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. A significant deficiency is a deficiency, or 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.


INDEPENDENT AUDITOR'S 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*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

July 21, 2014

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

VANDERBURGH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
After Settlement Collections	\$ 2,588,052	\$ 3,527,733	\$ 2,588,052	\$ 3,527,733
Sheriff's Inmate Trust	68,704	1,022,413	998,391	92,726
Jail Commissary	4,268	230,896	223,339	11,825
Clerk's Trust	4,478,382	24,348,470	23,650,401	5,176,451
Sheriff's Cashbook	100	-	-	100
General	3,644,792	51,685,999	52,959,741	2,371,050
Accident Report	26,220	7,169	13,786	19,603
Child Advocacy	3,473	55	-	3,528
City and Town Court Costs	1	50,535	50,536	-
Clerk's Records Perpetuation	532,805	96,793	49,683	579,915
COIT - Special Legislation	129,597	123	-	129,720
COIT County Distributive Shares	502	35,285,968	35,286,470	-
Congressional School Interest	17,988	41	864	17,165
Congressional School Principal	32,995	-	-	32,995
Convention Visitor and Tourism Promotion	92,515	1,197,635	1,193,318	96,832
Sales Disclosure - County Share	94,873	22,600	12,571	104,902
Cumulative Bridge	3,931,992	1,769,008	1,825,617	3,875,383
Cumulative Capital Development	1,556,737	1,133,810	1,300,931	1,389,616
Drug Free Community	210,434	180,494	204,164	186,764
Electronic Map Generation	2,338	170	-	2,508
Emergency Planning/Right To Know	11,069	16,879	10,443	17,505
Emergency Telephone System	312,837	973,756	1,191,773	94,820
Enhanced Access	733,088	383,756	338,591	778,253
Extradition	3,197	300	-	3,497
Firearms Training	23,153	54,980	46,378	31,755
Food and Beverage Tax	-	4,066,816	4,066,816	-
Health	313,357	3,421,736	3,157,544	577,549
Identification Security Protection	194,234	16,572	-	210,806
Local Road and Street	1,590,517	1,085,974	1,493,642	1,182,849
Medical Care for Inmates	95,353	88	23,390	72,051
Misdemeanant	142,579	161,050	222,383	81,246
Motor Vehicle Highway	555,347	3,684,781	3,756,539	483,589
Park Nonreverting Operating	189,125	141,264	142,802	187,587
Promotion Of Economic Dev & Tourism	129,520	1,676,689	1,670,645	135,564
Rainy Day	4,892,310	2,419	-	4,894,729
Reassessment - 2009	515,238	423	515,661	-
Reassessment - 2015	742,478	536,308	135,924	1,142,862
Recorder's Records Perpetuation	1,148,243	298,345	368,312	1,078,276
Sex and Violent Offender Administration	17,732	11,462	27,729	1,465
Sheriff's Pension Trust	741	7,556	8,116	181
Supplemental Public Defender Services	10,290	318,546	318,613	10,223
Surplus Tax	1,083,452	672,019	772,097	983,374
Surveyor's Corner Perpetuation	38,295	40,038	33,096	45,237
Tax Sale Redemption	256,380	614,262	849,588	21,054
Tax Sale Surplus	910,302	1,879,107	929,984	1,859,425
Unsafe Building	-	146,269	146,269	-
Vehicle Inspection	3,266	-	112	3,154
Wireless Emergency Telephone System	157,330	594,752	590,000	162,082
Trash Lien	-	96,248	96,248	-
GAL/CASA	-	135,689	135,689	-
Auditors Ineligible Deductions	34,331	127,933	43,752	118,512
County Elected Officials Training	23,312	16,573	2,866	37,019
County Offender Transportation Fund	5,266	5,096	-	10,362
Statewide 911	-	1,630,671	1,630,671	-
Supplemental Juvenile Probation Services	62,684	1,245	-	63,929
Alternative Dispute Resolution	8,912	15,736	20,816	3,832
County User Fee	448,843	194,700	643,543	-
Drainage Maintenance	601,405	664,022	682,682	582,745
Convention Center Operating	3,367,221	958,108	1,024,195	3,301,134
Drug Buy Money	151,250	228,037	197,313	181,974
Sheriff Sale Administration	106,466	106,026	76,900	135,592

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, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Drug Task Force	7,787	-	7,787	-
K-9	-	4,866	1,765	3,101
Donations	6,601	3,581	10,182	-
TIF Debt Service	1,726,849	2,378,429	4,105,278	-
TIF Capital Projects	20,390,274	630,817	21,021,091	-
Debt Service	223,821	20,617	244,438	-
Self-Insurance	291	297,986	282,789	15,488
Insurance - Retiree Contributions	50,333	-	50,333	-
Payroll Clearing	-	22,988,195	22,988,195	-
Payroll Withholding - Donations	-	4,798	4,798	-
Payroll Withholding - Insurance	1,229,944	14,441,890	14,541,268	1,130,566
Payroll Withholding - Other	198	62,301	62,499	-
Payroll Withholding - Child Support	-	90,454	90,454	-
Payroll Withholding - Deferred Compensation	-	779,127	779,127	-
Payroll Withholding - Federal	-	4,029,771	4,029,771	-
Payroll Withholding - FICA & Medicare	-	4,179,835	4,179,835	-
Payroll Withholding - Local Tax	-	310,899	310,899	-
Payroll Withholding - PERF	278,101	3,656,296	3,877,702	56,695
Payroll Withholding - Property Taxes	-	8,169	8,169	-
Payroll Withholding - Sheriff Pension	16,116	806,488	822,604	-
Payroll Withholding - State	-	1,125,148	1,125,148	-
Payroll Withholding - Union Dues	7,288	89,430	96,718	-
Payroll Withholding - Wage Garnishments	(487)	112,036	111,549	-
Settlement	-	132,173,320	132,173,320	-
Wheel Tax	842	267,510	267,101	1,251
Sur Tax	94,216	1,202,601	1,275,240	21,577
CVET Agency	-	1,532,051	1,532,051	-
Weed Lien Collections	-	108,386	108,386	-
Sewage Collections	-	192,264	192,264	-
Financial Institution Tax	-	1,418,002	1,418,002	-
HEA 1001 State Homestead Credit	(191)	7	-	(184)
Homestead Credit Rebate	348	-	-	348
State Fines and Forfeitures	7,492	60,369	59,140	8,721
Infraction Judgments	11,185	140,606	141,132	10,659
Overweight Vehicle Fines	250	8,100	8,350	-
Special Death Benefit	1,895	21,450	21,905	1,440
Sales Disclosure - State Share	2,790	22,600	23,670	1,720
Coroners Training & Con't Education	1,795	29,122	28,735	2,182
Interstate Compact - State Share	250	5,097	4,947	400
Mortgage Recording Fees - State Share	1,713	18,697	19,785	625
DLGF Homestead Property Database	(380)	829	422	27
Sex and Violent Offender Admin - State	2	1,273	1,275	-
Child Restraint Violations Fines	250	4,167	3,917	500
Food and Beverage Tax Collections	977	1,427	1,011	1,393
Inheritance Tax	1,281,668	2,611,438	3,794,767	98,339
Sales Tax Collections	4,663	40,865	40,282	5,246
Education Plate Fees Agency	-	3,769	3,769	-
Innkeepers Tax Collections	1,483	9,298	9,172	1,609
93.563 Prosecutor PCA	62,600	27,828	15,647	74,781
93.563 ARRA Clerk IV-D Incentive	8,497	-	-	8,497
93.563 Title IV-D Incentive	238,522	95,106	-	333,628
93.563 Prosecutor IV-D Incentive-Post Oct '99	89,892	146,810	233,696	3,006
93.563 Clerk IV-D Incentive-Prior To Oct '99	72	-	-	72
93.563 Clerk IV-D Incentive-Post Oct '99	565,338	102,313	24,853	642,798
Law Enforcement	134,340	29,835	25,375	138,800
Prosecutor Pretrial Diversion	103,567	67,616	103,910	67,273
Supp Adult Prob Circuit	515,321	726,698	785,352	456,667
Supp Adult Prob Clerk	137,694	19,603	-	157,297
Supp Adult Prob Superior	230,971	68,772	45,827	253,916
HEALTH DENTAL CLINIC	9,770	13,740	17,534	5,976

