

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, 2014 to December 31, 2014



FILED
12/02/2016

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|--|--|
| County Auditor | Joe Gries (Vacant) Brian Gerth | 01-01-11 to 10-30-15 10-31-15 to 11-15-15 11-16-15 to 12-31-18 |
| County Treasurer | Susan Kirk | 01-01-13 to 12-31-16 |
| Clerk of the Circuit Court | Debra G. Stucki | 01-01-13 to 12-31-16 |
| County Recorder | Z. Tuley | 01-01-13 to 12-31-16 |
| County Sheriff | Eric Williams Dave Wedding | 01-01-11 to 05-23-14 05-24-14 to 12-31-18 |
| President of the County Council | Tom Shetler, Jr. Angela Koehler Lindsey | 01-01-14 to 12-31-14 01-01-15 to 12-31-16 |
| President of the Board of County Commissioners | Joe Kiefer Bruce Ungethiem | 01-01-14 to 12-31-15 01-01-16 to 12-31-16 |



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, 2014, and the related notes to the financial statement as listed in the Table of Contents.

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, 2014.

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, 2014, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

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.

Other Information

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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated October 3, 2016, 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.


Paul D. Joyce, CPA
State Examiner

October 3, 2016



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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, 2014, and the related notes to the financial statement, and have issued our report thereon dated October 3, 2016, 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.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2014-001 and 2014-002 to be material weaknesses.

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

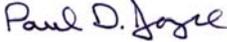
As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2014-001.

Vanderburgh County's Response to Findings

The County's responses to the findings identified in our audit are described in the accompanying Corrective Action Plan. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on them.

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

October 3, 2016

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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, 2014

| Fund | Cash and Investments 01-01-14 | Receipts | Disbursements | Cash and Investments 12-31-14 |
|---|-------------------------------------|--------------|---------------|-------------------------------------|
| After Settlement Collections | \$ 3,527,733 | \$ 4,295,650 | \$ 3,527,733 | \$ 4,295,650 |
| Sheriff's Inmate Trust | 92,725 | 1,187,730 | 1,204,738 | 75,717 |
| Jail Commissary | 11,825 | 271,995 | 202,422 | 81,398 |
| Clerk's Trust | 5,178,052 | 25,784,238 | 27,143,427 | 3,818,863 |
| Sheriff's Cashbook | 100 | 6,625,728 | 6,625,728 | 100 |
| General | 2,371,050 | 50,437,539 | 50,506,273 | 2,302,316 |
| Accident Report | 19,603 | 9,856 | 4,920 | 24,539 |
| Child Advocacy | 3,528 | 100 | - | 3,628 |
| City And Town Court Costs | - | 49,088 | 49,088 | - |
| Clerk's Records Perpetuation | 579,915 | 117,092 | 136,082 | 560,925 |
| COIT - Special Legislation | 129,720 | 103 | - | 129,823 |
| COIT County Distributive Shares | - | 38,604,622 | 38,604,622 | - |
| Congressional School Interest | 17,165 | 35 | 864 | 16,336 |
| Congressional School Principal | 32,995 | - | - | 32,995 |
| Convention Visitor And Tourism Promotion | 96,832 | 1,180,772 | 1,277,604 | - |
| Sales Disclosure - County Share | 104,902 | 22,250 | 15,521 | 111,631 |
| Cumulative Bridge | 3,875,383 | 1,745,754 | 1,495,621 | 4,125,516 |
| Cumulative Capital Development | 1,389,616 | 1,129,364 | 1,758,294 | 760,686 |
| Drug Free Community | 186,764 | 149,181 | 185,068 | 150,877 |
| Electronic Map Generation | 2,508 | 80 | 11 | 2,577 |
| Emergency Planning/Right To Know | 17,505 | 10,800 | 16,215 | 12,090 |
| Emergency Telephone System | 94,820 | 1,040,366 | 1,000,909 | 134,277 |
| Enhanced Access | 778,252 | 340,366 | 332,631 | 785,987 |
| Extradition | 3,497 | - | - | 3,497 |
| Firearms Training | 31,755 | 35,470 | 25,179 | 42,046 |
| Food And Beverage Tax | - | 4,083,830 | 4,083,830 | - |
| Health | 577,549 | 3,205,565 | 3,205,012 | 578,102 |
| Identification Security Protection | 210,806 | 14,077 | - | 224,883 |
| Local Road And Street | 1,182,849 | 1,038,518 | 1,153,464 | 1,067,903 |
| Medical Care For Inmates | 72,051 | 62,756 | 45,607 | 89,200 |
| Misdemeanant | 81,247 | 161,050 | 80,606 | 161,691 |
| Motor Vehicle Highway | 483,588 | 4,398,965 | 3,668,848 | 1,213,705 |
| Park Nonreverting Operating | 187,587 | 138,450 | 147,597 | 178,440 |
| Promotion Of Economic Dev & Tourism | 135,565 | 1,653,081 | 1,788,646 | - |
| Rainy Day | 4,894,729 | 1,273 | - | 4,896,002 |
| Reassessment - 2015 | 1,142,862 | - | 1,142,862 | - |
| Recorder's Records Perpetuation | 1,078,276 | 260,438 | 1,032,003 | 306,711 |
| Sex And Violent Offender Administration | 1,463 | 12,564 | 1,835 | 12,192 |
| Sheriff's Pension Trust | 181 | 5,876 | 5,817 | 240 |
| Supplemental Public Defender Services | 10,223 | 345,249 | 320,902 | 34,570 |
| Surplus Tax | 983,374 | 389,284 | 475,004 | 897,654 |
| Surveyor's Corner Perpetuation | 45,237 | 33,840 | 43,030 | 36,047 |
| Tax Sale Redemption | 21,053 | 637,636 | 628,762 | 29,927 |
| Tax Sale Surplus | 1,859,425 | 2,766,996 | 2,364,637 | 2,261,784 |
| Unsafe Building | - | 58,501 | 58,501 | - |
| Vehicle Inspection | 3,154 | - | 2,142 | 1,012 |
| Wireless Emergency Telephone System | 162,081 | 631,640 | 700,000 | 93,721 |
| Trash Lien | - | 92,861 | 92,861 | - |
| GAL/CASA | - | 137,000 | 137,000 | - |
| Auditors Ineligible Deductions | 118,512 | 229,299 | 187,335 | 160,476 |
| County Elected Officials Training | 37,019 | 14,077 | 4,178 | 46,918 |
| County Offender Transportation Fund | 10,362 | 4,234 | - | 14,596 |
| Statewide 911 | - | 1,552,483 | 1,552,483 | - |
| Supplemental Juvenile Probation Services | 63,929 | 137 | - | 64,066 |
| Alternative Dispute Resolution | 3,832 | 16,049 | 13,336 | 6,545 |
| Drainage Maintenance | 582,746 | 99,162 | 165,412 | 516,496 |
| Convention Center Operating | 3,301,134 | 944,618 | 1,305,272 | 2,940,480 |
| Drug Buy Money | 181,973 | 115,532 | 194,277 | 103,228 |
| Sheriff Sale Administration | 135,592 | 64,090 | 53,200 | 146,482 |
| K-9 | 3,101 | 8,157 | 11,069 | 189 |
| Self-Insurance | 15,488 | 387,191 | 320,569 | 82,110 |
| Insurance - Retiree Contributions | - | 1,310,427 | 1,198,919 | 111,508 |
| Payroll Clearing | - | 23,465,908 | 23,465,908 | - |
| Payroll Withholding - Donations | - | 3,186 | 3,186 | - |
| Payroll Withholding - Insurance | 1,130,566 | 12,421,976 | 12,971,660 | 580,882 |
| Payroll Withholding - Other | - | 62,983 | 62,983 | - |
| Payroll Withholding - Child Support | - | 73,527 | 73,527 | - |
| Payroll Withholding - Deferred Compensation | - | 707,729 | 707,729 | - |
| Payroll Withholding - Federal | - | 4,042,493 | 4,042,493 | - |
| Payroll Withholding - FICA & Medicare | - | 4,216,754 | 4,216,754 | - |
| Payroll Withholding - Local Tax | - | 313,024 | 313,024 | - |
| Payroll Withholding - PERF | 56,695 | 3,954,874 | 3,766,234 | 245,335 |
| Payroll Withholding - Property Taxes | - | 7,274 | 7,274 | - |
| Payroll Withholding - Sheriff Pension | - | 830,233 | 830,233 | - |
| Payroll Withholding - State | - | 1,137,221 | 1,137,221 | - |
| Payroll Withholding - Union Dues | - | 87,826 | 87,826 | - |
| Payroll Withholding - Wage Garnishments | - | 92,388 | 92,388 | - |
| Settlement | - | 136,086,110 | 136,086,110 | - |
| Wheel Tax | 1,251 | 274,408 | 269,957 | 5,702 |

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, 2014
(Continued)

| Fund | Cash and Investments 01-01-14 | Receipts | Disbursements | Cash and Investments 12-31-14 |
|---|-------------------------------------|-----------|---------------|-------------------------------------|
| Sur Tax | 21,577 | 1,214,826 | 1,148,278 | 88,125 |
| CVET Agency | - | 1,434,898 | 1,434,898 | - |
| Weed Lien Collections | - | 89,668 | 89,668 | - |
| Sewage Collections | - | 32,589 | 32,589 | - |
| Financial Institution Tax | - | 1,635,672 | 1,635,672 | - |
| HEA 1001 State Homestead Credit | (184) | 184 | - | - |
| Homestead Credit Rebate | 348 | - | - | 348 |
| State Fines And Forfeitures | 8,721 | 48,806 | 54,014 | 3,513 |
| Infraction Judgements | 10,659 | 117,414 | 117,333 | 10,740 |
| Overweight Vehicle Fines | - | 1,350 | 1,100 | 250 |
| Special Death Benefit | 1,440 | 19,475 | 19,690 | 1,225 |
| Sales Disclosure - State Share | 1,720 | 22,215 | 21,835 | 2,100 |
| Coroners Training & Con't Education | 2,182 | 26,814 | 26,576 | 2,420 |
| Interstate Compact - State Share | 400 | 4,234 | 4,445 | 189 |
| Mortgage Recording Fees - State Share | 625 | 14,213 | 13,923 | 915 |
| DLGF Homestead Property Database | 27 | 183 | 183 | 27 |
| Sex And Violent Offender Admin - State | - | 1,396 | 1,396 | - |
| Child Restraint Violations Fines | 500 | 3,450 | 3,675 | 275 |
| Food And Beverage Tax Collections | 1,392 | 1,199 | 1,011 | 1,580 |
| Inheritance Tax | 98,338 | 230,370 | 250,394 | 78,314 |
| Sales Tax Collections | 5,247 | 34,752 | 33,529 | 6,470 |
| Education Plate Fees Agency | - | 3,375 | 3,225 | 150 |
| Innkeepers Tax Collections | 1,609 | 7,816 | 7,144 | 2,281 |
| 93.563 Prosecutor PCA | 74,781 | 35,757 | 58,663 | 51,875 |
| 93.563 ARRA Clerk IV-D Incentive | 8,497 | - | 1,500 | 6,997 |
| 93.563 Title IV-D Incentive | 333,628 | 90,407 | - | 424,035 |
| 93.563 Prosecutor IV-D Incentive-Post Oct '99 | 3,006 | 136,017 | 110,961 | 28,062 |
| 93.563 Clerk IV-D Incentive-Prior To Oct '99 | 72 | - | - | 72 |
| 93.563 Clerk IV-D Incentive-Post Oct '99 | 642,798 | 90,407 | 46,738 | 686,467 |
| Law Enforcement | 138,800 | 24,266 | 29,958 | 133,108 |
| Prosecutor Pretrial Diversion | 67,272 | 60,046 | 53,508 | 73,810 |
| Suppl Adult Prob-Cir | 456,666 | 786,479 | 798,106 | 445,039 |
| Suppl Adult Prob-Clerk | 157,297 | 19,986 | - | 177,283 |
| Suppl Adult Prob-Sup | 253,917 | 49,428 | 44,874 | 258,471 |
| Health Dental Clinic | 5,976 | 63 | 44 | 5,995 |
| Rent 8-11 Lands | - | 77,262 | 77,244 | 18 |
| Legal Aid United Way | 25,398 | 51,062 | 47,669 | 28,791 |
| Jail Project | 1,929,851 | 1,527 | 395,159 | 1,536,219 |
| Jail Bond | 775,611 | 2,429,045 | 2,308,330 | 896,326 |
| New Facility Detention | 9,403 | - | 9,403 | - |
| Homestead Credit 2009 | 3,135 | 6,584 | 6,058 | 3,661 |
| TMA Personal Prop | 228,105 | - | - | 228,105 |
| Burdette Park Events | 9,550 | - | 755 | 8,795 |
| Auditorium Food & Bev | 1,321,062 | 1,038 | 255,896 | 1,066,204 |
| Aztar Adm Tax Conv & Vstr | - | 203,321 | 85,705 | 117,616 |
| Pros Check Deception | 6,430 | - | 6,430 | - |
| Prosecutor Law Enf | 644 | 81,491 | 69,451 | 12,684 |
| Pros Infractions | 50,445 | 257,914 | 236,836 | 71,523 |
| Export Health Cert | 12,260 | 5,600 | - | 17,860 |
| Sheriff Reserve | 1,812 | 323 | 232 | 1,903 |
| Adult Prog Adm-Circuit | 9,883 | 71,303 | 57,937 | 23,249 |
| Sheriff Officer Friendly | 741 | 100 | 677 | 164 |
| Co Police Pension Trust | 583 | 188,611 | 188,942 | 252 |
| Community Corrections | 166,238 | 251,972 | 204,781 | 213,429 |
| 911 City Share | - | 240,172 | 240,172 | - |
| In Lieu Of Taxes/EHA | - | 140,812 | 140,762 | 50 |
| Pros Share Infractions | 31,173 | 178,049 | 203,790 | 5,432 |
| Health Vaxcare | 4,771 | 5,705 | 448 | 10,028 |
| Pros Share Law Enf | (2,724) | 88,936 | 81,262 | 4,950 |
| EMA Homeland Security | 27,439 | - | 27,439 | - |
| VCSO-EVSC Safety Agreement | 147,156 | 48,001 | 1,641 | 193,516 |
| Payroll Medicare | - | 987,284 | 987,284 | - |
| Payroll Sheriff Group Ins | 52,830 | 4,340 | 6,506 | 50,664 |
| Payroll Sterling FCU | - | 20,206 | 20,206 | - |
| Payroll Drive | - | 3,657 | 3,657 | - |
| Payroll FOP | - | 28,448 | 28,448 | - |
| Payroll Reimb Insurance | 18,346 | 755,636 | 695,852 | 78,130 |
| Misc Settlement Funds | - | 6,915,496 | 6,915,496 | - |
| Sheriff-Bullet Proof Vest | 1,757 | - | 1,757 | - |
| Sheriff-Stop Domestic Violence | (19,669) | 78,948 | 63,475 | (4,196) |
| Sheriff-Dangerous Driving | 4,516 | - | 4,516 | - |
| Sheriff-DUI | 19,178 | 4,646 | 8,034 | 15,790 |
| Sheriff-BCBC Seat Belt Endor | 29,523 | 119,521 | 152,281 | (3,237) |
| Pros-SW IN Drug Task Force | (20,559) | - | - | (20,559) |
| Pros-ARRA Victim Assistance | (17,292) | 17,292 | - | - |
| Pros-Edward Byrne Memorial | (52,617) | 88,796 | 88,747 | (52,568) |
| Pros-Stop | 16,385 | 112,117 | 89,211 | 39,291 |
| Pros-Victim/ Witness Asst | 151,555 | 91,086 | 75,510 | 167,131 |
| Sup Ct-Drug Court Discret | (62,403) | 55,137 | 76,617 | (83,883) |

