

**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, 2015 to December 31, 2015



**FILED**  
12/08/2016



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### SCHEDULE OF OFFICIALS

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



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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, 2015, and the related notes to the financial statement as listed in the Table of Contents.

***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (Indiana Code 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, 2015.

***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, 2015, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.


*Other Information*

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated October 3, 2016, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

  
Paul D. Joyce, CPA  
State Examiner

October 3, 2016



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

TO: THE OFFICIALS OF VANDERBURGH COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Vanderburgh County (County), which comprises the financial position and results of operations for the year ended December 31, 2015, and the related notes to the financial statement, and have issued our report thereon dated October 3, 2016, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

**Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2015-001 and 2015-002 that we consider to be material weaknesses.

**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

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)


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 2015-001.

**Vanderburgh County's Response to Findings**

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

**Purpose of This Report**

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

  
Paul D. Joyce, CPA  
State Examiner

October 3, 2016

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

VANDERBURGH COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2015

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
After Settlement Collections	\$ 4,295,650	\$ 5,764,809	\$ 4,295,650	\$ 5,764,809
Sheriff's Inmate Trust	75,717	1,396,462	1,379,284	92,895
Jail Commissary	81,398	334,003	220,927	194,474
Clerk's Trust	3,818,862	22,500,053	21,959,713	4,359,202
Sheriff's Cashbook	100	4,537,200	4,537,200	100
General	2,302,316	50,263,432	50,195,151	2,370,597
Accident Report	24,539	15,248	9,669	30,118
Child Advocacy	3,628	2	-	3,630
City And Town Court Costs	-	53,882	53,882	-
Clerk's Records Perpetuation	560,925	138,692	245,370	454,247
COIT- Special Legislation	129,823	204	-	130,027
COIT County Distributive Shares	-	37,768,019	37,768,019	-
Congressional School Interest	16,336	69	864	15,541
Congressional School Principal	32,995	-	-	32,995
Convention Visitor And Tourism Promotion	-	1,475,155	1,363,158	111,997
Sales Disclosure- County Share	111,631	22,515	33,887	100,259
Cumulative Bridge	4,125,516	1,879,451	2,982,972	3,021,995
Cumulative Capital Development	760,686	1,127,009	1,459,358	428,337
Drug Free Community	150,877	155,801	167,274	139,404
Electronic Map Generation	2,577	35	100	2,512
Emergency Planning/Right To Know	12,090	9,207	16,729	4,568
Emergency Telephone System	134,277	940,344	1,000,438	74,183
Enhanced Access	785,987	340,345	315,011	811,321
Extradition	3,497	478	-	3,975
Firearms Training	42,046	36,346	16,322	62,070
Food And Beverage Tax	-	4,611,974	4,611,974	-
Health	578,102	3,137,272	3,004,248	711,126
Identification Security Protection	224,883	15,587	117,266	123,204
Local Road And Street	1,067,903	1,070,700	896,771	1,241,832
Medical Care For Inmates	89,200	37,297	56,228	70,269
Misdemeanant	161,691	156,219	126,129	191,781
Motor Vehicle Highway	1,213,705	4,437,826	3,787,632	1,863,899
Park Nonreverting Operating	178,440	143,141	243,590	77,991
Promotion Of Economic Dev & Tourism	-	2,065,217	1,908,421	156,796
Rainy Day	4,896,002	2,991	-	4,898,993
Reassessment -2015	839,221	290,061	437,045	692,237
Recorder's Records Perpetuation	306,711	283,070	453,079	136,702
Sex And Violent Offender Administration	12,192	20,011	10,230	21,973
Sheriff's Pension Trust	240	4,172	4,412	-
Supplemental Public Defender Services	34,570	359,886	188,073	206,383
Surplus Tax	897,654	356,501	733,627	520,528
Surveyor's Corner Perpetuation	36,047	40,990	34,474	42,563
Tax Sale Redemption	29,927	384,193	391,790	22,330
Tax Sale Surplus	2,261,784	1,849,523	2,105,974	2,005,333
Unsafe Building	-	79,597	79,597	-
Vehicle Inspection	1,012	-	-	1,012
Wireless Emergency Telephone System	93,721	595,752	600,000	89,473
Trash Lien	-	95,774	95,774	-
GAL/CASA	-	173,412	173,412	-
Auditors Ineligible Deductions	160,476	64,471	75,226	149,721
County Elected Officials Training	46,918	15,587	4,962	57,543
County Offender Transportation Fund	14,596	2,698	-	17,294
Statewide 911	-	1,516,596	1,516,596	-
Supplemental Juvenile Probation Services	64,066	1,349	-	65,415
Alternative Dispute Resolution	6,545	15,519	14,322	7,742
Drainage Maintenance	516,496	206,159	134,582	588,073
Convention Center Operating	2,940,480	1,180,124	1,050,385	3,070,219
Drug Buy Money	103,228	47,500	95,394	55,334
Sheriff Sale Administration	146,482	60,260	48,300	158,442
K-9	189	170	288	71
Self-Insurance	82,110	549,105	444,889	186,326
Insurance- Retiree Contributions	111,508	1,454,516	1,457,641	108,383
Payroll Clearing	-	23,787,052	23,787,052	-
Payroll Withholding- Donations	-	6,306	6,306	-
Payroll Withholding- Insurance	580,882	13,093,484	13,424,420	249,946
Payroll Withholding- Other	-	64,113	64,113	-
Payroll Withholding- Child Support	-	71,384	71,384	-
Payroll Withholding- Deferred Compensation	-	638,508	638,508	-
Payroll Withholding- Federal	-	4,017,837	4,017,837	-
Payroll Withholding- FICA & Medicare	-	4,240,598	4,240,598	-
Payroll Withholding- Local Tax	-	316,452	316,452	-

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, 2015  
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Payroll Withholding- PERF	245,335	3,957,463	3,922,809	279,989
Payroll Withholding- Property Taxes	-	5,845	5,845	-
Payroll Withholding- Sheriff Pension	-	855,493	855,493	-
Payroll Withholding- State	-	1,110,097	1,110,097	-
Payroll Withholding- Union Dues	-	93,865	93,865	-
Payroll Withholding- Wage Garnishments	-	87,466	87,466	-
Settlement	-	139,036,864	139,036,864	-
Wheel Tax	5,702	280,440	284,539	1,603
Sur Tax	88,125	1,241,325	1,302,230	27,220
CVET Agency	-	1,611,445	1,611,445	-
Weed Lien Collections	-	157,727	157,727	-
Sewage Collections	-	88,664	88,664	-
Financial Institution Tax	-	1,734,399	1,734,399	-
Homestead Credit Rebate	348	-	-	348
State Fines And Forfeitures	3,513	24,129	23,996	3,646
Infraction Judgements	10,740	126,294	128,140	8,894
Overweight Vehicle Fines	250	1,375	1,625	-
Special Death Benefit	1,225	20,080	19,710	1,595
Sales Disclosure- State Share	2,100	22,515	21,935	2,680
Coroners Training & Con't Education	2,420	29,890	29,878	2,432
Interstate Compact- State Share	189	2,698	2,825	62
Mortgage Recording Fees- State Share	915	16,335	16,070	1,180
DLGF Homestead Property Database	27	45	53	19
Sex And Violent Offender Admin- State	-	1,443	1,443	-
Child Restraint Violations Fines	275	3,050	3,075	250
Food And Beverage Tax Collections	1,580	1,262	927	1,915
Inheritance Tax	78,314	27,743	106,057	-
Sales Tax Collections	6,470	36,967	33,870	9,567
Education Plate Fees Agency	150	2,925	3,075	-
Innkeepers Tax Collections	2,281	8,075	7,976	2,380
93.563 Prosecutor PCA	51,875	40,300	39,445	52,730
93.563 ARRA Clerk IV-D Incentive	6,997	-	6,997	-
93.563 Title IV-D Incentive	424,035	85,160	-	509,195
93.563 Prosecutor IV-D Incentive-Post Oct '99	28,062	128,122	117,890	38,294
93.563 Clerk IV-D Incentive-Prior To Oct '99	72	-	74	(2)
93.563 Clerk IV-D Incentive-Post Oct '99	686,467	85,160	112,867	658,760
Law Enforcement	133,108	26,902	22,086	137,924
Prosecutor Pretrial Divers	73,810	59,134	59,967	72,977
Suppl Adult Prob-Cir	445,039	685,111	831,926	298,224
Suppl Adult Prob-Clerk	177,283	17,600	-	194,883
Suppl Adult Prob-Sup	258,471	47,900	54,693	251,678
Health Dental Clinic	5,995	-	-	5,995
Rent 8-11 Lands	18	68,810	68,836	(8)
Legal Aid United Way	28,791	60,348	46,733	42,406
Jail Project	1,536,219	2,641	93,314	1,445,546
Jail Bond	896,326	2,511,284	2,311,150	1,096,460
Homestead Credit 2009	3,661	-	-	3,661
TMA Personal Prop	228,105	236,930	209,000	256,035
Burdette Park Events	8,795	-	247	8,548
Auditorium Food & Bev	1,066,204	351,869	158,231	1,259,842
Aztar Adm Tax Conv & Vstr	117,616	203,843	232,371	89,088
Prosecutor Law Enf	12,684	250,881	242,059	21,506
Pros Infractions	71,523	319,542	290,815	100,250
Export Health Cert	17,860	7,420	3,412	21,868
Sheriff Reserve	1,903	-	-	1,903
Adult Prog Adm-Circuit	23,249	65,676	75,800	13,125
Sheriff Officer Friendly	164	50	20	194
Co Police Pension Trust	252	270,173	270,425	-
Community Corrections	213,429	218,399	314,425	117,403
911 City Share	-	240,156	240,156	-
In Lieu Of Taxes/EHA	50	129,682	129,732	-
Pros Share Infractions	5,432	261,441	241,309	25,564
Health Vaxcare	10,028	5,538	-	15,566
Pros Share Law Enf	4,950	84,648	28,118	61,480
VCSO-EVSC Safety Agreement	193,516	144,000	180,837	156,679
Payroll Medicare	-	993,194	993,194	-
Payroll Sheriff Group Ins	50,664	-	50,664	-
Payroll Sterling FCU	-	3,577	3,577	-
Payroll Drive	-	4,719	4,719	-
Payroll FOP	-	29,463	29,463	-
Payroll Reimb Insurance	78,130	787,578	789,335	76,373
Misc Settlement Funds	-	6,202,709	6,202,709	-