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, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Rent 8--11 Lands	-	32,520	32,520	-
Legal Aid United Way	17,507	55,706	47,816	25,397
Jail Project	2,228,121	1,730	300,000	1,929,851
Jail Bond	948,307	2,217,853	2,390,550	775,610
New Facility Detention	16,325	-	6,922	9,403
Homestead Credit 2009	3,135	-	-	3,135
TMA Personal Property	228,105	-	-	228,105
Burdette Park Events	9,550	-	-	9,550
Auditorium Food and Beverage	1,408,525	1,369	88,832	1,321,062
Aztar Adm Tax Conv and Visitor	-	209,725	209,725	-
Pros Check Deception	6,430	-	-	6,430
Pros Task Force US Marshal	101,143	-	101,143	-
Prosecutor Law Enforcement	80,644	170,042	250,043	643
Pros US Marshall Forfeitures	(12,593)	13,679	1,086	-
Pros Infractions	61,958	306,656	318,168	50,446
Export Health Cert	7,050	5,210	-	12,260
Sheriff Reserve	4,148	-	2,336	1,812
Adult Prog Adm Circuit	-	64,216	54,333	9,883
Sheriff Officer Friendly	1,261	100	620	741
Co Police Pension Trust	793	180,892	181,102	583
Community Corrections	171,380	440,960	446,102	166,238
911 City Share	20,012	270,786	290,798	-
In Lieu of Taxes/EHA	-	150,253	150,253	-
Pros Share Infractions	79,785	335,193	383,805	31,173
Health Medical Reserve Corp	(1,281)	20,996	19,715	-
Health Vaxcare	5,741	4,843	5,813	4,771
Pros Share Law Enforcement	(17,134)	77,002	62,592	(2,724)
Excise Cash	205,861	-	205,861	-
Sheriff Tech and Training	207,813	88,268	296,081	-
Sheriff Information	24,080	854	24,934	-
Local Drug Free Disb	16,483	29,500	45,983	-
EMA Homeland Security	27,439	66,107	66,107	27,439
VCSO EVSC Safety Agreement	58,790	96,395	8,029	147,156
Payroll Medicare	-	978,264	978,264	-
Payroll Sheriff Group Ins	31,383	27,857	6,411	52,829
Payroll Sterling FCU	-	20,096	20,096	-
Payroll Drive	49	3,340	3,389	-
Payroll FOP	943	27,148	28,091	-
Payroll Reimb Insurance	1,708	923,361	906,723	18,346
Misc Settlement Funds	-	6,687,307	6,687,307	-
Sheriff Bullet Proof Vest	9,932	-	8,175	1,757
Sheriff Stop Domestic Violence	6,619	43,864	70,151	(19,668)
Sheriff Dangerous Driving	4,515	-	-	4,515
Sheriff DUI	12,900	60,351	54,072	19,179
Sheriff BCBC Seat Belt Endorsement	19,948	123,992	114,417	29,523
Pros SW IN Drug Task Force	(20,558)	-	-	(20,558)
Pros ARRA Victim Assistance	(17,292)	-	-	(17,292)
Pros Edward Byrne Memorial	(48,352)	88,796	93,061	(52,617)
Pros STOP	(1,639)	104,466	86,442	16,385
Pros Victim/Witness Asst	132,641	91,085	72,171	151,555
Sup Ct Youth First Delinquent	-	3,359	3,359	-
Sup Ct Drug Court Discretion	(28,711)	42,924	76,616	(62,403)
Sup Ct IN Adult Court Improvement	1,254	33,430	33,430	1,254
Sup Ct Teen Court Youth	7,590	31,228	33,738	5,080
Sup Ct Drug Court Adult/Prob	30,022	-	5,767	24,255
Sup Ct Drug Court Bryne	98,784	99,952	56,024	142,712
Health MCH	10,492	69,228	70,035	9,685
Health WIC	(97,415)	617,529	606,915	(86,801)
Health STD	(13,256)	111,083	119,508	(21,681)
Health AIDS	61	-	-	61

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, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Health Lactation	2,072	16,550	15,212	3,410
Health Immunizations	16	-	16	-
Health LHD Deliverables	(902)	37,430	37,537	(1,009)
Health IN Childhood Lead Prevention	(5,302)	5,302	-	-
Health Radon Gas	-	4,949	4,949	-
EMA Disaster Relief	111,099	25	26,489	84,635
EMA IDHS Grant	6,658	26,879	20,318	13,219
EMA IDHS District 10 Grant	300	3,927	-	4,227
EMA ASAP Grant	4,137	-	4,137	-
EMA Fire Dept Training	2,925	-	2,925	-
Bohannon Exstate Sewer Project Grant	14,827	354,686	367,686	1,827
Sheriff Child Seat Safety	226	500	560	166
VCCC Forensic Diversion	15,393	80,249	78,529	17,113
VCCC CTP DOC Grant	30,520	-	30,011	509
VCCC Community Correction	100,679	809,609	798,547	111,741
Sheriff ST and Comm Hwy Safety	2,000	-	-	2,000
Pros Adult Protective Service	(52,435)	154,236	163,994	(62,193)
Pros TANF	(18,690)	-	-	(18,690)
Sup Ct Family Court	6,806	10,000	11,287	5,519
Sup Ct Race and Gender Fairness	-	7,425	4,950	2,475
Sup Ct State Court	5,044	4,000	3,993	5,051
Sup Ct DOC Grant	581	168,523	137,197	31,907
Sup Ct SAMHSA Drug Court	(1,347)	1,347	-	-
Health Lead Screening	41,570	1,691	13,452	29,809
Health LMHF	100,118	72,672	57,778	115,012
Health WIC Lead Testing	6,877	88	-	6,965
Technology and Communication	43,666	-	2,745	40,921
Health Vital Rec Death Cert	3,056	-	-	3,056
Health Tobacco Grant	54,183	-	1,647	52,536
Health NALBOH Tobacco Cessation	148	3,000	3,148	-
Health Pub Health Sys Quality	837	-	-	837
Health Purdue MSL Collaboration	6,632	137	-	6,769
Health IN Local Health Dept Tr	70,204	33,824	57,495	46,533
Drug and Alcohol Grant	-	418	418	-
Adult Prob Adm Superior	-	17,440	-	17,440
Azateca 05 Sinking Fund	105,099	300,008	194,575	210,532
Azateca 05 Operating Fund	229,029	23	-	229,052
Burkhardt TIF	1,133,337	23	1,086,394	46,966
Burkhardt 2005 Series	622,462	3,907	3,339	623,030
Burkhardt 2006 TIF	2,075,665	12,619	9,258	2,079,026
Burkhardt 2008 Debt Service	940,617	5,991	4,599	942,009
Burkhardt Dist 2008 Par	-	894,013	894,013	-
Dist 2006 Par	-	1,721,747	1,721,747	-
Dist 2005 Par	-	636,165	636,165	-
Jail 03 Operating and Reserve	11,243	74	11,317	-
Jail 03 Sinking	74	-	74	-
Centre Lease Rental	1,608,704	3,014,800	3,521,504	1,102,000
Centre 03 Operating and Reserve	151,958	5,010	151,968	5,000
Centre 03 Sinking	5,402	1,849,166	1,574,166	280,402
Re Entry Court	-	218,791	7,650	211,141
Day Reporting Drug Court	-	333,768	115,170	218,598
D.A.D.S.	-	101,258	248	101,010
Veteran Treatment Recovery	-	19,902	-	19,902
Detention Center Library	-	75	-	75
Burdette Park Donations	-	4,680	1,066	3,614
Jean Cook Tree Donations	-	1,985	171	1,814
K Komen Foundation Missing	-	5,305	-	5,305
EMA Cert Donations	-	1,320	-	1,320
Scott (Azteca)	-	1,070,203	275,408	794,795
Vanderburgh Industrial Park	-	651,044	346,497	304,547

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, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Baseline Expansion	-	26,796	-	26,796
University Parkway	-	261,632	1,152	260,480
Burkhardt Bond Principal	-	875,923	885,393	(9,470)
Bond Issuance Cost	-	7,094	7,094	-
Burkhardt Capital Interest	-	27,890	27,890	-
Pigeon TIF	-	7,351,574	7,351,574	-
Jaacobsville TIF	-	1,052,556	1,052,556	-
Art Institute	-	52,287	52,287	-
Mead Johnson	-	2,030	2,030	-
Burkhardt General	-	24,296,193	1,018,330	23,277,863
Bond Issue	-	3,000	3,000	-
Bohannon Estates	-	47,455	42,427	5,028
Oakhill	-	4,522	4,522	-
Mill Terrace	-	17,559	12,411	5,148
Mill Terrace Bond	-	3,000	-	3,000
Aabel Park	-	37,208	25,041	12,167
Accepted Storm Sewers	-	162,238	-	162,238
BCH Subdivision Sidewalks	-	13,100	-	13,100
Oncology Center Subdivision	-	4,544	-	4,544
Woodgate Subdivision Sec 1A	-	8,400	-	8,400
MM Industrial Subdivision	-	6,624	-	6,624
Five Oaks Subdivision	-	4,811	-	4,811
93.008 Medical Resrve Corps Health	-	8,868	-	8,868
Spring Lake Valley Sec 1	-	20,617	-	20,617
Legal Aid Supplemental Staff	-	7,500	4,823	2,677
SRI Tax Sale Fees	-	30,870	30,870	-
VCCC DOC Beds	-	1,824	472	1,352
Commissioners Economic Dev	-	493,136	-	493,136
Clear Creek Subdivision	-	17,800	-	17,800
License	-	205,861	-	205,861
Sheriff Medical Records	-	1,621	-	1,621
Sheriff Technology and Equipment	-	268,337	144,334	124,003
Sheriff Training and Equipment	-	12,280	9,937	2,343
Sheriff Information Systems	-	29,349	-	29,349
Criminal History Verification	-	4,792	-	4,792
Local Drug Free-Sheriff	-	12,856	243	12,613
Local Drug Free-Prosecutor	-	7,500	-	7,500
Local Drug Free-Circuit	-	3,187	2,167	1,020
Local Drug Free-Superior Court	-	7,940	4,901	3,039
Local Drug Free-Sup/Juv	-	6,850	5,104	1,746
County Share COIT	-	13,791,883	13,346,835	445,048
Sup Ct 93.243 SAMHSA Drug Court	-	74,812	245,856	(171,044)
NACOH Tabacco	-	1,900	-	1,900
HMEP	-	4,960	15,119	(10,159)
Hazard Mitigation	-	125,750	57,500	68,250
Sup Ct Court Reform Grant	-	15,686	14,094	1,592
Pigeon Creek Logjam	-	33,880	33,880	-
13-COI BNY-390406	-	142,577	135,980	6,597
2013-ESC 2003 BDS BNY-390409	-	15,639,694	1,625,284	14,014,410
Totals	\$ 77,227,323	\$ 435,673,910	\$ 421,551,108	\$ 91,350,125

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

VANDEBURGH 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.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana 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. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

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

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

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

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

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

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

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

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

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

Funding Policy and Annual Pension Cost

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

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. 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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. Twelve (12) of the funds are a result of those funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2013. The HEA 1001 State Homestead Credit fund has a cash balance deficit due to the nature of the fund. The Pros Share Law Enforcement fund and Burkhardt Bond Principal fund spent more than they received.