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, 2014
(Continued)

| Fund | Cash and Investments 01-01-14 | Receipts | Disbursements | Cash and Investments 12-31-14 |
|-----------------------------------|-------------------------------------|-----------|---------------|-------------------------------------|
| Sup Ct-In Adult Court Improvement | 1,254 | 31,242 | 25,906 | 6,590 |
| Sup Ct-Teen Court Youth | 5,080 | 10,189 | 10,174 | 5,095 |
| Sup Ct-Drug Court Adult/Prob | 24,255 | 10,001 | 10,663 | 23,593 |
| Sup Ct-Drug Court Bryne | 142,713 | 7,002 | 66,836 | 82,879 |
| Health-MCH | 9,684 | 90,167 | 93,874 | 5,977 |
| Health-WIC | (86,800) | 534,644 | 527,270 | (79,426) |
| Health-Std | (21,680) | 33,823 | 25,521 | (13,378) |
| Health-Aids | 61 | - | - | 61 |
| Health-Lactation | 3,410 | 8,418 | 7,697 | 4,131 |
| Health-LHD Deliverables | (1,009) | 14,982 | 15,585 | (1,612) |
| Health-In Childhood Lead Prev | - | 8 | 37 | (29) |
| Health-Radon Gas | - | 1,149 | 1,149 | - |
| EMA Disaster Relief | 84,635 | - | - | 84,635 |
| EMA-IDHS Grant | 13,219 | 19,265 | 7,309 | 25,175 |
| EMA-IDHS District 10 Grant | 4,226 | - | - | 4,226 |
| Bohannon Estate Sewer Project Grt | 1,827 | 91,535 | 93,362 | - |
| Sheriff-Child Seat Safety | 166 | - | 50 | 116 |
| VCCC-Forensic Diversion | 17,113 | 60,187 | 86,797 | (9,497) |
| VCCC-CTP Doc Grant | 509 | - | 400 | 109 |
| VCCC-Community Correction | 111,741 | 764,927 | 784,035 | 92,633 |
| Sheriff - St & Comm Hwy Safety | 2,000 | - | - | 2,000 |
| Pros-Adult Protective Serv | (62,193) | 142,907 | 155,301 | (74,587) |
| Pros-TANF | (18,690) | 18,778 | 192 | (104) |
| Sup Ct-Family Court | 5,519 | 33,744 | 13,319 | 25,944 |
| Sup Ct-Race & Gender Fairness | 2,475 | 5,500 | 4,469 | 3,506 |
| Sup Ct-State Court | 5,052 | 8,500 | 4,073 | 9,479 |
| Sup Ct- Doc Grant | 31,908 | 168,523 | 147,470 | 52,961 |
| Sup Ct-SAMHSA Drug Court | - | 19,125 | - | 19,125 |
| Health-Lead Screening | 29,809 | 787 | 4,518 | 26,078 |
| Health-LMHF | 115,012 | 73,356 | 68,138 | 120,230 |
| Health-WIC Lead Testing | 6,966 | 6 | - | 6,972 |
| Technology & Communication | 40,921 | - | 5,474 | 35,447 |
| Health-Vital Rec Death Cert | 3,056 | - | 3,056 | - |
| Health-Tobacco Grant | 52,536 | - | - | 52,536 |
| Health-Pub Health Sys Quality | 836 | - | 683 | 153 |
| Health-Purdue MSL Collobor | 6,769 | - | - | 6,769 |
| Health-In Local Health Dept Tr | 46,533 | 67,649 | 34,352 | 79,830 |
| Drug & Alcohol Grant | - | 418 | - | 418 |
| Adult Prob Adm-Superior | 17,440 | 12,802 | - | 30,242 |
| Azteca 05 Sinking Fund | 210,533 | 3 | 210,536 | - |
| Azteca 05 Operating Fund | 229,052 | 30,727 | 259,779 | - |
| Burkhardt TIF | 46,965 | 1 | 46,966 | - |
| Burkhardt 2005 Series | 623,031 | 4,865 | 6,657 | 621,239 |
| Burkhardt 2006 TIF | 2,079,027 | 66,591 | 496,040 | 1,649,578 |
| Burkhardt 2008 Debt Service | 942,008 | 7,626 | 67,257 | 882,377 |
| Burkhardt Dist 2008 Par | - | 891,888 | 891,888 | - |
| Dist 2006 Par | - | 1,069,197 | 1,069,197 | - |
| Dist 2005 Par | - | 638,665 | 638,665 | - |
| Centre Lease Rental | 1,102,000 | 1,964,313 | 2,309,062 | 757,251 |
| Centre 03 Op & Res | 5,000 | 19,002 | 2,502 | 21,500 |
| Centre 03 Sinking | 280,402 | 2,871,668 | 2,231,968 | 920,102 |
| Re Entry Court | 211,141 | 105,417 | 34,171 | 282,387 |
| Day Reporting Drug Court | 218,598 | 113,441 | 297,852 | 34,187 |
| D.A.D.S. | 101,010 | 93,557 | 90,000 | 104,567 |
| Veteran Treatment Recovery | 19,902 | 3,746 | - | 23,648 |
| Detention Center Library | 75 | - | - | 75 |
| Burdette Park Donations | 3,614 | 10,500 | 3,217 | 10,897 |
| Jean Cook Tree Donations | 1,814 | 700 | 818 | 1,696 |
| K Komen Foundation Missing | 5,305 | - | - | 5,305 |
| EMA Cert Donations | 1,320 | - | - | 1,320 |
| Scott (Azteca) | 794,795 | 828,469 | 256,951 | 1,366,313 |
| Vanderburgh Industrial Park | 304,547 | 663,317 | 25,037 | 942,827 |
| Baseline Expansion | 26,796 | - | - | 26,796 |
| University Parkway | 260,480 | 141,143 | 253 | 401,370 |
| Burkhardt Bond Principal | (9,470) | 2,797,018 | 2,787,548 | - |
| Bond Issuance Cost | - | 170,694 | 164,559 | 6,135 |
| Reassessment | - | 1,340,033 | 500,812 | 839,221 |
| Pigeon TIF | - | 5,346,647 | 5,346,647 | - |
| Jacobsville TIF | - | 1,544,332 | 1,544,332 | - |
| Art Institute | - | 57,638 | 57,638 | - |
| Mead Johnson | - | 9,681 | 9,681 | - |
| Burkhardt General | 23,277,863 | 5,983,812 | 6,981,125 | 22,280,550 |
| Bohannon Estates | 5,028 | 21,959 | 21,308 | 5,679 |
| Vanderburgh PSCD | - | 122,952 | 122,952 | - |
| Mill Terrace | 5,148 | 16,631 | 16,751 | 5,028 |
| Mill Terrace Bond | 3,000 | - | - | 3,000 |
| Aabel Park | 12,167 | 12,324 | 12,733 | 11,758 |
| Accepted Storm Sewers | 162,238 | 4,178 | 6,971 | 159,445 |
| BCH Subdivision Sidewalks | 13,100 | - | - | 13,100 |

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, 2014
(Continued)

| Fund | Cash and Investments 01-01-14 | Receipts | Disbursements | Cash and Investments 12-31-14 |
|-------------------------------------|-------------------------------------|-----------------------|-----------------------|-------------------------------------|
| 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 Reserve Corps Health | 8,868 | 3,500 | 2,718 | 9,650 |
| Spring Lake Valley Sec 1 | 20,617 | - | - | 20,617 |
| Legal Aid Supplemental Staff | 2,677 | 12,643 | 9,592 | 5,728 |
| SRI Tax Sale Fees | - | 40,271 | 40,271 | - |
| VCCC Doc Beds | 1,353 | 363 | 1,716 | - |
| Commissioners Economic Dev | 493,136 | - | 310,000 | 183,136 |
| Clear Creek Subdivision | 17,800 | - | - | 17,800 |
| License | 205,861 | - | - | 205,861 |
| Sheriff Medical Records | 1,621 | 581 | - | 2,202 |
| Sheriff Technology & Equipment | 124,003 | 169,336 | 188,982 | 104,357 |
| Sheriff Training & Equipment | 2,343 | 5,840 | 8,183 | - |
| Sheriff Information Systems | 29,349 | 10,000 | 7,624 | 31,725 |
| Criminal History Verification | 4,792 | 861 | - | 5,653 |
| Local Drug Free-Sheriff | 12,613 | - | - | 12,613 |
| Local Drug Free-Prosecutor | 7,500 | - | - | 7,500 |
| Local Drug Free-Circuit | 1,020 | 6,001 | 6,683 | 338 |
| Local Drug Free-Superior Court | 3,039 | 10,074 | 9,006 | 4,107 |
| Local Drug Free-Sup/Juv | 1,746 | 9,200 | 3,527 | 7,419 |
| County Share COIT | 445,048 | 14,583,564 | 14,515,675 | 512,937 |
| Sup Ct- 93.243 SAMHSA Drug Court | (171,044) | 295,752 | 361,533 | (236,825) |
| Nacoho Tabaco | 1,900 | - | 272 | 1,628 |
| HMEP | (10,159) | - | 3,070 | (13,229) |
| Hazard Mitigation | 68,250 | 45,837 | 114,087 | - |
| Sup Ct Court Reform Grant | 1,592 | - | - | 1,592 |
| 13-Col Bny-390406 | 6,597 | - | - | 6,597 |
| 2013-Esc 2003 Bds Bny-390409 | 14,014,409 | - | 14,014,409 | - |
| Sheriff M.A.D.D. | - | - | 199 | (199) |
| Sheriff Local Gov Reimb | - | 10,369 | - | 10,369 |
| Convention Center Refinancing | - | 1,236,829 | 1,236,829 | - |
| Watercraft | - | 178 | 178 | - |
| Sheriff Safety Awareness | - | 2,250 | 2,169 | 81 |
| Sheriff Grant Holding Fund | - | 39,562 | - | 39,562 |
| OPO-Highway Safety | - | 19,888 | 19,888 | - |
| DUI Taskforce | - | 37,926 | 37,891 | 35 |
| ESREP-VHP | - | 3,541 | 6,363 | (2,822) |
| Std | - | 89,418 | 95,490 | (6,072) |
| EMPG Competitive | - | 126,444 | 5,130 | 121,314 |
| Sup Ct Community Supervision | - | 150,000 | 20,654 | 129,346 |
| Health Education Screenings | - | 441 | - | 441 |
| IDVA Grant | - | 500 | 500 | - |
| 11 Bond Int ONB | 215,987 | 410,553 | 412,052 | 214,488 |
| 12 Bond Int | 174,622 | 340,921 | 342,771 | 172,772 |
| 13 Bond Int | 822,794 | 2,301,013 | 2,341,084 | 782,723 |
| 13 Cost Issuance | 7,161 | 1 | - | 7,162 |
| University Pkwy | - | 1,485,103 | 27,183 | 1,457,920 |
| BAN 2014B | - | 2,985,205 | 54,017 | 2,931,188 |
| Totals | <u>\$ 92,572,288</u> | <u>\$ 419,156,526</u> | <u>\$ 431,251,348</u> | <u>\$ 80,477,466</u> |

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

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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 tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's 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 the following: peddler licenses, dog tax licenses, auctioneer licenses, 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 these types of receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions 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 including, but 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, which include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

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, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

VANDEBURGH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

State statutes authorize the County to invest in securities including, but not limited to, the following: 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 a cost-sharing 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:

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
One North Capitol, 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.

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.

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains seventeen funds with deficits in cash. Eight of the funds are a result of being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2014. The remaining nine funds are the result of posting errors or a delay in the transfer of the local matching requirements for grant funds.