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, 2015  
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Sheriff-Stop Domestic Violence	(4,196)	63,745	78,004	(18,455)
Sheriff-Internet Crimes-Child	15,790	-	6,334	9,456
Sheriff-OPO-Safety Belt	(3,237)	149,377	152,715	(6,575)
Pros-SW In Drug Task Force	(20,559)	-	-	(20,559)
Pros-Edward Byrne Memorial	(52,568)	231,466	217,737	(38,839)
Pros-Stop	39,291	104,619	91,006	52,904
Pros-Victim/Witness Asst	167,131	91,085	94,626	163,590
Sup Ct-Drug Court Discret	(83,883)	14,874	-	(69,009)
Sup Ct-In Adult Court Improvement	6,590	24,296	26,020	4,866
Sup Ct-Teen Court Youth	5,095	-	5,095	-
Sup Ct-Drug Court Adult/Prob	23,593	10,875	425	34,043
Sup Ct-Drug Court Bryne	82,879	142,670	68,211	157,338
Health-MCH	5,977	67,893	55,320	18,550
Health -WIC	(79,426)	487,978	481,465	(72,913)
Health-Std	(13,378)	11,975	-	(1,403)
Health-Aids	61	-	-	61
Health-Lactation	4,131	10,674	11,702	3,103
Health-LHD Deliverables	(1,612)	28,780	30,396	(3,228)
Health-In Childhood Lead Prev	(29)	-	-	(29)
Health-Radon Gas	-	100	100	-
EMA Disaster Relief	84,635	-	-	84,635
EMA-IDHS Grant	25,175	1,101	10,949	15,327
EMA-IDHS District 10 Grant	4,226	-	-	4,226
Sheriff-Child Seat Safety	116	-	-	116
VCCC-Forensic Diversion	(9,497)	35,110	62,885	(37,272)
VCCC-Ctp Doc Grant	109	-	-	109
VCCC-Community Correction	92,633	347,085	346,761	92,957
Sheriff- St & Comm Hwy Safety	2,000	-	-	2,000
Pros-Adult Protective Serv	(74,587)	173,610	156,497	(57,474)
Pros-TANF	(104)	193	18	71
Sup Ct-Family Court	25,944	12,000	11,379	26,565
Sup Ct-Race & Gender Fairness	3,506	6,999	7,457	3,048
Sup Ct-State Court	9,479	-	6,368	3,111
Sup Ct- DOC Grant	52,961	676,760	605,804	123,917
Sup Ct-Vasia	19,125	19,152	38,250	27
Health-Lead Screening	26,078	326	2,900	23,504
Health-LMHF	120,230	72,782	118,553	74,459
Health-WIC Lead Testing	6,972	-	-	6,972
Technology & Communication	35,447	-	6,862	28,585
Health-Tobacco Grant	52,536	954	-	53,490
Health-Pub Health Sys Quality	153	-	-	153
Health-Purdue MSL Collobor	6,769	-	-	6,769
Health-In Local Health Dept Tr	79,830	69,083	34,061	114,852
Drug & Alcohol Grant	418	432	-	850
Adult Prob Adm-Superior	30,242	11,616	-	41,858
Burkhardt 2005 Series	621,239	6,298	8,522	619,015
Burkhardt 2006 TIF	1,649,578	14,774	17,800	1,646,552
Burkhardt 2008 Debt Service	882,377	8,997	12,079	879,295
Burkhardt Dist 2008 Par	-	893,388	893,388	-
Dist 2005 Par	-	634,790	634,790	-
Centre Lease Rental	757,251	288,765	1,046,013	3
Centre 03 Op & Res	21,500	10,650	5,000	27,150
Centre 03 Sinking	920,102	4,245,054	3,420,561	1,744,595
Re Entry Court	282,387	109,371	160,707	231,051
Day Reporting Drug Court	34,187	122,387	144,514	12,060
D.A.D.S.	104,567	95,879	104,567	95,879
Veteran Treatment Recovery	23,648	4,682	-	28,330
Detention Center Library	75	-	-	75
Burdette Park Donations	10,897	1,337	11,491	743
Jean Cook Tree Donations	1,696	338	1,327	707
K Komen Foundation Missing	5,305	-	-	5,305
EMA Cert Donations	1,320	16,214	13,929	3,605
Scott (Azteca)	1,366,313	633,747	145,487	1,854,573
Vanderburgh Industrial Park	942,827	625,510	85,056	1,483,281
Baseline Expansion	26,796	-	206,517	(179,721)
University Parkway	401,370	128,723	138,708	391,385
Burkhardt Bond Principal	-	3,630,656	3,630,656	-
Bond Issuance Cost	6,135	-	6,135	-
Pigeon TIF	-	6,954,826	6,954,826	-
Jacobsville TIF	-	1,863,266	1,863,266	-
Mead Johnson	-	19,770	19,770	-
Burkhardt General	22,280,550	6,673,606	7,476,011	21,478,145

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, 2015  
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Bohannon Estates	5,679	37,022	28,565	14,136
Vanderburgh PSCD	-	638	638	-
Mill Terrace	5,028	19,770	23,953	845
Mill Terrace Bond	3,000	-	-	3,000
Aabel Park	11,758	12,741	-	24,499
Accepted Storm Sewers	159,445	422	-	159,867
BCH Subdivision Sidewalks	13,100	-	-	13,100
Oncology Center Subdivision	4,544	-	-	4,544
Woodgate Subdivision Sec 1A	8,400	-	-	8,400
MM Industrial Subdivision	6,624	-	-	6,624
Five Oaks Subdivision	4,811	-	-	4,811
93.008Medical Reserve Corps Health	9,650	3,500	3,858	9,292
Spring Lake Valley Sec 1	20,617	-	-	20,617
Legal Aid Supplemental Staff	5,728	27,000	31,052	1,676
SRI Tax Sale Fees	-	54,530	54,530	-
Commissioners Economic Dev	183,136	-	37,019	146,117
Clear Creek Subdivision	17,800	-	-	17,800
License	205,861	-	-	205,861
Sheriff Medical Records	2,202	462	-	2,664
Sheriff Technology & Equipment	104,357	143,746	98,459	149,644
Sheriff Training & Equipment	-	8,713	5,889	2,824
Sheriff Information Systems	31,725	-	8,240	23,485
Criminal History Verification	5,653	1,106	-	6,759
Local Drug Free-Sheriff	12,613	11,538	12,613	11,538
Local Drug Free-Prosecutor	7,500	5,000	5,000	7,500
Local Drug Free-Circuit	338	4,300	3,616	1,022
Local Drug Free-Superior Court	4,107	6,500	7,442	3,165
Local Drug Free-Sup/Juv	7,419	7,500	7,139	7,780
County Share COIT	512,937	14,341,102	14,301,392	552,647
Sup Ct- 93.243 SAMHSA Drug Court	(236,825)	529,083	285,141	7,117
Nacoho Tobacco	1,628	-	-	1,628
HMEP	(13,229)	12,500	20,660	(21,389)
Sup Ct Court Reform Grant	1,592	-	-	1,592
13-Col Bny-390406	6,597	-	6,597	-
Sheriff M.A.D.D.	(199)	-	-	(199)
Sheriff Local Gov Reimb	10,369	-	-	10,369
Sheriff Safety Awareness	81	-	-	81
Sheriff Grant Holding Fund	39,562	-	-	39,562
OPO-Highway Safety	-	8,269	8,319	(50)
DUI Taskforce	35	36,362	36,606	(209)
Buckingham Woods Subdivision	-	10,080	-	10,080
ESREP-VHP	(2,822)	-	-	(2,822)
Std	(6,072)	119,744	131,349	(17,677)
EMPG Competitive	121,314	99,377	220,691	-
Sup Ct Community Supervision	129,346	3,117	71,866	60,597
Health Education Screenings	441	274	316	399
IDVA Grant	-	399	399	-
11 Bond Int ONB	214,488	204,902	412,147	7,243
12 Bond Int	172,772	859,641	1,030,910	1,503
13 Bond Int	782,723	2,310,006	1,925,836	1,166,893
13 Cost Issuance	7,162	1	-	7,163
University Pkwy	1,457,920	1,466,052	1,613,648	1,310,324
Ban2014B	2,931,188	2,947,574	3,210,108	2,668,654
OPO Occupant Protection	-	9,997	9,997	-
Non Motorist Safety	-	-	6,995	(6,995)
Health Immunizations	-	127,369	129,221	(1,852)
Baby & Me Tobacco Free	-	-	1,709	(1,709)
FIMR	-	-	1,059	(1,059)
Injury Prevention	-	-	145	(145)
Circuit Court Court Reform	-	2,464	-	2,464
Supreme Court Grant	-	10,000	13,001	(3,001)
Medical Reserve	-	4,646	4,016	630
Work Release User Fees	-	112,722	73,959	38,763
Baseline Exp 80-0304-03-2	-	6,152,562	262,112	5,890,450
Vanderburgh Co Tax Dsr Vandered15	-	403,657	-	403,657
Vanderburgh Co Tax Inc Vandered15	-	266,754	66,100	200,654
Vand Co Ban 2015a Vandeban 15a	-	1,542,085	1,485,047	57,038
Vand Co Ban 2015b Vandeban 15b	-	3,066,515	2,985,089	81,426
Assessor IAAO Training	-	1,200	950	250
Totals	<u>\$ 80,477,465</u>	<u>\$ 430,379,174</u>	<u>\$ 423,011,091</u>	<u>\$ 87,845,548</u>

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

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

*C. Cash and Investments*

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

*D. Receipts*

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

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

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

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

*E. Disbursements*

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

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

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

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

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

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

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*F. Interfund Transfers*

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

**Note 4. Deposits and Investments**

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

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

*Funding Policy and Annual Pension Cost*

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

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains twenty-six funds with deficits in cash. Fourteen 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, 2015. The Rent 8-11 Lands fund has a cash balance deficit due to the nature of the fund. The remaining eleven funds are the result of posting errors or a delay in the transfer of the local matching requirements for grant funds.

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. *Holding Corporation***

The County has entered into two capital leases with Evansville-Vanderburgh County Building Authority (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2015 totaled \$3,481,090 and \$2,310,000, respectively.