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Holding Corporation

The County has entered into two capital leases with Evansville-Vanderburgh County Building Authority (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments for the Centre and County Jail during the year 2013 totaled \$3,228,000 and \$2,554,500, respectively.

SUPPLEMENTARY INFORMATION – UNAUDITED

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

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

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

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	Sheriff's Cashbook	General	Accident Report
Cash and investments - beginning	\$ 2,588,052	\$ 68,704	\$ 4,268	\$ 4,478,382	\$ 100	\$ 3,644,792	\$ 26,220
Receipts:							
Taxes	-	-	-	-	-	38,720,767	-
Licenses and permits	-	-	-	-	-	165,403	-
Intergovernmental	-	-	-	-	-	4,429,903	-
Charges for services	-	-	-	-	-	1,942,606	-
Fines and forfeits	-	-	-	-	-	1,066,582	-
Other receipts	3,527,733	1,022,413	230,896	24,348,470	-	5,360,738	7,169
Total receipts	<u>3,527,733</u>	<u>1,022,413</u>	<u>230,896</u>	<u>24,348,470</u>	<u>-</u>	<u>51,685,999</u>	<u>7,169</u>
Disbursements:							
Personal services	-	-	-	-	-	42,860,500	-
Supplies	-	-	-	-	-	788,961	-
Other services and charges	-	-	-	-	-	9,109,922	-
Capital outlay	-	-	-	-	-	200,358	-
Other disbursements	2,588,052	998,391	223,339	23,650,401	-	-	13,786
Total disbursements	<u>2,588,052</u>	<u>998,391</u>	<u>223,339</u>	<u>23,650,401</u>	<u>-</u>	<u>52,959,741</u>	<u>13,786</u>
Excess (deficiency) of receipts over disbursements	<u>939,681</u>	<u>24,022</u>	<u>7,557</u>	<u>698,069</u>	<u>-</u>	<u>(1,273,742)</u>	<u>(6,617)</u>
Cash and investments - ending	<u>\$ 3,527,733</u>	<u>\$ 92,726</u>	<u>\$ 11,825</u>	<u>\$ 5,176,451</u>	<u>\$ 100</u>	<u>\$ 2,371,050</u>	<u>\$ 19,603</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	COIT - Special Legislation	COIT County Distributive Shares	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 3,473	\$ 1	\$ 532,805	\$ 129,597	\$ 502	\$ 17,988	\$ 32,995
Receipts:							
Taxes	-	-	-	-	35,285,968	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	55	50,535	96,793	123	-	41	-
Total receipts	55	50,535	96,793	123	35,285,968	41	-
Disbursements:							
Personal services	-	-	2,635	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	50,536	47,048	-	35,286,470	864	-
Total disbursements	-	50,536	49,683	-	35,286,470	864	-
Excess (deficiency) of receipts over disbursements	55	(1)	47,110	123	(502)	(823)	-
Cash and investments - ending	\$ 3,528	\$ -	\$ 579,915	\$ 129,720	\$ -	\$ 17,165	\$ 32,995

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Convention Visitor and Tourism Promotion	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Planning/Right To Know
Cash and investments - beginning	\$ 92,515	\$ 94,873	\$ 3,931,992	\$ 1,556,737	\$ 210,434	\$ 2,338	\$ 11,069
Receipts:							
Taxes	-	-	1,652,234	1,115,716	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	104,107	17,991	-	-	16,379
Charges for services	-	-	-	-	-	170	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,197,635	22,600	12,667	103	180,494	-	500
Total receipts	1,197,635	22,600	1,769,008	1,133,810	180,494	170	16,879
Disbursements:							
Personal services	-	-	1,020,423	-	-	-	-
Supplies	-	-	158,659	-	50,000	-	32
Other services and charges	-	12,571	37,097	210,801	154,164	-	10,411
Capital outlay	-	-	609,438	1,090,130	-	-	-
Other disbursements	1,193,318	-	-	-	-	-	-
Total disbursements	1,193,318	12,571	1,825,617	1,300,931	204,164	-	10,443
Excess (deficiency) of receipts over disbursements	4,317	10,029	(56,609)	(167,121)	(23,670)	170	6,436
Cash and investments - ending	\$ 96,832	\$ 104,902	\$ 3,875,383	\$ 1,389,616	\$ 186,764	\$ 2,508	\$ 17,505

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Emergency Telephone System	Enhanced Access	Extradition	Firearms Training	Food and Beverage Tax	Health	Identification Security Protection
Cash and investments - beginning	\$ 312,837	\$ 733,088	\$ 3,197	\$ 23,153	\$ -	\$ 313,357	\$ 194,234
Receipts:							
Taxes	-	-	-	-	4,066,816	2,780,144	-
Licenses and permits	-	-	-	-	-	82,001	-
Intergovernmental	-	-	-	-	-	44,831	-
Charges for services	-	-	-	-	-	463,285	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	973,756	383,756	300	54,980	-	51,475	16,572
Total receipts	<u>973,756</u>	<u>383,756</u>	<u>300</u>	<u>54,980</u>	<u>4,066,816</u>	<u>3,421,736</u>	<u>16,572</u>
Disbursements:							
Personal services	-	-	-	-	-	2,510,644	-
Supplies	-	-	-	-	-	77,842	-
Other services and charges	1,191,773	-	-	-	-	569,058	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	338,591	-	46,378	4,066,816	-	-
Total disbursements	<u>1,191,773</u>	<u>338,591</u>	<u>-</u>	<u>46,378</u>	<u>4,066,816</u>	<u>3,157,544</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(218,017)</u>	<u>45,165</u>	<u>300</u>	<u>8,602</u>	<u>-</u>	<u>264,192</u>	<u>16,572</u>
Cash and investments - ending	<u>\$ 94,820</u>	<u>\$ 778,253</u>	<u>\$ 3,497</u>	<u>\$ 31,755</u>	<u>\$ -</u>	<u>\$ 577,549</u>	<u>\$ 210,806</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Operating	Promotion Of Economic Dev & Tourism	Rainy Day
Cash and investments - beginning	\$ 1,590,517	\$ 95,353	\$ 142,579	\$ 555,347	\$ 189,125	\$ 129,520	\$ 4,892,310
Receipts:							
Taxes	257,782	-	-	680,867	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	821,792	-	161,050	2,988,391	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,400	88	-	15,523	141,264	1,676,689	2,419
Total receipts	<u>1,085,974</u>	<u>88</u>	<u>161,050</u>	<u>3,684,781</u>	<u>141,264</u>	<u>1,676,689</u>	<u>2,419</u>
Disbursements:							
Personal services	-	-	222,383	3,119,412	-	-	-
Supplies	613,430	-	-	271,358	-	-	-
Other services and charges	858,968	-	-	365,769	-	-	-
Capital outlay	21,244	-	-	-	-	-	-
Other disbursements	-	23,390	-	-	142,802	1,670,645	-
Total disbursements	<u>1,493,642</u>	<u>23,390</u>	<u>222,383</u>	<u>3,756,539</u>	<u>142,802</u>	<u>1,670,645</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(407,668)</u>	<u>(23,302)</u>	<u>(61,333)</u>	<u>(71,758)</u>	<u>(1,538)</u>	<u>6,044</u>	<u>2,419</u>
Cash and investments - ending	<u>\$ 1,182,849</u>	<u>\$ 72,051</u>	<u>\$ 81,246</u>	<u>\$ 483,589</u>	<u>\$ 187,587</u>	<u>\$ 135,564</u>	<u>\$ 4,894,729</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Reassessment -	Reassessment -	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax
	2009	2015					
Cash and investments - beginning	\$ 515,238	\$ 742,478	\$ 1,148,243	\$ 17,732	\$ 741	\$ 10,290	\$ 1,083,452
Receipts:							
Taxes	-	347,518	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	5,604	-	-	-	-	-
Charges for services	-	-	298,345	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	423	183,186	-	11,462	7,556	318,546	672,019
Total receipts	423	536,308	298,345	11,462	7,556	318,546	672,019
Disbursements:							
Personal services	-	31,123	-	-	-	-	-
Supplies	3,282	33,769	-	-	-	-	-
Other services and charges	329,193	66,032	-	-	-	-	-
Capital outlay	-	5,000	-	-	-	-	-
Other disbursements	183,186	-	368,312	27,729	8,116	318,613	772,097
Total disbursements	515,661	135,924	368,312	27,729	8,116	318,613	772,097
Excess (deficiency) of receipts over disbursements	(515,238)	400,384	(69,967)	(16,267)	(560)	(67)	(100,078)
Cash and investments - ending	\$ -	\$ 1,142,862	\$ 1,078,276	\$ 1,465	\$ 181	\$ 10,223	\$ 983,374

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Unsafe Building	Vehicle Inspection	Wireless Emergency Telephone System	Trash Lien
Cash and investments - beginning	\$ 38,295	\$ 256,380	\$ 910,302	\$ -	\$ 3,266	\$ 157,330	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	40,038	614,262	1,879,107	146,269	-	594,752	96,248
Total receipts	40,038	614,262	1,879,107	146,269	-	594,752	96,248
Disbursements:							
Personal services	27,762	-	-	-	-	-	-
Supplies	1,150	-	-	-	-	-	-
Other services and charges	4,184	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	849,588	929,984	146,269	112	590,000	96,248
Total disbursements	33,096	849,588	929,984	146,269	112	590,000	96,248
Excess (deficiency) of receipts over disbursements	6,942	(235,326)	949,123	-	(112)	4,752	-
Cash and investments - ending	\$ 45,237	\$ 21,054	\$ 1,859,425	\$ -	\$ 3,154	\$ 162,082	\$ -