Note 8. Restatements

For the year ended December 31, 2014, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

| Fund Name | Balance as of December 31, 2013 | New Fund | Prior Period Adjustment | Balance as of January 1, 2014 |
|------------------|---------------------------------------|------------------|----------------------------|-------------------------------------|
| 11 Bond Int ONB | \$ - | 11 Bond Int ONB | \$ 215,987 | \$ 215,987 |
| 12 Bond Int | - | 12 Bond Int | 174,622 | 174,622 |
| 13 Bond Int | - | 13 Bond Int | 822,794 | 822,794 |
| 13 Cost Issuance | - | 13 Cost Issuance | 7,161 | 7,161 |
| Clerk's Trust | 5,176,451 | Clerk's Trust | 1,601 | 5,178,052 |

Note 9. 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 during the year 2014 totaled \$3,628,900 and \$2,301,000, respectively.

Note 10. Other Postemployment Benefits

The County provides to eligible retirees and their spouses the following benefits: Retirees are not covered by medical insurance over the age of 65. However, if the retiree is under the age of 65 and over the age of 55 with 20 years consecutive service and currently has the County's health insurance they may continue their coverage. If the retiree is under the age of 65 and the spouse is over the age of 65, then the spouse would be covered until the retiree is 65 years old. These benefits pose a liability to the County for this year and in future years. Information regarding the benefits can be obtained by contacting the County.

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OTHER INFORMATION - UNAUDITED

The County's Annual Financial 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 County's Annual Financial Report 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 other 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, 2014