**Note 9. *Other Postemployment Benefits***

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

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#### OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

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

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	Sheriff's Cashbook	General	Accident Report
Cash and investments - beginning	\$ 4,295,650	\$ 75,717	\$ 81,398	\$ 3,818,862	\$ 100	\$ 2,302,316	\$ 24,539
Receipts:							
Taxes	-	-	-	-	-	38,806,543	-
Licenses and permits	-	-	-	-	-	823,313	-
Intergovernmental receipts	-	-	-	-	-	4,269,461	-
Charges for services	-	-	-	-	-	1,735,982	-
Fines and forfeits	-	-	-	-	-	871,639	-
Other receipts	5,764,809	1,396,462	334,003	22,500,053	4,537,200	3,756,494	15,248
Total receipts	<u>5,764,809</u>	<u>1,396,462</u>	<u>334,003</u>	<u>22,500,053</u>	<u>4,537,200</u>	<u>50,263,432</u>	<u>15,248</u>
Disbursements:							
Personal services	-	-	-	-	-	40,576,299	-
Supplies	-	-	-	-	-	534,134	-
Other services and charges	-	-	-	-	-	8,144,683	-
Capital outlay	-	-	-	-	-	262,622	-
Other disbursements	4,295,650	1,379,284	220,927	21,959,713	4,537,200	677,413	9,669
Total disbursements	<u>4,295,650</u>	<u>1,379,284</u>	<u>220,927</u>	<u>21,959,713</u>	<u>4,537,200</u>	<u>50,195,151</u>	<u>9,669</u>
Excess (deficiency) of receipts over disbursements	<u>1,469,159</u>	<u>17,178</u>	<u>113,076</u>	<u>540,340</u>	<u>-</u>	<u>68,281</u>	<u>5,579</u>
Cash and investments - ending	<u>\$ 5,764,809</u>	<u>\$ 92,895</u>	<u>\$ 194,474</u>	<u>\$ 4,359,202</u>	<u>\$ 100</u>	<u>\$ 2,370,597</u>	<u>\$ 30,118</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (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	\$ 3,628	\$ -	\$ 560,925	\$ 129,823	\$ -	\$ 16,336	\$ 32,995
Receipts:							
Taxes	-	-	-	-	37,768,019	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	14,304	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2	53,882	124,388	204	-	69	-
Total receipts	<u>2</u>	<u>53,882</u>	<u>138,692</u>	<u>204</u>	<u>37,768,019</u>	<u>69</u>	<u>-</u>
Disbursements:							
Personal services	-	-	6,274	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	53,882	239,096	-	37,768,019	864	-
Total disbursements	<u>-</u>	<u>53,882</u>	<u>245,370</u>	<u>-</u>	<u>37,768,019</u>	<u>864</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	2	-	(106,678)	204	-	(795)	-
Cash and investments - ending	<u>\$ 3,630</u>	<u>\$ -</u>	<u>\$ 454,247</u>	<u>\$ 130,027</u>	<u>\$ -</u>	<u>\$ 15,541</u>	<u>\$ 32,995</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (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	\$ -	\$ 111,631	\$ 4,125,516	\$ 760,686	\$ 150,877	\$ 2,577	\$ 12,090
Receipts:							
Taxes	-	-	1,598,816	1,026,793	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	256,925	91,917	-	-	-
Charges for services	-	-	-	-	-	35	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,475,155	22,515	23,710	8,299	155,801	-	9,207
<b>Total receipts</b>	<b>1,475,155</b>	<b>22,515</b>	<b>1,879,451</b>	<b>1,127,009</b>	<b>155,801</b>	<b>35</b>	<b>9,207</b>
Disbursements:							
Personal services	-	-	918,979	-	-	-	-
Supplies	-	-	157,548	-	37,437	100	247
Other services and charges	-	30,137	54,742	230,816	129,837	-	16,482
Capital outlay	-	3,750	1,851,703	1,228,542	-	-	-
Other disbursements	1,363,158	-	-	-	-	-	-
<b>Total disbursements</b>	<b>1,363,158</b>	<b>33,887</b>	<b>2,982,972</b>	<b>1,459,358</b>	<b>167,274</b>	<b>100</b>	<b>16,729</b>
Excess (deficiency) of receipts over disbursements	111,997	(11,372)	(1,103,521)	(332,349)	(11,473)	(65)	(7,522)
Cash and investments - ending	<u>\$ 111,997</u>	<u>\$ 100,259</u>	<u>\$ 3,021,995</u>	<u>\$ 428,337</u>	<u>\$ 139,404</u>	<u>\$ 2,512</u>	<u>\$ 4,568</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Emergency Telephone System	Enhanced Access	Extradition	Firearms Training	Food And Beverage Tax	Health	Identification Security Protection
Cash and investments - beginning	\$ 134,277	\$ 785,987	\$ 3,497	\$ 42,046	\$ -	\$ 578,102	\$ 224,883
Receipts:							
Taxes	-	-	-	-	4,611,974	2,224,218	-
Licenses and permits	-	-	-	-	-	4,575	-
Intergovernmental receipts	-	-	-	-	-	199,771	-
Charges for services	-	-	-	-	-	708,708	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	940,344	340,345	478	36,346	-	-	15,587
Total receipts	<u>940,344</u>	<u>340,345</u>	<u>478</u>	<u>36,346</u>	<u>4,611,974</u>	<u>3,137,272</u>	<u>15,587</u>
Disbursements:							
Personal services	-	-	-	-	-	2,462,003	-
Supplies	-	-	-	-	-	61,005	-
Other services and charges	1,000,438	-	-	-	-	481,240	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	315,011	-	16,322	4,611,974	-	117,266
Total disbursements	<u>1,000,438</u>	<u>315,011</u>	<u>-</u>	<u>16,322</u>	<u>4,611,974</u>	<u>3,004,248</u>	<u>117,266</u>
Excess (deficiency) of receipts over disbursements	<u>(60,094)</u>	<u>25,334</u>	<u>478</u>	<u>20,024</u>	<u>-</u>	<u>133,024</u>	<u>(101,679)</u>
Cash and investments - ending	<u>\$ 74,183</u>	<u>\$ 811,321</u>	<u>\$ 3,975</u>	<u>\$ 62,070</u>	<u>\$ -</u>	<u>\$ 711,126</u>	<u>\$ 123,204</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Local Road And Street	Medical Care For Inmates	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Operating	Promotion Of Economic Dev & Tourism	Rainy Day
Cash and investments - beginning	\$ 1,067,903	\$ 89,200	\$ 161,691	\$ 1,213,705	\$ 178,440	\$ -	\$ 4,896,002
Receipts:							
Taxes	-	-	-	325,685	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,069,081	-	-	4,107,043	-	-	-
Charges for services	-	-	-	2,356	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,619	37,297	156,219	2,742	143,141	2,065,217	2,991
Total receipts	<u>1,070,700</u>	<u>37,297</u>	<u>156,219</u>	<u>4,437,826</u>	<u>143,141</u>	<u>2,065,217</u>	<u>2,991</u>
Disbursements:							
Personal services	-	-	126,129	3,202,455	-	-	-
Supplies	593,291	-	-	270,615	-	-	-
Other services and charges	263,638	-	-	314,562	-	-	-
Capital outlay	39,842	-	-	-	-	-	-
Other disbursements	-	56,228	-	-	243,590	1,908,421	-
Total disbursements	<u>896,771</u>	<u>56,228</u>	<u>126,129</u>	<u>3,787,632</u>	<u>243,590</u>	<u>1,908,421</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>173,929</u>	<u>(18,931)</u>	<u>30,090</u>	<u>650,194</u>	<u>(100,449)</u>	<u>156,796</u>	<u>2,991</u>
Cash and investments - ending	<u>\$ 1,241,832</u>	<u>\$ 70,269</u>	<u>\$ 191,781</u>	<u>\$ 1,863,899</u>	<u>\$ 77,991</u>	<u>\$ 156,796</u>	<u>\$ 4,898,993</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Reassessment -2015	Recorder's Records Perpetuation	Sex And Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 839,221	\$ 306,711	\$ 12,192	\$ 240	\$ 34,570	\$ 897,654	\$ 36,047
Receipts:							
Taxes	266,684	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	23,014	-	-	-	-	-	-
Charges for services	-	283,070	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	363	-	20,011	4,172	359,886	356,501	40,990
Total receipts	<u>290,061</u>	<u>283,070</u>	<u>20,011</u>	<u>4,172</u>	<u>359,886</u>	<u>356,501</u>	<u>40,990</u>
Disbursements:							
Personal services	29,986	453,079	-	-	-	-	27,320
Supplies	24,254	-	-	-	-	-	1,877
Other services and charges	382,806	-	-	-	-	-	5,277
Capital outlay	-	-	-	-	-	-	-
Other disbursements	(1)	-	10,230	4,412	188,073	733,627	-
Total disbursements	<u>437,045</u>	<u>453,079</u>	<u>10,230</u>	<u>4,412</u>	<u>188,073</u>	<u>733,627</u>	<u>34,474</u>
Excess (deficiency) of receipts over disbursements	<u>(146,984)</u>	<u>(170,009)</u>	<u>9,781</u>	<u>(240)</u>	<u>171,813</u>	<u>(377,126)</u>	<u>6,516</u>
Cash and investments - ending	<u>\$ 692,237</u>	<u>\$ 136,702</u>	<u>\$ 21,973</u>	<u>\$ -</u>	<u>\$ 206,383</u>	<u>\$ 520,528</u>	<u>\$ 42,563</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Tax Sale Redemption	Tax Sale Surplus	Unsafe Building	Vehicle Inspection	Wireless Emergency Telephone System	Trash Lien	GAL/CASA
Cash and investments - beginning	\$ 29,927	\$ 2,261,784	\$ -	\$ 1,012	\$ 93,721	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	384,193	1,849,523	79,597	-	595,752	95,774	173,412
Total receipts	<u>384,193</u>	<u>1,849,523</u>	<u>79,597</u>	<u>-</u>	<u>595,752</u>	<u>95,774</u>	<u>173,412</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	391,790	2,105,974	79,597	-	600,000	95,774	173,412
Total disbursements	<u>391,790</u>	<u>2,105,974</u>	<u>79,597</u>	<u>-</u>	<u>600,000</u>	<u>95,774</u>	<u>173,412</u>
Excess (deficiency) of receipts over disbursements	<u>(7,597)</u>	<u>(256,451)</u>	<u>-</u>	<u>-</u>	<u>(4,248)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 22,330</u>	<u>\$ 2,005,333</u>	<u>\$ -</u>	<u>\$ 1,012</u>	<u>\$ 89,473</u>	<u>\$ -</u>	<u>\$ -</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Auditors Ineligible Deductions	County Elected Officials Training	County Offender Transportation Fund	Statewide 911	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	Drainage Maintenance
Cash and investments - beginning	\$ 160,476	\$ 46,918	\$ 14,596	\$ -	\$ 64,066	\$ 6,545	\$ 516,496
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	64,471	15,587	2,698	1,516,596	1,349	15,519	206,159
Total receipts	<u>64,471</u>	<u>15,587</u>	<u>2,698</u>	<u>1,516,596</u>	<u>1,349</u>	<u>15,519</u>	<u>206,159</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	9,521	-	-	-	-	-	-
Other services and charges	43,258	4,962	-	-	-	-	-
Capital outlay	22,447	-	-	-	-	-	-
Other disbursements	-	-	-	1,516,596	-	14,322	134,582
Total disbursements	<u>75,226</u>	<u>4,962</u>	<u>-</u>	<u>1,516,596</u>	<u>-</u>	<u>14,322</u>	<u>134,582</u>
Excess (deficiency) of receipts over disbursements	<u>(10,755)</u>	<u>10,625</u>	<u>2,698</u>	<u>-</u>	<u>1,349</u>	<u>1,197</u>	<u>71,577</u>
Cash and investments - ending	<u>\$ 149,721</u>	<u>\$ 57,543</u>	<u>\$ 17,294</u>	<u>\$ -</u>	<u>\$ 65,415</u>	<u>\$ 7,742</u>	<u>\$ 588,073</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Convention Center Operating	Drug Buy Money	Sheriff Sale Administration	K-9	Self-Insurance	Insurance- Retiree Contributions	Payroll Clearing
Cash and investments - beginning	\$ 2,940,480	\$ 103,228	\$ 146,482	\$ 189	\$ 82,110	\$ 111,508	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	5,586	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,180,124	41,914	60,260	170	549,105	1,454,516	23,787,052
Total receipts	<u>1,180,124</u>	<u>47,500</u>	<u>60,260</u>	<u>170</u>	<u>549,105</u>	<u>1,454,516</u>	<u>23,787,052</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,050,385	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	95,394	48,300	288	444,889	1,457,641	23,787,052
Total disbursements	<u>1,050,385</u>	<u>95,394</u>	<u>48,300</u>	<u>288</u>	<u>444,889</u>	<u>1,457,641</u>	<u>23,787,052</u>
Excess (deficiency) of receipts over disbursements	129,739	(47,894)	11,960	(118)	104,216	(3,125)	-
Cash and investments - ending	<u>\$ 3,070,219</u>	<u>\$ 55,334</u>	<u>\$ 158,442</u>	<u>\$ 71</u>	<u>\$ 186,326</u>	<u>\$ 108,383</u>	<u>\$ -</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (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	\$ -	\$ 580,882	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,306	13,093,484	64,113	71,384	638,508	4,017,837	4,240,598