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training	County Offender Transportation Fund	Statewide 911	Supplemental Juvenile Probation Services	Alternative Dispute Resolution
Cash and investments - beginning	\$ -	\$ 34,331	\$ 23,312	\$ 5,266	\$ -	\$ 62,684	\$ 8,912
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,630,671	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	135,689	127,933	16,573	5,096	-	1,245	15,736
Total receipts	<u>135,689</u>	<u>127,933</u>	<u>16,573</u>	<u>5,096</u>	<u>1,630,671</u>	<u>1,245</u>	<u>15,736</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	2,994	-	-	-	-	-
Other services and charges	-	9,640	2,866	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	135,689	31,118	-	-	1,630,671	-	20,816
Total disbursements	<u>135,689</u>	<u>43,752</u>	<u>2,866</u>	<u>-</u>	<u>1,630,671</u>	<u>-</u>	<u>20,816</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>84,181</u>	<u>13,707</u>	<u>5,096</u>	<u>-</u>	<u>1,245</u>	<u>(5,080)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 118,512</u>	<u>\$ 37,019</u>	<u>\$ 10,362</u>	<u>\$ -</u>	<u>\$ 63,929</u>	<u>\$ 3,832</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	County User Fee	Drainage Maintenance	Convention Center Operating	Drug Buy Money	Sheriff Sale Administration	Drug Task Force	K-9
Cash and investments - beginning	\$ 448,843	\$ 601,405	\$ 3,367,221	\$ 151,250	\$ 106,466	\$ 7,787	\$ -
Receipts:							
Taxes	-	-	958,108	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	194,700	664,022	-	228,037	106,026	-	4,866
Total receipts	<u>194,700</u>	<u>664,022</u>	<u>958,108</u>	<u>228,037</u>	<u>106,026</u>	<u>-</u>	<u>4,866</u>
Disbursements:							
Personal services	1,889	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	1,021,554	-	-	-	-
Capital outlay	-	-	2,641	-	-	-	-
Other disbursements	641,654	682,682	-	197,313	76,900	7,787	1,765
Total disbursements	<u>643,543</u>	<u>682,682</u>	<u>1,024,195</u>	<u>197,313</u>	<u>76,900</u>	<u>7,787</u>	<u>1,765</u>
Excess (deficiency) of receipts over disbursements	<u>(448,843)</u>	<u>(18,660)</u>	<u>(66,087)</u>	<u>30,724</u>	<u>29,126</u>	<u>(7,787)</u>	<u>3,101</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 582,745</u>	<u>\$ 3,301,134</u>	<u>\$ 181,974</u>	<u>\$ 135,592</u>	<u>\$ -</u>	<u>\$ 3,101</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Donations	TIF Debt Service	TIF Capital Projects	Debt Service	Self-Insurance	Insurance - Retiree Contributions	Payroll Clearing
Cash and investments - beginning	\$ 6,601	\$ 1,726,849	\$ 20,390,274	\$ 223,821	\$ 291	\$ 50,333	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,581	2,378,429	630,817	20,617	297,986	-	22,988,195
Total receipts	3,581	2,378,429	630,817	20,617	297,986	-	22,988,195
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	10,182	4,105,278	21,021,091	244,438	282,789	50,333	22,988,195
Total disbursements	10,182	4,105,278	21,021,091	244,438	282,789	50,333	22,988,195
Excess (deficiency) of receipts over disbursements	(6,601)	(1,726,849)	(20,390,274)	(223,821)	15,197	(50,333)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 15,488	\$ -	\$ -

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Payroll Withholding - Donations	Payroll Withholding - Insurance	Payroll Withholding - Other	Payroll Withholding - Child Support	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare
Cash and investments - beginning	\$ -	\$ 1,229,944	\$ 198	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,798	14,441,890	62,301	90,454	779,127	4,029,771	4,179,835
Total receipts	4,798	14,441,890	62,301	90,454	779,127	4,029,771	4,179,835
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,798	14,541,268	62,499	90,454	779,127	4,029,771	4,179,835
Total disbursements	4,798	14,541,268	62,499	90,454	779,127	4,029,771	4,179,835
Excess (deficiency) of receipts over disbursements	-	(99,378)	(198)	-	-	-	-
Cash and investments - ending	\$ -	\$ 1,130,566	\$ -	\$ -	\$ -	\$ -	\$ -

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - Property Taxes	Payroll Withholding - Sheriff Pension	Payroll Withholding - State	Payroll Withholding - Union Dues	Payroll Withholding - Wage Garnishments
Cash and investments - beginning	\$ -	\$ 278,101	\$ -	\$ 16,116	\$ -	\$ 7,288	\$ (487)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	310,899	3,656,296	8,169	806,488	1,125,148	89,430	112,036
Total receipts	310,899	3,656,296	8,169	806,488	1,125,148	89,430	112,036
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	310,899	3,877,702	8,169	822,604	1,125,148	96,718	111,549
Total disbursements	310,899	3,877,702	8,169	822,604	1,125,148	96,718	111,549
Excess (deficiency) of receipts over disbursements	-	(221,406)	-	(16,116)	-	(7,288)	487
Cash and investments - ending	\$ -	\$ 56,695	\$ -	\$ -	\$ -	\$ -	\$ -

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Settlement	Wheel Tax	Sur Tax	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ 842	\$ 94,216	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	132,173,320	267,510	1,202,601	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	1,532,051	-	-	1,418,002
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	108,386	192,264	-
Total receipts	132,173,320	267,510	1,202,601	1,532,051	108,386	192,264	1,418,002
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	132,173,320	267,101	1,275,240	1,532,051	108,386	192,264	1,418,002
Total disbursements	132,173,320	267,101	1,275,240	1,532,051	108,386	192,264	1,418,002
Excess (deficiency) of receipts over disbursements	-	409	(72,639)	-	-	-	-
Cash and investments - ending	\$ -	\$ 1,251	\$ 21,577	\$ -	\$ -	\$ -	\$ -

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	HEA 1001 State Homestead Credit	Homestead Credit Rebate	State Fines and Forfeitures	Infraction Judgments	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ (191)	\$ 348	\$ 7,492	\$ 11,185	\$ 250	\$ 1,895	\$ 2,790
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	60,369	-	-	-	-
Other receipts	7	-	-	140,606	8,100	21,450	22,600
Total receipts	7	-	60,369	140,606	8,100	21,450	22,600
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	59,140	141,132	8,350	21,905	23,670
Total disbursements	-	-	59,140	141,132	8,350	21,905	23,670
Excess (deficiency) of receipts over disbursements	7	-	1,229	(526)	(250)	(455)	(1,070)
Cash and investments - ending	\$ (184)	\$ 348	\$ 8,721	\$ 10,659	\$ -	\$ 1,440	\$ 1,720

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	Sex and Violent Offender Admin - State	Child Restraint Violations Fines	Food and Beverage Tax Collections
Cash and investments - beginning	\$ 1,795	\$ 250	\$ 1,713	\$ (380)	\$ 2	\$ 250	\$ 977
Receipts:							
Taxes	-	-	-	-	-	-	1,427
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	29,122	5,097	18,697	829	1,273	4,167	-
Total receipts	29,122	5,097	18,697	829	1,273	4,167	1,427
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	28,735	4,947	19,785	422	1,275	3,917	1,011
Total disbursements	28,735	4,947	19,785	422	1,275	3,917	1,011
Excess (deficiency) of receipts over disbursements	387	150	(1,088)	407	(2)	250	416
Cash and investments - ending	\$ 2,182	\$ 400	\$ 625	\$ 27	\$ -	\$ 500	\$ 1,393