| | After Settlement Collections | Sheriff's Inmate Trust | Jail Commissary | Clerk's Trust | Sheriff's Cashbook | General |
|---|------------------------------------|------------------------------|--------------------|------------------|-----------------------|--------------|
| Cash and investments - beginning | \$ 3,527,733 | \$ 92,725 | \$ 11,825 | \$ 5,178,052 | \$ 100 | \$ 2,371,050 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | 36,747,611 |
| Licenses and permits | - | - | - | - | - | 985,085 |
| Intergovernmental receipts | - | - | - | - | - | 6,936,536 |
| Charges for services | - | - | - | - | - | 1,751,131 |
| Fines and forfeits | - | - | - | - | - | 963,581 |
| Other receipts | 4,295,650 | 1,187,730 | 271,995 | 25,784,238 | 6,625,728 | 3,053,595 |
| Total receipts | 4,295,650 | 1,187,730 | 271,995 | 25,784,238 | 6,625,728 | 50,437,539 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | 39,742,375 |
| Supplies | - | - | - | - | - | 633,945 |
| Other services and charges | - | - | - | - | - | 9,302,823 |
| Capital outlay | - | - | - | - | - | 412,291 |
| Other disbursements | 3,527,733 | 1,204,738 | 202,422 | 27,143,427 | 6,625,728 | 414,839 |
| Total disbursements | 3,527,733 | 1,204,738 | 202,422 | 27,143,427 | 6,625,728 | 50,506,273 |
| Excess (deficiency) of receipts over disbursements | 767,917 | (17,008) | 69,573 | (1,359,189) | - | (68,734) |
| Cash and investments - ending | \$ 4,295,650 | \$ 75,717 | \$ 81,398 | \$ 3,818,863 | \$ 100 | \$ 2,302,316 |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Accident Report | Child Advocacy | City And Town Court Costs | Clerk's Records Perpetuation | COIT - Special Legislation | COIT County Distributive Shares |
|---|--------------------|-------------------|---------------------------------------|------------------------------------|----------------------------------|--|
| Cash and investments - beginning | \$ 19,603 | \$ 3,528 | \$ - | \$ 579,915 | \$ 129,720 | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | 38,604,622 |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | 7,552 | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 9,856 | 100 | 49,088 | 109,540 | 103 | - |
| Total receipts | <u>9,856</u> | <u>100</u> | <u>49,088</u> | <u>117,092</u> | <u>103</u> | <u>38,604,622</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | 1,481 | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 4,920 | - | 49,088 | 134,601 | - | 38,604,622 |
| Total disbursements | <u>4,920</u> | <u>-</u> | <u>49,088</u> | <u>136,082</u> | <u>-</u> | <u>38,604,622</u> |
| Excess (deficiency) of receipts over disbursements | <u>4,936</u> | <u>100</u> | <u>-</u> | <u>(18,990)</u> | <u>103</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ 24,539</u> | <u>\$ 3,628</u> | <u>\$ -</u> | <u>\$ 560,925</u> | <u>\$ 129,823</u> | <u>\$ -</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Congressional School Interest | Congressional School Principal | Convention Visitor And Tourism Promotion | Sales Disclosure - County Share | Cumulative Bridge | Cumulative Capital Development |
|--|-------------------------------------|--------------------------------------|--|--|----------------------|--------------------------------------|
| Cash and investments - beginning | \$ 17,165 | \$ 32,995 | \$ 96,832 | \$ 104,902 | \$ 3,875,383 | \$ 1,389,616 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | 1,582,545 | 1,026,984 |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 157,641 | 102,380 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 35 | - | 1,180,772 | 22,250 | 5,568 | - |
| Total receipts | 35 | - | 1,180,772 | 22,250 | 1,745,754 | 1,129,364 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | 971,811 | - |
| Supplies | - | - | - | - | 56,796 | 175,668 |
| Other services and charges | - | - | - | 15,521 | 58,082 | 186,518 |
| Capital outlay | - | - | - | - | 408,932 | 1,396,108 |
| Other disbursements | 864 | - | 1,277,604 | - | - | - |
| Total disbursements | 864 | - | 1,277,604 | 15,521 | 1,495,621 | 1,758,294 |
| Excess (deficiency) of receipts over disbursements | (829) | - | (96,832) | 6,729 | 250,133 | (628,930) |
| Cash and investments - ending | \$ 16,336 | \$ 32,995 | \$ - | \$ 111,631 | \$ 4,125,516 | \$ 760,686 |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Drug Free Community | Electronic Map Generation | Emergency Planning/Right To Know | Emergency Telephone System | Enhanced Access | Extradition |
|---|---------------------------|---------------------------------|---|----------------------------------|--------------------|-----------------|
| Cash and investments - beginning | \$ 186,764 | \$ 2,508 | \$ 17,505 | \$ 94,820 | \$ 778,252 | \$ 3,497 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 149,181 | 80 | 10,800 | 1,040,366 | 340,366 | - |
| Total receipts | <u>149,181</u> | <u>80</u> | <u>10,800</u> | <u>1,040,366</u> | <u>340,366</u> | <u>-</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | 11 | 359 | - | - | - |
| Other services and charges | - | - | 15,856 | 1,000,909 | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 185,068 | - | - | - | 332,631 | - |
| Total disbursements | <u>185,068</u> | <u>11</u> | <u>16,215</u> | <u>1,000,909</u> | <u>332,631</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>(35,887)</u> | <u>69</u> | <u>(5,415)</u> | <u>39,457</u> | <u>7,735</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ 150,877</u> | <u>\$ 2,577</u> | <u>\$ 12,090</u> | <u>\$ 134,277</u> | <u>\$ 785,987</u> | <u>\$ 3,497</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Firearms Training | Food And Beverage Tax | Health | Identification Security Protection | Local Road And Street | Medical Care For Inmates |
|--|----------------------|--------------------------------|-------------------|--|--------------------------------|-----------------------------------|
| Cash and investments - beginning | \$ 31,755 | \$ - | \$ 577,549 | \$ 210,806 | \$ 1,182,849 | \$ 72,051 |
| Receipts: | | | | | | |
| Taxes | - | 4,083,830 | 2,298,895 | - | - | - |
| Licenses and permits | - | - | 119,200 | - | - | - |
| Intergovernmental receipts | - | - | 229,190 | - | 1,036,827 | - |
| Charges for services | - | - | 497,055 | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 35,470 | - | 61,225 | 14,077 | 1,691 | 62,756 |
| Total receipts | <u>35,470</u> | <u>4,083,830</u> | <u>3,205,565</u> | <u>14,077</u> | <u>1,038,518</u> | <u>62,756</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | 2,601,372 | - | - | 11,443 |
| Supplies | - | - | 82,901 | - | 394,663 | - |
| Other services and charges | - | - | 506,442 | - | 729,550 | - |
| Capital outlay | - | - | 14,297 | - | 29,251 | - |
| Other disbursements | 25,179 | 4,083,830 | - | - | - | 34,164 |
| Total disbursements | <u>25,179</u> | <u>4,083,830</u> | <u>3,205,012</u> | <u>-</u> | <u>1,153,464</u> | <u>45,607</u> |
| Excess (deficiency) of receipts over disbursements | <u>10,291</u> | <u>-</u> | <u>553</u> | <u>14,077</u> | <u>(114,946)</u> | <u>17,149</u> |
| Cash and investments - ending | <u>\$ 42,046</u> | <u>\$ -</u> | <u>\$ 578,102</u> | <u>\$ 224,883</u> | <u>\$ 1,067,903</u> | <u>\$ 89,200</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Misdemeanant | Motor Vehicle Highway | Park Nonreverting Operating | Promotion Of Economic Dev & Tourism | Rainy Day | Reassessment - 2015 |
|---|--------------|-----------------------------|-----------------------------------|---|--------------|------------------------|
| Cash and investments - beginning | \$ 81,247 | \$ 483,588 | \$ 187,587 | \$ 135,565 | \$ 4,894,729 | \$ 1,142,862 |
| Receipts: | | | | | | |
| Taxes | - | 330,444 | - | 1,653,081 | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | 4,064,643 | - | - | - | - |
| Charges for services | - | 868 | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 161,050 | 3,010 | 138,450 | - | 1,273 | - |
| Total receipts | 161,050 | 4,398,965 | 138,450 | 1,653,081 | 1,273 | - |
| Disbursements: | | | | | | |
| Personal services | 80,606 | 3,104,948 | - | - | - | - |
| Supplies | - | 188,082 | - | - | - | - |
| Other services and charges | - | 375,818 | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | - | 147,597 | 1,788,646 | - | 1,142,862 |
| Total disbursements | 80,606 | 3,668,848 | 147,597 | 1,788,646 | - | 1,142,862 |
| Excess (deficiency) of receipts over disbursements | 80,444 | 730,117 | (9,147) | (135,565) | 1,273 | (1,142,862) |
| Cash and investments - ending | \$ 161,691 | \$ 1,213,705 | \$ 178,440 | \$ - | \$ 4,896,002 | \$ - |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Recorder's Records Perpetuation | Sex And Violent Offender Administration | Sheriff's Pension Trust | Supplemental Public Defender Services | Surplus Tax | Surveyor's Corner Perpetuation |
|---|---------------------------------------|---|-------------------------------|--|-------------------|--------------------------------------|
| Cash and investments - beginning | \$ 1,078,276 | \$ 1,463 | \$ 181 | \$ 10,223 | \$ 983,374 | \$ 45,237 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | 260,438 | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | 12,564 | 5,876 | 345,249 | 389,284 | 33,840 |
| Total receipts | <u>260,438</u> | <u>12,564</u> | <u>5,876</u> | <u>345,249</u> | <u>389,284</u> | <u>33,840</u> |
| Disbursements: | | | | | | |
| Personal services | 295,980 | - | - | - | - | 27,382 |
| Supplies | - | - | - | - | - | 10,058 |
| Other services and charges | - | - | - | - | - | 5,590 |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | <u>736,023</u> | <u>1,835</u> | <u>5,817</u> | <u>320,902</u> | <u>475,004</u> | <u>-</u> |
| Total disbursements | <u>1,032,003</u> | <u>1,835</u> | <u>5,817</u> | <u>320,902</u> | <u>475,004</u> | <u>43,030</u> |
| Excess (deficiency) of receipts over disbursements | <u>(771,565)</u> | <u>10,729</u> | <u>59</u> | <u>24,347</u> | <u>(85,720)</u> | <u>(9,190)</u> |
| Cash and investments - ending | <u>\$ 306,711</u> | <u>\$ 12,192</u> | <u>\$ 240</u> | <u>\$ 34,570</u> | <u>\$ 897,654</u> | <u>\$ 36,047</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Tax Sale Redemption | Tax Sale Surplus | Unsafe Building | Vehicle Inspection | Wireless Emergency Telephone System | Trash Lien |
|--|---------------------------|------------------------|--------------------|-----------------------|--|---------------|
| Cash and investments - beginning | \$ 21,053 | \$ 1,859,425 | \$ - | \$ 3,154 | \$ 162,081 | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 637,636 | 2,766,996 | 58,501 | - | 631,640 | 92,861 |
| Total receipts | <u>637,636</u> | <u>2,766,996</u> | <u>58,501</u> | <u>-</u> | <u>631,640</u> | <u>92,861</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 628,762 | 2,364,637 | 58,501 | 2,142 | 700,000 | 92,861 |
| Total disbursements | <u>628,762</u> | <u>2,364,637</u> | <u>58,501</u> | <u>2,142</u> | <u>700,000</u> | <u>92,861</u> |
| Excess (deficiency) of receipts over disbursements | <u>8,874</u> | <u>402,359</u> | <u>-</u> | <u>(2,142)</u> | <u>(68,360)</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ 29,927</u> | <u>\$ 2,261,784</u> | <u>\$ -</u> | <u>\$ 1,012</u> | <u>\$ 93,721</u> | <u>\$ -</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | GAL/CASA | Auditors Ineligible Deductions | County Elected Officials Training | County Offender Transportation Fund | Statewide 911 | Supplemental Juvenile Probation Services |
|--|----------------|--------------------------------------|--|--|------------------|---|
| Cash and investments - beginning | \$ - | \$ 118,512 | \$ 37,019 | \$ 10,362 | \$ - | \$ 63,929 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 137,000 | 229,299 | 14,077 | 4,234 | 1,552,483 | 137 |
| Total receipts | <u>137,000</u> | <u>229,299</u> | <u>14,077</u> | <u>4,234</u> | <u>1,552,483</u> | <u>137</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | 421 | - | - | - | - |
| Other services and charges | - | 145,415 | 3,831 | - | - | - |
| Capital outlay | - | 41,499 | - | - | - | - |
| Other disbursements | 137,000 | - | 347 | - | 1,552,483 | - |
| Total disbursements | <u>137,000</u> | <u>187,335</u> | <u>4,178</u> | <u>-</u> | <u>1,552,483</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>-</u> | <u>41,964</u> | <u>9,899</u> | <u>4,234</u> | <u>-</u> | <u>137</u> |
| Cash and investments - ending | <u>\$ -</u> | <u>\$ 160,476</u> | <u>\$ 46,918</u> | <u>\$ 14,596</u> | <u>\$ -</u> | <u>\$ 64,066</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Alternative Dispute Resolution | Drainage Maintenance | Convention Center Operating | Drug Buy Money | Sheriff Sale Administration | K-9 |
|---|--------------------------------------|-------------------------|-----------------------------------|----------------------|-----------------------------------|----------------|
| Cash and investments - beginning | \$ 3,832 | \$ 582,746 | \$ 3,301,134 | \$ 181,973 | \$ 135,592 | \$ 3,101 |
| Receipts: | | | | | | |
| Taxes | - | 99,162 | 944,618 | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | 40,115 | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 16,049 | - | - | 75,417 | 64,090 | 8,157 |
| Total receipts | <u>16,049</u> | <u>99,162</u> | <u>944,618</u> | <u>115,532</u> | <u>64,090</u> | <u>8,157</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | 1,305,272 | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 13,336 | 165,412 | - | 194,277 | 53,200 | 11,069 |
| Total disbursements | <u>13,336</u> | <u>165,412</u> | <u>1,305,272</u> | <u>194,277</u> | <u>53,200</u> | <u>11,069</u> |
| Excess (deficiency) of receipts over disbursements | <u>2,713</u> | <u>(66,250)</u> | <u>(360,654)</u> | <u>(78,745)</u> | <u>10,890</u> | <u>(2,912)</u> |
| Cash and investments - ending | <u>\$ 6,545</u> | <u>\$ 516,496</u> | <u>\$ 2,940,480</u> | <u>\$ 103,228</u> | <u>\$ 146,482</u> | <u>\$ 189</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Self-Insurance | Insurance - Retiree Contributions | Payroll Clearing | Payroll Withholding - Donations | Payroll Withholding - Insurance | Payroll Withholding - Other |
|--|------------------|---|---------------------|---------------------------------------|---------------------------------------|-----------------------------------|
| Cash and investments - beginning | \$ 15,488 | \$ - | \$ - | \$ - | \$ 1,130,566 | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 387,191 | 1,310,427 | 23,465,908 | 3,186 | 12,421,976 | 62,983 |
| Total receipts | <u>387,191</u> | <u>1,310,427</u> | <u>23,465,908</u> | <u>3,186</u> | <u>12,421,976</u> | <u>62,983</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 320,569 | 1,198,919 | 23,465,908 | 3,186 | 12,971,660 | 62,983 |
| Total disbursements | <u>320,569</u> | <u>1,198,919</u> | <u>23,465,908</u> | <u>3,186</u> | <u>12,971,660</u> | <u>62,983</u> |
| Excess (deficiency) of receipts over disbursements | <u>66,622</u> | <u>111,508</u> | <u>-</u> | <u>-</u> | <u>(549,684)</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ 82,110</u> | <u>\$ 111,508</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 580,882</u> | <u>\$ -</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Payroll Withholding - Child Support | Payroll Withholding - Deferred Compensation | Payroll Withholding - Federal | Payroll Withholding - FICA & Medicare | Payroll Withholding - Local Tax | Payroll Withholding - PERF |
|--|--|--|-------------------------------------|--|--|----------------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 56,695 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 73,527 | 707,729 | 4,042,493 | 4,216,754 | 313,024 | 3,954,874 |
| Total receipts | <u>73,527</u> | <u>707,729</u> | <u>4,042,493</u> | <u>4,216,754</u> | <u>313,024</u> | <u>3,954,874</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 73,527 | 707,729 | 4,042,493 | 4,216,754 | 313,024 | 3,766,234 |
| Total disbursements | <u>73,527</u> | <u>707,729</u> | <u>4,042,493</u> | <u>4,216,754</u> | <u>313,024</u> | <u>3,766,234</u> |
| Excess (deficiency) of receipts over disbursements | - | - | - | - | - | 188,640 |
| Cash and investments - ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 245,335</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Payroll Withholding - Property Taxes | Payroll Withholding - Sheriff Pension | Payroll Withholding - State | Payroll Withholding - Union Dues | Payroll Withholding - Wage Garnishments | Settlement |
|--|---|--|-----------------------------------|---|--|--------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | 126,571,076 |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | 9,515,034 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 7,274 | 830,233 | 1,137,221 | 87,826 | 92,388 | - |
| Total receipts | <u>7,274</u> | <u>830,233</u> | <u>1,137,221</u> | <u>87,826</u> | <u>92,388</u> | <u>136,086,110</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 7,274 | 830,233 | 1,137,221 | 87,826 | 92,388 | 136,086,110 |
| Total disbursements | <u>7,274</u> | <u>830,233</u> | <u>1,137,221</u> | <u>87,826</u> | <u>92,388</u> | <u>136,086,110</u> |
| Excess (deficiency) of receipts over disbursements | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Wheel Tax | Sur Tax | CVET Agency | Weed Lien Collections | Sewage Collections | Financial Institution Tax |
|---|-----------------|------------------|------------------|-----------------------------|-----------------------|---------------------------------|
| Cash and investments - beginning | \$ 1,251 | \$ 21,577 | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | 274,408 | 1,214,826 | 1,434,898 | - | - | 1,635,672 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | - | 89,668 | 32,589 | - |
| Total receipts | <u>274,408</u> | <u>1,214,826</u> | <u>1,434,898</u> | <u>89,668</u> | <u>32,589</u> | <u>1,635,672</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 269,957 | 1,148,278 | 1,434,898 | 89,668 | 32,589 | 1,635,672 |
| Total disbursements | <u>269,957</u> | <u>1,148,278</u> | <u>1,434,898</u> | <u>89,668</u> | <u>32,589</u> | <u>1,635,672</u> |
| Excess (deficiency) of receipts over disbursements | <u>4,451</u> | <u>66,548</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ 5,702</u> | <u>\$ 88,125</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | HEA 1001 State Homestead Credit | Homestead Credit Rebate | State Fines And Forfeitures | Infraction Judgements | Overweight Vehicle Fines | Special Death Benefit |
|--|---|-------------------------------|--------------------------------------|--------------------------|--------------------------------|-----------------------------|
| Cash and investments - beginning | \$ (184) | \$ 348 | \$ 8,721 | \$ 10,659 | \$ - | \$ 1,440 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 184 | - | 48,806 | 117,414 | 1,350 | 19,475 |
| Total receipts | <u>184</u> | <u>-</u> | <u>48,806</u> | <u>117,414</u> | <u>1,350</u> | <u>19,475</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | - | 54,014 | 117,333 | 1,100 | 19,690 |
| Total disbursements | <u>-</u> | <u>-</u> | <u>54,014</u> | <u>117,333</u> | <u>1,100</u> | <u>19,690</u> |
| Excess (deficiency) of receipts over disbursements | <u>184</u> | <u>-</u> | <u>(5,208)</u> | <u>81</u> | <u>250</u> | <u>(215)</u> |