Total receipts	<u>6,306</u>	<u>13,093,484</u>	<u>64,113</u>	<u>71,384</u>	<u>638,508</u>	<u>4,017,837</u>	<u>4,240,598</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,306	13,424,420	64,113	71,384	638,508	4,017,837	4,240,598
Total disbursements	<u>6,306</u>	<u>13,424,420</u>	<u>64,113</u>	<u>71,384</u>	<u>638,508</u>	<u>4,017,837</u>	<u>4,240,598</u>
Excess (deficiency) of receipts over disbursements	-	(330,936)	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 249,946</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (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	\$ -	\$ 245,335	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	316,452	3,957,463	5,845	855,493	1,110,097	93,865	87,466
Total receipts	<u>316,452</u>	<u>3,957,463</u>	<u>5,845</u>	<u>855,493</u>	<u>1,110,097</u>	<u>93,865</u>	<u>87,466</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	316,452	3,922,809	5,845	855,493	1,110,097	93,865	87,466
Total disbursements	<u>316,452</u>	<u>3,922,809</u>	<u>5,845</u>	<u>855,493</u>	<u>1,110,097</u>	<u>93,865</u>	<u>87,466</u>
Excess (deficiency) of receipts over disbursements	-	34,654	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 279,989</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Settlement	Wheel Tax	Sur Tax	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ 5,702	\$ 88,125	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	130,530,773	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	8,506,091	280,440	1,241,325	1,611,445	-	-	1,734,399
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	157,727	88,664	-
Total receipts	<u>139,036,864</u>	<u>280,440</u>	<u>1,241,325</u>	<u>1,611,445</u>	<u>157,727</u>	<u>88,664</u>	<u>1,734,399</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	139,036,864	284,539	1,302,230	1,611,445	157,727	88,664	1,734,399
Total disbursements	<u>139,036,864</u>	<u>284,539</u>	<u>1,302,230</u>	<u>1,611,445</u>	<u>157,727</u>	<u>88,664</u>	<u>1,734,399</u>
Excess (deficiency) of receipts over disbursements	-	(4,099)	(60,905)	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,603</u>	<u>\$ 27,220</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Homestead Credit Rebate	State Fines And Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure- State Share	Coroners Training & Con't Education
Cash and investments - beginning	\$ 348	\$ 3,513	\$ 10,740	\$ 250	\$ 1,225	\$ 2,100	\$ 2,420
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	24,129	126,294	1,375	20,080	22,515	29,890
Other receipts	-	-	-	-	-	-	-
Total receipts	-	24,129	126,294	1,375	20,080	22,515	29,890
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	23,996	128,140	1,625	19,710	21,935	29,878
Total disbursements	-	23,996	128,140	1,625	19,710	21,935	29,878
Excess (deficiency) of receipts over disbursements	-	133	(1,846)	(250)	370	580	12
Cash and investments - ending	<u>\$ 348</u>	<u>\$ 3,646</u>	<u>\$ 8,894</u>	<u>\$ -</u>	<u>\$ 1,595</u>	<u>\$ 2,680</u>	<u>\$ 2,432</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	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	Inheritance Tax
Cash and investments - beginning	\$ 189	\$ 915	\$ 27	\$ -	\$ 275	\$ 1,580	\$ 78,314
Receipts:							
Taxes	-	-	-	-	-	1,262	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	27,743
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	2,698	16,335	45	1,443	3,050	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>2,698</u>	<u>16,335</u>	<u>45</u>	<u>1,443</u>	<u>3,050</u>	<u>1,262</u>	<u>27,743</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,825	16,070	53	1,443	3,075	927	106,057
Total disbursements	<u>2,825</u>	<u>16,070</u>	<u>53</u>	<u>1,443</u>	<u>3,075</u>	<u>927</u>	<u>106,057</u>
Excess (deficiency) of receipts over disbursements	<u>(127)</u>	<u>265</u>	<u>(8)</u>	<u>-</u>	<u>(25)</u>	<u>335</u>	<u>(78,314)</u>
Cash and investments - ending	<u>\$ 62</u>	<u>\$ 1,180</u>	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ 250</u>	<u>\$ 1,915</u>	<u>\$ -</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	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	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 6,470	\$ 150	\$ 2,281	\$ 51,875	\$ 6,997	\$ 424,035	\$ 28,062
Receipts:							
Taxes	36,967	-	8,075	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	40,300	-	85,160	128,122
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	2,925	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>36,967</u>	<u>2,925</u>	<u>8,075</u>	<u>40,300</u>	<u>-</u>	<u>85,160</u>	<u>128,122</u>
Disbursements:							
Personal services	-	-	-	-	-	-	74,383
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	33,870	3,075	7,976	39,445	6,997	-	43,507
Total disbursements	<u>33,870</u>	<u>3,075</u>	<u>7,976</u>	<u>39,445</u>	<u>6,997</u>	<u>-</u>	<u>117,890</u>
Excess (deficiency) of receipts over disbursements	<u>3,097</u>	<u>(150)</u>	<u>99</u>	<u>855</u>	<u>(6,997)</u>	<u>85,160</u>	<u>10,232</u>
Cash and investments - ending	<u>\$ 9,567</u>	<u>\$ -</u>	<u>\$ 2,380</u>	<u>\$ 52,730</u>	<u>\$ -</u>	<u>\$ 509,195</u>	<u>\$ 38,294</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	93.563 Clerk IV-D Incentive-Prior To Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Law Enforcement	Prosecutor Pretrial Divers	Suppl Adult Prob-Cir	Suppl Adult Prob-Clerk	Suppl Adult Prob-Sup
Cash and investments - beginning	\$ 72	\$ 686,467	\$ 133,108	\$ 73,810	\$ 445,039	\$ 177,283	\$ 258,471
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	85,160	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	26,902	59,134	685,111	17,600	47,900
Total receipts	-	85,160	26,902	59,134	685,111	17,600	47,900
Disbursements:							
Personal services	-	73,623	-	59,967	653,846	-	44,906
Supplies	-	-	-	-	18,140	-	-
Other services and charges	-	-	-	-	139,961	-	9,787
Capital outlay	-	-	-	-	19,979	-	-
Other disbursements	74	39,244	22,086	-	-	-	-
Total disbursements	74	112,867	22,086	59,967	831,926	-	54,693
Excess (deficiency) of receipts over disbursements	(74)	(27,707)	4,816	(833)	(146,815)	17,600	(6,793)
Cash and investments - ending	<u>\$ (2)</u>	<u>\$ 658,760</u>	<u>\$ 137,924</u>	<u>\$ 72,977</u>	<u>\$ 298,224</u>	<u>\$ 194,883</u>	<u>\$ 251,678</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Health Dental Clinic	Rent 8-11 Lands	Legal Aid United Way	Jail Project	Jail Bond	Homestead Credit 2009	TMA Personal Prop
Cash and investments - beginning	\$ 5,995	\$ 18	\$ 28,791	\$ 1,536,219	\$ 896,326	\$ 3,661	\$ 228,105
Receipts:							
Taxes	-	-	-	-	2,324,343	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	186,941	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	68,810	60,348	2,641	-	-	236,930
Total receipts	-	68,810	60,348	2,641	2,511,284	-	236,930
Disbursements:							
Personal services	-	-	39,728	-	-	-	-
Supplies	-	-	690	74,431	-	-	-
Other services and charges	-	-	6,315	18,883	2,311,150	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	68,836	-	-	-	-	209,000
Total disbursements	-	68,836	46,733	93,314	2,311,150	-	209,000
Excess (deficiency) of receipts over disbursements	-	(26)	13,615	(90,673)	200,134	-	27,930
Cash and investments - ending	<u>\$ 5,995</u>	<u>\$ (8)</u>	<u>\$ 42,406</u>	<u>\$ 1,445,546</u>	<u>\$ 1,096,460</u>	<u>\$ 3,661</u>	<u>\$ 256,035</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Burdette Park Events	Auditorium Food & Bev	Aztar Adm Tax Conv & Vstr	Prosecutor Law Enf	Pros Infractions	Export Health Cert	Sheriff Reserve
Cash and investments - beginning	\$ 8,795	\$ 1,066,204	\$ 117,616	\$ 12,684	\$ 71,523	\$ 17,860	\$ 1,903
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	351,869	203,843	250,881	319,542	7,420	-
Total receipts	-	351,869	203,843	250,881	319,542	7,420	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	247	158,231	232,371	242,059	290,815	3,412	-
Total disbursements	247	158,231	232,371	242,059	290,815	3,412	-
Excess (deficiency) of receipts over disbursements	(247)	193,638	(28,528)	8,822	28,727	4,008	-
Cash and investments - ending	<u>\$ 8,548</u>	<u>\$ 1,259,842</u>	<u>\$ 89,088</u>	<u>\$ 21,506</u>	<u>\$ 100,250</u>	<u>\$ 21,868</u>	<u>\$ 1,903</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Adult Prog Adm-Circuit	Sheriff Officer Friendly	Co Police Pension Trust	Community Corrections	911 City Share	In Lieu Of Taxes/EHA	Pros Share Infractions
Cash and investments - beginning	\$ 23,249	\$ 164	\$ 252	\$ 213,429	\$ -	\$ 50	\$ 5,432
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	65,676	50	270,173	218,399	240,156	129,682	261,441
Total receipts	<u>65,676</u>	<u>50</u>	<u>270,173</u>	<u>218,399</u>	<u>240,156</u>	<u>129,682</u>	<u>261,441</u>
Disbursements:							
Personal services	-	-	-	177,679	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	75,800	20	270,425	136,746	240,156	129,732	241,309
Total disbursements	<u>75,800</u>	<u>20</u>	<u>270,425</u>	<u>314,425</u>	<u>240,156</u>	<u>129,732</u>	<u>241,309</u>
Excess (deficiency) of receipts over disbursements	<u>(10,124)</u>	<u>30</u>	<u>(252)</u>	<u>(96,026)</u>	<u>-</u>	<u>(50)</u>	<u>20,132</u>
Cash and investments - ending	<u>\$ 13,125</u>	<u>\$ 194</u>	<u>\$ -</u>	<u>\$ 117,403</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,564</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Health Vaxcare	Pros Share Law Enf	VCSO-EVSC Safety Agreement	Payroll Medicare	Payroll Sheriff Group Ins	Payroll Sterling FCU	Payroll Drive
Cash and investments - beginning	\$ 10,028	\$ 4,950	\$ 193,516	\$ -	\$ 50,664	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,538	84,648	144,000	993,194	-	3,577	4,719
Total receipts	<u>5,538</u>	<u>84,648</u>	<u>144,000</u>	<u>993,194</u>	<u>-</u>	<u>3,577</u>	<u>4,719</u>
Disbursements:							
Personal services	-	28,053	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	65	180,837	993,194	50,664	3,577	4,719
Total disbursements	<u>-</u>	<u>28,118</u>	<u>180,837</u>	<u>993,194</u>	<u>50,664</u>	<u>3,577</u>	<u>4,719</u>
Excess (deficiency) of receipts over disbursements	<u>5,538</u>	<u>56,530</u>	<u>(36,837)</u>	<u>-</u>	<u>(50,664)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 15,566</u>	<u>\$ 61,480</u>	<u>\$ 156,679</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Payroll FOP	Payroll Reimb Insurance	Misc Settlement Funds	Sheriff-Stop Domestic Violence	Sheriff-Internet Crimes-Child	Sheriff-OPO-Safety Belt	Pros-SW In Drug Task Force
Cash and investments - beginning	\$ -	\$ 78,130	\$ -	\$ (4,196)	\$ 15,790	\$ (3,237)	\$ (20,559)
Receipts:							
Taxes	-	-	-	-	-	149,377	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	6,202,709	35,000	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	29,463	787,578	-	28,745	-	-	-
Total receipts	29,463	787,578	6,202,709	63,745	-	149,377	-
Disbursements:							
Personal services	-	-	-	78,004	-	36,845	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	29,463	789,335	6,202,709	-	6,334	115,870	-
Total disbursements	29,463	789,335	6,202,709	78,004	6,334	152,715	-
Excess (deficiency) of receipts over disbursements	-	(1,757)	-	(14,259)	(6,334)	(3,338)	-
Cash and investments - ending	\$ -	\$ 76,373	\$ -	\$ (18,455)	\$ 9,456	\$ (6,575)	\$ (20,559)

