B43129

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, 2012 to December 31, 2012

FILED
01/13/2014

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SCHEDULE OF OFFICIALS

Office	Official	Term
Auditor	Joe Gries	01-01-11 to 12-31-14
Treasurer	Rick Davis	01-01-09 to 12-31-12
	Susan Kirk	01-01-13 to 12-31-16
Clerk	Susan Kirk	01-01-09 to 12-31-12
	Debbie Stucki	01-01-13 to 12-31-16
Sheriff	Eric Williams	01-01-11 to 12-31-14
Recorder	Zelma Rains-Tuley	01-01-09 to 12-31-16
President of the Board of County Commissioners	Marsha Abell	01-01-12 to 12-31-13
President of the County Council	Tom Shetler	01-01-12 to 12-31-13

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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, 2012, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2012.

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, 2012, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated December 4, 2013, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Accompanying Information

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

Other Information

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, these fees have been subject to an annual audit performed by the Indiana State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Paul D. Joyce

Paul D. Joyce, CPA
State Examiner

December 4, 2013

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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, 2012, and the related notes to the financial statement, and have issued our report thereon dated December 4, 2013, 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 item 2012-1 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 2012-1.

Vanderburgh County's Response to Findings

The County's response to the findings 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 the financial statement and, accordingly, we express no opinion on it.

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

Paul D. Joyce, CPA
State Examiner

December 4, 2013

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FINANCIAL STATEMENT

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

VANDERBURGH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
After Settlement Collections	$ 1,834,203	$ 2,588,052	$ 1,834,203	$ 2,588,052
Sheriff's Inmate Trust	59,328	1,023,251	1,013,875	68,704
Jail Commissary	35,449	173,922	205,103	4,268
Clerk's Trust	3,863,403	21,861,365	21,246,386	4,478,382
Sheriff's Cashbook	100	2,017,752	2,017,752	100
General	4,125,238	69,030,883	69,511,329	3,644,792
Accident Report	42,205	7,561	23,546	26,220
Child Advocacy	3,365	108	-	3,473
City and Town Court Costs	58,960	51,710	110,669	1
Clerk's Records Perpetuation	480,727	67,877	15,799	532,805
COIT Special Legislation	129,428	169	-	129,597
COIT County Distributive Shares	-	40,597,102	40,596,600	502
Congressional School Interest	18,790	62	864	17,988
Congressional School Principal	32,995	-	-	32,995
Convention Visitor and Tourism Promotion	94,256	1,189,702	1,191,443	92,515
Sales Disclosure County Share	82,703	22,755	10,585	94,873
Cumulative Bridge	3,618,539	2,011,341	1,697,888	3,931,992
Cumulative Capital Development	1,661,519	1,252,091	1,356,873	1,556,737
Drug Free Community	242,083	183,533	215,182	210,434
Electronic Map Generation	2,323	15	-	2,338
Emergency Planning/Right To Know	11,634	13,321	13,886	11,069
Emergency Telephone System	287,348	1,026,980	1,001,491	312,837
Enhanced Access	659,350	326,980	253,242	733,088
Extradition	3,197	-	-	3,197
Firearms Training	100,725	49,000	126,572	23,153
Food and Beverage Tax	370,351	4,070,948	4,441,299	-
Health	110,695	3,624,638	3,421,976	313,357
Identification Security Protection	290,375	16,859	113,000	194,234
Local Road and Street	810,227	2,490,553	1,710,263	1,590,517
Medical Care for Inmates	75,945	44,247	24,839	95,353
Misdemeanant	224,757	161,050	243,228	142,579
Motor Vehicle Highway	498,773	3,934,407	3,877,833	555,347
Park Nonreverting Operating	171,855	162,904	145,634	189,125
Promotion Of Economic Dev & Tourism	131,958	1,589,817	1,592,255	129,520
Rainy Day	4,885,635	6,675	-	4,892,310
Reassessment 2009	1,024,711	1,280	510,753	515,238
Reassessment 2015	377,133	365,345	-	742,478
Recorder's Records Perpetuation	869,285	380,506	101,548	1,148,243
Sex and Violent Offender Administration	5,756	12,632	656	17,732
Sheriff's Pension Trust	-	5,763	5,022	741
Supplemental Public Defender Services	30,854	253,093	273,657	10,290
Surplus Tax	822,012	887,570	626,130	1,083,452
Surveyor's Corner Perpetuation	46,584	34,105	42,394	38,295
Tax Sale Redemption	230,455	550,363	524,438	256,380
Tax Sale Surplus	1,768,648	687,250	1,545,596	910,302
Unsafe Building	-	71,238	71,238	-
Vehicle Inspection	4,187	-	921	3,266
Wireless Emergency Telephone System	345,860	556,365	744,895	157,330
Trash Lien	-	32,807	32,807	-
GAL/CASA	-	141,407	141,407	-
Auditors Ineligible Deductions	13,558	22,975	2,202	34,331
County Elected Officials Training	6,453	16,859	-	23,312
County Offender Transportation Fund	1,313	3,953	-	5,266
Statewide 911	-	544,221	544,221	-
Supplemental Juvenile Probation Services	61,784	995	95	62,684
Alternative Dispute Resolution	-	10,280	1,368	8,912
County User Fee	420,103	262,048	233,308	448,843
Drainage Maintenance	485,377	212,174	96,146	601,405
Convention Center Operating	2,857,926	926,507	417,212	3,367,221
Drug Buy Money	169,508	164,640	182,898	151,250

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, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Sheriff Sale Administration	80,125	113,641	87,300	106,466
Drug Task Force	2,839	20,000	15,052	7,787
K-9	1,404	18,102	19,506	-
Donations	12,003	7,804	13,206	6,601
TIF Debt Service	1,544,464	12,062,902	11,880,517	1,726,849
TIF Capital Projects	19,879,000	5,226,123	4,714,849	20,390,274
Debt Service	252,924	38,778	67,881	223,821
Self-Insurance	74,386	408,040	482,135	291
Insurance Retiree Contributions	-	50,333	-	50,333
Payroll Clearing	-	23,424,814	23,424,814	-
Payroll Withholding Donations	-	5,864	5,864	-
Payroll Withholding Insurance	1,251,417	15,017,880	15,039,353	1,229,944
Payroll Withholding Other	-	66,111	65,913	198
Payroll Withholding Child Support	-	105,411	105,411	-
Payroll Withholding Deferred Compensation	-	801,937	801,937	-
Payroll Withholding Federal	-	3,968,773	3,968,773	-
Payroll Withholding FICA & Medicare	-	3,470,112	3,470,112	-
Payroll Withholding Local Tax	-	307,713	307,713	-
Payroll Withholding PERF	249,297	4,099,112	4,070,308	278,101
Payroll Withholding Property Taxes	-	4,574	4,574	-
Payroll Withholding Sheriff Pension	-	652,915	636,799	16,116
Payroll Withholding State	-	1,113,823	1,113,823	-
Payroll Withholding Union Dues	7,288	92,974	92,974	7,288
Payroll Withholding Wage Garnishments	33	87,002	87,522	(487)
Settlement	-	122,721,304	122,721,304	-
Wheel Tax	20,113	272,713	291,984	842
Sur Tax	88,763	1,296,348	1,290,895	94,216
CVET Agency	-	1,529,331	1,529,331	-
Weed Lien Collections	-	50,734	50,734	-
Sewage Collections	-	147,451	147,451	-
Financial Institution Tax	-	1,082,572	1,082,572	-
HEA 1001 State Homestead Credit	(2)	232	421	(191)
Homestead Credit Rebate	348	-	-	348
State Fines and Forfeitures	8,254	78,472	79,234	7,492
Infraction Judgments	12,749	161,524	163,088	11,185
Overweight Vehicle Fines	750	11,410	11,910	250
Special Death Benefit	2,045	22,620	22,770	1,895
Sales Disclosure State Share	1,235	20,880	19,325	2,790
Coroners Training & Con't Education	1,332	24,924	24,461	1,795
Interstate Compact State Share	407	4,252	4,409	250
Mortgage Recording Fees State Share	1,833	20,013	20,133	1,713
DLGF Homestead Property Database	-	537	917	(380)
Sex and Violent Offender Admin State	13	1,404	1,415	2
Child Restraint Violations Fines	200	4,150	4,100	250
Food and Beverage Tax Collections	926	1,189	1,138	977
Inheritance Tax	3,680,926	5,464,059	7,863,317	1,281,668
Sales Tax Collections	3,511	39,715	38,563	4,663
Education Plate Fees Agency	-	3,863	3,863	-
Innkeepers Tax Collections	1,372	9,437	9,326	1,483
93.563 Prosecutor PCA	29,703	41,821	8,924	62,600
93.563 ARRA Clerk IV-D Incentive	8,497	-	-	8,497
93.563 Title IV-D Incentive	141,929	96,593	-	238,522
93.563 Prosecutor IV-D Incentive-Post Oct '99	188,647	145,331	244,086	89,892
93.563 Clerk IV-D Incentive-Prior To Oct '99	72	-	-	72
93.563 Clerk IV-D Incentive-Post Oct '99	476,172	96,593	7,427	565,338
Law Enforcement	133,125	34,848	33,633	134,340
Prosecutor Pretrial Divers	45,847	79,569	21,849	103,567
Supp Adult Prob-Cir	564,207	727,990	776,876	515,321