| Cash and investments - ending | <u>\$ -</u> | <u>\$ 348</u> | <u>\$ 3,513</u> | <u>\$ 10,740</u> | <u>\$ 250</u> | <u>\$ 1,225</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Sales Disclosure - State Share | Coroners Training & Con't Education | Interstate Compact - State Share | Mortgage Recording Fees - State Share | DLGF Homestead Property Database | Sex And Violent Offender Admin - State |
|---|---|--|---|--|---|--|
| Cash and investments - beginning | \$ 1,720 | \$ 2,182 | \$ 400 | \$ 625 | \$ 27 | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | 22,215 | - | - | 14,213 | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | 26,814 | 4,234 | - | 183 | 1,396 |
| Total receipts | <u>22,215</u> | <u>26,814</u> | <u>4,234</u> | <u>14,213</u> | <u>183</u> | <u>1,396</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 21,835 | 26,576 | 4,445 | 13,923 | 183 | 1,396 |
| Total disbursements | <u>21,835</u> | <u>26,576</u> | <u>4,445</u> | <u>13,923</u> | <u>183</u> | <u>1,396</u> |
| Excess (deficiency) of receipts over disbursements | <u>380</u> | <u>238</u> | <u>(211)</u> | <u>290</u> | <u>-</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ 2,100</u> | <u>\$ 2,420</u> | <u>\$ 189</u> | <u>\$ 915</u> | <u>\$ 27</u> | <u>\$ -</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Child Restraint Violations Fines | Food And Beverage Tax Collections | Inheritance Tax | Sales Tax Collections | Education Plate Fees Agency | Innkeepers Tax Collections |
|--|---|---|--------------------|-----------------------------|--------------------------------------|----------------------------------|
| Cash and investments - beginning | \$ 500 | \$ 1,392 | \$ 98,338 | \$ 5,247 | \$ - | \$ 1,609 |
| Receipts: | | | | | | |
| Taxes | - | 1,199 | - | 34,752 | - | 7,816 |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | 230,370 | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 3,450 | - | - | - | 3,375 | - |
| Total receipts | <u>3,450</u> | <u>1,199</u> | <u>230,370</u> | <u>34,752</u> | <u>3,375</u> | <u>7,816</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 3,675 | 1,011 | 250,394 | 33,529 | 3,225 | 7,144 |
| Total disbursements | <u>3,675</u> | <u>1,011</u> | <u>250,394</u> | <u>33,529</u> | <u>3,225</u> | <u>7,144</u> |
| Excess (deficiency) of receipts over disbursements | <u>(225)</u> | <u>188</u> | <u>(20,024)</u> | <u>1,223</u> | <u>150</u> | <u>672</u> |
| Cash and investments - ending | <u>\$ 275</u> | <u>\$ 1,580</u> | <u>\$ 78,314</u> | <u>\$ 6,470</u> | <u>\$ 150</u> | <u>\$ 2,281</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | 93.563 Prosecutor PCA | 93.563 ARRA Clerk IV-D Incentive | 93.563 Title IV-D Incentive | 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 |
|--|-----------------------------|--|--------------------------------------|---|--|--|
| Cash and investments - beginning | \$ 74,781 | \$ 8,497 | \$ 333,628 | \$ 3,006 | \$ 72 | \$ 642,798 |
| Receipts: | | | | | | |
| Taxes | 35,757 | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | 90,407 | 136,017 | - | 90,407 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total receipts | <u>35,757</u> | <u>-</u> | <u>90,407</u> | <u>136,017</u> | <u>-</u> | <u>90,407</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | 70,833 | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 58,663 | 1,500 | - | 40,128 | - | 46,738 |
| Total disbursements | <u>58,663</u> | <u>1,500</u> | <u>-</u> | <u>110,961</u> | <u>-</u> | <u>46,738</u> |
| Excess (deficiency) of receipts over disbursements | <u>(22,906)</u> | <u>(1,500)</u> | <u>90,407</u> | <u>25,056</u> | <u>-</u> | <u>43,669</u> |
| Cash and investments - ending | <u>\$ 51,875</u> | <u>\$ 6,997</u> | <u>\$ 424,035</u> | <u>\$ 28,062</u> | <u>\$ 72</u> | <u>\$ 686,467</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Law Enforcement | Prosecutor Pretrial Diversion | Suppl Adult Prob-Cir | Suppl Adult Prob-Clerk | Suppl Adult Prob-Sup | Health Dental Clinic |
|--|--------------------|-------------------------------------|----------------------------|------------------------------|----------------------------|----------------------------|
| Cash and investments - beginning | \$ 138,800 | \$ 67,272 | \$ 456,666 | \$ 157,297 | \$ 253,917 | \$ 5,976 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 24,266 | 60,046 | 786,479 | 19,986 | 49,428 | 63 |
| Total receipts | <u>24,266</u> | <u>60,046</u> | <u>786,479</u> | <u>19,986</u> | <u>49,428</u> | <u>63</u> |
| Disbursements: | | | | | | |
| Personal services | - | 53,508 | 628,794 | - | 42,663 | - |
| Supplies | - | - | 23,968 | - | - | - |
| Other services and charges | - | - | 143,117 | - | 2,211 | - |
| Capital outlay | - | - | 2,227 | - | - | - |
| Other disbursements | 29,958 | - | - | - | - | 44 |
| Total disbursements | <u>29,958</u> | <u>53,508</u> | <u>798,106</u> | <u>-</u> | <u>44,874</u> | <u>44</u> |
| Excess (deficiency) of receipts over disbursements | <u>(5,692)</u> | <u>6,538</u> | <u>(11,627)</u> | <u>19,986</u> | <u>4,554</u> | <u>19</u> |
| Cash and investments - ending | <u>\$ 133,108</u> | <u>\$ 73,810</u> | <u>\$ 445,039</u> | <u>\$ 177,283</u> | <u>\$ 258,471</u> | <u>\$ 5,995</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Rent 8-11 Lands | Legal Aid United Way | Jail Project | Jail Bond | New Facility Detention | Homestead Credit 2009 |
|---|-----------------------|-------------------------------|---------------------|-------------------|------------------------------|-----------------------------|
| Cash and investments - beginning | \$ - | \$ 25,398 | \$ 1,929,851 | \$ 775,611 | \$ 9,403 | \$ 3,135 |
| Receipts: | | | | | | |
| Taxes | - | - | - | 2,227,195 | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | 201,850 | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 77,262 | 51,062 | 1,527 | - | - | 6,584 |
| Total receipts | <u>77,262</u> | <u>51,062</u> | <u>1,527</u> | <u>2,429,045</u> | <u>-</u> | <u>6,584</u> |
| Disbursements: | | | | | | |
| Personal services | - | 39,282 | - | - | - | - |
| Supplies | - | 587 | 248,276 | - | - | - |
| Other services and charges | - | 7,800 | 31,883 | 2,308,330 | - | - |
| Capital outlay | - | - | 115,000 | - | - | - |
| Other disbursements | 77,244 | - | - | - | 9,403 | 6,058 |
| Total disbursements | <u>77,244</u> | <u>47,669</u> | <u>395,159</u> | <u>2,308,330</u> | <u>9,403</u> | <u>6,058</u> |
| Excess (deficiency) of receipts over disbursements | <u>18</u> | <u>3,393</u> | <u>(393,632)</u> | <u>120,715</u> | <u>(9,403)</u> | <u>526</u> |
| Cash and investments - ending | <u>\$ 18</u> | <u>\$ 28,791</u> | <u>\$ 1,536,219</u> | <u>\$ 896,326</u> | <u>\$ -</u> | <u>\$ 3,661</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | TMA Personal Prop | Burdette Park Events | Auditorium Food & Bev | Aztar Adm Tax Conv & Vstr | Pros Check Deception | Prosecutor Law Enf |
|--|-------------------------|----------------------------|-----------------------------|---------------------------------------|----------------------------|--------------------------|
| Cash and investments - beginning | \$ 228,105 | \$ 9,550 | \$ 1,321,062 | \$ - | \$ 6,430 | \$ 644 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | 203,321 | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | 1,038 | - | - | 81,491 |
| Total receipts | - | - | 1,038 | 203,321 | - | 81,491 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | 755 | 255,896 | 85,705 | 6,430 | 69,451 |
| Total disbursements | - | 755 | 255,896 | 85,705 | 6,430 | 69,451 |
| Excess (deficiency) of receipts over disbursements | - | (755) | (254,858) | 117,616 | (6,430) | 12,040 |
| Cash and investments - ending | \$ 228,105 | \$ 8,795 | \$ 1,066,204 | \$ 117,616 | \$ - | \$ 12,684 |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Pros Infractions | Export Health Cert | Sheriff Reserve | Adult Prog Adm-Circuit | Sheriff Officer Friendly | Co Police Pension Trust |
|---|---------------------|--------------------------|--------------------|------------------------------|--------------------------------|----------------------------------|
| Cash and investments - beginning | \$ 50,445 | \$ 12,260 | \$ 1,812 | \$ 9,883 | \$ 741 | \$ 583 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 257,914 | 5,600 | 323 | 71,303 | 100 | 188,611 |
| Total receipts | 257,914 | 5,600 | 323 | 71,303 | 100 | 188,611 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 236,836 | - | 232 | 57,937 | 677 | 188,942 |
| Total disbursements | 236,836 | - | 232 | 57,937 | 677 | 188,942 |
| Excess (deficiency) of receipts over disbursements | 21,078 | 5,600 | 91 | 13,366 | (577) | (331) |
| Cash and investments - ending | \$ 71,523 | \$ 17,860 | \$ 1,903 | \$ 23,249 | \$ 164 | \$ 252 |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Community Corrections | 911 City Share | In Lieu Of Taxes/EHA | Pros Share Infractions | Health Vaxcare | Pros Share Law Enf |
|---|--------------------------|----------------------|-------------------------|------------------------------|-------------------|-----------------------------|
| Cash and investments - beginning | \$ 166,238 | \$ - | \$ - | \$ 31,173 | \$ 4,771 | \$ (2,724) |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | 140,812 | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 251,972 | 240,172 | - | 178,049 | 5,705 | 88,936 |
| Total receipts | <u>251,972</u> | <u>240,172</u> | <u>140,812</u> | <u>178,049</u> | <u>5,705</u> | <u>88,936</u> |
| Disbursements: | | | | | | |
| Personal services | 136,000 | - | - | - | - | 62,418 |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 68,781 | 240,172 | 140,762 | 203,790 | 448 | 18,844 |
| Total disbursements | <u>204,781</u> | <u>240,172</u> | <u>140,762</u> | <u>203,790</u> | <u>448</u> | <u>81,262</u> |
| Excess (deficiency) of receipts over disbursements | <u>47,191</u> | <u>-</u> | <u>50</u> | <u>(25,741)</u> | <u>5,257</u> | <u>7,674</u> |
| Cash and investments - ending | <u>\$ 213,429</u> | <u>\$ -</u> | <u>\$ 50</u> | <u>\$ 5,432</u> | <u>\$ 10,028</u> | <u>\$ 4,950</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | EMA Homeland Security | VCSO-EVSC Safety Agreement | Payroll Medicare | Payroll Sheriff Group Ins | Payroll Sterling FCU | Payroll Drive |
|--|-----------------------------|----------------------------------|---------------------|------------------------------------|----------------------------|------------------|
| Cash and investments - beginning | \$ 27,439 | \$ 147,156 | \$ - | \$ 52,830 | \$ - | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | 48,001 | 987,284 | 4,340 | 20,206 | 3,657 |
| Total receipts | - | 48,001 | 987,284 | 4,340 | 20,206 | 3,657 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 27,439 | 1,641 | 987,284 | 6,506 | 20,206 | 3,657 |
| Total disbursements | 27,439 | 1,641 | 987,284 | 6,506 | 20,206 | 3,657 |
| Excess (deficiency) of receipts over disbursements | (27,439) | 46,360 | - | (2,166) | - | - |
| Cash and investments - ending | \$ - | \$ 193,516 | \$ - | \$ 50,664 | \$ - | \$ - |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Payroll FOP | Payroll Reimb Insurance | Misc Settlement Funds | Sheriff-Bullet Proof Vest | Sheriff-Stop Domestic Violence | Sheriff-Dangerous Driving |
|---|----------------|-------------------------------|-----------------------------|---------------------------------|--------------------------------------|------------------------------|
| Cash and investments - beginning | \$ - | \$ 18,346 | \$ - | \$ 1,757 | \$ (19,669) | \$ 4,516 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | 14,996 | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 28,448 | 755,636 | 6,915,496 | - | 63,952 | - |
| Total receipts | <u>28,448</u> | <u>755,636</u> | <u>6,915,496</u> | <u>-</u> | <u>78,948</u> | <u>-</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | 63,475 | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 28,448 | 695,852 | 6,915,496 | 1,757 | - | 4,516 |
| Total disbursements | <u>28,448</u> | <u>695,852</u> | <u>6,915,496</u> | <u>1,757</u> | <u>63,475</u> | <u>4,516</u> |
| Excess (deficiency) of receipts over disbursements | <u>-</u> | <u>59,784</u> | <u>-</u> | <u>(1,757)</u> | <u>15,473</u> | <u>(4,516)</u> |
| Cash and investments - ending | <u>\$ -</u> | <u>\$ 78,130</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (4,196)</u> | <u>\$ -</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Sheriff-DUI | Sheriff-BCBC Seat Belt Endor | Pros-SW IN Drug Task Force | Pros-ARRA Victim Assistance | Pros-Edward Byrne Memorial | Pros-Stop |
|--|------------------|---------------------------------------|--|-----------------------------------|----------------------------------|------------------|
| Cash and investments - beginning | \$ 19,178 | \$ 29,523 | \$ (20,559) | \$ (17,292) | \$ (52,617) | \$ 16,385 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | 32,788 |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | 4,646 | 119,231 | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | 290 | - | 17,292 | 88,796 | 79,329 |
| Total receipts | <u>4,646</u> | <u>119,521</u> | <u>-</u> | <u>17,292</u> | <u>88,796</u> | <u>112,117</u> |
| Disbursements: | | | | | | |
| Personal services | - | 34,447 | - | - | 88,747 | 81,713 |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 8,034 | 117,834 | - | - | - | 7,498 |
| Total disbursements | <u>8,034</u> | <u>152,281</u> | <u>-</u> | <u>-</u> | <u>88,747</u> | <u>89,211</u> |
| Excess (deficiency) of receipts over disbursements | <u>(3,388)</u> | <u>(32,760)</u> | <u>-</u> | <u>17,292</u> | <u>49</u> | <u>22,906</u> |
| Cash and investments - ending | <u>\$ 15,790</u> | <u>\$ (3,237)</u> | <u>\$ (20,559)</u> | <u>\$ -</u> | <u>\$ (52,568)</u> | <u>\$ 39,291</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Pros-Victim/ Witness Asst | Sup Ct-Drug Court Discret | Sup Ct-In Adult Court Improvement | Sup Ct-Teen Court Youth | Sup Ct-Drug Court Adult/Prob | Sup Ct-Drug Court Bryne |
|--|---------------------------------|------------------------------------|---|----------------------------------|---------------------------------------|----------------------------------|
| Cash and investments - beginning | \$ 151,555 | \$ (62,403) | \$ 1,254 | \$ 5,080 | \$ 24,255 | \$ 142,713 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | 40,619 | 55,137 | 31,242 | 10,189 | 10,001 | 7,002 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 50,467 | - | - | - | - | - |
| Total receipts | <u>91,086</u> | <u>55,137</u> | <u>31,242</u> | <u>10,189</u> | <u>10,001</u> | <u>7,002</u> |
| Disbursements: | | | | | | |
| Personal services | 58,218 | 60,562 | - | - | - | 66,836 |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 17,292 | 16,055 | 25,906 | 10,174 | 10,663 | - |
| Total disbursements | <u>75,510</u> | <u>76,617</u> | <u>25,906</u> | <u>10,174</u> | <u>10,663</u> | <u>66,836</u> |
| Excess (deficiency) of receipts over disbursements | <u>15,576</u> | <u>(21,480)</u> | <u>5,336</u> | <u>15</u> | <u>(662)</u> | <u>(59,834)</u> |
| Cash and investments - ending | <u>\$ 167,131</u> | <u>\$ (83,883)</u> | <u>\$ 6,590</u> | <u>\$ 5,095</u> | <u>\$ 23,593</u> | <u>\$ 82,879</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Health-MCH | Health-WIC | Health-Std | Health-Aids | Health-Lactation | Health-LHD Deliverables |
|--|-----------------|--------------------|--------------------|--------------|------------------|----------------------------|
| Cash and investments - beginning | \$ 9,684 | \$ (86,800) | \$ (21,680) | \$ 61 | \$ 3,410 | \$ (1,009) |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | 90,167 | 534,451 | 22,928 | - | 8,418 | 14,815 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | 193 | 10,895 | - | - | 167 |
| Total receipts | <u>90,167</u> | <u>534,644</u> | <u>33,823</u> | <u>-</u> | <u>8,418</u> | <u>14,982</u> |
| Disbursements: | | | | | | |
| Personal services | 80,323 | 421,376 | 25,521 | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 13,551 | 105,894 | - | - | 7,697 | 15,585 |
| Total disbursements | <u>93,874</u> | <u>527,270</u> | <u>25,521</u> | <u>-</u> | <u>7,697</u> | <u>15,585</u> |
| Excess (deficiency) of receipts over disbursements | <u>(3,707)</u> | <u>7,374</u> | <u>8,302</u> | <u>-</u> | <u>721</u> | <u>(603)</u> |
| Cash and investments - ending | <u>\$ 5,977</u> | <u>\$ (79,426)</u> | <u>\$ (13,378)</u> | <u>\$ 61</u> | <u>\$ 4,131</u> | <u>\$ (1,612)</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Health-In Childhood Lead Prev | Health-Radon Gas | EMA Disaster Relief | EMA-IDHS Grant | EMA-IDHS District 10 Grant | Bohannon Estate Sewer Project Grt |
|---|--|---------------------|---------------------------|-------------------|-------------------------------------|---|
| Cash and investments - beginning | \$ - | \$ - | \$ 84,635 | \$ 13,219 | \$ 4,226 | \$ 1,827 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | 1,149 | - | - | - | 91,362 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 8 | - | - | 19,265 | - | 173 |
| Total receipts | <u>8</u> | <u>1,149</u> | <u>-</u> | <u>19,265</u> | <u>-</u> | <u>91,535</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 37 | 1,149 | - | 7,309 | - | 93,362 |
| Total disbursements | <u>37</u> | <u>1,149</u> | <u>-</u> | <u>7,309</u> | <u>-</u> | <u>93,362</u> |
| Excess (deficiency) of receipts over disbursements | <u>(29)</u> | <u>-</u> | <u>-</u> | <u>11,956</u> | <u>-</u> | <u>(1,827)</u> |
| Cash and investments - ending | <u>\$ (29)</u> | <u>\$ -</u> | <u>\$ 84,635</u> | <u>\$ 25,175</u> | <u>\$ 4,226</u> | <u>\$ -</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Sheriff-Child Seat Safety | VCCC-Forensic Diversion | VCCC-CTP Doc Grant | VCCC-Community Correction | Sheriff - St & Comm Hwy Safety | Pros-Adult Protective Serv |
|---|---------------------------------|----------------------------|--------------------------|------------------------------|--------------------------------------|----------------------------------|
| Cash and investments - beginning | \$ 166 | \$ 17,113 | \$ 509 | \$ 111,741 | \$ 2,000 | \$ (62,193) |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | 60,187 | - | 764,896 | - | 140,907 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | - | 31 | - | 2,000 |
| Total receipts | <u>-</u> | <u>60,187</u> | <u>-</u> | <u>764,927</u> | <u>-</u> | <u>142,907</u> |
| Disbursements: | | | | | | |
| Personal services | - | 54,852 | - | 784,035 | - | 151,211 |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 50 | 31,945 | 400 | - | - | 4,090 |
| Total disbursements | <u>50</u> | <u>86,797</u> | <u>400</u> | <u>784,035</u> | <u>-</u> | <u>155,301</u> |
| Excess (deficiency) of receipts over disbursements | <u>(50)</u> | <u>(26,610)</u> | <u>(400)</u> | <u>(19,108)</u> | <u>-</u> | <u>(12,394)</u> |
| Cash and investments - ending | <u>\$ 116</u> | <u>\$ (9,497)</u> | <u>\$ 109</u> | <u>\$ 92,633</u> | <u>\$ 2,000</u> | <u>\$ (74,587)</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Pros-TANF | Sup Ct-Family Court | Sup Ct-Race & Gender Fairness | Sup Ct-State Court | Sup Ct- Doc Grant | Sup Ct-SAMHSA Drug Court |
|--|-----------------|---------------------------|--|--------------------------|----------------------------|-----------------------------------|