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Inheritance Tax	Sales Tax Collections	Education Plate Fees Agency	Innkeepers Tax Collections	93.563 Prosecutor PCA	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ 1,281,668	\$ 4,663	\$ -	\$ 1,483	\$ 62,600	\$ 8,497	\$ 238,522
Receipts:							
Taxes	-	40,865	-	9,298	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	2,611,438	-	-	-	27,828	-	95,106
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	3,769	-	-	-	-
Total receipts	2,611,438	40,865	3,769	9,298	27,828	-	95,106
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,794,767	40,282	3,769	9,172	15,647	-	-
Total disbursements	3,794,767	40,282	3,769	9,172	15,647	-	-
Excess (deficiency) of receipts over disbursements	(1,183,329)	583	-	126	12,181	-	95,106
Cash and investments - ending	<u>\$ 98,339</u>	<u>\$ 5,246</u>	<u>\$ -</u>	<u>\$ 1,609</u>	<u>\$ 74,781</u>	<u>\$ 8,497</u>	<u>\$ 333,628</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Prior To Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Law Enforcement	Prosecutor Pretrial Diversion	Supp Adult Prob Circuit	Supp Adult Prob Clerk
Cash and investments - beginning	\$ 89,892	\$ 72	\$ 565,338	\$ 134,340	\$ 103,567	\$ 515,321	\$ 137,694
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	143,087	-	95,106	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,723	-	7,207	29,835	67,616	726,698	19,603
Total receipts	<u>146,810</u>	<u>-</u>	<u>102,313</u>	<u>29,835</u>	<u>67,616</u>	<u>726,698</u>	<u>19,603</u>
Disbursements:							
Personal services	220,334	-	-	-	53,910	598,484	-
Supplies	-	-	-	-	-	26,836	-
Other services and charges	-	-	-	-	-	156,782	-
Capital outlay	-	-	-	-	-	3,250	-
Other disbursements	13,362	-	24,853	25,375	50,000	-	-
Total disbursements	<u>233,696</u>	<u>-</u>	<u>24,853</u>	<u>25,375</u>	<u>103,910</u>	<u>785,352</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(86,886)</u>	<u>-</u>	<u>77,460</u>	<u>4,460</u>	<u>(36,294)</u>	<u>(58,654)</u>	<u>19,603</u>
Cash and investments - ending	<u>\$ 3,006</u>	<u>\$ 72</u>	<u>\$ 642,798</u>	<u>\$ 138,800</u>	<u>\$ 67,273</u>	<u>\$ 456,667</u>	<u>\$ 157,297</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Supp Adult Prob Superior	HEALTH DENTAL CLINIC	Rent 8--11 Lands	Legal Aid United Way	Jail Project	Jail Bond	New Facility Detention
Cash and investments - beginning	\$ 230,971	\$ 9,770	\$ -	\$ 17,507	\$ 2,228,121	\$ 948,307	\$ 16,325
Receipts:							
Taxes	-	-	-	-	-	2,182,657	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	35,196	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	68,772	13,740	32,520	55,706	1,730	-	-
Total receipts	68,772	13,740	32,520	55,706	1,730	2,217,853	-
Disbursements:							
Personal services	44,723	-	-	41,932	300,000	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,104	-	-	5,884	-	2,390,550	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	17,534	32,520	-	-	-	6,922
Total disbursements	45,827	17,534	32,520	47,816	300,000	2,390,550	6,922
Excess (deficiency) of receipts over disbursements	22,945	(3,794)	-	7,890	(298,270)	(172,697)	(6,922)
Cash and investments - ending	\$ 253,916	\$ 5,976	\$ -	\$ 25,397	\$ 1,929,851	\$ 775,610	\$ 9,403

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Homestead Credit 2009	TMA Personal Property	Burdette Park Events	Auditorium Food and Beverage	Aztar Adm Tax Conv and Visitor	Pros Check Deception	Pros Task Force US Marshal
Cash and investments - beginning	\$ 3,135	\$ 228,105	\$ 9,550	\$ 1,408,525	\$ -	\$ 6,430	\$ 101,143
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	1,369	209,725	-	-
Total receipts	-	-	-	1,369	209,725	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	88,832	209,725	-	101,143
Total disbursements	-	-	-	88,832	209,725	-	101,143
Excess (deficiency) of receipts over disbursements	-	-	-	(87,463)	-	-	(101,143)
Cash and investments - ending	\$ 3,135	\$ 228,105	\$ 9,550	\$ 1,321,062	\$ -	\$ 6,430	\$ -

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Prosecutor Law Enforcement	Pros US Marshall Forfeitures	Pros Infractions	Export Health Cert	Sheriff Reserve	Adult Prog Adm Circuit	Sheriff Officer Friendly
Cash and investments - beginning	\$ 80,644	\$ (12,593)	\$ 61,958	\$ 7,050	\$ 4,148	\$ -	\$ 1,261
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	170,042	13,679	306,656	5,210	-	64,216	100
Total receipts	<u>170,042</u>	<u>13,679</u>	<u>306,656</u>	<u>5,210</u>	<u>-</u>	<u>64,216</u>	<u>100</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	250,043	1,086	318,168	-	2,336	54,333	620
Total disbursements	<u>250,043</u>	<u>1,086</u>	<u>318,168</u>	<u>-</u>	<u>2,336</u>	<u>54,333</u>	<u>620</u>
Excess (deficiency) of receipts over disbursements	<u>(80,001)</u>	<u>12,593</u>	<u>(11,512)</u>	<u>5,210</u>	<u>(2,336)</u>	<u>9,883</u>	<u>(520)</u>
Cash and investments - ending	<u>\$ 643</u>	<u>\$ -</u>	<u>\$ 50,446</u>	<u>\$ 12,260</u>	<u>\$ 1,812</u>	<u>\$ 9,883</u>	<u>\$ 741</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Co Police Pension Trust	Community Corrections	911 City Share	In Lieu of Taxes/EHA	Pros Share Infractions	Health Medical Reserve Corp	Health Vaxcare
Cash and investments - beginning	\$ 793	\$ 171,380	\$ 20,012	\$ -	\$ 79,785	\$ (1,281)	\$ 5,741
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	180,892	440,960	270,786	150,253	335,193	20,996	4,843
Total receipts	180,892	440,960	270,786	150,253	335,193	20,996	4,843
Disbursements:							
Personal services	-	186,982	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	181,102	259,120	290,798	150,253	383,805	19,715	5,813
Total disbursements	181,102	446,102	290,798	150,253	383,805	19,715	5,813
Excess (deficiency) of receipts over disbursements	(210)	(5,142)	(20,012)	-	(48,612)	1,281	(970)
Cash and investments - ending	\$ 583	\$ 166,238	\$ -	\$ -	\$ 31,173	\$ -	\$ 4,771

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Pros Share Law Enforcement	Excise Cash	Sheriff Tech and Training	Sheriff Information	Local Drug Free Disb	EMA Homeland Security	VCSO EVSC Safety Agreement
Cash and investments - beginning	\$ (17,134)	\$ 205,861	\$ 207,813	\$ 24,080	\$ 16,483	\$ 27,439	\$ 58,790
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	77,002	-	88,268	854	29,500	66,107	96,395
Total receipts	<u>77,002</u>	<u>-</u>	<u>88,268</u>	<u>854</u>	<u>29,500</u>	<u>66,107</u>	<u>96,395</u>
Disbursements:							
Personal services	60,920	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,672	205,861	296,081	24,934	45,983	66,107	8,029
Total disbursements	<u>62,592</u>	<u>205,861</u>	<u>296,081</u>	<u>24,934</u>	<u>45,983</u>	<u>66,107</u>	<u>8,029</u>
Excess (deficiency) of receipts over disbursements	<u>14,410</u>	<u>(205,861)</u>	<u>(207,813)</u>	<u>(24,080)</u>	<u>(16,483)</u>	<u>-</u>	<u>88,366</u>
Cash and investments - ending	<u>\$ (2,724)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,439</u>	<u>\$ 147,156</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Payroll Medicare	Payroll Sheriff Group Ins	Payroll Sterling FCU	Payroll Drive	Payroll FOP	Payroll Reimb Insurance	Misc Settlement Funds
Cash and investments - beginning	\$ -	\$ 31,383	\$ -	\$ 49	\$ 943	\$ 1,708	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	3,508,275
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	978,264	27,857	20,096	3,340	27,148	923,361	3,179,032
Total receipts	978,264	27,857	20,096	3,340	27,148	923,361	6,687,307
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	978,264	6,411	20,096	3,389	28,091	906,723	6,687,307
Total disbursements	978,264	6,411	20,096	3,389	28,091	906,723	6,687,307
Excess (deficiency) of receipts over disbursements	-	21,446	-	(49)	(943)	16,638	-
Cash and investments - ending	\$ -	\$ 52,829	\$ -	\$ -	\$ -	\$ 18,346	\$ -

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Sheriff Bullet Proof Vest	Sheriff Stop Domestic Violence	Sheriff Dangerous Driving	Sheriff DUI	Sheriff BCBC Seat Belt Endorsement	Pros SW IN Drug Task Force	Pros ARRA Victim Assistance
Cash and investments - beginning	\$ 9,932	\$ 6,619	\$ 4,515	\$ 12,900	\$ 19,948	\$ (20,558)	\$ (17,292)
Receipts:							
Taxes	-	-	-	-	123,992	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	43,864	-	60,351	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	43,864	-	60,351	123,992	-	-
Disbursements:							
Personal services	-	70,151	-	25,478	33,536	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	8,175	-	-	28,594	80,881	-	-
Total disbursements	8,175	70,151	-	54,072	114,417	-	-
Excess (deficiency) of receipts over disbursements	(8,175)	(26,287)	-	6,279	9,575	-	-
Cash and investments - ending	\$ 1,757	\$ (19,668)	\$ 4,515	\$ 19,179	\$ 29,523	\$ (20,558)	\$ (17,292)

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Pros Edward Byrne Memorial	Pros STOP	Pros Victim/Witness Asst	Sup Ct Youth First Delinquent	Sup Ct Drug Court Discretion	Sup Ct IN Adult Court Improvement	Sup Ct Teen Court Youth
Cash and investments - beginning	\$ (48,352)	\$ (1,639)	\$ 132,641	\$ -	\$ (28,711)	\$ 1,254	\$ 7,590
Receipts:							
Taxes	-	104,466	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	88,796	-	91,085	3,359	42,924	33,430	31,228
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	88,796	104,466	91,085	3,359	42,924	33,430	31,228
Disbursements:							
Personal services	93,061	86,442	72,044	-	72,527	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	127	3,359	4,089	33,430	33,738
Total disbursements	93,061	86,442	72,171	3,359	76,616	33,430	33,738
Excess (deficiency) of receipts over disbursements	(4,265)	18,024	18,914	-	(33,692)	-	(2,510)
Cash and investments - ending	\$ (52,617)	\$ 16,385	\$ 151,555	\$ -	\$ (62,403)	\$ 1,254	\$ 5,080