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, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Supp Adult Prob-Clerk	118,734	18,960	-	137,694
Supp Adult Prob-Sup	199,095	79,633	47,757	230,971
Health Dental Clinic	17,593	179,588	187,411	9,770
Rent 8-11 Lands	-	27,675	27,675	-
Legal Aid Untied Way	19,389	54,000	55,882	17,507
Jail Project	2,225,067	3,054	-	2,228,121
Jail Bond	788,034	2,653,923	2,493,650	948,307
New Facility Detention Center	26,691	-	10,366	16,325
Homestead Credit 2009	6,007	-	2,872	3,135
Tma Personal Property	228,105	-	-	228,105
Assessor Iaao Training	680	-	680	-
Burdette Park Events	11,542	664	2,656	9,550
Auditorium Food & Bev	1,781,838	20,404	393,717	1,408,525
Aztar Adm Tax Convention & Visitors	-	209,594	209,594	-
Vanderburgh PSCDA	-	91,418	91,418	-
Pros Check Deception	6,430	-	-	6,430
Pros Task Force US Marshal	50,751	102,152	51,760	101,143
Prosecutor Law Enforcement	52,203	87,099	58,658	80,644
Pros US Marshall Forfeitures	24,498	-	37,091	(12,593)
Pros Infractions	75,209	409,193	422,444	61,958
Export Health Cert	1,347	5,920	217	7,050
Sheriff Reserve	4,576	-	428	4,148
Sheriff Officer Friendly	1,164	200	103	1,261
Co Police Pension Trust	-	159,142	158,349	793
Community Corrections	226,236	522,184	577,040	171,380
911 City Share	495	230,725	211,208	20,012
In Lieu of Taxes/EHA	-	144,130	144,130	-
Pros Share Infractions	64,239	357,211	341,665	79,785
Health-Medical Reserve Corp	-	5,000	6,281	(1,281)
Health Vaxcare	-	5,741	-	5,741
Pros Share Law Enf	-	40,323	57,457	(17,134)
Excise Cash	888,361	-	682,500	205,861
Sheriff Tech and Training	203,124	161,800	157,111	207,813
Sheriff Information	12,617	11,887	424	24,080
Local Drug Free Disb	14,375	23,500	21,392	16,483
EMA Homeland Security	27,439	62,295	62,295	27,439
VCSO-EVSC Safety Agreement	48,000	48,000	37,210	58,790
Payroll Medicare	-	969,045	969,045	-
Payroll Sheriff Group Ins	14,050	27,370	10,037	31,383
Payroll Sterling FCU	-	18,976	18,976	-
Payroll Drive	49	3,577	3,577	49
Payroll FOP	943	26,131	26,131	943
Payroll Reimb Insurance	12,715	623,776	634,783	1,708
Misc Settlement Funds	-	6,595,633	6,595,633	-
Sheriff-Bullet Proof Vest	837	11,820	2,725	9,932
Sheriff-Stop Domestic Violence	(21,061)	95,993	68,313	6,619
Sheriff-Dangerous Driving	15,106	7,979	18,570	4,515
Sheriff-Teen Power	2,750	-	2,750	-
Sheriff-DUI	48,800	61,657	97,557	12,900
Sheriff-BCBC Seat Blelt Endor	14,646	150,745	145,443	19,948
Pros-SW IN Drug Task Force	(19,451)	-	1,107	(20,558)
Pros-ARRA Victim Assistance	(16,728)	21,211	21,775	(17,292)
Pros-Edward Byrne Memorial	(51,215)	94,003	91,140	(48,352)
Pros-Stop	(27,160)	110,499	84,978	(1,639)
Pros-Victim/Witness Asst	120,405	96,085	83,849	132,641
Sup Ct-Youth First Delinq	-	27,834	27,834	-
Sup Ct-Drug Court Discret	(19,270)	56,493	65,934	(28,711)
Sup Ct-IN Adult Court Improvement	1,089	38,928	38,763	1,254

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, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Sup Ct-Teen Court Youth	3,852	30,838	27,100	7,590
Sup Ct-Drug Court Adult/Prob	21,612	10,000	1,590	30,022
Sup Ct-Drug Court Bryne	71,642	110,004	82,862	98,784
Health-MCH	3,144	87,775	80,427	10,492
Health-WIC	(77,919)	514,750	534,246	(97,415)
Health-STD	(23,012)	84,592	74,836	(13,256)
Health-AIDS	61	-	-	61
Health-Lactation	1,453	35,730	35,111	2,072
Health-Immunizations	-	16	-	16
Health-LHD Deliverables	(248)	11,382	12,036	(902)
Health-IN Childhood Lead Prev	(25,096)	48,914	29,120	(5,302)
Health-Radon Gas	(1,717)	5,000	3,283	-
EMA Disaster Relief	60,697	50,402	-	111,099
EMA-IDHS Grant	15,343	28,855	37,540	6,658
EMA-IDHS District 10 Grant	17,818	383,993	401,511	300
EMA ASAP Grant	4,137	-	-	4,137
EMA Fire Dept Training	2,925	-	-	2,925
Bohannon Estate Sewer Project Grt	-	70,000	55,173	14,827
Sheriff-Child Seat Safety	203	2,025	2,002	226
Sheriff-MADD	15	5,500	5,515	-
VCCC-Forensic Diversion	23,350	86,000	93,957	15,393
VCCC-CTP DOC Grant	8,390	57,871	35,741	30,520
VCCC-Community Correction	85,062	916,065	900,448	100,679
Sheriff and Comm Hwy Safety	2,000	-	-	2,000
Pros-Adult Protective Service	(38,111)	133,314	147,638	(52,435)
Pros-TANF	681	37,062	56,433	(18,690)
Sup Ct-Family Court	12,454	10,000	15,648	6,806
Sup Ct-Race and Gender Fairness	2,361	5,400	7,761	-
Sup Ct-State Court	4,947	4,705	4,608	5,044
Sup Ct-DOC Grant	-	46,419	45,838	581
Sup Ct-Samhsa Drug Court	-	-	1,347	(1,347)
Health-Lead Screening	46,815	2,396	7,641	41,570
Health-LMHF	118,908	71,647	90,437	100,118
Health-WIC Lead Testing	6,678	199	-	6,877
Technology and Communication	46,690	275	3,299	43,666
Health-Vital Rec Death Cert	3,056	-	-	3,056
Health-Tobacco Grant	82,594	-	28,411	54,183
Health-Nalboh Tobacco Cessation	148	-	-	148
Health-Pub Health Sys Quality	2,659	-	1,822	837
Health-Purdue MSL Collobor	8,389	-	1,757	6,632
Health-IN Local Health Dept Tr	17,308	67,649	14,753	70,204
Drug & Alcohol Grant	-	622	622	-
Azteca 05 Sinking Fund	199,429	105,008	199,338	105,099
Azteca 05 Operating Fund	229,006	23	-	229,029
Burkhardt TIF	4,546,404	1,477	3,414,544	1,133,337
Burkhardt 2005 Series	620,221	3,473	1,232	622,462
Burkhardt 2006 TIF	2,067,005	11,104	2,444	2,075,665
Burkhardt 2008 Debt Service	936,373	5,626	1,382	940,617
Burkhardt Dist 2008 PAR	-	894,888	894,888	-
Dist 2006 PAR	-	1,717,800	1,717,800	-
Dist 2005 PAR	-	637,290	637,290	-
Jail 03 Operating and Res	4,239	8,854	1,850	11,243
Jail 03 Sinking	74	-	-	74
Centre Lease Rental	1,559,077	3,168,525	3,118,898	1,608,704
Centre 03 Op & Res	141,903	12,610	2,555	151,958
Centre 03 Sinking	5,402	3,118,790	3,118,790	5,402
Totals	$ 81,346,866	$ 398,456,661	$ 402,576,204	$ 77,227,323

The notes to the financial statement are an integral part of this 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. Receipts are recorded when received and disbursements are recorded when paid.

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

C. Cash and Investments

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

D. Receipts

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

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

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

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

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

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

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

E. *Disbursements*

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

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

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

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

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

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers.

The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. *County Police Benefit Plan*

Plan Description

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

Funding Policy

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

Note 7. Restatement of County Offices

Certain funds that were included on the prior-year financial statement have been omitted from the current-year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and the financial statements.

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. Fifteen (15) of the funds are a result of those funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2012. The HEA 1001 State Homestead Credit Fund and DLGF Homestead Property Database Fund have a cash balance deficit due to the nature of the funds. The Payroll Withholding – Wage Garnishments Fund has a cash balance deficit due to a transaction error. This error was corrected in 2013.

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 for the Centre and County Jail during the year 2012 totaled $3,134,000 and $2,555,500, respectively.