| Cash and investments - beginning | \$ (18,690) | \$ 5,519 | \$ 2,475 | \$ 5,052 | \$ 31,908 | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | 33,744 | 5,500 | 8,500 | 168,523 | 19,125 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 18,778 | - | - | - | - | - |
| Total receipts | <u>18,778</u> | <u>33,744</u> | <u>5,500</u> | <u>8,500</u> | <u>168,523</u> | <u>19,125</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | 146,506 | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 192 | 13,319 | 4,469 | 4,073 | 964 | - |
| Total disbursements | <u>192</u> | <u>13,319</u> | <u>4,469</u> | <u>4,073</u> | <u>147,470</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>18,586</u> | <u>20,425</u> | <u>1,031</u> | <u>4,427</u> | <u>21,053</u> | <u>19,125</u> |
| Cash and investments - ending | <u>\$ (104)</u> | <u>\$ 25,944</u> | <u>\$ 3,506</u> | <u>\$ 9,479</u> | <u>\$ 52,961</u> | <u>\$ 19,125</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Health-Lead Screening | Health-LMHF | Health-WIC Lead Testing | Technology & Communication | Health-Vital Rec Death Cert | Health-Tobacco Grant |
|--|--------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|-------------------------|
| Cash and investments - beginning | \$ 29,809 | \$ 115,012 | \$ 6,966 | \$ 40,921 | \$ 3,056 | \$ 52,536 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | 72,673 | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 787 | 683 | 6 | - | - | - |
| Total receipts | <u>787</u> | <u>73,356</u> | <u>6</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Disbursements: | | | | | | |
| Personal services | - | 55,086 | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 4,518 | 13,052 | - | 5,474 | 3,056 | - |
| Total disbursements | <u>4,518</u> | <u>68,138</u> | <u>-</u> | <u>5,474</u> | <u>3,056</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>(3,731)</u> | <u>5,218</u> | <u>6</u> | <u>(5,474)</u> | <u>(3,056)</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ 26,078</u> | <u>\$ 120,230</u> | <u>\$ 6,972</u> | <u>\$ 35,447</u> | <u>\$ -</u> | <u>\$ 52,536</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Health-Pub Health Sys Quality | Health-Purdue MSL Collobor | Health-In Local Health Dept Tr | Drug & Alcohol Grant | Adult Prob Adm-Superior | Azteca 05 Sinking Fund |
|--|--|----------------------------------|---|----------------------------|-------------------------------|---------------------------------|
| Cash and investments - beginning | \$ 836 | \$ 6,769 | \$ 46,533 | \$ - | \$ 17,440 | \$ 210,533 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | 67,649 | 418 | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | - | - | 12,802 | 3 |
| Total receipts | <u>-</u> | <u>-</u> | <u>67,649</u> | <u>418</u> | <u>12,802</u> | <u>3</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 683 | - | 34,352 | - | - | 210,536 |
| Total disbursements | <u>683</u> | <u>-</u> | <u>34,352</u> | <u>-</u> | <u>-</u> | <u>210,536</u> |
| Excess (deficiency) of receipts over disbursements | <u>(683)</u> | <u>-</u> | <u>33,297</u> | <u>418</u> | <u>12,802</u> | <u>(210,533)</u> |
| Cash and investments - ending | <u>\$ 153</u> | <u>\$ 6,769</u> | <u>\$ 79,830</u> | <u>\$ 418</u> | <u>\$ 30,242</u> | <u>\$ -</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Azteca 05 Operating Fund | Burkhardt TIF | Burkhardt 2005 Series | Burkhardt 2006 TIF | Burkhardt 2008 Debt Service | Burkhardt Dist 2008 Par |
|---|-----------------------------------|------------------|-----------------------------|--------------------------|--------------------------------------|----------------------------------|
| Cash and investments - beginning | \$ 229,052 | \$ 46,965 | \$ 623,031 | \$ 2,079,027 | \$ 942,008 | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 30,727 | 1 | 4,865 | 66,591 | 7,626 | 891,888 |
| Total receipts | <u>30,727</u> | <u>1</u> | <u>4,865</u> | <u>66,591</u> | <u>7,626</u> | <u>891,888</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 259,779 | 46,966 | 6,657 | 496,040 | 67,257 | 891,888 |
| Total disbursements | <u>259,779</u> | <u>46,966</u> | <u>6,657</u> | <u>496,040</u> | <u>67,257</u> | <u>891,888</u> |
| Excess (deficiency) of receipts over disbursements | <u>(229,052)</u> | <u>(46,965)</u> | <u>(1,792)</u> | <u>(429,449)</u> | <u>(59,631)</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 621,239</u> | <u>\$ 1,649,578</u> | <u>\$ 882,377</u> | <u>\$ -</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Dist 2006 Par | Dist 2005 Par | Centre Lease Rental | Centre 03 Op & Res | Centre 03 Sinking | Re Entry Court |
|--|---------------------|---------------------|---------------------------|--------------------------------|-------------------------|----------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ 1,102,000 | \$ 5,000 | \$ 280,402 | \$ 211,141 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 1,069,197 | 638,665 | 1,964,313 | 19,002 | 2,871,668 | 105,417 |
| Total receipts | <u>1,069,197</u> | <u>638,665</u> | <u>1,964,313</u> | <u>19,002</u> | <u>2,871,668</u> | <u>105,417</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 1,069,197 | 638,665 | 2,309,062 | 2,502 | 2,231,968 | 34,171 |
| Total disbursements | <u>1,069,197</u> | <u>638,665</u> | <u>2,309,062</u> | <u>2,502</u> | <u>2,231,968</u> | <u>34,171</u> |
| Excess (deficiency) of receipts over disbursements | - | - | (344,749) | 16,500 | 639,700 | 71,246 |
| Cash and investments - ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 757,251</u> | <u>\$ 21,500</u> | <u>\$ 920,102</u> | <u>\$ 282,387</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Day Reporting Drug Court | D.A.D.S. | Veteran Treatment Recovery | Detention Center Library | Burdette Park Donations | Jean Cook Tree Donations |
|--|-----------------------------------|------------|----------------------------------|--------------------------------|-------------------------------|-----------------------------------|
| Cash and investments - beginning | \$ 218,598 | \$ 101,010 | \$ 19,902 | \$ 75 | \$ 3,614 | \$ 1,814 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 113,441 | 93,557 | 3,746 | - | 10,500 | 700 |
| Total receipts | 113,441 | 93,557 | 3,746 | - | 10,500 | 700 |
| Disbursements: | | | | | | |
| Personal services | 53,305 | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 244,547 | 90,000 | - | - | 3,217 | 818 |
| Total disbursements | 297,852 | 90,000 | - | - | 3,217 | 818 |
| Excess (deficiency) of receipts over disbursements | (184,411) | 3,557 | 3,746 | - | 7,283 | (118) |
| Cash and investments - ending | \$ 34,187 | \$ 104,567 | \$ 23,648 | \$ 75 | \$ 10,897 | \$ 1,696 |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | K Komen Foundation Missing | EMA Cert Donations | Scott (Azteca) | Vanderburgh Industrial Park | Baseline Expansion | University Parkway |
|--|-------------------------------------|--------------------------|-------------------|-----------------------------------|-----------------------|-----------------------|
| Cash and investments - beginning | \$ 5,305 | \$ 1,320 | \$ 794,795 | \$ 304,547 | \$ 26,796 | \$ 260,480 |
| Receipts: | | | | | | |
| Taxes | - | - | 568,690 | 663,317 | - | 141,143 |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | 259,779 | - | - | - |
| Total receipts | - | - | 828,469 | 663,317 | - | 141,143 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | - | 256,951 | 25,037 | - | 253 |
| Total disbursements | - | - | 256,951 | 25,037 | - | 253 |
| Excess (deficiency) of receipts over disbursements | - | - | 571,518 | 638,280 | - | 140,890 |
| Cash and investments - ending | \$ 5,305 | \$ 1,320 | \$ 1,366,313 | \$ 942,827 | \$ 26,796 | \$ 401,370 |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Burkhardt Bond Principal | Bond Issuance Cost | Reassessment | Pigeon TIF | Jacobsville TIF | Art Institute |
|--|--------------------------------|--------------------------|-------------------|------------------|--------------------|------------------|
| Cash and investments - beginning | \$ (9,470) | \$ - | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | 175,944 | 5,346,647 | 1,544,332 | 57,638 |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | 17,451 | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 2,797,018 | 170,694 | 1,146,638 | - | - | - |
| Total receipts | <u>2,797,018</u> | <u>170,694</u> | <u>1,340,033</u> | <u>5,346,647</u> | <u>1,544,332</u> | <u>57,638</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | 32,791 | - | - | - |
| Supplies | - | - | 33,058 | - | - | - |
| Other services and charges | - | - | 426,478 | - | - | - |
| Capital outlay | - | - | 8,485 | - | - | - |
| Other disbursements | 2,787,548 | 164,559 | - | 5,346,647 | 1,544,332 | 57,638 |
| Total disbursements | <u>2,787,548</u> | <u>164,559</u> | <u>500,812</u> | <u>5,346,647</u> | <u>1,544,332</u> | <u>57,638</u> |
| Excess (deficiency) of receipts over disbursements | <u>9,470</u> | <u>6,135</u> | <u>839,221</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ -</u> | <u>\$ 6,135</u> | <u>\$ 839,221</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Mead Johnson | Burkhardt General | Bohannon Estates | Vanderburgh PSCD | Mill Terrace | Mill Terrace Bond |
|--|-----------------|----------------------|---------------------|---------------------|-----------------|-------------------------|
| Cash and investments - beginning | \$ - | \$ 23,277,863 | \$ 5,028 | \$ - | \$ 5,148 | \$ 3,000 |
| Receipts: | | | | | | |
| Taxes | 9,681 | 5,896,939 | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | 86,873 | 21,959 | 122,952 | 16,631 | - |
| Total receipts | <u>9,681</u> | <u>5,983,812</u> | <u>21,959</u> | <u>122,952</u> | <u>16,631</u> | <u>-</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 9,681 | 6,981,125 | 21,308 | 122,952 | 16,751 | - |
| Total disbursements | <u>9,681</u> | <u>6,981,125</u> | <u>21,308</u> | <u>122,952</u> | <u>16,751</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>-</u> | <u>(997,313)</u> | <u>651</u> | <u>-</u> | <u>(120)</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ -</u> | <u>\$ 22,280,550</u> | <u>\$ 5,679</u> | <u>\$ -</u> | <u>\$ 5,028</u> | <u>\$ 3,000</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Aabel Park | Accepted Storm Sewers | BCH Subdivision Sidewalks | Oncology Center Subdivision | Woodgate Subdivision Sec 1A | MM Industrial Subdivision |
|--|------------------|-----------------------------|---------------------------------|-----------------------------------|-----------------------------------|---------------------------------|
| Cash and investments - beginning | \$ 12,167 | \$ 162,238 | \$ 13,100 | \$ 4,544 | \$ 8,400 | \$ 6,624 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 12,324 | 4,178 | - | - | - | - |
| Total receipts | <u>12,324</u> | <u>4,178</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 12,733 | 6,971 | - | - | - | - |
| Total disbursements | <u>12,733</u> | <u>6,971</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>(409)</u> | <u>(2,793)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ 11,758</u> | <u>\$ 159,445</u> | <u>\$ 13,100</u> | <u>\$ 4,544</u> | <u>\$ 8,400</u> | <u>\$ 6,624</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Five Oaks Subdivision | 93.008 Medical Reserve Corps Health | Spring Lake Valley Sec 1 | Legal Aid Supplemental Staff | SRI Tax Sale Fees | VCCC Doc Beds |
|--|-----------------------------|---|-----------------------------------|---------------------------------------|----------------------------|---------------------|
| Cash and investments - beginning | \$ 4,811 | \$ 8,868 | \$ 20,617 | \$ 2,677 | \$ - | \$ 1,353 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | 3,500 | - | 12,643 | 40,271 | 363 |
| Total receipts | - | 3,500 | - | 12,643 | 40,271 | 363 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | 9,592 | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | 2,718 | - | - | 40,271 | 1,716 |
| Total disbursements | - | 2,718 | - | 9,592 | 40,271 | 1,716 |
| Excess (deficiency) of receipts over disbursements | - | 782 | - | 3,051 | - | (1,353) |
| Cash and investments - ending | \$ 4,811 | \$ 9,650 | \$ 20,617 | \$ 5,728 | \$ - | \$ - |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Commissioners Economic Dev | Clear Creek Subdivision | License | Sheriff Medical Records | Sheriff Technology & Equipment | Sheriff Training & Equipment |
|--|----------------------------------|-------------------------------|------------|-------------------------------|---|---------------------------------------|
| Cash and investments - beginning | \$ 493,136 | \$ 17,800 | \$ 205,861 | \$ 1,621 | \$ 124,003 | \$ 2,343 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | - | 581 | 169,336 | 5,840 |
| Total receipts | - | - | - | 581 | 169,336 | 5,840 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 310,000 | - | - | - | 188,982 | 8,183 |
| Total disbursements | 310,000 | - | - | - | 188,982 | 8,183 |
| Excess (deficiency) of receipts over disbursements | (310,000) | - | - | 581 | (19,646) | (2,343) |
| Cash and investments - ending | \$ 183,136 | \$ 17,800 | \$ 205,861 | \$ 2,202 | \$ 104,357 | \$ - |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Sheriff Information Systems | Criminal History Verification | Local Drug Free-Sheriff | Local Drug Free-Prosecutor | Local Drug Free-Circuit | Local Drug Free-Superior Court |
|--|-----------------------------------|-------------------------------------|-------------------------------|----------------------------------|-------------------------------|---|
| Cash and investments - beginning | \$ 29,349 | \$ 4,792 | \$ 12,613 | \$ 7,500 | \$ 1,020 | \$ 3,039 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 10,000 | 861 | - | - | 6,001 | 10,074 |
| Total receipts | <u>10,000</u> | <u>861</u> | <u>-</u> | <u>-</u> | <u>6,001</u> | <u>10,074</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 7,624 | - | - | - | 6,683 | 9,006 |
| Total disbursements | <u>7,624</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>6,683</u> | <u>9,006</u> |
| Excess (deficiency) of receipts over disbursements | <u>2,376</u> | <u>861</u> | <u>-</u> | <u>-</u> | <u>(682)</u> | <u>1,068</u> |
| Cash and investments - ending | <u>\$ 31,725</u> | <u>\$ 5,653</u> | <u>\$ 12,613</u> | <u>\$ 7,500</u> | <u>\$ 338</u> | <u>\$ 4,107</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Local Drug Free-Sup/Juv | County Share COIT | Sup Ct- 93.243 SAMHSA Drug Court | Nacoho Tabaco | HMEP | Hazard Mitigation |
|---|-------------------------------|-------------------------|---|------------------|--------------------|----------------------|
| Cash and investments - beginning | \$ 1,746 | \$ 445,048 | \$ (171,044) | \$ 1,900 | \$ (10,159) | \$ 68,250 |
| Receipts: | | | | | | |
| Taxes | - | 14,415,515 | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | 16,666 | 272,287 | - | - | 45,837 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 9,200 | 151,383 | 23,465 | - | - | - |
| Total receipts | <u>9,200</u> | <u>14,583,564</u> | <u>295,752</u> | <u>-</u> | <u>-</u> | <u>45,837</u> |
| Disbursements: | | | | | | |
| Personal services | - | 3,659,519 | 121,208 | - | - | - |
| Supplies | - | 1,346,682 | - | - | - | - |
| Other services and charges | - | 9,310,128 | - | - | - | - |
| Capital outlay | - | 8,796 | - | - | - | - |
| Other disbursements | 3,527 | 190,550 | 240,325 | 272 | 3,070 | 114,087 |
| Total disbursements | <u>3,527</u> | <u>14,515,675</u> | <u>361,533</u> | <u>272</u> | <u>3,070</u> | <u>114,087</u> |
| Excess (deficiency) of receipts over disbursements | <u>5,673</u> | <u>67,889</u> | <u>(65,781)</u> | <u>(272)</u> | <u>(3,070)</u> | <u>(68,250)</u> |
| Cash and investments - ending | <u>\$ 7,419</u> | <u>\$ 512,937</u> | <u>\$ (236,825)</u> | <u>\$ 1,628</u> | <u>\$ (13,229)</u> | <u>\$ -</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Sup Ct Court Reform Grant | 13-Col Bny-390406 | 2013-Esc 2003 Bds Bny-390409 | Sheriff M.A.D.D. | Sheriff Local Gov Reimb | Convention Center Refinancing |
|--|------------------------------------|----------------------|---------------------------------------|---------------------|----------------------------------|-------------------------------------|
| Cash and investments - beginning | \$ 1,592 | \$ 6,597 | \$ 14,014,409 | \$ - | \$ - | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | - | - | 10,369 | 1,236,829 |
| Total receipts | - | - | - | - | 10,369 | 1,236,829 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | - | 14,014,409 | 199 | - | 1,236,829 |
| Total disbursements | - | - | 14,014,409 | 199 | - | 1,236,829 |
| Excess (deficiency) of receipts over disbursements | - | - | (14,014,409) | (199) | 10,369 | - |
| Cash and investments - ending | \$ 1,592 | \$ 6,597 | \$ - | \$ (199) | \$ 10,369 | \$ - |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Watercraft | Sheriff Safety Awareness | Sheriff Grant Holding Fund | OPO-Highway Safety | DUI Taskforce | ESREP-VHP |
|--|-------------|--------------------------------|-------------------------------------|-----------------------|------------------|-------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 37,926 | 3,541 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 178 | 2,250 | 39,562 | 19,888 | - | - |
| Total receipts | <u>178</u> | <u>2,250</u> | <u>39,562</u> | <u>19,888</u> | <u>37,926</u> | <u>3,541</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | 14,440 | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 178 | 2,169 | - | 19,888 | 23,451 | 6,363 |
| Total disbursements | <u>178</u> | <u>2,169</u> | <u>-</u> | <u>19,888</u> | <u>37,891</u> | <u>6,363</u> |
| Excess (deficiency) of receipts over disbursements | <u>-</u> | <u>81</u> | <u>39,562</u> | <u>-</u> | <u>35</u> | <u>(2,822)</u> |
| Cash and investments - ending | <u>\$ -</u> | <u>\$ 81</u> | <u>\$ 39,562</u> | <u>\$ -</u> | <u>\$ 35</u> | <u>\$ (2,822)</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | Std | EMPG Competitive | Sup Ct Community Supervision | Health Education Screenings | IDVA Grant | 11 Bond Int ONB |
|--|-------------------|---------------------|------------------------------------|-----------------------------------|---------------|--------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 215,987 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | 89,418 | 126,444 | 150,000 | - | 500 | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | - | 441 | - | 410,553 |
| Total receipts | <u>89,418</u> | <u>126,444</u> | <u>150,000</u> | <u>441</u> | <u>500</u> | <u>410,553</u> |
| Disbursements: | | | | | | |
| Personal services | 86,578 | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 8,912 | 5,130 | 20,654 | - | 500 | 412,052 |
| Total disbursements | <u>95,490</u> | <u>5,130</u> | <u>20,654</u> | <u>-</u> | <u>500</u> | <u>412,052</u> |
| Excess (deficiency) of receipts over disbursements | <u>(6,072)</u> | <u>121,314</u> | <u>129,346</u> | <u>441</u> | <u>-</u> | <u>(1,499)</u> |
| Cash and investments - ending | <u>\$ (6,072)</u> | <u>\$ 121,314</u> | <u>\$ 129,346</u> | <u>\$ 441</u> | <u>\$ -</u> | <u>\$ 214,488</u> |