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Sup Ct Drug Court Adult/Prob	Sup Ct Drug Court Bryne	Health MCH	Health WIC	Health STD	Health AIDS	Health Lactation
Cash and investments - beginning	\$ 30,022	\$ 98,784	\$ 10,492	\$ (97,415)	\$ (13,256)	\$ 61	\$ 2,072
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	99,952	69,228	617,529	111,083	-	16,550
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	99,952	69,228	617,529	111,083	-	16,550
Disbursements:							
Personal services	-	56,024	58,362	536,753	105,620	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,767	-	11,673	70,162	13,888	-	15,212
Total disbursements	5,767	56,024	70,035	606,915	119,508	-	15,212
Excess (deficiency) of receipts over disbursements	(5,767)	43,928	(807)	10,614	(8,425)	-	1,338
Cash and investments - ending	\$ 24,255	\$ 142,712	\$ 9,685	\$ (86,801)	\$ (21,681)	\$ 61	\$ 3,410

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Health Immunizations	Health LHD Deliverables	Health IN Childhood Lead Prevention	Health Radon Gas	EMA Disaster Relief	EMA IDHS Grant	EMA IDHS District 10 Grant
Cash and investments - beginning	\$ 16	\$ (902)	\$ (5,302)	\$ -	\$ 111,099	\$ 6,658	\$ 300
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	37,430	5,302	4,949	-	14,006	3,927
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	25	12,873	-
Total receipts	-	37,430	5,302	4,949	25	26,879	3,927
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	16	37,537	-	4,949	26,489	20,318	-
Total disbursements	16	37,537	-	4,949	26,489	20,318	-
Excess (deficiency) of receipts over disbursements	(16)	(107)	5,302	-	(26,464)	6,561	3,927
Cash and investments - ending	\$ -	\$ (1,009)	\$ -	\$ -	\$ 84,635	\$ 13,219	\$ 4,227

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	EMA ASAP Grant	EMA Fire Dept Training	Bohannon Exlate Sewer Project Grant	Sheriff Child Seat Safety	VCCC Forensic Diversion	VCCC CTP DOC Grant	VCCC Community Correction
Cash and investments - beginning	\$ 4,137	\$ 2,925	\$ 14,827	\$ 226	\$ 15,393	\$ 30,520	\$ 100,679
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	354,686	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	500	80,249	-	809,609
Total receipts	-	-	354,686	500	80,249	-	809,609
Disbursements:							
Personal services	-	-	-	-	54,705	-	657,046
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,137	2,925	367,686	560	23,824	30,011	141,501
Total disbursements	4,137	2,925	367,686	560	78,529	30,011	798,547
Excess (deficiency) of receipts over disbursements	(4,137)	(2,925)	(13,000)	(60)	1,720	(30,011)	11,062
Cash and investments - ending	\$ -	\$ -	\$ 1,827	\$ 166	\$ 17,113	\$ 509	\$ 111,741

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Sheriff ST and Comm Hwy Safety	Pros Adult Protective Service	Pros TANF	Sup Ct Family Court	Sup Ct Race and Gender Fairness	Sup Ct State Court	Sup Ct DOC Grant
Cash and investments - beginning	\$ 2,000	\$ (52,435)	\$ (18,690)	\$ 6,806	\$ -	\$ 5,044	\$ 581
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	154,236	-	10,000	7,425	4,000	168,523
Total receipts	-	154,236	-	10,000	7,425	4,000	168,523
Disbursements:							
Personal services	-	150,415	-	-	-	-	134,428
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	13,579	-	11,287	4,950	3,993	2,769
Total disbursements	-	163,994	-	11,287	4,950	3,993	137,197
Excess (deficiency) of receipts over disbursements	-	(9,758)	-	(1,287)	2,475	7	31,326
Cash and investments - ending	\$ 2,000	\$ (62,193)	\$ (18,690)	\$ 5,519	\$ 2,475	\$ 5,051	\$ 31,907

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Sup Ct SAMHSA Drug Court	Health Lead Screening	Health LMHF	Health WIC Lead Testing	Technology and Communication	Health Vital Rec Death Cert	Health Tobacco Grant
Cash and investments - beginning	\$ (1,347)	\$ 41,570	\$ 100,118	\$ 6,877	\$ 43,666	\$ 3,056	\$ 54,183
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,347	1,691	72,672	88	-	-	-
Total receipts	1,347	1,691	72,672	88	-	-	-
Disbursements:							
Personal services	-	-	54,731	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	13,452	3,047	-	2,745	-	1,647
Total disbursements	-	13,452	57,778	-	2,745	-	1,647
Excess (deficiency) of receipts over disbursements	1,347	(11,761)	14,894	88	(2,745)	-	(1,647)
Cash and investments - ending	\$ -	\$ 29,809	\$ 115,012	\$ 6,965	\$ 40,921	\$ 3,056	\$ 52,536

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Health NALBOH Tobacco Cessation	Health Pub Health Sys Quality	Health Purdue MSL Collaboration	Health IN Local Health Dept Tr	Drug and Alcohol Grant	Adult Prob Adm Superior	Azateca 05 Sinking Fund
Cash and investments - beginning	\$ 148	\$ 837	\$ 6,632	\$ 70,204	\$ -	\$ -	\$ 105,099
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,000	-	137	33,824	418	17,440	300,008
Total receipts	3,000	-	137	33,824	418	17,440	300,008
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,148	-	-	57,495	418	-	194,575
Total disbursements	3,148	-	-	57,495	418	-	194,575
Excess (deficiency) of receipts over disbursements	(148)	-	137	(23,671)	-	17,440	105,433
Cash and investments - ending	\$ -	\$ 837	\$ 6,769	\$ 46,533	\$ -	\$ 17,440	\$ 210,532

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Azateca 05 Operating Fund	Burkhardt TIF	Burkhardt 2005 Series	Burkhardt 2006 TIF	Burkhardt 2008 Debt Service	Burkhardt Dist 2008 Par	Dist 2006 Par
Cash and investments - beginning	\$ 229,029	\$ 1,133,337	\$ 622,462	\$ 2,075,665	\$ 940,617	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	23	23	3,907	12,619	5,991	894,013	1,721,747
Total receipts	<u>23</u>	<u>23</u>	<u>3,907</u>	<u>12,619</u>	<u>5,991</u>	<u>894,013</u>	<u>1,721,747</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	1,086,394	3,339	9,258	4,599	894,013	1,721,747
Total disbursements	<u>-</u>	<u>1,086,394</u>	<u>3,339</u>	<u>9,258</u>	<u>4,599</u>	<u>894,013</u>	<u>1,721,747</u>
Excess (deficiency) of receipts over disbursements	<u>23</u>	<u>(1,086,371)</u>	<u>568</u>	<u>3,361</u>	<u>1,392</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 229,052</u>	<u>\$ 46,966</u>	<u>\$ 623,030</u>	<u>\$ 2,079,026</u>	<u>\$ 942,009</u>	<u>\$ -</u>	<u>\$ -</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Dist 2005 Par	Jail 03 Operating and Reserve	Jail 03 Sinking	Centre Lease Rental	Centre 03 Operating and Reserve	Centre 03 Sinking	Re Entry Court
Cash and investments - beginning	\$ -	\$ 11,243	\$ 74	\$ 1,608,704	\$ 151,958	\$ 5,402	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	636,165	74	-	3,014,800	5,010	1,849,166	218,791
Total receipts	<u>636,165</u>	<u>74</u>	<u>-</u>	<u>3,014,800</u>	<u>5,010</u>	<u>1,849,166</u>	<u>218,791</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	636,165	11,317	74	3,521,504	151,968	1,574,166	7,650
Total disbursements	<u>636,165</u>	<u>11,317</u>	<u>74</u>	<u>3,521,504</u>	<u>151,968</u>	<u>1,574,166</u>	<u>7,650</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(11,243)</u>	<u>(74)</u>	<u>(506,704)</u>	<u>(146,958)</u>	<u>275,000</u>	<u>211,141</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,102,000</u>	<u>\$ 5,000</u>	<u>\$ 280,402</u>	<u>\$ 211,141</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Day Reporting Drug Court	D.A.D.S.	Veteran Treatment Recovery	Detention Center Library	Burdette Park Donations	Jean Cook Tree Donations	K Komen Foundation Missing
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	333,768	101,258	19,902	75	4,680	1,985	5,305
Total receipts	<u>333,768</u>	<u>101,258</u>	<u>19,902</u>	<u>75</u>	<u>4,680</u>	<u>1,985</u>	<u>5,305</u>
Disbursements:							
Personal services	767	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	114,403	248	-	-	1,066	171	-
Total disbursements	<u>115,170</u>	<u>248</u>	<u>-</u>	<u>-</u>	<u>1,066</u>	<u>171</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>218,598</u>	<u>101,010</u>	<u>19,902</u>	<u>75</u>	<u>3,614</u>	<u>1,814</u>	<u>5,305</u>
Cash and investments - ending	<u>\$ 218,598</u>	<u>\$ 101,010</u>	<u>\$ 19,902</u>	<u>\$ 75</u>	<u>\$ 3,614</u>	<u>\$ 1,814</u>	<u>\$ 5,305</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	EMA Cert Donations	Scott (Azteca)	Vanderburgh Industrial Park	Baseline Expansion	University Parkway	Burkhardt Bond Principal	Bond Issuance Cost
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	529,666	406,163	-	200,349	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,320	540,537	244,881	26,796	61,283	875,923	7,094
Total receipts	1,320	1,070,203	651,044	26,796	261,632	875,923	7,094
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	275,408	346,497	-	1,152	885,393	7,094
Total disbursements	-	275,408	346,497	-	1,152	885,393	7,094
Excess (deficiency) of receipts over disbursements	1,320	794,795	304,547	26,796	260,480	(9,470)	-
Cash and investments - ending	\$ 1,320	\$ 794,795	\$ 304,547	\$ 26,796	\$ 260,480	\$ (9,470)	\$ -