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SUPPLEMENTARY INFORMATION – UNAUDITED

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

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

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

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	Sheriff's Cashbook	General	Accident Report
Cash and investments - beginning	$ 1,834,203	$ 59,328	$ 35,449	$ 3,863,403	$ 100	$ 4,125,238	$ 42,205
Receipts:							
Taxes	-	-	-	-	-	48,794,661	-
Licenses and permits	-	-	-	-	-	1,244,040	-
Intergovernmental	-	-	-	-	-	6,089,567	-
Charges for services	-	-	-	-	-	3,596,909	-
Fines and forfeits	-	-	-	-	-	1,224,757	-
Other receipts	2,588,052	1,023,251	173,922	21,861,365	2,017,752	8,080,949	7,561
Total receipts	2,588,052	1,023,251	173,922	21,861,365	2,017,752	69,030,883	7,561
Disbursements:							
Personal services	-	-	-	-	-	42,522,275	-
Supplies	-	-	-	-	-	2,086,580	-
Other services and charges	-	-	-	-	-	24,712,271	-
Capital outlay	-	-	-	-	-	190,203	-
Other disbursements	1,834,203	1,013,875	205,103	21,246,386	2,017,752	-	23,546
Total disbursements	1,834,203	1,013,875	205,103	21,246,386	2,017,752	69,511,329	23,546
Excess (deficiency) of receipts over disbursements	753,849	9,376	(31,181)	614,979	-	(480,446)	(15,985)
Cash and investments - ending	$ 2,588,052	$ 68,704	$ 4,268	$ 4,478,382	$ 100	$ 3,644,792	$ 26,220

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	COIT Special Legislation	COIT County Distributive Shares	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	$ 3,365	$ 58,960	$ 480,727	$ 129,428	$ -	$ 18,790	$ 32,995
Receipts:							
Taxes	-	-	-	-	40,597,102	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	108	51,710	67,877	169	-	62	-
Total receipts	108	51,710	67,877	169	40,597,102	62	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	110,669	15,799	-	40,596,600	864	-
Total disbursements	-	110,669	15,799	-	40,596,600	864	-
Excess (deficiency) of receipts over disbursements	108	(58,959)	52,078	169	502	(802)	-
Cash and investments - ending	$ 3,473	$ 1	$ 532,805	$ 129,597	$ 502	$ 17,988	$ 32,995

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Convention Visitor and Tourism Promotion	Sales Disclosure County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Planning/Right To Know
Cash and investments - beginning	$ 94,256	$ 82,703	$ 3,618,539	$ 1,661,519	$ 242,083	$ 2,323	$ 11,634
Receipts:							
Taxes	1,189,702	-	1,732,971	1,113,606	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	176,475	113,403	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	22,755	101,895	25,082	183,533	15	13,321
Total receipts	1,189,702	22,755	2,011,341	1,252,091	183,533	15	13,321
Disbursements:							
Personal services	-	-	999,479	-	-	-	-
Supplies	-	-	262,228	-	55,000	-	33
Other services and charges	-	10,585	114,996	37,274	-	-	13,853
Capital outlay	-	-	321,185	1,319,599	160,182	-	-
Other disbursements	1,191,443	-	-	-	-	-	-
Total disbursements	1,191,443	10,585	1,697,888	1,356,873	215,182	-	13,886
Excess (deficiency) of receipts over disbursements	(1,741)	12,170	313,453	(104,782)	(31,649)	15	(565)
Cash and investments - ending	$ 92,515	$ 94,873	$ 3,931,992	$ 1,556,737	$ 210,434	$ 2,338	$ 11,069

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Emergency Telephone System	Enhanced Access	Extradition	Firearms Training	Food and Beverage Tax	Health	Identification Security Protection
Cash and investments - beginning	$ 287,348	$ 659,350	$ 3,197	$ 100,725	$ 370,351	$ 110,695	$ 290,375
Receipts:							
Taxes	-	-	-	-	4,070,948	2,771,502	-
Licenses and permits	-	-	-	-	-	79,240	-
Intergovernmental	-	-	-	-	-	282,233	-
Charges for services	213,532	213,532	-	-	-	447,426	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	813,448	113,448	-	49,000	-	44,237	16,859
Total receipts	1,026,980	326,980	-	49,000	4,070,948	3,624,638	16,859
Disbursements:							
Personal services	-	-	-	-	-	2,740,330	-
Supplies	-	-	-	-	-	62,991	-
Other services and charges	1,001,491	-	-	-	-	618,655	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	253,242	-	126,572	4,441,299	-	113,000
Total disbursements	1,001,491	253,242	-	126,572	4,441,299	3,421,976	113,000
Excess (deficiency) of receipts over disbursements	25,489	73,738	-	(77,572)	(370,351)	202,662	(96,141)
Cash and investments - ending	$ 312,837	$ 733,088	$ 3,197	$ 23,153	$ -	$ 313,357	$ 194,234

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Operating	Promotion Of Economic Dev & Tourism	Rainy Day
Cash and investments - beginning	$ 810,227	$ 75,945	$ 224,757	$ 498,773	$ 171,855	$ 131,958	$ 4,885,635
Receipts:							
Taxes	280,267	-	-	455,139	-	1,589,817	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	796,936	-	-	2,927,421	-	-	-
Charges for services	-	-	-	2,073	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,413,350	44,247	161,050	549,774	162,904	-	6,675
Total receipts	2,490,553	44,247	161,050	3,934,407	162,904	1,589,817	6,675
Disbursements:							
Personal services	-	-	243,228	3,191,922	-	-	-
Supplies	702,754	-	-	340,614	-	-	-
Other services and charges	603,100	-	-	345,297	-	-	-
Capital outlay	404,409	-	-	-	-	-	-
Other disbursements	-	24,839	-	-	145,634	1,592,255	-
Total disbursements	1,710,263	24,839	243,228	3,877,833	145,634	1,592,255	-
Excess (deficiency) of receipts over disbursements	780,290	19,408	(82,178)	56,574	17,270	(2,438)	6,675
Cash and investments - ending	$ 1,590,517	$ 95,353	$ 142,579	$ 555,347	$ 189,125	$ 129,520	$ 4,892,310

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Reassessment 2009	Reassessment 2015	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	$ 1,024,711	$ 377,133	$ 869,285	$ 5,756	$ -	$ 30,854	$ 822,012
Receipts:							
Taxes	-	331,579	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	33,766	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	241,446	-
Other receipts	1,280	-	380,506	12,632	5,763	11,647	887,570
Total receipts	1,280	365,345	380,506	12,632	5,763	253,093	887,570
Disbursements:							
Personal services	56,296	-	-	-	-	-	-
Supplies	40,341	-	-	-	-	-	-
Other services and charges	375,398	-	-	-	-	-	-
Capital outlay	38,718	-	-	-	-	-	-
Other disbursements	-	-	101,548	656	5,022	273,657	626,130
Total disbursements	510,753	-	101,548	656	5,022	273,657	626,130
Excess (deficiency) of receipts over disbursements	(509,473)	365,345	278,958	11,976	741	(20,564)	261,440
Cash and investments - ending	$ 515,238	$ 742,478	$ 1,148,243	$ 17,732	$ 741	$ 10,290	$ 1,083,452

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Unsafe Building	Vehicle Inspection	Wireless Emergency Telephone System	Trash Lien
Cash and investments - beginning	$ 46,584	$ 230,455	$ 1,768,648	$ -	$ 4,187	$ 345,860	$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	319,092	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	34,105	550,363	687,250	71,238	-	237,273	32,807
Total receipts	34,105	550,363	687,250	71,238	-	556,365	32,807
Disbursements:							
Personal services	27,321	-	-	-	-	-	-
Supplies	5,723	-	-	-	-	-	-
Other services and charges	9,350	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	524,438	1,545,596	71,238	921	744,895	32,807
Total disbursements	42,394	524,438	1,545,596	71,238	921	744,895	32,807
Excess (deficiency) of receipts over disbursements	(8,289)	25,925	(858,346)	-	(921)	(188,530)	-
Cash and investments - ending	$ 38,295	$ 256,380	$ 910,302	$ -	$ 3,266	$ 157,330	$ -

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training	County Offender Transportation Fund	Statewide 911	Supplemental Juvenile Probation Services	Alternative Dispute Resolution
Cash and investments - beginning	$ -	$ 13,558	$ 6,453	$ 1,313	$ -	$ 61,784	$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	544,221	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	141,407	22,975	16,859	3,953	-	995	10,280
Total receipts	141,407	22,975	16,859	3,953	544,221	995	10,280
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	2,202	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	141,407	-	-	-	544,221	95	1,368
Total disbursements	141,407	2,202	-	-	544,221	95	1,368
Excess (deficiency) of receipts over disbursements	-	20,773	16,859	3,953	-	900	8,912
Cash and investments - ending	$ -	$ 34,331	$ 23,312	$ 5,266	$ -	$ 62,684	$ 8,912

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	County User Fee	Drainage Maintenance	Convention Center Operating	Drug Buy Money	Sheriff Sale Administration	Drug Task Force	K-9
Cash and investments - beginning	$ 420,103	$ 485,377	$ 2,857,926	$ 169,508	$ 80,125	$ 2,839	$ 1,404
Receipts:							
Taxes	-	-	926,507	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	262,048	212,174	-	164,640	113,641	20,000	18,102
Total receipts	262,048	212,174	926,507	164,640	113,641	20,000	18,102
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	417,212	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	233,308	96,146	-	182,898	87,300	15,052	19,506
Total disbursements	233,308	96,146	417,212	182,898	87,300	15,052	19,506
Excess (deficiency) of receipts over disbursements	28,740	116,028	509,295	(18,258)	26,341	4,948	(1,404)
Cash and investments - ending	$ 448,843	$ 601,405	$ 3,367,221	$ 151,250	$ 106,466	$ 7,787	$ -