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

| | 12 Bond Int | 13 Bond Int | 13 Cost Issuance | University Pkwy | BAN 2014B | Totals |
|--|-------------------|-------------------|------------------------|---------------------|---------------------|----------------------|
| Cash and investments - beginning | \$ 174,622 | \$ 822,794 | \$ 7,161 | \$ - | \$ - | \$ 92,572,288 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | 245,117,217 |
| Licenses and permits | - | - | - | - | - | 1,104,285 |
| Intergovernmental receipts | - | - | - | - | - | 30,886,455 |
| Charges for services | - | - | - | - | - | 2,545,920 |
| Fines and forfeits | - | - | - | - | - | 963,581 |
| Other receipts | 340,921 | 2,301,013 | 1 | 1,485,103 | 2,985,205 | 138,539,068 |
| Total receipts | <u>340,921</u> | <u>2,301,013</u> | <u>1</u> | <u>1,485,103</u> | <u>2,985,205</u> | <u>419,156,526</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | 54,021,237 |
| Supplies | - | - | - | - | - | 3,195,475 |
| Other services and charges | - | - | - | - | - | 25,881,574 |
| Capital outlay | - | - | - | - | - | 2,436,886 |
| Other disbursements | 342,771 | 2,341,084 | - | 27,183 | 54,017 | 345,716,176 |
| Total disbursements | <u>342,771</u> | <u>2,341,084</u> | <u>-</u> | <u>27,183</u> | <u>54,017</u> | <u>431,251,348</u> |
| Excess (deficiency) of receipts over disbursements | <u>(1,850)</u> | <u>(40,071)</u> | <u>1</u> | <u>1,457,920</u> | <u>2,931,188</u> | <u>(12,094,822)</u> |
| Cash and investments - ending | <u>\$ 172,772</u> | <u>\$ 782,723</u> | <u>\$ 7,162</u> | <u>\$ 1,457,920</u> | <u>\$ 2,931,188</u> | <u>\$ 80,477,466</u> |

VANDERBURGH COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2014

| <u>Government or Enterprise</u> | <u>Accounts Payable</u> | <u>Accounts Receivable</u> |
|---------------------------------|-----------------------------|--------------------------------|
| Governmental activities | <u>\$ 2,681,205</u> | <u>\$ 1,317,451</u> |

VANDERBURGH COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2014

| Lessor | Purpose | Annual Lease Payment | Lease Beginning Date | Lease Ending Date |
|--|----------------------------------|----------------------------|----------------------------|-------------------------|
| Governmental activities: | | | | |
| Evansville-Vanderburgh County Building Authority | Centre/Old National Events Plaza | \$ 3,465,000 | 1/1/2004 | 1/1/2018 |
| Evansville-Vanderburgh County Building Authority | County Jail | <u>2,310,000</u> | 7/17/2003 | 1/15/2028 |
| Total of annual lease payments | | <u>\$ 5,775,000</u> | | |

| Type | Description of Debt Purpose | Ending Principal Balance | Principal and Interest Due Within One Year |
|--------------------------|--------------------------------|--------------------------------|---|
| Governmental activities: | | | |
| Revenue Bonds | Revenue Bonds | \$ 37,925,000 | \$ 3,661,284 |
| Totals | | <u>\$ 37,925,000</u> | <u>\$ 3,661,284</u> |

VANDERBURGH COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2014

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 | \$ 38,339,391 |
| Infrastructure | 467,573,350 |
| Buildings | 77,696,030 |
| Improvements other than buildings | 607,000 |
| Machinery, equipment, and vehicles | 15,601,926 |
| Construction in progress | 3,836,961 |
| Total governmental activities | 603,654,658 |
| Total capital assets | \$ 603,654,658 |

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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Web Site: www.in.gov/sboa

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, 2014. 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, 2014.

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2014-003. Our opinion on each major federal program is not modified with respect to this matter.

The County's response to the noncompliance finding identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

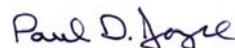
Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a deficiency in internal control over compliance that we consider to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2014-003 to be a material weakness.

The County's response to the internal control over the compliance finding identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

October 3, 2016

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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, 2014

| 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 | Pass-Through To Subrecipient | Total Federal Awards Expended |
|--|---|---------------------------|--|---------------------------------|-------------------------------------|
| <u>Department of Agriculture</u> | | | | | |
| Special Supplemental Nutrition Program for Women, Infants, and Children 10.557 WIC 8403 | Indiana State Department of Health | 10.557 | A70-4-070539 | \$ - | \$ 494,723 |
| 10.557 LACTATION 8406 | | | A70-4-070600 | - | 7,995 |
| 10.557 WIC 8403 and LACTATION 8406 | | | A70-5-070665 | - | 40,150 |
| Total - Department of Agriculture | | | | - | 542,868 |
| <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 14.228 BOHANNON ESTATES SEWER 8601 | Indiana Office of Community and Rural Affairs | 14.228 | CF-12-111 | - | 91,362 |
| Total - CDBG - State-Administered CDBG Cluster | | | | - | 91,362 |
| Total - Department of Housing and Urban Development | | | | - | 91,362 |
| <u>Department of Justice</u> | | | | | |
| JAG Program Cluster Edward Byrne Memorial Justice Assistance Grant Program 16.738 DRUG CT BRYNE 8306 | Indiana Criminal Justice Institute | 16.738 | 2012DJBX0765 | - | 7,002 |
| Total - JAG Program Cluster | | | | - | 7,002 |
| Juvenile Accountability Block Grants 16.523 TEEN COURT 8304 | Indiana Criminal Justice Institute | 16.523 | 10JBFX0086 | 10,174 | 10,189 |
| Missing Children's Assistance 16.543 SHERIFF-INTERNET CRIMES CHILD 8105 | Indiana State Police | 16.543 | 2011-MC-CX-K005 | - | 21,470 |
| Crime Victim Assistance 16.575 PROS VICTIM/WITNESS ASST 8205 | Indiana Criminal Justice Institute | 16.575 | 2013-VA-GX-0036 | - | 40,618 |
| Drug Court Discretionary Grant Program 16.585 SUP DRUG CT DISCRETIONARY 8302 | Indiana State Court Administration | 16.585 | 10DC005 | - | 55,137 |
| Violence Against Women Formula Grants 16.588 STOP DOMESTIC VIOLENCE 8102 16.588 PROS STOP 8204 | Indiana Criminal Justice Institute | 16.588 | 2012WFAX0035 2013WFAX0010 | - - | 22,493 25,290 |
| Total - Violence Against Women Formula Grants | | | | - | 47,783 |
| Total - Department of Justice | | | | 10,174 | 182,199 |
| <u>Department of Transportation</u> | | | | | |
| Highway Safety Cluster State and Community Highway Safety 20.600 OPO-SAFETY BELT 8106 | Indiana Criminal Justice Institute | 20.600 | PT1040450 | - | 119,231 |
| Alcohol Impaired Driving Countermeasures Incentive Grants I 20.601 DUI TASK FORCE 8108 | Indiana Criminal Justice Institute | 20.601 | 18X9204100IN14 | - | 37,926 |
| Total - Highway Safety Cluster | | | | - | 157,157 |
| Total - Department of Transportation | | | | - | 157,157 |
| <u>Environmental Protection Agency</u> | | | | | |
| State Indoor Radon Grants 66.032 RADON GAS 8411 | Indiana State Department of Health | 66.032 | A70-4-154007 | - | 1,149 |
| Total - Environmental Protection Agency | | | | - | 1,149 |