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Burkhardt Capital Interest	Pigeon TIF	Jaacobsville TIF	Art Institute	Mead Johnson	Burkhardt General	Bond Issue
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	7,351,574	1,052,556	52,287	2,030	5,834,206	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	27,890	-	-	-	-	18,461,987	3,000
Total receipts	27,890	7,351,574	1,052,556	52,287	2,030	24,296,193	3,000
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	27,890	7,351,574	1,052,556	52,287	2,030	1,018,330	3,000
Total disbursements	27,890	7,351,574	1,052,556	52,287	2,030	1,018,330	3,000
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	23,277,863	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,277,863	\$ -

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Bohannon Estates	Oakhill	Mill Terrace	Mill Terrace Bond	Aabel Park	Accepted Storm Sewers	BCH Subdivision Sidewalks
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	47,455	4,522	17,559	3,000	37,208	162,238	13,100
Total receipts	<u>47,455</u>	<u>4,522</u>	<u>17,559</u>	<u>3,000</u>	<u>37,208</u>	<u>162,238</u>	<u>13,100</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	42,427	4,522	12,411	-	25,041	-	-
Total disbursements	<u>42,427</u>	<u>4,522</u>	<u>12,411</u>	<u>-</u>	<u>25,041</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>5,028</u>	<u>-</u>	<u>5,148</u>	<u>3,000</u>	<u>12,167</u>	<u>162,238</u>	<u>13,100</u>
Cash and investments - ending	<u>\$ 5,028</u>	<u>\$ -</u>	<u>\$ 5,148</u>	<u>\$ 3,000</u>	<u>\$ 12,167</u>	<u>\$ 162,238</u>	<u>\$ 13,100</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Oncology Center Subdivision	Woodgate Subdivision Sec 1A	MM Industrial Subdivision	Five Oaks Subdivision	93.008 Medical Resrve Corps Health	Spring Lake Valley Sec 1	Legal Aid Supplemental Staff
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,544	8,400	6,624	4,811	8,868	20,617	7,500
Total receipts	4,544	8,400	6,624	4,811	8,868	20,617	7,500
Disbursements:							
Personal services	-	-	-	-	-	-	4,823
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	4,823
Excess (deficiency) of receipts over disbursements	4,544	8,400	6,624	4,811	8,868	20,617	2,677
Cash and investments - ending	\$ 4,544	\$ 8,400	\$ 6,624	\$ 4,811	\$ 8,868	\$ 20,617	\$ 2,677

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	SRI Tax Sale Fees	VCCC DOC Beds	Commissioners Economic Dev	Clear Creek Subdivision	License	Sheriff Medical Records	Sheriff Technology and Equipment
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	30,870	1,824	493,136	17,800	205,861	1,621	268,337
Total receipts	30,870	1,824	493,136	17,800	205,861	1,621	268,337
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	30,870	472	-	-	-	-	144,334
Total disbursements	30,870	472	-	-	-	-	144,334
Excess (deficiency) of receipts over disbursements	-	1,352	493,136	17,800	205,861	1,621	124,003
Cash and investments - ending	\$ -	\$ 1,352	\$ 493,136	\$ 17,800	\$ 205,861	\$ 1,621	\$ 124,003

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Sheriff Training and Equipment	Sheriff Information Systems	Criminal History Verification	Local Drug Free-Sheriff	Local Drug Free-Prosecutor	Local Drug Free-Circuit
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	12,280	29,349	4,792	12,856	7,500	3,187
Total receipts	<u>12,280</u>	<u>29,349</u>	<u>4,792</u>	<u>12,856</u>	<u>7,500</u>	<u>3,187</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	9,937	-	-	243	-	2,167
Total disbursements	<u>9,937</u>	<u>-</u>	<u>-</u>	<u>243</u>	<u>-</u>	<u>2,167</u>
Excess (deficiency) of receipts over disbursements	<u>2,343</u>	<u>29,349</u>	<u>4,792</u>	<u>12,613</u>	<u>7,500</u>	<u>1,020</u>
Cash and investments - ending	<u>\$ 2,343</u>	<u>\$ 29,349</u>	<u>\$ 4,792</u>	<u>\$ 12,613</u>	<u>\$ 7,500</u>	<u>\$ 1,020</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Local Drug Free-Superior Court	Local Drug Free-Sup/Juv	County Share COIT	Sup Ct 93.243 SAMHSA Drug Court	NACOHO Tabacco	HMEP
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	13,241,708	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	1,936	74,812	-	4,960
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	7,940	6,850	548,239	-	1,900	-
Total receipts	7,940	6,850	13,791,883	74,812	1,900	4,960
Disbursements:						
Personal services	-	-	-	100,499	-	-
Supplies	-	-	1,116,428	-	-	-
Other services and charges	-	-	12,230,407	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	4,901	5,104	-	145,357	-	15,119
Total disbursements	4,901	5,104	13,346,835	245,856	-	15,119
Excess (deficiency) of receipts over disbursements	3,039	1,746	445,048	(171,044)	1,900	(10,159)
Cash and investments - ending	<u>\$ 3,039</u>	<u>\$ 1,746</u>	<u>\$ 445,048</u>	<u>\$ (171,044)</u>	<u>\$ 1,900</u>	<u>\$ (10,159)</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Hazard Mitigation	Sup Ct Court Reform Grant	Pigeon Creek Logjam	13-COI BNY-390406	2013-ESC 2003 BDS BNY-390409	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,227,323
Receipts:						
Taxes	-	-	-	-	-	254,150,870
Licenses and permits	-	-	-	-	-	247,404
Intergovernmental	125,750	-	-	-	-	16,484,999
Charges for services	-	-	-	-	-	4,335,077
Fines and forfeits	-	-	-	-	-	1,126,951
Other receipts	-	15,686	33,880	142,577	15,639,694	159,328,609
Total receipts	125,750	15,686	33,880	142,577	15,639,694	435,673,910
Disbursements:						
Personal services	-	-	-	-	-	53,671,468
Supplies	-	-	-	-	-	3,144,741
Other services and charges	-	-	-	-	-	28,738,730
Capital outlay	-	-	-	-	-	1,932,061
Other disbursements	57,500	14,094	33,880	135,980	1,625,284	334,064,108
Total disbursements	57,500	14,094	33,880	135,980	1,625,284	421,551,108
Excess (deficiency) of receipts over disbursements	68,250	1,592	-	6,597	14,014,410	14,122,802
Cash and investments - ending	\$ 68,250	\$ 1,592	\$ -	\$ 6,597	\$ 14,014,410	\$ 91,350,125

VANDERBURGH COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2013

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 2,769,085</u>	<u>\$ 1,587,186</u>

VANDERBURGH COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2013

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
AT&T CAPITAL SERVICES	911 PHONE SYSTEMS	\$ 154,108	08-01-08	05-01-18
HP COURTS TECHNOLOGY	COURTS HARDWARE& SOFTWARE	107,741	02-21-12	02-21-16
KEY GOVERNMENT FINANCE	COMPUTER SERVER STORAGE	36,095	08-28-11	07-28-14
TYLER TECHNOLOGIES	COMPUTER SYSTEM	114,960	02-08-11	10-15-14
EVANSVILLE-VANDERBURGH COUNTY BUILDING AUTHORITY	CENTRE AUDITORIUM AND CONVENTION CENTER	3,228,000	01-01-04	01-01-18
EVANSVILLE-VANDERBURGH COUNTY BUILDING AUTHORITY	COUNTY JAIL	<u>2,554,500</u>	07-17-03	01-15-28
Total governmental activities		<u>6,195,404</u>		
Total of annual lease payments		<u>\$ 6,195,404</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General obligation bonds	GENERAL BONDS		\$ 27,195,000	\$ 2,345,500
Revenue bonds	REVENUE BONDS		48,280,000	6,567,349
Notes and loans payable	LEASES		<u>1,656,046</u>	<u>412,904</u>
Total governmental activities			<u>77,131,046</u>	<u>9,325,753</u>
Totals			<u>\$ 77,131,046</u>	<u>\$ 9,325,753</u>

VANDERBURGH COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2013

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

	Ending Balance
Governmental activities:	
Land	\$ 37,834,755
Infrastructure	463,064,655
Buildings	77,696,030
Improvements other than buildings	607,000
Machinery, equipment, and vehicles	15,426,970
Construction in progress	863,977
Total governmental activities	595,493,387
Total capital assets	\$ 595,493,387

SUPPLEMENTAL AUDIT OF
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF VANDERBURGH COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Vanderburgh County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)


Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program 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.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance 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. 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.