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Pros-Edward Byrne Memorial	Pros-Stop	Pros-Victim/Witness Asst	Sup Ct-Drug Court Discret	Sup Ct-In Adult Court Improvement	Sup Ct-Teen Court Youth	Sup Ct-Drug Court Adult/Prob
Cash and investments - beginning	\$ (52,568)	\$ 39,291	\$ 167,131	\$ (83,883)	\$ 6,590	\$ 5,095	\$ 23,593
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	25,290	40,618	14,874	23,636	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	231,466	79,329	50,467	-	660	-	10,875
Total receipts	<u>231,466</u>	<u>104,619</u>	<u>91,085</u>	<u>14,874</u>	<u>24,296</u>	<u>-</u>	<u>10,875</u>
Disbursements:							
Personal services	75,067	83,508	94,626	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	142,670	7,498	-	-	26,020	5,095	425
Total disbursements	<u>217,737</u>	<u>91,006</u>	<u>94,626</u>	<u>-</u>	<u>26,020</u>	<u>5,095</u>	<u>425</u>
Excess (deficiency) of receipts over disbursements	<u>13,729</u>	<u>13,613</u>	<u>(3,541)</u>	<u>14,874</u>	<u>(1,724)</u>	<u>(5,095)</u>	<u>10,450</u>
Cash and investments - ending	<u>\$ (38,839)</u>	<u>\$ 52,904</u>	<u>\$ 163,590</u>	<u>\$ (69,009)</u>	<u>\$ 4,866</u>	<u>\$ -</u>	<u>\$ 34,043</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Sup Ct-Drug Court Bryne	Health-MCH	Health -WIC	Health-Std	Health-Aids	Health-Lactation	Health-LHD Deliverables
Cash and investments - beginning	\$ 82,879	\$ 5,977	\$ (79,426)	\$ (13,378)	\$ 61	\$ 4,131	\$ (1,612)
Receipts:							
Taxes	-	-	487,978	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	67,802	-	11,975	-	10,674	28,780
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	142,670	91	-	-	-	-	-
Total receipts	<u>142,670</u>	<u>67,893</u>	<u>487,978</u>	<u>11,975</u>	<u>-</u>	<u>10,674</u>	<u>28,780</u>
Disbursements:							
Personal services	68,211	47,073	422,446	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	8,247	59,019	-	-	11,702	30,396
Total disbursements	<u>68,211</u>	<u>55,320</u>	<u>481,465</u>	<u>-</u>	<u>-</u>	<u>11,702</u>	<u>30,396</u>
Excess (deficiency) of receipts over disbursements	<u>74,459</u>	<u>12,573</u>	<u>6,513</u>	<u>11,975</u>	<u>-</u>	<u>(1,028)</u>	<u>(1,616)</u>
Cash and investments - ending	<u>\$ 157,338</u>	<u>\$ 18,550</u>	<u>\$ (72,913)</u>	<u>\$ (1,403)</u>	<u>\$ 61</u>	<u>\$ 3,103</u>	<u>\$ (3,228)</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Health-In Childhood Lead Prev	Health-Radon Gas	EMA Disaster Relief	EMA-IDHS Grant	EMA-IDHS District 10 Grant	Sheriff-Child Seat Safety	VCCC-Forensic Diversion
Cash and investments - beginning	\$ (29)	\$ -	\$ 84,635	\$ 25,175	\$ 4,226	\$ 116	\$ (9,497)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	100	-	-	-	-	35,110
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	1,101	-	-	-
Total receipts	-	100	-	1,101	-	-	35,110
Disbursements:							
Personal services	-	-	-	-	-	-	38,387
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	100	-	10,949	-	-	24,498
Total disbursements	-	100	-	10,949	-	-	62,885
Excess (deficiency) of receipts over disbursements	-	-	-	(9,848)	-	-	(27,775)
Cash and investments - ending	<u>\$ (29)</u>	<u>\$ -</u>	<u>\$ 84,635</u>	<u>\$ 15,327</u>	<u>\$ 4,226</u>	<u>\$ 116</u>	<u>\$ (37,272)</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	VCCC-Ctp Doc Grant	VCCC-Community Correction	Sheriff- St & Comm Hwy Safety	Pros-Adult Protective Serv	Pros-TANF	Sup Ct-Family Court	Sup Ct-Race & Gender Fairness
Cash and investments - beginning	\$ 109	\$ 92,633	\$ 2,000	\$ (74,587)	\$ (104)	\$ 25,944	\$ 3,506
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	347,085	-	171,609	-	12,000	6,897
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	2,001	193	-	102
Total receipts	-	347,085	-	173,610	193	12,000	6,999
Disbursements:							
Personal services	-	257,482	-	148,452	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	89,279	-	8,045	18	11,379	7,457
Total disbursements	-	346,761	-	156,497	18	11,379	7,457
Excess (deficiency) of receipts over disbursements	-	324	-	17,113	175	621	(458)
Cash and investments - ending	\$ 109	\$ 92,957	\$ 2,000	\$ (57,474)	\$ 71	\$ 26,565	\$ 3,048