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, 2014
(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 | Pass-Through To Subrecipient | Total Federal Awards Expended |
|---|---|---------------------------|---|---------------------------------|--|
| <u>Department of Health and Human Services</u> | | | | | |
| Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements 93.074 LHD DELIVERABLES 8409 | Indiana State Department of Health | 93.074 | A70-4-0532244 | - | 14,815 |
| Emergency System for Advance Registration of Volunteer Health Professionals 93.089 ESREP-VHP 8414 | Indiana State Department of Health | 93.089 | A70-4-0572333 | - | 3,541 |
| Substance Abuse and Mental Health Services_Projcts of Regional and National Significance 93.243 SUPERIOR COURT SAMHSA DRUG CT 8307 | Direct grant | 93.243 | 1H79T1024201-01 | - | 272,287 |
| Child Support Enforcement 93.563 PROS IV-D INCENTIVE 8897 93.563 CLERK IV-D INCENTIVE 8899 93.563 INDIRECT COST 10000000-002400 93.563 PROS 4D CHILD SUPPORT REIMB10000000-002500 93.563 CLERK 4D CHILD SUPPORT REIMB 10000000-002600 93.563 COURT COST 10000000-002700 93.563 ARRA CLERK IVD INCENTIVE 8894 | Indiana Department of Child Services | 93.563 | Prosecutor Incentives 2014 Clerk Incentives 2014 Indirect Costs 2014 Prosecutor 2014 Clerk 2014 Title IV-D Court 2014 Clerk ARRA Incentive 2014 | - - - - - - - | 110,961 46,738 297,251 744,720 241,764 131,480 1,500 |
| Total - Child Support Enforcement | | | | - | 1,574,414 |
| State Court Improvement Program 93.586 CIP 8303 | Indiana State Court Administration | 93.586 | 2013 & 2014 CIP - Basic Grant | - | 31,242 |
| HIV Prevention Activities_Health Department Based 93.940 STD 8404 | Indiana State Department of Health | 93.940 | AIDS 194-1 | - | 22,928 |
| Preventative Health Services_Sexually Transmitted Diseases Control Grants 93.977 STD AAPPs 8416 | Indiana State Department of Health | 93.977 | A70-4-106095 | - | 89,418 |
| Maternal and Child Health Services Block Grant to the States 93.994 MCH 8401 | Indiana State Department of Health | 93.994 | 194-2 A70-4-069691 | - | 90,166 |
| Total - Department of Health and Human Services | | | | - | 2,098,811 |
| <u>Department of Homeland Security</u> | | | | | |
| Hazard Mitigation Grant 97.039 HAZARD MITIGATION 8602 | Indiana Department of Homeland Security | 97.039 | C44P-3-327B | - | 45,837 |
| Emergency Management Performance Grants 97.042 EMPG COMPETITIVE 8507 Salary Reimbursement | Indiana Department of Homeland Security | 97.042 | C44P-4-399B C44P-5-088B | - 60,657 | 5,130 121,314 |
| Total - Emergency Management Performance Grants | | | | 60,657 | 126,444 |
| Total - Department of Homeland Security | | | | 60,657 | 172,281 |
| Total federal awards expended | | | | <u>\$ 70,831</u> | <u>\$ 3,245,827</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 (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2014. The information in the SEFA is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

Note 3. Subrecipients

Of the federal expenditures presented in the SEFA, the County provided federal awards to subrecipients as follows for the year ended December 31, 2014:

| Program Title | Federal CFDA Number | 2014 |
|---|---------------------------|-----------|
| Juvenile Accountability Block Grants | 16.523 | \$ 10,174 |
| Emergency Management Performance Grants | 97.042 | 60,657 |

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? | yes |
| Significant deficiencies identified? | none reported |
| Noncompliance material to financial statement noted? | yes |

Federal Awards:

| | |
|--|---------------|
| Internal control over major programs: | |
| Material weaknesses identified? | yes |
| Significant 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? | yes |

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 |
|--|----|

Section II - Financial Statement Findings

**FINDING 2014-001 - PREPARATION OF THE SCHEDULE
OF EXPENDITURES OF FEDERAL AWARDS**

Condition

The County did not have a proper system of internal control in place to prevent or detect and correct errors and omissions on the Schedule of Expenditures of Federal Awards (SEFA). During the audit of the SEFA, there were the following errors:

VANDERBURGH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

1. Seven grants listed on the SEFA contained only state or local funding.
2. One federal grant was left off of the SEFA.
3. One federal grant passed money through to a subrecipient, but the amount passed-through was not indicated on the SEFA.
4. Four indirect grants had incorrect pass-through entities listed.
5. All program names on the SEFA were incorrect.
6. Fourteen pass-through entity identifying award numbers were either incorrect or omitted from the SEFA.
7. Four grants were overstated on the SEFA, while eight were understated. In total, federal expenditures were overstated by \$318,008.

Audit adjustments were proposed, accepted by the County, and made to the SEFA.

Criteria

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

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

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with section .310."

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.

VANDERBURGH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

Cause

Management had not established a system of internal control that would have ensured proper reporting of federal expenditures on the SEFA.

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Condition*.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2014-002 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING - CLERK OF THE CIRCUIT COURT

Condition

There was the following deficiency in the internal control system of the Clerk of the Circuit Court (Clerk) related to financial transactions and reporting.

Lack of Segregation of Duties: The Clerk had not separated incompatible activities related to cash and investments. The Bookkeeper for the Clerk is the only employee who prepared the bank reconciliation. There was no review or approval of the reconciliation to ensure that they were prepared accurately and completely.

VANDERBURGH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

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

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

Cause

Management of the County had not established a proper system of internal control over cash and investments for the Clerk.

Effect

The failure to establish controls could have enabled material misstatements or irregularities to remain undetected.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Section III - Federal Award Findings and Questioned Costs

**FINDING 2014-003 - ACTIVITIES ALLOWED OR UNALLOWED
AND ALLOWABLE COSTS/COST PRINCIPLES**

Federal Agency: Department of Health and Human Services

Federal Program: Child Support Enforcement

CFDA Number: 93.563

Federal Award Number and Year (or Other Identifying Number): Title IV-D Court 2014

Pass-Through Entity: Indiana Department of Child Services

Condition

An effective internal control system was not in place within the County's Title IV-D Court in order to ensure compliance with requirements related to the grant agreement and the Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements.

The Title IV-D Court did not have adequate internal controls to ensure that all expenditures charged to this program were for allowable activities and were allowable costs. There were 16 instances of expenditures for unallowed activities and unallowable costs included in the four reimbursement requests tested for the Title IV-D Court. The unallowed activities and unallowable costs included the following:

VANDERBURGH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

1. Travel expenses, including hotel and mileage, for a judge to attend an annual juvenile judge's conference.
2. Juvenile drug screens for cases not related to Title IV-D.
3. Competency evaluations for cases not related to Title IV-D.
4. A forensic evaluation for a case not related to Title IV-D.
5. Letter head stationary for a judge.
6. Business cards for probation officers.
7. Travel expenses, including hotel and/or per diem for three new probation officers and one new independent truancy probation contractor to attend a juvenile probation related conference.
8. Registration fees for 13 probation officers to attend a child abuse conference.

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

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

45 CFR Section 304.20(b) states in part:

"Services and activities for which Federal financial participation will be available shall be those made pursuant to the approved title IV-D State plan which are determined by the Secretary to be necessary expenditures properly attributable to the Child Support Enforcement program . . ."

OMB Circular A-87, Attachment A, Subpart C states in part:

- "1. Factors affecting allowability of costs. To be allowable under Federal awards, costs must meet the following general criteria:
 - a. Be necessary and reasonable for proper and efficient performance and administration of Federal awards. . . ."

Cause

There was not an adequate internal control system in place to prevent, or detect and correct, expenditures made for unallowable activities and unallowable costs charged to the program.

VANDERBURGH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

The failure to establish internal controls enabled material noncompliance to go undetected which could have resulted in the loss of federal funds to the County.

Questioned Costs

There were no questioned costs.

Recommendation

We recommended that the County's Title IV-D Court management establish controls related to the grant agreement and compliance requirements listed above.

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

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

AUDITEE-PREPARED DOCUMENT

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



BRIAN GERTH
VANDERBURGH COUNTY AUDITOR
STATE OF INDIANA

Room 208 Civic Center Complex
1 NW Martin Luther King Jr Blvd
Evansville, IN 47708-1880
Phone: (812) 435-5763
Fax: (812) 435-5344
bagerth@vanderburghgov.org

OFFICE OF THE VANDERBURGH COUNTY AUDITOR'S OFFICE

CORRECTIVE ACTION PLAN

FINDING 2014-001

Contact Person Responsible for Corrective Action:
Contact Phone Number:

Brian Gerth
812-435-5763

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: The County Auditor's office will correct the errors noted within the findings. The State and Local grants will be removed from the SEFA report, the proper expenditures will be correctly reported, omitted federal programs will be included, omitted program names will be added and incorrect names will be amended. The Auditor's office will require Grant awards letter and Grant agreement to insure the pass through entity names and numbers will be correct.

Anticipated Completion Date:

December 31, 2016

Brian Gerth
(Signature)

Auditor
(Title)

9/27/16
(Date)



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

DEBRA G. STUCKI
CLERK OF THE COURTS

SHIRLEY J. REEDER
CHIEF DEPUTY

CORRECTIVE ACTION PLAN

FINDING 2014-002

Contact Person Responsible for Corrective Action: Debra G. Stucki

Contact Phone Number: 812-435-5162

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

After the Bookkeeper for the Clerk has completed the bank reconciliation for the month, the Assistant Bookkeeper will then review the reconciliation and approve it.

Anticipated Completion Date:

This correction action will begin with the balancing of the September accounts during the first week of October, 2016.



Debra G. Stucki
Clerk of the Circuit Court

STREET ADDRESS
825 SYCAMORE ST - RM. 216
EVANSVILLE, IN 47708-1886

PHONE: (812) 435-5160
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MAILING ADDRESS
POST OFFICE BOX 3356
EVANSVILLE, IN 47732-3356

VANDEBURGH SUPERIOR COURT

Courts Building
825 Sycamore Street
Evansville, IN 47708

ROBERT J. TORNATTA, Judge
Room 225

ROBERT J. PIGMAN, Judge
Room 122

MARY MARGARET LLOYD, Judge
Room 120

WAYNE S. TROCKMAN, Judge
Room 118

LESLIE C. SHIVELY, Judge
Room 218

BRETT J. NIEMEIER, Judge
Room 129 Admin. Bldg.

JILL R. MARCRUM, Magistrate
Room 126E

SHEILA M. CORCORAN, Magistrate
Room 126F

J. AUGUST STRAUS, Magistrate
Room 126G

JEFFREY T. SHOULDERS, Magistrate
Room 126H

RENEE A. FERGUSON, Magistrate
Room 129 Admin. Bldg

KRISTINA H. WEIBERG, Court Administrator
Room 114

CORRECTIVE ACTION PLAN

FINDING 2014-003

Contact Person Responsible for Corrective Action: Judge, Robert J. Pigman
Contact Phone Number: 812-435-5411

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

As a result of the audit conducted by the State Board of Accounts, it was brought to the attention of the Judges of Superior Court that there was not a proper system of internal controls in place to prevent or detect and correct that the expenditures charged to the Title IV-D program were either allowable activities or allowable costs. The Office of the Court Administrator should have proper controls in place to ensure that the Monthly Expense Claims are prepared properly by our principal consultant, MAXIMUS, prior to being e-mailed to DCS. Without a proper system of internal control in place, unallowable activities and unallowable costs could continue to be charged to the Title IV-D program undetected.

The issue of implementing a proper system of internal controls to prevent, detect and correct errors on the Monthly Expense Claim will be corrected in the following manner:

- 1.) The County Auditor provides MAXIMUS with the monthly total expended in pre-determined line items; in addition to this, the Office of the Court Administrator will provide MAXIMUS with a copy of their Accounts Payable spreadsheets for that fiscal month, with unallowable expenditures indicated with a ~~strikethrough~~.
- 2.) In addition to the Monthly Expense Claim and the Expense Breakout by Fund, Superior Court is going to request from MAXIMUS, going forward, a copy of the Financial Detail to ensure that the expenditures are being reported as indicated by the Court.
- 3.) The Assistant to the Court Administrator will be required to log into the Child Support Resources website at least once per month to review forms, documents, etc. and to update Judge Pigman on any changes made in the Title IV-D program.

- 4.) These internal controls will continue each and every year to ensure that the expenditures reported on the Monthly Expense Claims are in compliance with the grant agreement and requirements of the Title IV-D program, and whereby errors or noncompliance could be prevented, detected, or corrected on a timely basis.

Anticipated Completion Date: September 26th, 2016

Sincerely,

A handwritten signature in black ink, appearing to read "Robert J. Pigman", with a long horizontal flourish extending to the right.

Robert J. Pigman
Judge, Vanderburgh Superior Court

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.