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Donations	TIF Debt Service	TIF Capital Projects	Debt Service	Self-Insurance	Insurance Retiree Contributions	Payroll Clearing
Cash and investments - beginning	$ 12,003	$ 1,544,464	$ 19,879,000	$ 252,924	$ 74,386	$ -	$ -
Receipts:							
Taxes	-	8,811,702	5,204,635	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7,804	3,251,200	21,488	38,778	408,040	50,333	23,424,814
Total receipts	7,804	12,062,902	5,226,123	38,778	408,040	50,333	23,424,814
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	13,206	11,880,517	4,714,849	67,881	482,135	-	23,424,814
Total disbursements	13,206	11,880,517	4,714,849	67,881	482,135	-	23,424,814
Excess (deficiency) of receipts over disbursements	(5,402)	182,385	511,274	(29,103)	(74,095)	50,333	-
Cash and investments - ending	$ 6,601	$ 1,726,849	$ 20,390,274	$ 223,821	$ 291	$ 50,333	$ -

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Payroll Withholding Donations	Payroll Withholding Insurance	Payroll Withholding Other	Payroll Withholding Child Support	Payroll Withholding Deferred Compensation	Payroll Withholding Federal	Payroll Withholding FICA & Medicare
Cash and investments - beginning	$ -	$ 1,251,417	$ -	$ -	$ -	$ -	$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,864	15,017,880	66,111	105,411	801,937	3,968,773	3,470,112
Total receipts	5,864	15,017,880	66,111	105,411	801,937	3,968,773	3,470,112
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,864	15,039,353	65,913	105,411	801,937	3,968,773	3,470,112
Total disbursements	5,864	15,039,353	65,913	105,411	801,937	3,968,773	3,470,112
Excess (deficiency) of receipts over disbursements	-	(21,473)	198	-	-	-	-
Cash and investments - ending	$ -	$ 1,229,944	$ 198	$ -	$ -	$ -	$ -

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Payroll Withholding Local Tax	Payroll Withholding PERF	Payroll Withholding Property Taxes	Payroll Withholding Sheriff Pension	Payroll Withholding State	Payroll Withholding Union Dues	Payroll Withholding Wage Garnishments
Cash and investments - beginning	$ -	$ 249,297	$ -	$ -	$ -	$ 7,288	$ 33
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	307,713	4,099,112	4,574	652,915	1,113,823	92,974	87,002
Total receipts	307,713	4,099,112	4,574	652,915	1,113,823	92,974	87,002
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	307,713	4,070,308	4,574	636,799	1,113,823	92,974	87,522
Total disbursements	307,713	4,070,308	4,574	636,799	1,113,823	92,974	87,522
Excess (deficiency) of receipts over disbursements	-	28,804	-	16,116	-	-	(520)
Cash and investments - ending	$ -	$ 278,101	$ -	$ 16,116	$ -	$ 7,288	$ (487)

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Settlement	Wheel Tax	Sur Tax	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	$ -	$ 20,113	$ 88,763	$ -	$ -	$ -	$ -
Receipts:							
Taxes	113,954,170	272,713	1,296,348	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	8,767,134	-	-	1,529,331	-	-	1,082,572
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	50,734	147,451	-
Total receipts	122,721,304	272,713	1,296,348	1,529,331	50,734	147,451	1,082,572
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	122,721,304	291,984	1,290,895	1,529,331	50,734	147,451	1,082,572
Total disbursements	122,721,304	291,984	1,290,895	1,529,331	50,734	147,451	1,082,572
Excess (deficiency) of receipts over disbursements	-	(19,271)	5,453	-	-	-	-
Cash and investments - ending	$ -	$ 842	$ 94,216	$ -	$ -	$ -	$ -

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	HEA 1001 State Homestead Credit	Homestead Credit Rebate	State Fines and Forfeitures	Infraction Judgments	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure State Share
Cash and investments - beginning	$ (2)	$ 348	$ 8,254	$ 12,749	$ 750	$ 2,045	$ 1,235
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	232	-	78,472	161,524	11,410	22,620	20,880
Total receipts	232	-	78,472	161,524	11,410	22,620	20,880
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	421	-	79,234	163,088	11,910	22,770	19,325
Total disbursements	421	-	79,234	163,088	11,910	22,770	19,325
Excess (deficiency) of receipts over disbursements	(189)	-	(762)	(1,564)	(500)	(150)	1,555
Cash and investments - ending	$ (191)	$ 348	$ 7,492	$ 11,185	$ 250	$ 1,895	$ 2,790

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Coroners Training & Con't Education	Interstate Compact State Share	Mortgage Recording Fees State Share	DLGF Homestead Property Database	Sex and Violent Offender Admin State	Child Restraint Violations Fines	Food and Beverage Tax Collections
Cash and investments - beginning	$ 1,332	$ 407	$ 1,833	$ -	$ 13	$ 200	$ 926
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	24,924	4,252	20,013	537	1,404	4,150	1,189
Total receipts	24,924	4,252	20,013	537	1,404	4,150	1,189
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	24,461	4,409	20,133	917	1,415	4,100	1,138
Total disbursements	24,461	4,409	20,133	917	1,415	4,100	1,138
Excess (deficiency) of receipts over disbursements	463	(157)	(120)	(380)	(11)	50	51
Cash and investments - ending	$ 1,795	$ 250	$ 1,713	$ (380)	$ 2	$ 250	$ 977

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Inheritance Tax	Sales Tax Collections	Education Plate Fees Agency	Innkeepers Tax Collections	93.563 Prosecutor PCA	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive
Cash and investments - beginning	$ 3,680,926	$ 3,511	$ -	$ 1,372	$ 29,703	$ 8,497	$ 141,929
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	5,464,059	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	39,715	3,863	9,437	41,821	-	96,593
Total receipts	5,464,059	39,715	3,863	9,437	41,821	-	96,593
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,863,317	38,563	3,863	9,326	8,924	-	-
Total disbursements	7,863,317	38,563	3,863	9,326	8,924	-	-
Excess (deficiency) of receipts over disbursements	(2,399,258)	1,152	-	111	32,897	-	96,593
Cash and investments - ending	$ 1,281,668	$ 4,663	$ -	$ 1,483	$ 62,600	$ 8,497	$ 238,522

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Prior To Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Law Enforcement	Prosecutor Pretrial Divers	Supp Adult Prob-Cir	Supp Adult Prob-Clerk
Cash and investments - beginning	$ 188,647	$ 72	$ 476,172	$ 133,125	$ 45,847	$ 564,207	$ 118,734
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	145,331	-	96,593	34,848	79,569	727,990	18,960
Total receipts	145,331	-	96,593	34,848	79,569	727,990	18,960
Disbursements:							
Personal services	196,975	-	-	-	21,849	563,390	-
Supplies	-	-	-	-	-	31,270	-
Other services and charges	-	-	-	-	-	178,288	-
Capital outlay	-	-	-	-	-	3,928	-
Other disbursements	47,111	-	7,427	33,633	-	-	-
Total disbursements	244,086	-	7,427	33,633	21,849	776,876	-
Excess (deficiency) of receipts over disbursements	(98,755)	-	89,166	1,215	57,720	(48,886)	18,960
Cash and investments - ending	$ 89,892	$ 72	$ 565,338	$ 134,340	$ 103,567	$ 515,321	$ 137,694

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Supp Adult Prob-Sup	Health Dental Clinic	Rent 8-11 Lands	Legal Aid Untied Way	Jail Project	Jail Bond	New Facility Detention Center
Cash and investments - beginning	$ 199,095	$ 17,593	$ -	$ 19,389	$ 2,225,067	$ 788,034	$ 26,691
Receipts:							
Taxes	-	-	-	-	-	2,408,642	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	245,281	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	79,633	179,588	27,675	54,000	3,054	-	-
Total receipts	79,633	179,588	27,675	54,000	3,054	2,653,923	-
Disbursements:							
Personal services	46,724	142,013	-	44,694	-	-	-
Supplies	-	-	-	289	-	-	-
Other services and charges	1,033	-	-	8,365	-	2,493,650	-
Capital outlay	-	-	-	2,534	-	-	-
Other disbursements	-	45,398	27,675	-	-	-	10,366
Total disbursements	47,757	187,411	27,675	55,882	-	2,493,650	10,366
Excess (deficiency) of receipts over disbursements	31,876	(7,823)	-	(1,882)	3,054	160,273	(10,366)
Cash and investments - ending	$ 230,971	$ 9,770	$ -	$ 17,507	$ 2,228,121	$ 948,307	$ 16,325

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Homestead Credit 2009	Tma Personal Property	Assessor Iaao Training	Burdette Park Events	Auditorium Food & Bev	Aztar Adm Tax Convention & Visitors	Vanderburgh PSCDA
Cash and investments - beginning	$ 6,007	$ 228,105	$ 680	$ 11,542	$ 1,781,838	$ -	$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	664	20,404	209,594	91,418
Total receipts	-	-	-	664	20,404	209,594	91,418
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,872	-	680	2,656	393,717	209,594	91,418
Total disbursements	2,872	-	680	2,656	393,717	209,594	91,418
Excess (deficiency) of receipts over disbursements	(2,872)	-	(680)	(1,992)	(373,313)	-	-
Cash and investments - ending	$ 3,135	$ 228,105	$ -	$ 9,550	$ 1,408,525	$ -	$ -