Our consideration of 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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

July 21, 2014

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

VANDERBURGH COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Agriculture</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children Health WIC Health Lactation Grant Health Lactation Grant	Indiana State Department of Health	10.557	WIC 194-8 WPCG 194-2 WPCG 194-8	\$ 614,945 16,357 <u>193</u>
Total - Department of Agriculture				<u>631,495</u>
<u>Department of Housing and Urban Development</u>				
CDBG - State-Administered CDBG Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii Bohannon Estate Sewer Project	Indiana Office of Community and Rural Affairs	14.228	CF-12-111	<u>354,686</u>
Total - CDBG - State-Administered CDBG Cluster				<u>354,686</u>
Total - Department of Housing and Urban Development				<u>354,686</u>
<u>Department of Justice</u>				
JAG Program Cluster Edward Byrne Memorial Justice Assistance Grant Program Superior Drug Court Superior Drug Court	Indiana Criminal Justice Institute	16.738	2011-DJ-BX-2622 2012-DJ-BX-0675	8,219 <u>20,398</u>
Total - JAG Program Cluster				<u>28,617</u>
Bulletproof Vest Partnership Program Bullet Proof Vest	Direct Grant	16.607	2013	<u>8,175</u>
Juvenile Accountability Block Grants Superior Court Teen Court Youth Resources	Indiana Criminal Justice Institute	16.523	10-JB-1838	<u>26,273</u>
Juvenile Justice and Delinquency Prevention - Allocation to States Superior Court Youth First Grant	Indiana Criminal Justice Institute	16.540	11-JF-019	<u>3,359</u>
Missing Children's Assistance Sheriff DUI Sheriff DUI	Indiana State Police	16.543	2008-MC-CX-K006 2011-MC-CX-K005	15,084 <u>3,175</u>
Total - Missing Children's Assistance				<u>18,259</u>
Crime Victim Assistance Victim/Witness Assistance	Indiana Criminal Justice Institute	16.575	2012-VA-GX-0017	<u>40,618</u>
Drug Court Discretionary Grant Program Superior Court Drug Court Discretionary	Indiana State Court Administration	16.585	10-DC-005	<u>53,695</u>
ARRA - Violence Against Women Formula Grants ARRA - Prosecutor STOP ARRA - Sheriff Stop Domestic Violence ARRA - Sheriff Stop Domestic Violence	Indiana Criminal Justice Institute	16.588	12-STPR-027 2010-WF-AX-0022 2011-WF-AX-0035	17,640 22,493 <u>7,498</u>
Total - ARRA - Violence Against Women Formula Grants				<u>47,631</u>
ARRA - Recovery Act-Internet Crimes Against Children Task Force Program (ICAC) ARRA - Internet Crimes Against Children	Indiana State Police	16.800	2009-SN-B9-K051	<u>14,977</u>
Total - Department of Justice				<u>241,604</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster Highway Planning and Construction Bridge Inspection 2010 University Parkway Phase III Utilities Electric and Gas Distribution University Parkway Phase III University Parkway from New Harmony Road North IR 1016 Bridge #2205 and #2203	Indiana Department of Transportation	20.205	DES# 1005892 DES# 0500144 DES# 0500144 DES# 0500145 DES# 9381970	74,678 24,783 4,602 4,885 <u>2,786</u>
Total - Highway Planning and Construction Cluster				<u>111,734</u>
Highway Safety Cluster State and Community Highway Safety Operation Pull Over	Indiana Criminal Justice Institute	20.600	EDS# D3-13-7381	<u>123,992</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, 2013
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Transportation (continued)</u>				
Highway Safety Cluster (continued)				
Alcohol Impaired Driving Countermeasures Incentive Grants I Sheriff DUI	Indiana Criminal Justice Institute	20.601	EDS# D3-13-7268	60,000
Child Safety and Child Booster Seats Incentive Grants Child Seat Safety	Indiana University	20.613	VAND 2013	560
Total - Highway Safety Cluster				184,552
Interagency Hazardous Materials Public Sector Training Planning Grants HMEP Training and Planning	Indiana Department of Homeland Security	20.703	EDS# C44P-3-127B	22,620
Total - Department of Transportation				318,906
<u>Environmental Protection Agency</u>				
State Indoor Radon Grants Health Radon Gas	Indiana State Department of Health	66.032	SIRG 194-20	4,949
Total - Environmental Protection Agency				4,949
<u>Department of Health and Human Services</u>				
Substance Abuse and Mental Health Services - Projects of Regional and National Significance Problem Solving Court Expansion and Enhancement Project	Direct Grant	93.243	1H79T1024201-01	76,159
Medical Reserve Corps Small Grant Program Health Medical Reserve Corps Health Medical Reserve Corps	National Association of County and City Health Officials	93.008	MRC 13-2470 MRC 13-2470C	4,000 7,000
Total - Medical Reserve Corps Small Grant Program				11,000
Public Health Emergency Preparedness Health LHD Deliverables	Indiana State Department of Health	93.069	BPRS 194-75	14,280
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Health LHD Deliverables Health Medical Reserve Corps	Indiana State Department of Health	93.074	BPRS 194-70 BHP 194-23	19,278 9,996
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				29,274
Centers for Disease Control and Prevention - Investigations and Technical Assistance LHD Deliverables	Indiana State Department of Health	93.283	BPRS 194-75	3,873
Tobacco Cessation	National Association of County and City Health Officials	93.283	2013-031201	3,000
Total - Centers for Disease Control and Prevention - Investigations and Technical Assistance				6,873
Child Support Enforcement Prosecutor Incentive Clerk Incentive Prosecutor 4D Child Support Clerk 4D Child Support Court Cost Indirect Cost	Indiana Department of Child Services	93.563	Prosecutor IV-D Incentive Clerk IV-D Incentive Prosecutor Reimbursement Clerk Reimbursement Court Cost Reimbursement Indirect Costs	233,696 24,853 699,386 332,784 126,102 301,040
Total - Child Support Enforcement				1,717,861
State Court Improvement Program Superior Court Improvement Grant Superior Court Improvement Grant	Indiana State Court Administration	93.586	CIP 2012 BT CIP 2013 B	26,400 7,030
Total - State Court Improvement Program				33,430
HIV Prevention Activities - Health Department Based Health AIDES	Indiana State Department of Health	93.940	AIDES 194-1	76,564

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, 2013
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Health and Human Services (continued)</u>				
Preventative Health Services - Sexually Transmitted Diseases Control Grants Health STD	Indiana State Department of Health	93.977	STD 194-4	<u>16,450</u>
Maternal and Child Health Services Block Grant to the States Health MCH	Indiana State Department of Health	93.994	MCH 194-2	<u>68,734</u>
Total - Department of Health and Human Services				<u>2,050,625</u>
<u>Department of Homeland Security</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters) EMA	Indiana Department of Homeland Security	97.036	DR 1997	<u>3,927</u>
Emergency Management Performance Grants EMA IDHS Grants EMA IDHS Grants	Indiana Department of Homeland Security	97.042	EDS# C44P-2-132A EDS# C44P-3-310B	<u>3,847</u> <u>66,107</u>
Total - Emergency Management Performance Grants				<u>69,954</u>
Hazard Mitigation Grant Hazard Mitigation Grant	Direct Grant	97.039	EDS# C44P-3-327B	<u>57,500</u>
Hazard Mitigation Grant Hazard Mitigation Grant	Indiana Department of Homeland Security	97.039	EDS# C44P-3-327B	<u>68,250</u>
Total - Hazard Mitigation Grant				<u>125,750</u>
Total - Department of Homeland Security				<u>199,631</u>
Total federal awards expended				<u>\$ 3,801,896</u>

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

VANDERBURGH COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

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

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2013:

Program Title	Federal CFDA Number	2013
Juvenile Accountability Block Grants	16.523	\$ 26,273
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	3,359
State and Community Highway Safety	20.600	80,881
Alcohol Impaired Driving Countermeasures Incentive Grants 1	20.601	28,594
Emergency Management Performance Grants	97.042	33,053

VANDERBURGH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
93.563	Child Support Enforcement

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

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

AUDITEE PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is presented as intended by the County.



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

DEBRA G. STUCKI
CLERK OF THE COURTS

SHIRLEY J. REEDER
CHIEF DEPUTY

June 25, 2014

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING NUMBER 2012-2

Original SBA Audit Report Number:	B43129
Fiscal Year:	2012
Auditee Contact Person:	Debra G. Stucki
Title of Contact Person:	Clerk of the Circuit Court
Telephone Number:	812-435-5160
Status of Findings:	Corrective Action Taken

Debra G. Stucki

Debra G. Stucki

Vanderburgh County

Clerk of the Circuit Court

6/25/14

Date



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

DEBRA G. STUCKI
CLERK OF THE COURTS

SHIRLEY J. REEDER
CHIEF DEPUTY

June 25, 2014

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING NUMBER 2012-3

Original SBA Audit Report Number: B43129
Fiscal Year: 2012
Auditee Contact Person: Debra G. Stucki
Title of Contact Person: Clerk of the Circuit Court
Telephone Number: 812-435-5160
Status of Findings: Corrective Action Taken

Debra G. Stucki

Debra G. Stucki

Vanderburgh County

Clerk of the Circuit Court

6/25/14

Date



Evansville-Vanderburgh County Emergency Management Agency

Cliff Weaver, Director
Chad Woodburn, Deputy Director
3500 N. Harlan Avenue
Evansville, Indiana 47711-2300

Business 812.421.6204
Fax 812.421.6239

June 25, 2014

Cliff Weaver, Director
Chad Woodburn, Deputy Director
3500 N. Harlan Avenue
Evansville, Indiana 47711-2300
Business 812.421.6204
Fax 812.421.6239

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING NUMBER 2012-4

Original SBA Audit Report Number:	B 43129
Fiscal year:	2012
Auditee Contact Person:	Cliff Weaver
Title of Contact Person:	EMA Director
Telephone Number:	812-421-61204
Status of Findings:	Corrective Action Taken

Cliff Weaver
Director

June 25, 2014
Date



JOE GRIES
VANDERBURGH COUNTY AUDITOR
STATE OF INDIANA

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

Office of Vanderburgh County Auditor

Summary Schedule of Prior Audit Findings

Finding Number:	2012-5
Original SBA Audit Report Number:	B43129
Fiscal Year:	2012
Auditee Contact Person:	Joe Gries
Title of Contact Person:	County Auditor
Phone Number:	812-435-5467
Status of Finding:	Corrective action taken

Signature:

Date: 6/25/2014