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Sup Ct-State Court	Sup Ct- DOC Grant	Sup Ct-Vasias	Health-Lead Screening	Health-LMHF	Health-WIC Lead Testing	Technology & Communication
Cash and investments - beginning	\$ 9,479	\$ 52,961	\$ 19,125	\$ 26,078	\$ 120,230	\$ 6,972	\$ 35,447
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	676,760	19,125	-	72,672	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	27	326	110	-	-
Total receipts	-	676,760	19,152	326	72,782	-	-
Disbursements:							
Personal services	-	516,310	-	-	56,346	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,368	89,494	38,250	2,900	62,207	-	6,862
Total disbursements	6,368	605,804	38,250	2,900	118,553	-	6,862
Excess (deficiency) of receipts over disbursements	(6,368)	70,956	(19,098)	(2,574)	(45,771)	-	(6,862)
Cash and investments - ending	<u>\$ 3,111</u>	<u>\$ 123,917</u>	<u>\$ 27</u>	<u>\$ 23,504</u>	<u>\$ 74,459</u>	<u>\$ 6,972</u>	<u>\$ 28,585</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Health-Tobacco Grant	Health-Pub Health Sys Quality	Health-Purdue MSL Collobor	Health-In Local Health Dept Tr	Drug & Alcohol Grant	Adult Prob Adm-Superior	Burkhardt 2005 Series
Cash and investments - beginning	\$ 52,536	\$ 153	\$ 6,769	\$ 79,830	\$ 418	\$ 30,242	\$ 621,239
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	67,649	432	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	954	-	-	1,434	-	11,616	6,298
Total receipts	<u>954</u>	<u>-</u>	<u>-</u>	<u>69,083</u>	<u>432</u>	<u>11,616</u>	<u>6,298</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	34,061	-	-	8,522
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,061</u>	<u>-</u>	<u>-</u>	<u>8,522</u>
Excess (deficiency) of receipts over disbursements	<u>954</u>	<u>-</u>	<u>-</u>	<u>35,022</u>	<u>432</u>	<u>11,616</u>	<u>(2,224)</u>
Cash and investments - ending	<u>\$ 53,490</u>	<u>\$ 153</u>	<u>\$ 6,769</u>	<u>\$ 114,852</u>	<u>\$ 850</u>	<u>\$ 41,858</u>	<u>\$ 619,015</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Burkhardt 2006 TIF	Burkhardt 2008 Debt Service	Burkhardt Dist 2008 Par	Dist 2005 Par	Centre Lease Rental	Centre 03 Op & Res	Centre 03 Sinking
Cash and investments - beginning	\$ 1,649,578	\$ 882,377	\$ -	\$ -	\$ 757,251	\$ 21,500	\$ 920,102
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	14,774	8,997	893,388	634,790	288,765	10,650	4,245,054
Total receipts	14,774	8,997	893,388	634,790	288,765	10,650	4,245,054
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	17,800	12,079	893,388	634,790	1,046,013	5,000	3,420,561
Total disbursements	17,800	12,079	893,388	634,790	1,046,013	5,000	3,420,561
Excess (deficiency) of receipts over disbursements	(3,026)	(3,082)	-	-	(757,248)	5,650	824,493
Cash and investments - ending	\$ 1,646,552	\$ 879,295	\$ -	\$ -	\$ 3	\$ 27,150	\$ 1,744,595

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Re Entry Court	Day Reporting Drug Court	D.A.D.S.	Veteran Treatment Recovery	Detention Center Library	Burdette Park Donations	Jean Cook Tree Donations
Cash and investments - beginning	\$ 282,387	\$ 34,187	\$ 104,567	\$ 23,648	\$ 75	\$ 10,897	\$ 1,696
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	109,371	122,387	95,879	4,682	-	1,337	338
Total receipts	109,371	122,387	95,879	4,682	-	1,337	338
Disbursements:							
Personal services	-	42,250	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	160,707	102,264	104,567	-	-	11,491	1,327
Total disbursements	160,707	144,514	104,567	-	-	11,491	1,327
Excess (deficiency) of receipts over disbursements	(51,336)	(22,127)	(8,688)	4,682	-	(10,154)	(989)
Cash and investments - ending	<u>\$ 231,051</u>	<u>\$ 12,060</u>	<u>\$ 95,879</u>	<u>\$ 28,330</u>	<u>\$ 75</u>	<u>\$ 743</u>	<u>\$ 707</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	K Komen Foundation Missing	EMA Cert Donations	Scott (Azteca)	Vanderburgh Industrial Park	Baseline Expansion	University Parkway	Burkhardt Bond Principal
Cash and investments - beginning	\$ 5,305	\$ 1,320	\$ 1,366,313	\$ 942,827	\$ 26,796	\$ 401,370	\$ -
Receipts:							
Taxes	-	-	633,747	605,509	-	128,723	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	16,214	-	20,001	-	-	3,630,656
Total receipts	-	16,214	633,747	625,510	-	128,723	3,630,656
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	13,929	145,487	85,056	206,517	138,708	3,630,656
Total disbursements	-	13,929	145,487	85,056	206,517	138,708	3,630,656
Excess (deficiency) of receipts over disbursements	-	2,285	488,260	540,454	(206,517)	(9,985)	-
Cash and investments - ending	<u>\$ 5,305</u>	<u>\$ 3,605</u>	<u>\$ 1,854,573</u>	<u>\$ 1,483,281</u>	<u>\$ (179,721)</u>	<u>\$ 391,385</u>	<u>\$ -</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Bond Issuance Cost	Pigeon TIF	Jacobsville TIF	Mead Johnson	Burkhardt General	Bohannon Estates	Vanderburgh PSCD
Cash and investments - beginning	\$ 6,135	\$ -	\$ -	\$ -	\$ 22,280,550	\$ 5,679	\$ -
Receipts:							
Taxes	-	6,954,826	1,863,266	19,770	5,922,288	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	751,318	37,022	638
Total receipts	-	6,954,826	1,863,266	19,770	6,673,606	37,022	638
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,135	6,954,826	1,863,266	19,770	7,476,011	28,565	638
Total disbursements	6,135	6,954,826	1,863,266	19,770	7,476,011	28,565	638
Excess (deficiency) of receipts over disbursements	(6,135)	-	-	-	(802,405)	8,457	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 21,478,145	\$ 14,136	\$ -