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Pros Check Deception	Pros Task Force US Marshal	Prosecutor Law Enforcement	Pros US Marshall Forfeitures	Pros Infractions	Export Health Cert	Sheriff Reserve
Cash and investments - beginning	$ 6,430	$ 50,751	$ 52,203	$ 24,498	$ 75,209	$ 1,347	$ 4,576
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	102,152	87,099	-	409,193	5,920	-
Total receipts	-	102,152	87,099	-	409,193	5,920	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	51,760	58,658	37,091	422,444	217	428
Total disbursements	-	51,760	58,658	37,091	422,444	217	428
Excess (deficiency) of receipts over disbursements	-	50,392	28,441	(37,091)	(13,251)	5,703	(428)
Cash and investments - ending	$ 6,430	$ 101,143	$ 80,644	$ (12,593)	$ 61,958	$ 7,050	$ 4,148

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Sheriff Officer Friendly	Co Police Pension Trust	Community Corrections	911 City Share	In Lieu of Taxes/EHA	Pros Share Infractions	Health-Medical Reserve Corp
Cash and investments - beginning	$ 1,164	$ -	$ 226,236	$ 495	$ -	$ 64,239	$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	200	159,142	522,184	230,725	144,130	357,211	5,000
Total receipts	200	159,142	522,184	230,725	144,130	357,211	5,000
Disbursements:							
Personal services	-	-	171,722	-	-	6,531	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	103	158,349	405,318	211,208	144,130	335,134	6,281
Total disbursements	103	158,349	577,040	211,208	144,130	341,665	6,281
Excess (deficiency) of receipts over disbursements	97	793	(54,856)	19,517	-	15,546	(1,281)
Cash and investments - ending	$ 1,261	$ 793	$ 171,380	$ 20,012	$ -	$ 79,785	$ (1,281)

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Health Vaxcare	Pros Share Law Enf	Excise Cash	Sheriff Tech and Training	Sheriff Information	Local Drug Free Disb	EMA Homeland Security
Cash and investments - beginning	$ -	$ -	$ 888,361	$ 203,124	$ 12,617	$ 14,375	$ 27,439
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,741	40,323	-	161,800	11,887	23,500	62,295
Total receipts	5,741	40,323	-	161,800	11,887	23,500	62,295
Disbursements:							
Personal services	-	52,957	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	4,500	682,500	157,111	424	21,392	62,295
Total disbursements	-	57,457	682,500	157,111	424	21,392	62,295
Excess (deficiency) of receipts over disbursements	5,741	(17,134)	(682,500)	4,689	11,463	2,108	-
Cash and investments - ending	$ 5,741	$ (17,134)	$ 205,861	$ 207,813	$ 24,080	$ 16,483	$ 27,439

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	VCSO-EVSC Safety Agreement	Payroll Medicare	Payroll Sheriff Group Ins	Payroll Sterling FCU	Payroll Drive	Payroll FOP	Payroll Reimb Insurance
Cash and investments - beginning	$ 48,000	$ -	$ 14,050	$ -	$ 49	$ 943	$ 12,715
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	48,000	969,045	27,370	18,976	3,577	26,131	623,776
Total receipts	48,000	969,045	27,370	18,976	3,577	26,131	623,776
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	37,210	969,045	10,037	18,976	3,577	26,131	634,783
Total disbursements	37,210	969,045	10,037	18,976	3,577	26,131	634,783
Excess (deficiency) of receipts over disbursements	10,790	-	17,333	-	-	-	(11,007)
Cash and investments - ending	$ 58,790	$ -	$ 31,383	$ -	$ 49	$ 943	$ 1,708

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Misc Settlement Funds	Sheriff-Bullet Proof Vest	Sheriff-Stop Domestic Violence	Sheriff-Dangerous Driving	Sheriff-Teen Power	Sheriff-DUI	Sheriff-BCBC Seat Blelt Endor
Cash and investments - beginning	$ -	$ 837	$ (21,061)	$ 15,106	$ 2,750	$ 48,800	$ 14,646
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,595,633	11,820	95,993	7,979	-	61,657	150,745
Total receipts	6,595,633	11,820	95,993	7,979	-	61,657	150,745
Disbursements:							
Personal services	-	-	67,265	3,967	-	27,758	69,594
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,595,633	2,725	1,048	14,603	2,750	69,799	75,849
Total disbursements	6,595,633	2,725	68,313	18,570	2,750	97,557	145,443
Excess (deficiency) of receipts over disbursements	-	9,095	27,680	(10,591)	(2,750)	(35,900)	5,302
Cash and investments - ending	$ -	$ 9,932	$ 6,619	$ 4,515	$ -	$ 12,900	$ 19,948

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Pros-SW IN Drug Task Force	Pros-ARRA Victim Assistance	Pros-Edward Byrne Memorial	Pros-Stop	Pros-Victim/Witness Asst	Sup Ct-Youth First Delinq	Sup Ct-Drug Court Discret
Cash and investments - beginning	$ (19,451)	$ (16,728)	$ (51,215)	$ (27,160)	$ 120,405	$ -	$ (19,270)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	21,211	94,003	110,499	96,085	27,834	56,493
Total receipts	-	21,211	94,003	110,499	96,085	27,834	56,493
Disbursements:							
Personal services	1,107	21,775	91,140	84,978	73,118	-	64,681
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	10,731	27,834	1,253
Total disbursements	1,107	21,775	91,140	84,978	83,849	27,834	65,934
Excess (deficiency) of receipts over disbursements	(1,107)	(564)	2,863	25,521	12,236	-	(9,441)
Cash and investments - ending	$ (20,558)	$ (17,292)	$ (48,352)	$ (1,639)	$ 132,641	$ -	$ (28,711)

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Sup Ct-IN Adult Court Improvement	Sup Ct-Teen Court Youth	Sup Ct-Drug Court Adult/Prob	Sup Ct-Drug Court Bryne	Health-MCH	Health-WIC	Health-STD
Cash and investments - beginning	$ 1,089	$ 3,852	$ 21,612	$ 71,642	$ 3,144	$ (77,919)	$ (23,012)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	38,928	30,838	10,000	110,004	87,775	514,750	84,592
Total receipts	38,928	30,838	10,000	110,004	87,775	514,750	84,592
Disbursements:							
Personal services	-	-	-	55,008	70,370	452,972	53,000
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	38,763	27,100	1,590	27,854	10,057	81,274	21,836
Total disbursements	38,763	27,100	1,590	82,862	80,427	534,246	74,836
Excess (deficiency) of receipts over disbursements	165	3,738	8,410	27,142	7,348	(19,496)	9,756
Cash and investments - ending	$ 1,254	$ 7,590	$ 30,022	$ 98,784	$ 10,492	$ (97,415)	$ (13,256)

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Health-AIDS	Health-Lactation	Health-Immunizations	Health-LHD Deliverables	Health-IN Childhood Lead Prev	Health-Radon Gas	EMA Disaster Relief
Cash and investments - beginning	$ 61	$ 1,453	$ -	$ (248)	$ (25,096)	$ (1,717)	$ 60,697
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	35,730	16	11,382	48,914	5,000	50,402
Total receipts	-	35,730	16	11,382	48,914	5,000	50,402
Disbursements:							
Personal services	-	-	-	-	25,966	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	35,111	-	12,036	3,154	3,283	-
Total disbursements	-	35,111	-	12,036	29,120	3,283	-
Excess (deficiency) of receipts over disbursements	-	619	16	(654)	19,794	1,717	50,402
Cash and investments - ending	$ 61	$ 2,072	$ 16	$ (902)	$ (5,302)	$ -	$ 111,099

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	EMA-IDHS Grant	EMA-IDHS District 10 Grant	EMA ASAP Grant	EMA Fire Dept Training	Bohannon Estate Sewer Project Grt	Sheriff-Child Seat Safety	Sheriff-MADD
Cash and investments - beginning	$ 15,343	$ 17,818	$ 4,137	$ 2,925	$ -	$ 203	$ 15
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	28,855	383,993	-	-	70,000	2,025	5,500
Total receipts	28,855	383,993	-	-	70,000	2,025	5,500
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	37,540	401,511	-	-	55,173	2,002	5,515
Total disbursements	37,540	401,511	-	-	55,173	2,002	5,515
Excess (deficiency) of receipts over disbursements	(8,685)	(17,518)	-	-	14,827	23	(15)
Cash and investments - ending	$ 6,658	$ 300	$ 4,137	$ 2,925	$ 14,827	$ 226	$ -

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	VCCC-Forensic Diversion	VCCC-CTP DOC Grant	VCCC-Community Correction	Sheriff and Comm Hwy Safety	Pros-Adult Protective Service	Pros-TANF	Sup Ct-Family Court
Cash and investments - beginning	$ 23,350	$ 8,390	$ 85,062	$ 2,000	$ (38,111)	$ 681	$ 12,454
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	86,000	57,871	916,065	-	133,314	37,062	10,000
Total receipts	86,000	57,871	916,065	-	133,314	37,062	10,000
Disbursements:							
Personal services	53,323	-	839,204	-	146,380	56,433	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	40,634	35,741	61,244	-	1,258	-	15,648
Total disbursements	93,957	35,741	900,448	-	147,638	56,433	15,648
Excess (deficiency) of receipts over disbursements	(7,957)	22,130	15,617	-	(14,324)	(19,371)	(5,648)
Cash and investments - ending	$ 15,393	$ 30,520	$ 100,679	$ 2,000	$ (52,435)	$ (18,690)	$ 6,806