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Mill Terrace	Mill Terrace Bond	Aabel Park	Accepted Storm Sewers	BCH Subdivision Sidewalks	Oncology Center Subdivision	Woodgate Subdivision Sec 1A
Cash and investments - beginning	\$ 5,028	\$ 3,000	\$ 11,758	\$ 159,445	\$ 13,100	\$ 4,544	\$ 8,400
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	19,770	-	12,741	422	-	-	-
Total receipts	19,770	-	12,741	422	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	23,953	-	-	-	-	-	-
Total disbursements	23,953	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(4,183)	-	12,741	422	-	-	-
Cash and investments - ending	<u>\$ 845</u>	<u>\$ 3,000</u>	<u>\$ 24,499</u>	<u>\$ 159,867</u>	<u>\$ 13,100</u>	<u>\$ 4,544</u>	<u>\$ 8,400</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	MM Industrial Subdivision	Five Oaks Subdivision	93.008Medical Reserve Corps Health	Spring Lake Valley Sec 1	Legal Aid Supplemental Staff	SRI Tax Sale Fees	Commissioners Economic Dev
Cash and investments - beginning	\$ 6,624	\$ 4,811	\$ 9,650	\$ 20,617	\$ 5,728	\$ -	\$ 183,136
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	3,500	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	27,000	54,530	-
Total receipts	-	-	3,500	-	27,000	54,530	-
Disbursements:							
Personal services	-	-	-	-	26,410	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	3,858	-	4,642	54,530	37,019
Total disbursements	-	-	3,858	-	31,052	54,530	37,019
Excess (deficiency) of receipts over disbursements	-	-	(358)	-	(4,052)	-	(37,019)
Cash and investments - ending	<u>\$ 6,624</u>	<u>\$ 4,811</u>	<u>\$ 9,292</u>	<u>\$ 20,617</u>	<u>\$ 1,676</u>	<u>\$ -</u>	<u>\$ 146,117</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Clear Creek Subdivision	License	Sheriff Medical Records	Sheriff Technology & Equipment	Sheriff Training & Equipment	Sheriff Information Systems	Criminal History Verification
Cash and investments - beginning	\$ 17,800	\$ 205,861	\$ 2,202	\$ 104,357	\$ -	\$ 31,725	\$ 5,653
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	462	143,746	8,713	-	1,106
Total receipts	-	-	462	143,746	8,713	-	1,106
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	98,459	5,889	8,240	-
Total disbursements	-	-	-	98,459	5,889	8,240	-
Excess (deficiency) of receipts over disbursements	-	-	462	45,287	2,824	(8,240)	1,106
Cash and investments - ending	<u>\$ 17,800</u>	<u>\$ 205,861</u>	<u>\$ 2,664</u>	<u>\$ 149,644</u>	<u>\$ 2,824</u>	<u>\$ 23,485</u>	<u>\$ 6,759</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Local Drug Free-Sheriff	Local Drug Free-Prosecutor	Local Drug Free-Circuit	Local Drug Free-Superior Court	Local Drug Free-Sup/Juv	County Share COIT	Sup Ct- 93.243 SAMHSA Drug Court
Cash and investments - beginning	\$ 12,613	\$ 7,500	\$ 338	\$ 4,107	\$ 7,419	\$ 512,937	\$ (236,825)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	13,962,208	525,618
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	11,538	5,000	4,300	6,500	7,500	378,894	3,465
Total receipts	<u>11,538</u>	<u>5,000</u>	<u>4,300</u>	<u>6,500</u>	<u>7,500</u>	<u>14,341,102</u>	<u>529,083</u>
Disbursements:							
Personal services	-	-	1,165	-	-	3,695,747	108,217
Supplies	-	-	-	-	-	1,257,652	-
Other services and charges	-	-	-	-	-	9,157,443	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	12,613	5,000	2,451	7,442	7,139	190,550	176,924
Total disbursements	<u>12,613</u>	<u>5,000</u>	<u>3,616</u>	<u>7,442</u>	<u>7,139</u>	<u>14,301,392</u>	<u>285,141</u>
Excess (deficiency) of receipts over disbursements	<u>(1,075)</u>	<u>-</u>	<u>684</u>	<u>(942)</u>	<u>361</u>	<u>39,710</u>	<u>243,942</u>
Cash and investments - ending	<u>\$ 11,538</u>	<u>\$ 7,500</u>	<u>\$ 1,022</u>	<u>\$ 3,165</u>	<u>\$ 7,780</u>	<u>\$ 552,647</u>	<u>\$ 7,117</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Nacoho Tabacco	HMEP	Sup Ct Court Reform Grant	13-Col Bny-390406	Sheriff M.A.D.D.	Sheriff Local Gov Reimb	Sheriff Safety Awareness
Cash and investments - beginning	\$ 1,628	\$ (13,229)	\$ 1,592	\$ 6,597	\$ (199)	\$ 10,369	\$ 81
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	12,500	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	12,500	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	20,660	-	6,597	-	-	-
Total disbursements	-	20,660	-	6,597	-	-	-
Excess (deficiency) of receipts over disbursements	-	(8,160)	-	(6,597)	-	-	-
Cash and investments - ending	<u>\$ 1,628</u>	<u>\$ (21,389)</u>	<u>\$ 1,592</u>	<u>\$ -</u>	<u>\$ (199)</u>	<u>\$ 10,369</u>	<u>\$ 81</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Sheriff Grant Holding Fund	OPO-Highway Safety	DUI Taskforce	Buckingham Woods Subdivision	ESREP-VHP	Std	EMPG Competitive
Cash and investments - beginning	\$ 39,562	\$ -	\$ 35	\$ -	\$ (2,822)	\$ (6,072)	\$ 121,314
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	8,269	36,362	-	-	109,388	99,377
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	10,080	-	10,356	-
Total receipts	-	8,269	36,362	10,080	-	119,744	99,377
Disbursements:							
Personal services	-	3,957	14,618	-	-	119,544	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	4,362	21,988	-	-	11,805	220,691
Total disbursements	-	8,319	36,606	-	-	131,349	220,691
Excess (deficiency) of receipts over disbursements	-	(50)	(244)	10,080	-	(11,605)	(121,314)
Cash and investments - ending	<u>\$ 39,562</u>	<u>\$ (50)</u>	<u>\$ (209)</u>	<u>\$ 10,080</u>	<u>\$ (2,822)</u>	<u>\$ (17,677)</u>	<u>\$ -</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Sup Ct Community Supervision	Health Education Screenings	IDVA Grant	11 Bond Int ONB	12 Bond Int	13 Bond Int	13 Cost Issuance
Cash and investments - beginning	\$ 129,346	\$ 441	\$ -	\$ 214,488	\$ 172,772	\$ 782,723	\$ 7,162
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	399	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,117	274	-	204,902	859,641	2,310,006	1
Total receipts	<u>3,117</u>	<u>274</u>	<u>399</u>	<u>204,902</u>	<u>859,641</u>	<u>2,310,006</u>	<u>1</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	71,866	316	399	412,147	1,030,910	1,925,836	-
Total disbursements	<u>71,866</u>	<u>316</u>	<u>399</u>	<u>412,147</u>	<u>1,030,910</u>	<u>1,925,836</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	(68,749)	(42)	-	(207,245)	(171,269)	384,170	1
Cash and investments - ending	<u>\$ 60,597</u>	<u>\$ 399</u>	<u>\$ -</u>	<u>\$ 7,243</u>	<u>\$ 1,503</u>	<u>\$ 1,166,893</u>	<u>\$ 7,163</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	University Pkwly	Ban2014B	OPO Occupant Protection	Non Motorist Safety	Health Immunizations	Baby & Me Tobacco Free	FIMR
Cash and investments - beginning	\$ 1,457,920	\$ 2,931,188	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	9,997	-	127,369	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,466,052	2,947,574	-	-	-	-	-
Total receipts	<u>1,466,052</u>	<u>2,947,574</u>	<u>9,997</u>	<u>-</u>	<u>127,369</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	1,387	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,613,648	3,210,108	8,610	6,995	129,221	1,709	1,059
Total disbursements	<u>1,613,648</u>	<u>3,210,108</u>	<u>9,997</u>	<u>6,995</u>	<u>129,221</u>	<u>1,709</u>	<u>1,059</u>
Excess (deficiency) of receipts over disbursements	<u>(147,596)</u>	<u>(262,534)</u>	<u>-</u>	<u>(6,995)</u>	<u>(1,852)</u>	<u>(1,709)</u>	<u>(1,059)</u>
Cash and investments - ending	<u>\$ 1,310,324</u>	<u>\$ 2,668,654</u>	<u>\$ -</u>	<u>\$ (6,995)</u>	<u>\$ (1,852)</u>	<u>\$ (1,709)</u>	<u>\$ (1,059)</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Injury Prevention	Circuit Court Court Reform	Supreme Court Grant	Medical Reserve	Work Release User Fees	Baseline Exp 80-0304-03-2
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	2,464	10,000	4,646	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	112,722	6,152,562
Total receipts	<u>-</u>	<u>2,464</u>	<u>10,000</u>	<u>4,646</u>	<u>112,722</u>	<u>6,152,562</u>
Disbursements:						
Personal services	-	-	-	-	39,476	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	145	-	13,001	4,016	34,483	262,112
Total disbursements	<u>145</u>	<u>-</u>	<u>13,001</u>	<u>4,016</u>	<u>73,959</u>	<u>262,112</u>
Excess (deficiency) of receipts over disbursements	<u>(145)</u>	<u>2,464</u>	<u>(3,001)</u>	<u>630</u>	<u>38,763</u>	<u>5,890,450</u>
Cash and investments - ending	<u><u>\$ (145)</u></u>	<u><u>\$ 2,464</u></u>	<u><u>\$ (3,001)</u></u>	<u><u>\$ 630</u></u>	<u><u>\$ 38,763</u></u>	<u><u>\$ 5,890,450</u></u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Vanderburgh Co Tax Dsr Vandered15	Vanderburgh Co Tax Inc Vandered15	Vand Co Ban 2015a Vandeban 15a	Vand Co Ban 2015b Vandeban 15b	Assessor IAAO Training	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,477,465
Receipts:						
Taxes	-	-	-	-	-	236,295,636
Licenses and permits	-	-	-	-	-	831,388
Intergovernmental receipts	-	-	-	-	-	46,743,622
Charges for services	-	-	-	-	-	2,730,151
Fines and forfeits	-	-	-	-	-	1,122,418
Other receipts	403,657	266,754	1,542,085	3,066,515	1,200	142,655,959
Total receipts	<u>403,657</u>	<u>266,754</u>	<u>1,542,085</u>	<u>3,066,515</u>	<u>1,200</u>	<u>430,379,174</u>
Disbursements:						
Personal services	-	-	-	-	-	54,930,237
Supplies	-	-	-	-	-	3,040,942
Other services and charges	-	-	-	-	-	23,796,802
Capital outlay	-	-	-	-	-	3,428,885
Other disbursements	-	66,100	1,485,047	2,985,089	950	337,814,225
Total disbursements	<u>-</u>	<u>66,100</u>	<u>1,485,047</u>	<u>2,985,089</u>	<u>950</u>	<u>423,011,091</u>
Excess (deficiency) of receipts over disbursements	<u>403,657</u>	<u>200,654</u>	<u>57,038</u>	<u>81,426</u>	<u>250</u>	<u>7,368,083</u>
Cash and investments - ending	<u>\$ 403,657</u>	<u>\$ 200,654</u>	<u>\$ 57,038</u>	<u>\$ 81,426</u>	<u>\$ 250</u>	<u>\$ 87,845,548</u>

VANDERBURGH COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2015

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 8,434,619</u>	<u>\$ 618,981</u>

VANDERBURGH COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2015

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Evansville-Vanderburgh County Building Authority	Centre/Old National Events Plaza	\$ 3,561,000	01-01-04	01-01-18
Evansville-Vanderburgh County Building Authority	County Jail	<u>2,304,000</u>	07-17-03	01-15-28
Total of annual lease payments		<u>\$ 5,865,000</u>		

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose	
Governmental activities:		
Revenue Bonds	Revenue Bonds	\$ 3,604,522
Totals		<u>\$ 42,385,000</u> <u>\$ 3,604,522</u>

VANDERBURGH COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2015

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

	Ending Balance
Governmental activities:	
Land	\$ 38,339,407
Infrastructure	467,573,354
Buildings	91,414,838
Improvements other than buildings	844,882
Machinery, equipment, and vehicles	18,726,496
Total governmental activities	616,898,977
Total capital assets	\$ 616,898,977

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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 *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015. 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 Federal statutes, regulations, and the terms and conditions of its Federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2015.

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

**Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2015-003. Our opinion on each major federal program is not modified with respect to this matter.

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

**Report on Internal Control over Compliance**


Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2015-003, that we consider to be a material weakness.

The County's response to the internal control over compliance 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 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

VANDERBURGH COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2015

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
<b>Department of Agriculture</b>					
Special Supplemental Nutrition Program for Women, Infants, and Children 10.557 Lactation 8406 10.557 WIC 8403	Indiana State Department of Health	10.557	A70-5-070665 A70-5-070665	\$ - -	\$ 10,674 487,978
Total - Department of Agriculture				-	498,652
<b>Department of Justice</b>					
Missing Children's Assistance 16.543 Sheriff-Internet Crimes Child 8105	Indiana State Police	16.543	2011-MC-CX-K005	-	3,099
Crime Victim Assistance 16.575 Pros Victim/Witness Asst 8205	Indiana Criminal Justice Institute	16.575	2014-VA-GX-0062	-	40,618
Drug Court Discretionary Grant Program 16.585 Sup Drug CT Discretionary 8302	Indiana State Court Administration	16.585	10DC005	-	14,874
Violence Against Women Formula Grants 16.588 STOP Domestic Violence 8102 16.588 STOP Domestic Violence 8102 16.588 Pros STOP 8204	Indiana Criminal Justice Institute	16.588	2013-WF-AX-0047 2015-WF-AX-0020 2014-WF-AX-0005	- - -	27,500 7,500 25,290
Total - Violence Against Women Formula Grants				-	60,290
Total - Department of Justice				-	118,881
<b>Department of Transportation</b>					
Highway Planning and Construction Cluster Highway Planning and Construction 20.205 Cum Bridge State Reimb 11350000-001500 Burkhardt Road/Virginia Street	Indiana Department Of Transportation	20.205	DES #1383215 DES #0400731	- -	113,920 90,886
Total - Highway Planning and Construction Cluster				-	204,806
Highway Safety Cluster State and Community Highway Safety 20.601 DUI Task Force 8108	Indiana Criminal Justice Institute	20.600	D3-15-9020	21,988	36,362
National Priority Safety Programs 20.600 OPO-Safety Belt 8106 20.600 OPO 8104 20.602 OPO Occupant Protection 8109	Indiana Criminal Justice Institute	20.616	D3-15-8924 D3-15-9928 D3-15-9954	115,869 4,362 8,610	149,377 8,269 9,997
Total - National Priority Safety Programs				128,841	167,643
Total - Highway Safety Cluster				150,829	204,005

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, 2015  
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Department of Transportation (continued)</u>					
Interagency Hazardous Materials Public Sector Training and Planning Grants	Indiana Department of Homeland Security	20.703	C44P-5-638B	-	12,500
Total - Department of Transportation				150,829	421,311
<u>Environmental Protection Agency</u>					
State Indoor Radon Grants 66.032 Radon Gas 8411	Indiana State Department of Health	66.032	A70-3-068078	-	100
Total - Environmental Protection Agency				-	100
<u>Department of Health and Human Services</u>					
Medical Reserve Corps Small Grant Program 93.008 Medical Reserve 8412	Indiana State Department of Health	93.008	MRC 15-2470	-	3,500
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements 93.074 LHD Deliverables 8409 93.074 Medical Reserve 8415	Indiana State Department of Health	93.074	A70-4-0532244 A70-5-0532487	- -	28,780 4,646
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	33,426
Substance Abuse and Mental Health Services Projects of Regional and National Significance 93.243 Superior Court SAMHSA Drug CT 8307	Direct Grant	93.243	1H79T1024201-01	-	525,618
Immunization Cooperative Agreements 93.268 Immunizations 8408	Indiana State Department of Health	93.268	A70-5-073167	-	127,368
Child Support Enforcement 93.563 Pros IV-D Incentive 8897 93.563 Clerk IV-D Incentive 8899 93.563 Clerk before Oct 99 93.563 Indirect Cost 10000000-002400 93.563 Pros 4D Child Support Reimb 10000000-002500 93.563 Clerk 4D Child Support Reimb 10000000-002600 93.563 Court Cost 10000000-002700 93.563 ARRA Clerk IVD Incentive 8894	Indiana Department Of Child Services	93.563		- - - - - - - - - -	117,891 112,866 74 413,370 346,680 130,196 144,194 6,997
Total - Child Support Enforcement				-	1,272,268