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Sup Ct-Race and Gender Fairness	Sup Ct-State Court	Sup Ct-DOC Grant	Sup Ct-Samhsa Drug Court	Health-Lead Screening	Health-LMHF
Cash and investments - beginning	$ 2,361	$ 4,947	$ -	$ -	$ 46,815	$ 118,908
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,400	4,705	46,419	-	2,396	71,647
Total receipts	5,400	4,705	46,419	-	2,396	71,647
Disbursements:						
Personal services	-	-	36,664	1,347	-	48,451
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	7,761	4,608	9,174	-	7,641	41,986
Total disbursements	7,761	4,608	45,838	1,347	7,641	90,437
Excess (deficiency) of receipts over disbursements	(2,361)	97	581	(1,347)	(5,245)	(18,790)
Cash and investments - ending	$ -	$ 5,044	$ 581	$ (1,347)	$ 41,570	$ 100,118

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Health-WIC Lead Testing	Technology and Communication	Health-Vital Rec Death Cert	Health-Tobacco Grant	Health-Nalboh Tobacco Cessation	Health-Pub Health Sys Quality
Cash and investments - beginning	$ 6,678	$ 46,690	$ 3,056	$ 82,594	$ 148	$ 2,659
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	199	275	-	-	-	-
Total receipts	199	275	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	3,299	-	28,411	-	1,822
Total disbursements	-	3,299	-	28,411	-	1,822
Excess (deficiency) of receipts over disbursements	199	(3,024)	-	(28,411)	-	(1,822)
Cash and investments - ending	$ 6,877	$ 43,666	$ 3,056	$ 54,183	$ 148	$ 837

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Health-Purdue MSL Collobor	Health-IN Local Health Dept Tr	Drug & Alcohol Grant	Azteca 05 Sinking Fund	Azteca 05 Operating Fund	Burkhardt TIF
Cash and investments - beginning	$ 8,389	$ 17,308	$ -	$ 199,429	$ 229,006	$ 4,546,404
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	67,649	622	105,008	23	1,477
Total receipts	-	67,649	622	105,008	23	1,477
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,757	14,753	622	199,338	-	3,414,544
Total disbursements	1,757	14,753	622	199,338	-	3,414,544
Excess (deficiency) of receipts over disbursements	(1,757)	52,896	-	(94,330)	23	(3,413,067)
Cash and investments - ending	$ 6,632	$ 70,204	$ -	$ 105,099	$ 229,029	$ 1,133,337

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Burkhardt 2005 Series	Burkhardt 2006 TIF	Burkhardt 2008 Debt Service	Burkhardt Dist 2008 PAR	Dist 2006 PAR	Dist 2005 PAR
Cash and investments - beginning	$ 620,221	$ 2,067,005	$ 936,373	$ -	$ -	$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,473	11,104	5,626	894,888	1,717,800	637,290
Total receipts	3,473	11,104	5,626	894,888	1,717,800	637,290
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,232	2,444	1,382	894,888	1,717,800	637,290
Total disbursements	1,232	2,444	1,382	894,888	1,717,800	637,290
Excess (deficiency) of receipts over disbursements	2,241	8,660	4,244	-	-	-
Cash and investments - ending	$ 622,462	$ 2,075,665	$ 940,617	$ -	$ -	$ -

VANDERBURGH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Jail 03 Operating and Res	Jail 03 Sinking	Centre Lease Rental	Centre 03 Op & Res	Centre 03 Sinking	Totals
Cash and investments - beginning	$ 4,239	$ 74	$ 1,559,077	$ 141,903	$ 5,402	$ 81,346,866
Receipts:						
Taxes	-	-	-	-	-	235,802,011
Licenses and permits	-	-	-	-	-	1,323,280
Intergovernmental	-	-	-	-	-	27,508,178
Charges for services	-	-	-	-	-	5,336,785
Fines and forfeits	-	-	-	-	-	1,466,203
Other receipts	8,854	-	3,168,525	12,610	3,118,790	127,020,204
Total receipts	8,854	-	3,168,525	12,610	3,118,790	398,456,661
Disbursements:						
Personal services	-	-	-	-	-	53,372,207
Supplies	-	-	-	-	-	3,587,823
Other services and charges	-	-	-	-	-	30,943,020
Capital outlay	-	-	-	-	-	2,440,758
Other disbursements	1,850	-	3,118,898	2,555	3,118,790	312,232,396
Total disbursements	1,850	-	3,118,898	2,555	3,118,790	402,576,204
Excess (deficiency) of receipts over disbursements	7,004	-	49,627	10,055	-	(4,119,543)
Cash and investments - ending	$ 11,243	$ 74	$ 1,608,704	$ 151,958	$ 5,402	$ 77,227,323

VANDERBURGH COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2012

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	$ 3,110,570	$ 1,438,203

VANDERBURGH COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2012

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
AT&T CAPITAL SERVICES	911 PHONE SYSTEMS	$ 308,215	08-01-08	05-01-18
KEY GOVERNMENT FINANCE	NETWORKING SYSTEM	88,017	03-06-08	02-06-13
KEY GOVERNMENT FINANCE	COMPUTER SERVER STORAGE	58,894	08-28-11	07-28-14
TYLER TECHNOLOGIES	COMPUTER SYSTEM	114,961	02-08-11	10-15-14
Total governmental activities		570,087		
Total of annual lease payments		$ 570,087		

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Capital leases:		
Centre auditorium and convention center	$ 16,045,000	$ 3,228,000
County jail	27,785,000	2,554,500
E 911 service equipment	1,317,951	308,214
Bonds payable:		
Revenue bonds:		
Purchase land for the Azteca Milling Plant	355,000	194,575
Burkhardt Road improvements	2,310,000	636,165
Burkhardt Road and Green River Road projects	26,155,000	1,721,747
Industrial park project	635,000	337,763
Green River Road widening project	7,515,000	894,013
Total debt	$ 82,117,951	$ 9,874,977

VANDERBURGH COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2012

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	$ 38,925,692
Infrastructure	460,500,025
Buildings	77,696,030
Improvements other than buildings	555,000
Machinery, equipment, and vehicles	15,512,381
Construction in progress	2,735,422
Total governmental activities	595,924,550
Total capital assets	$ 595,924,550

VANDERBURGH COUNTY
OTHER REPORT

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

County Auditor

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SUPPLEMENTAL AUDIT OF

FEDERAL AWARDS

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE 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, 2012. 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, 2012.

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 items 2012-3 and 2012-5. Our opinion on each major federal program is not modified with respect to these matters.

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

The County's response to the noncompliance findings identified in our audit is described in the accompanying Corrective Action Plans. 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 certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control 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 deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2012-2, 2012-4, and 2012-5 to be material weaknesses.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plans. 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

Paul D. Joyce, CPA
State Examiner

December 4, 2013

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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, 2012

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
Department of Agriculture				
Special Supplemental Nutrition Program for Women, Infants, and Children	Indiana State Department of Health	10.557		
Health WIC (8403)			WIC 194-7	$ 479,270
Health WIC (8403)			WIC 194-8	35,480
Health Lactation Grant (8406)			WPCG 194-2	2,054
Health Lactation Grant (8406)	Bloomington Hospital	10.557	WPCG-13	33,676
Total - Department of Agriculture				550,480
Department of Justice				
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738		
Superior Drug Court (8306)			10-DJ-040	12,291
Superior Drug Court (8306)			11-DJ-029	31,585
Total - JAG Program Cluster				43,876
Bulletproof Vest Partnership Program	Direct Grant	16.607		
Bullet Proof Vest (8101)			2012	11,820
Juvenile Accountability Block Grants	Indiana Criminal Justice Institute	16.523		
Superior Court Teen Court Youth Resources (8304)			09-JB-026	10,929
Superior Court Teen Court Youth Resources (8304)			10-JB-023	9,864
Total - Juvenile Accountability Block Grants				20,793
Juvenile Justice and Delinquency Prevention - Allocation to States	Indiana Criminal Justice Institute	16.540		
Superior Court Youth First Grant (8301)			11-JF-019	27,834
Superior Court Teen Court Youth Resources (8304)			11-JF-018	15,000
Total - Juvenile Justice and Delinquency Prevention - Allocation to States				42,834
Missing Children's Assistance	Indiana State Police	16.543		
Sheriff DUI (8105)			2008-MC-CX-K006	1,910
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575		
Victim/Witness Assistance (8205)			11-VAPR-173	28,017
Drug Court Discretionary Grant Program	Indiana State Court Administration	16.585		
Superior Court Drug Court Discretionary (8302)			10-DC-005	45,722
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588		
Prosecutor STOP (8204)			11-STPR-068	12,645
Prosecutor STOP (8204)			12-STPR-027	5,880
Sheriff Stop Domestic Violence (8102)			2010-WF-AX-0022	7,498
Sheriff Stop Domestic Violence (8102)			2011-WF-AX-0010	32,248
Total - Violence Against Women Formula Grants				58,271
ARRA - Recovery Act - State Victim Assistance Formula Grant Program	Indiana Criminal Justice Institute	16.801		
ARRA Victim Assistance (8202)			09-VAR-011	15,718
Total - Department of Justice				268,961
Department of Transportation				
Highway Planning and Construction Cluster				
Highway Planning and Construction	Indiana Department of Transportation	20.205		
Burdette - USI Bike Trail Phase 3			DES# 0810392	22,516
Bridge Inspection 2010			DES# 1005892	8,613
University Parkway Phase 3			DES# 0500144	132,077
University Parkway From New Harmony Road North			DES# 0500145	140,177
Bridge #2205 NB #2203 SB			DES# 9381970	79,950
University Parkway Phase 3 - Vectren Gas and Electric			DES# 0500144	26,388
Total - Highway Planning and Construction Cluster				409,721
Highway Safety Cluster				
State and Community Highway Safety	Indiana Criminal Justice Institute	20.600		
Sheriff Dangerous Driving (8103)			032NHTSA4022012	18,570

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, 2012
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
Department of Transportation (continued)				
Highway Safety Cluster (continued)				
Alcohol Impaired Driving Countermeasures Incentive Grants 1	Indiana Criminal Justice Institute	20.601		
Sheriff DUI (8105)			K8-2012-03-03-31	95,646
Safety Belt Performance Grants	Indiana Criminal Justice Institute	20.609		
Seat Belt Enforcement (8106)			PT-12-11-04-47	145,443
Child Safety and Child Booster Seats Incentive Grants	Indiana University	20.613		
Child Seat Safety (9101)			VAND 2012	2,002
Total - Highway Safety Cluster				261,661
Total - Department of Transportation				671,382
Environmental Protection Agency				
State Indoor Radon Grants	Indiana State Department of Health	66.032		
Health Radon Gas (8411)			EDS# A70-1-068048	5,000
Total - Environmental Protection Agency				5,000
Department of Health and Human Services				
Public Health Emergency Preparedness	Indiana State Department of Health	93.069		
Health LHD Deliverables (8409)			BPRS 194-70	10,942
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana State Department of Health	93.074		
Health LHD Deliverables (8409)			BPRS 194-70	440
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children Health Indiana Childhood (8410)	Indiana State Department of Health	93.197	CLP 2012	48,914
Child Support Enforcement (Title IV-D)	Indiana Department of Child Services	93.563		
Prosecutor Incentive (8897)			Prosecutor IV-D Incentive	244,086
Clerk Incentive (8899)			Clerk IV-D Incentive	7,427
Prosecutor 4D Child Support (10000025)			Prosecutor Reimbursement	685,921
Clerk 4D Child Support (10000025)			Clerk Reimbursement	202,269
Court Cost (10000027)			Court Cost Reimbursement	109,728
Indirect Cost (10000024)			Indirect Costs	229,193
Total - Child Support Enforcement				1,478,624
State Court Improvement Program	Indiana State Court Administration			
Superior Court Improvement Grant (8303)		93.586	022FG1101INSCIP	38,928
National Bioterrorism Hospital Preparedness Program	Medical Reserve Corps			
Health Medical Reserve Corps (4931)		93.889	VAND 2012	5,000
Preventative Health Services - Sexually Transmitted Diseases Research, Demonstrations, and Public Information and Education Grants	Indiana State Department of Health	93.978		
Health STD (8404)			STD 194-4	26,282
Health STD (8404)			EDS# A70-2-112217	58,310
Total - Preventative Health Services - Sexually Transmitted Diseases Research, Demonstrations, and Public Information and Education Grants				84,592
Maternal and Child Health Services Block Grants to the States	Indiana State Department of Health	93.994		
Health MCH (8401)			MCH FY 2012 194-1	82,602
Health MCH (8401)			MCH FY 2013 194-1	5,173
Total - Maternal and Child Health Services Block Grants to the States				87,775
Total - Department of Health and Human Services				1,755,215

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

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
Department of Homeland Security				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Indiana Department of Homeland Security	97.036		
County Highway (1176)			DR 1997	185,399
Burdette Park			DR 1997	5,683
EMA (8501)			DR 1997	13,211
EMA (8502)			DR 1997	18,948
Total - Disaster Grants - Public Assistance (Presidentially Declared Disasters)				223,241
Hazard Mitigation Grant	Indiana Department of Homeland Security	97.039		
EMA Disaster Relief (8501)			EDS# C44P-2-029A	37,191
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042		
EMA Homeland Security (4996)			EDS# C44P-2-387A	62,295
EMA IDHS Grants (8502)			EDS# C44P-2-132A	3,581
Total - Emergency Management Performance Grants				65,876
State Homeland Security Program (SHSP)	Indiana Department of Homeland Security	97.073		
EMA IDHS District 10 Grant (8503)			EDS# C44P-0-238A	32,184
EMA IDHS District 10 Grant (8503)			EDS# C44P-1-222A	55,872
EMA IDHS District 10 Grant (8503)			EDS# C44P-1-224A	208,306
EMA IDHS District 10 Grant (8503)			EDS# C44P-1-234A	10,322
EMA IDHS District 10 Grant (8503)			EDS# C44P-2-057A	79,663
Total - State Homeland Security Program (SHSP)				386,347
Total - Department of Homeland Security				712,655
Total federal awards expended				$ 3,963,693

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

VANDERBURGH COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

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

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2012:

Program Title	Federal CFDA Number	2012
Juvenile Accountability Block Grants	16.523	$ 20,793
Juvenile Justice and Delinquency Prevention – Allocation to States	16.540	42,834
State and Community Highway Safety	20.600	14,603
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	61,694
Safety Belt Performance Grants	20.609	75,849
Emergency Management Performance Grants	97.042	31,148
State Homeland Security Program (SHSP)	97.073	145,890

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 (Title IV-D)
97.073	State Homeland Security Program (SHSP)

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 2012-1 - INTERNAL CONTROLS OVER THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The County should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

During the audit of the SEFA, errors noted include several instances of each of the following: State and local grants were included on the SEFA, program expenditures were misstated, programs were omitted, program names were incorrect or omitted, CFDA numbers were incorrect, awards received as a subrecipient were presented as direct awards, pass-through entity numbers were incorrect or omitted, pass-through entity names were incorrect or omitted, and separate awards within a program were not presented separately with the pass-through entity's identification number as required. Additionally, one program funded by the American Recovery and Reinvestment Act was not separately identified on the SEFA by the inclusion of the prefix "ARRA-" as required. Audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report. These adjustments resulted in a presentation of the SEFA that is materially correct in relation to the financial statement.

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 Counties of Indiana, Chapter 1)

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 I the Department of Health and Human Services.

(2) For Federal awards received as a subrecipient, the name of the pass-through entity and indentifying number assigned by the pass-through entity shall be included.

(3) Provide the 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."

2 CFR 176.210(b) states in part:

"For recipients covered by the Single Audit Act Amendments of 1996 and OMB Circular A–133, "Audits of States, Local Governments, and Non-Profit Organizations," recipients agree to separately identify the expenditures for Federal awards under the Recovery Act on the Schedule of Expenditures of Federal Awards (SEFA) and the Data Collection Form (SF–SAC) required by OMB Circular A–133 . . . This shall be accomplished by identifying expenditures for Federal awards made under the Recovery Act separately on the SEFA, and as separate rows under Item 9 of Part III on the SF-SAC by CFDA number, and inclusion of the prefix 'ARRA-' in identifying the name of the Federal program on the SEFA and as the first characters in Item 9d of Part III on the SF-SAC."

Section III – Federal Award Findings and Questioned Costs

FINDING 2012-2 - INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO CHILD SUPPORT ENFORCEMENT (TITLE IV-D)

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement (Title IV-D)
CFDA Number: 93.563
Federal Award Number and Year: 2012 Clerk IV-D Incentive
Pass-through Entity: Indiana Department of Child Services

Management of the County has not established an effective internal control system related to the grant agreement and some of the compliance requirements that have a direct and material effect to the program. This includes the following compliance requirements: Activities Allowed or Unallowed; Allowable Costs; and Reporting. The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements.

An internal control system should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

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."

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and the compliance requirements noted above that have a direct and material effect to the program.

FINDING 2011-3 - ACTIVITIES ALLOWED OR UNALLOWED AND ALLOWABLE COSTS

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement (Title IV-D)
CFDA Number: 93.563
Federal Award Number and Year: 2012 Clerk IV-D Incentive
Pass-through Entity: Indiana Department of Child Services

Child Support Enforcement funds were used to purchase batteries for 300 voting machines at a cost of $6,000. Additionally, two employees were reimbursed for traveling expenses to a State called meeting that was not IV-D related. The reimbursements totaled $1,207. We consider the total of $7,207 to be questioned costs.

Indiana Department of Child Services' IV-D Expense Reporting and Reimbursement Guide, page 28 states:

> "FFP is available for reasonable and necessary County Office expenditures for IV-D services and activities and properly attributable to the operation of the child support enforcement program. FFP reimbursement principles are based upon the general principles for determining allowable costs described in federal Office of Management and Budget (OMB) Circular A-87.
>
> From a practical perspective, a cost is allowable if it is within the applicable regulations or has been approved by the funding agency. A cost is reasonable if the nature of the goods or services acquired and the amount involved reflect the action that a prudent person would have taken under the circumstances prevailing at the time the decision to incur the cost was made. A cost is considered necessary if it is required to successfully and satisfactorily provide the IV-D services. All County Offices are expected to exercise due care in the expenditure of funds."

Failure to follow the guidelines for expenditures indicates noncompliance with requirements for activities allowed or unallowed established by federal agencies.