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, 2015  
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Department of Health and Human Services (continued)</u>					
State Court Improvement Program 93.586 CIP 8303	Indiana State Court Administration	93.586		-	23,636
Social Services Block Grant Fund 9201	Indiana Criminal Justice Institute	93.667	82-15-PV-1253	-	8,000
Preventative Health Services_Sexually Transmitted Diseases Control Grants 93.977 STD AAPPS 8416	Indiana State Department of Health	93.977	A70-4-106095 A70-5-112361	- -	6,572 93,617
Total - Preventative Health Services_Sexually Transmitted Diseases Control Grants				-	100,189
Maternal and Child Health Services Block Grant to the States 93.994 MCH 8401	Indiana State Department of Health	93.994	A70-4-069691 MCH FY2015	- -	22,141 45,661
Total - Maternal and Child Health Services Block Grant to the States				-	67,802
Total - Department of Health and Human Services				-	2,161,807
<u>Department of Homeland Security</u>					
Disaster Grant - Public Assistance (Presidentially Declared Disasters)	Indiana Department of Homeland Security	97.036	163-UBBWM-00 PA1997	-	22,418
Emergency Management Performance Grants 97.042 EMPG Competitive 8507	Indiana Department of Homeland Security	97.042	C44P-5-533B C44P-5-764B	- 37,462	8,454 74,924
Total - Emergency Management Performance Grants				37,462	83,378
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067	C44P-5-628B	-	16,000
Total - Department of Homeland Security				37,462	121,796
Total federal awards expended				<u>\$ 188,291</u>	<u>\$ 3,322,547</u>

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

VANDERBURGH COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. *Basis of Presentation***

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2015. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

**Note 2. *Summary of Significant Accounting Policies***

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The County has elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

VANDERBURGH COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

Identification of Major Programs and type of auditor's report issued on compliance for each:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
93.563	Child Support Enforcement Highway Planning and Construction Cluster	Unmodified Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? no

**Section II - Financial Statement Findings**

**FINDING 2015-001 - PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

*Condition*

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

1. Two grants listed on the SEFA were 100 percent state funded grants.
2. Four federal grants were left off of the SEFA.
3. The money passed-through to a subrecipient for one federal grant was not indicated on the SEFA.

VANDERBURGH COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

4. Three indirect grants had incorrect pass-through entities listed.
5. All program names on the SEFA were incorrect.
6. Twenty-four pass-through entity identifying award numbers were either incorrect or omitted from the SEFA.
7. Twenty grants were overstated on the SEFA, while six were understated. In total, federal expenditures were overstated by \$854,678.

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

*Criteria*

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

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

2 CFR section 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with section 200.510 financial statements. . . ."

2 CFR section 200.510(b) states:

*"Schedule of expenditures of Federal awards.* The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. 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 Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within a cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.

VANDERBURGH COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe the significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

*Cause*

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

*Effect*

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

*Views of Responsible Officials*

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

***FINDING 2015-002 - INTERNAL CONTROL OVER FINANCIAL TRANSACTIONS  
AND REPORTING - CLERK OF THE CIRCUIT COURT***

*Condition*

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

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

*Criteria*

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

VANDERBURGH COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

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

*Cause*

Management of the Clerk had not established a proper system of internal control.

*Effect*

The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could have also allowed noncompliance with compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

*Views of Responsible Officials*

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

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

**FINDING 2015-003 - ACTIVITIES ALLOWED OR UNALLOWED AND ALLOWABLE COSTS/COST PRINCIPLES**

Federal Agency: Department of Health & Human Services

Federal Program: Child Support Enforcement

CFDA Number: 93.563

Federal Award Number and Year (or Other Identifying Number): Title IV-D Court 2015

Pass-Through Entity: Indiana Department of Child Services

This is a repeat finding from the immediate prior year. The prior year finding number was 2014-003.

*Condition*

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

The County's Title IV-D Court did not have adequate internal controls to ensure that all expenditures charged to this program were for allowable activities and were allowable costs. There were 21 instances of expenditures for unallowed activities and unallowable costs included in the two reimbursement requests tested for the Title IV-D Court. The unallowed activities and unallowable costs included the following:

1. Office supplies for judges and departments not related to Title IV-D.
2. Travel expenses related to a judicial conference.
3. Expenses related to a judge's attendance at a seminar not related to Title IV-D.

VANDERBURGH COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

4. Business cards for a probation officer.
5. Drug screenings for juvenile cases not related to Title IV-D.
6. Expenses for court cases not related to Title IV-D.

*Criteria*

2 CFR section 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

45 CFR Section 304.20(b) states in part:

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

2 CFR part 225, Appendix A, Subpart C states in part:

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

*Cause*

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

*Effect*

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

*Questioned Costs*

There were no questioned costs identified.

VANDERBURGH COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Recommendation*

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

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

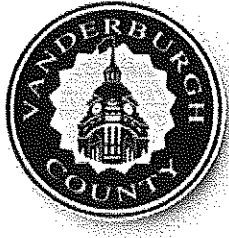
*Views of Responsible Officials*

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

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#### AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are presented as intended by the County.



**BRIAN GERTH**  
VANDERBURGH COUNTY AUDITOR  
STATE OF INDIANA

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

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

***FINDING 2014-001***

Fiscal year in which the finding initially occurred: 2014  
Contact Person Responsible for Corrective Action: Brian Gerth  
Contact Phone Number: 812-435-5763

Status of Audit Finding: Corrective efforts are ongoing pursuant to the Corrective Action Plan.

*Brian Gerth*  
\_\_\_\_\_  
(Signature)

*Auditor*  
\_\_\_\_\_  
(Title)

*9/27/16*  
\_\_\_\_\_  
(Date)



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

**DEBRA G. STUCKI**  
CLERK OF THE COURTS

**SHIRLEY J. REEDER**  
CHIEF DEPUTY

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**FINDING 2014-002**

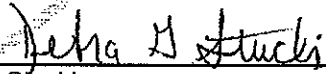
Fiscal year in which the finding initially occurred: 2014

Contact Person Responsible for Corrective Action: Debra G. Stucki

Contact Phone Number: 812-435-5162

Status of Audit Finding:

Currently there have been no actions taken towards addressing the findings because of the timing of the audit.

  
Debra G. Stucki  
Clerk of the Circuit Court

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

PHONE: (812) 435-5160  
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-85-

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

**VANDEBURGH SUPERIOR COURT**

Courts Building  
825 Sycamore Street  
Evansville, IN 47708

**ROBERT J. TORNATTA, Judge**  
Room 225

**ROBERT J. PIGMAN, Judge**  
Room 122

**MARY MARGARET LLOYD, Judge**  
Room 120

**WAYNE S. TROCKMAN, Judge**  
Room 118

**LESLIE C. SHIVELY, Judge**  
Room 218

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

**RICHARD G. D'AMOUR, Chief Judge**  
Room 116

**JILL R. MARCRUM, Magistrate**  
Room 126E

**SHEILA M. CORCORAN, Magistrate**  
Room 126F

**J. AUGUST STRAUS, Magistrate**  
Room 126G

**JEFFREY T. SHOULDERS, Magistrate**  
Room 126H

**RENEE A. FERGUSON, Magistrate**  
Room 129 Admin. Bldg

**KRISTINA H. WEIBERG, Court Administrator**  
Room 114

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

***FINDING 2014-003***

Fiscal year in which the finding initially occurred:  
Pass-Through Entity:  
Contact Person Responsible for Corrective Action:  
Contact Phone Number:

2014  
Indiana Department of Child Services  
Judge, Robert J. Pigman  
812-435-5411

Status of Audit Finding:

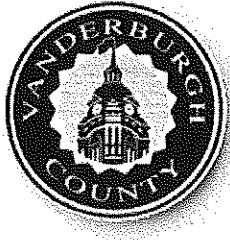
Currently, there have been no actions taken to address the findings.

  
\_\_\_\_\_  
(Signature)

Judge, Vanderburgh Superior Court  
(Title)

9/27/16

(Date)



**BRIAN GERTH**  
VANDERBURGH COUNTY AUDITOR  
STATE OF INDIANA

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

OFFICE OF THE VANDERBURGH COUNTY AUDITOR'S OFFICE  
CORRECTIVE ACTION PLAN

**FINDING 2015-001**

Contact Person Responsible for Corrective Action:  
Contact Phone Number:

Brian Gerth  
812-435-5763

Views of Responsible Official: We concur with the finding.

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

Anticipated Completion Date:

December 31, 2016

*Brian Gerth*

(Signature)

*Auditor*

(Title)

*9/27/16*

(Date)



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

**DEBRA G. STUCKI**  
CLERK OF THE COURTS

**SHIRLEY J. REEDER**  
CHIEF DEPUTY

**CORRECTIVE ACTION PLAN**

***FINDING 2015-002***

Contact Person Responsible for Corrective Action: Debra G. Stucki

Contact Phone Number: 812-435-5162


Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

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

Anticipated Completion Date:

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

  
\_\_\_\_\_  
Debra G. Stucki  
Clerk of the Circuit Court

# VANDEBURGH SUPERIOR COURT

Courts Building  
825 Sycamore Street  
Evansville, IN 47708

ROBERT J. TORNATTA, Judge  
Room 225

ROBERT J. PIGMAN, Judge  
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MARY MARGARET LLOYD, Judge  
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KRISTINA H. WEIBERG, Court Administrator  
Room 114

## CORRECTIVE ACTION PLAN

### ***FINDING 2015-003***

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

Views of Responsible Official: We concur with the finding.

### Description of Corrective Action Plan:

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

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

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

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

Anticipated Completion Date: September 26<sup>th</sup>, 2016

Sincerely,



Robert J. Pigman  
Judge, Vanderburgh Superior Court

#### OTHER REPORTS

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