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

FINDING 2012-4 - INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO THE STATE HOMELAND SECURITY PROGRAM (SHSP)

Federal Agency: Department of Homeland Security
Federal Program: State Homeland Security Program (SHSP)
CFDA Number: 97.073
Federal Award Number and Year (or Other Identifying Number): C44P-2-057A, C44P-1-222A, C44P-1-224A, C44P-1-234A, and C44P-0-238A
Pass-Through Entity: Indiana Department of Homeland Security

We were unable to obtain and document an understanding of the internal controls related to the State Homeland Security Program (SHSP) due to a 100 percent turnover of relevant personnel within the Emergency Management Agency (EMA) between the end of the audit period and the beginning of the audit. Current EMA personnel were unable to provide information concerning any internal controls that may have been in place during the audit period. This includes the following compliance requirements: Activities Allowed or Unallowed; Allowed Costs; Cash Management; Period of Availability, Procurement, Suspension, and Debarment; Reporting; and Subrecipient Monitoring.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

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."

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and the compliance requirements noted above that have a direct and material effect to the program.

FINDING 2012-5 - EQUIPMENT AND REAL PROPERTY MANAGEMENT

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement (Title IV-D)
CFDA Number: 93.563
Federal Award Number and Year: 2012 Prosecutor IV-D Incentives
Pass-through Entity: Indiana Department of Child Services

Controls were not in place to ensure that a physical inventory of capital assets was performed as required. A physical inventory of capital assets has not been performed and compared to the capital asset records in recent years.

45 CFR 92.32 states in part:

"(d) *Management requirements.* Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with grant funds, until disposition takes place will, as a minimum, meet the following requirements:

(2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years."

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."

Failure to perform a physical inventory and compare it with the capital asset records weakens the County's ability to identify problems with asset losses or errors in the recording of capital asset acquisitions and disposals.

We recommended that procedures and controls be established to ensure that a physical inventory is taken at least once every two years and that the results are reconciled with the capital asset records and any differences be resolved.

OFFICE OF THE PROSECUTING ATTORNEY
NICHOLAS G. HERMANN
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October 22, 2013

Nicholas G. Hermann
Prosecuting Attorney
Vanderburgh County Prosecutor's Office
Telephone: (812) 435-5150

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING NUMBER 2011-1

Original SBA Audit Report Number:	B40640
Fiscal Year:	2011
Auditee Contact Person:	Nicholas G. Hermann
Title of Contact Person:	Prosecuting Attorney
Telephone Number:	(812) 435-5150
Status of Findings:	Corrective Action Taken

Nicholas G. Hermann
Prosecuting Attorney

10/22/13
Date

JOE GRIES
VANDERBURGH COUNTY AUDITOR

STATE OF INDIANA

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

Office of the Vanderburgh County Auditor

Summary Schedule of Prior Audit Findings

Finding Number:	2011-2
Original SBA Audit Report Number:	B40640
Fiscal Year:	2011
Auditee Contact Person:	Joe Gries
Title of Contact Person:	County Auditor
Phone Number:	812-435-5467

Status of Finding: Currently there have been no actions taken towards addressing the findings.

Signature: Joe Gries

Date: October 21, 2013

OFFICE OF THE PROSECUTING ATTORNEY
NICHOLAS G. HERMANN
PROSECUTING ATTORNEY 1ST JUDICIAL CIRCUIT
DIVISION OF CHILD SUPPORT ENFORCEMENT
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October 11, 2013

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING NUMBER 2011

Original SBA Audit Report Number:	B40640
Fiscal Year:	2011
Auditee Contact Person:	Matthew F. Keppler
Title of Contact Person:	Deputy Prosecuting Attorney
Phone Number:	(812) 435-5334
Status of Finding:	Corrective efforts are ongoing pursuant to the Corrective Action Plan Previously Submitted. Data reliability reviews continue.

MFKeppler
Matthew F. Keppler
Deputy Prosecuting Attorney
Director of Child Support

10/11/2013
Date

JOE GRIES
VANDERBURGH COUNTY AUDITOR

STATE OF INDIANA

Room 208 Civic Center Complex
1 NW Martin Luther King Jr Blvd
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October 30, 2013

State Board of Accounts

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

As a result of s State Board of Accounts audit, it was brought to this office's attention that the County did not have a proper system of internal control in place to prevent or detect and correct errors on the Schedule of Expenditures of Federal Awards (SEFA). The County should have proper controls in place over the preparation of the SEFA report to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

The issue of implementing a proper system of internal controls to prevent, detect, and correct errors on the Schedule of Expenditures of Federal Awards will be corrected in the following manner.

1. The County Auditor's office has files for each federally awarded grant, and these files will be updated with all the necessary information concerning the awarded funds from each department within the county including, but not limited to, grant applications, grant summaries, grant budgets, and any other pertinent information that will allow the Auditor's office to properly prepare the SEFA reports to ensure accurate reporting of federal awards.

2. The County Auditor's office will correct the errors noted within the finding. 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, CFDA numbers will be corrected, awards listed as direct will be corrected as subrecipient awards, pass through entity names and numbers will be corrected and included, and the ARRA program will be separately identified by adding the prefix "ARRA" as required.

3. After the all relevant information has been received from the many departments within the Vanderburgh County government and the report is created by the Auditor's book keeping department, the book keeping supervisor and the county auditor will review all information within the grant files and the reported data. This review will occur prior to the report being submitted through the Gateway system, and the review will focus on the

accuracy of the reported data as well as ensuring the information conforms to the OMB's A-133 circular which governs the SEFA report.

4. These internal controls will continue each and every year the County is required to submit a SEFA report to provide reasonable assurance the financial information and records are reliable, the operations are effective and efficient, to ensure the proper execution of management's objectives, and compliance with the laws and regulations.

Sincerely,

Joe Gries
Vanderburgh County Auditor

OFFICE OF THE CLERK OF THE
Vanderburgh Circuit and Superior Courts

DEBRA G. STUCKI
CLERK OF THE COURTS

SHIRLEY J. REEDER
CHIEF DEPUTY

October 24, 2013

State Board of Accounts:

As a result of a State Board of Accounts Audit, it was brought to this office's attention that the office may have erred in using money from the Child Support Title IV-D Incentive Fund.

Per Finding 2012-2 INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO CHILD SUPPORT ENFORCEMENT (TITLE IV-D)

To establish internal control and segregation of duties, supplies and/or billing related to the Child Support Title IV-D Incentive Fund will be handles by the Clerk, the Chief Deputy, the Assistant Chief Deputy of Child Support, and the Assistance Chief Deputy of Administration. The Assistant Chief Deputies can initiate the activity and the Chief Deputy or the Clerk will review the activity.

Per Finding 2012-3 TITLE IV-D ACTIVITIES ALLOWED OR UNALLOWED AND ALLOWABLE COSTS

The Clerk, the Chief Deputy, the Assistant Chief Deputy of Child Support, and the Assistant Chief Deputy of Administration will annually reviewed the Indiana Code (I.C. 31-25-4-23.5) pertaining to the *use* of Title IV-D Incentive Money to ensure that expenditures are compliant in the future.

Debra G Stucki

Debra G. Stucki, Clerk

Vanderburgh County Circuit Court

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Emergency Management Agency

Cliff Weaver, Interim Director
Andy Chandler, Interim Deputy Director
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Evansville, Indiana 47711-3442

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Barb Montgomery
Field Examiner
Indiana State Board of Accounts

bmontgomery@sboafe.in.gov

Reference : *11-4-13*

FINDING 2012-4 - INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO THE STATE HOMELAND SECURITY PROGRAM (SHSP)

Federal Agency: U.S. Department of Homeland Security
Federal Program: State Homeland Security Program (SHSP)
CFDA Number: 97.073
Federal Award Number and Year (or Other Identifying Number): C44P-2-057A, C44P-1-222A, C44P-1-224A, C44P-1-234A, and C44P-0-238A
Pass-Through Entity: Indiana Department of Homeland Security

Currently I am the interim EMA Director, we will begin the Corrective Action Plan (CAP) process and follow through when a new EMA Director is appointed.

This will include the establishment of controls, including segregation of duties, related to the grant agreement and all compliance requirements that have a direct and material effect to the program.

If you have any further questions please do not hesitate to contact me.

Respectfully,

Cliff A. Weaver P.E.M.

Interim EMA Director
Evansville / Vanderburgh
Emergency Management Agency
708 Stanley Ave.
Evansville, IN 47711-3442

812-435-6020 office

JOE GRIES
VANDERBURGH COUNTY AUDITOR

STATE OF INDIANA

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October 30, 2013

State Board of Accounts

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

45 cfr 92.32 states in part:

"(d) *Management requirements.* Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with grant funds, until disposition takes place will, as a minimum, meet the following requirements:

(2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years."

OMB Circular A-133 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, regulation, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."
Failure to perform a physical inventory and compare it with the capital asset records weakens the County's ability to identify problems with asset losses or errors in the recording of capital asset acquisitions and disposals.

The issue of a physical inventory not completed will be corrected in the following manner:

1. The County Auditor will print all listings of capital assets by department within Vanderburgh County. Each department will be provided with this report along with a letter describing that a physical inventory of all capital assets must be performed and compared to the provided inventory. The letter will explain that any discrepancies must be investigated and a cause for the difference must be explained.
2. The Auditor's office will compile all completed reports from the different departments and provide the results of the physical inventory to the State Board of Accounts with all relevant information in conjunction with the 2013 audit.
3. The Auditor's office will continue this process as directed every two years as described above after the 2013 inventory

Sincerely,

Joe Gries
Vanderburgh County Auditor

VANDERBURGH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 4, 2013, with Joe Gries, Auditor, and Tom Shetler, President of the County Council.