

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, 2016 to December 31, 2016



FILED
09/23/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Brian Gerth	11-16-15 to 12-31-18
County Treasurer	Susan Kirk	01-01-13 to 12-31-20
Clerk of the Circuit Court	Debra G. Stucki Carla Hayden	01-01-13 to 12-31-16 01-01-17 to 12-31-20
County Sheriff	David L. Wedding	01-01-15 to 12-31-18
President of the County Council	Angela Koehler Lindsey John Montrastelle	01-01-16 to 12-31-16 01-01-17 to 12-31-17
President of the Board of County Commissioners	Bruce Ungethiem	01-01-16 to 12-31-17



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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, 2016, 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 from 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 to 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, 2016.

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, 2016, 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 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 August 22, 2017, 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

August 22, 2017



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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, 2016, and the related notes to the financial statement, and have issued our report thereon dated August 22, 2017, 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 County'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 item 2016-001, that we consider to be a material weakness.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2016-001.

Vanderburgh County's Response to Findings

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

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

August 22, 2017

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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, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
After Settlement Collections	\$ 5,764,809	\$ 5,291,285	\$ 5,764,809	\$ 5,291,285
Sheriff's Inmate Trust	92,895	1,410,127	1,365,420	137,602
Jail Commissary	194,474	415,360	289,782	320,052
Clerk's Trust	4,359,202	24,597,693	22,192,885	6,764,010
General	2,370,597	52,194,031	51,373,693	3,190,935
Accident Report	30,118	10,383	17,642	22,859
Child Advocacy	3,630	2	-	3,632
City and Town Court Costs	-	46,519	42,974	3,545
Clerk's Records Perpetuation	454,247	200,109	216,638	437,718
COIT- Special Legislation	130,027	171	-	130,198
COIT County Distributive Shares	-	39,155,122	39,155,122	-
Congressional School Interest	15,541	58	864	14,735
Congressional School Principal	32,995	-	-	32,995
Convention Visitor and Tourism Promotion	111,997	1,507,000	1,412,637	206,360
Sales Disclosure- County Share	100,259	23,895	14,637	109,517
Cumulative Bridge	3,021,995	1,822,877	3,300,533	1,544,339
Cumulative Capital Development	428,337	1,194,764	1,424,904	198,197
Drug Free Community	139,404	136,177	138,640	136,941
Electronic Map Generation	2,512	35	52	2,495
Emergency Planning/Right To Know	4,568	11,179	13,731	2,016
Emergency Telephone System	74,183	1,235,931	1,101,764	208,350
Enhanced Access	811,321	437,651	308,440	940,532
Extradition	3,975	735	-	4,710
Firearms Training	62,070	60,985	36,433	86,622
Food and Beverage Tax	-	4,365,684	4,365,684	-
Health	711,126	2,931,947	3,111,600	531,473
Identification Security Protection	123,204	16,909	-	140,113
Local Road and Street	1,241,832	1,267,351	1,101,242	1,407,941
Medical Care for Inmates	70,269	42,818	98,019	15,068
Misdemeanant	191,781	156,218	140,001	207,998
Motor Vehicle Highway	1,863,899	4,123,574	4,075,154	1,912,319
Park Nonreverting Operating	77,991	164,052	187,538	54,505
Promotion Of Economic Dev & Tourism	156,796	1,969,789	1,977,692	148,893
Rainy Day	4,898,993	2,518	-	4,901,511
Reassessment	692,237	338,541	520,641	510,137
Recorder's Records Perpetuation	136,702	489,932	438,294	188,340
Sex and Violent Offender Administration	21,973	15,074	1,474	35,573
Sheriff's Pension Trust	-	8,533	8,533	-
Supplemental Public Defender Services	206,383	311,212	179,032	338,563
Surplus Tax	520,528	341,917	382,475	479,970
Surveyor's Corner Perpetuation	42,563	45,862	41,755	46,670
Tax Sale Redemption	22,330	366,928	383,198	6,060
Tax Sale Surplus	2,005,333	1,255,169	1,924,394	1,336,108
Unsafe Building	-	51,820	51,820	-
Vehicle Inspection	1,012	-	-	1,012
Wireless Emergency Telephone System	89,473	777,753	867,226	-
Trash Lien	-	25,132	25,132	-
GAL/CASA	-	260,885	260,885	-
Auditors Ineligible Deductions	149,721	14,926	27,092	137,555
County Elected Officials Training	57,543	16,909	4,751	69,701
County Offender Transportation Fund	17,294	3,827	-	21,121

The notes to the financial statements 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, 2016
(Continued)

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Statewide 911	-	1,784,240	1,784,240	-
Supplemental Juvenile Probation Services	65,415	2,418	37,437	30,396
Alternative Dispute Resolution	7,742	14,380	19,079	3,043
Drainage Maintenance	588,073	93,069	134,292	546,850
Convention Center Operating	3,070,219	1,025,586	985,493	3,110,312
Drug Buy Money	55,334	77,707	98,794	34,247
Sheriff Sale Administration	158,442	52,179	47,600	163,021
K-9	71	137	-	208
Self-Insurance	186,326	532,559	397,199	321,686
Insurance- Retiree Contributions	108,383	1,370,671	1,361,362	117,692
Payroll Clearing	-	24,367,416	24,367,416	-
Payroll Withholding- Donations	-	6,789	6,789	-
Payroll Withholding- Insurance	249,946	12,773,270	12,785,402	237,814
Payroll Withholding- Other	-	54,417	54,417	-
Payroll Withholding- Child Support	-	72,468	72,468	-
Payroll Withholding- Deferred Compensation	-	677,122	677,122	-
Payroll Withholding- Federal	-	4,156,353	4,156,353	-
Payroll Withholding- FICA & Medicare	-	4,342,770	4,342,770	-
Payroll Withholding- Local Tax	-	324,193	324,193	-
Payroll Withholding- PERF	279,989	3,992,759	4,198,223	74,525
Payroll Withholding- Property Taxes	-	3,096	3,096	-
Payroll Withholding- Sheriff Pension	-	909,257	909,257	-
Payroll Withholding- State	-	1,137,323	1,137,323	-
Payroll Withholding- Union Dues	-	102,797	102,797	-
Payroll Withholding- Wage Garnishments	-	65,650	65,650	-
Settlement	-	140,871,683	140,871,683	-
Wheel Tax	1,603	287,729	278,656	10,676
Sur Tax	27,220	1,219,267	1,155,625	90,862
CVET Agency	-	1,435,507	1,435,507	-
Weed Lien Collections	-	157,580	157,580	-
Sewage Collections	-	397,596	397,596	-
Financial Institution Tax	-	1,869,744	1,869,744	-
Homestead Credit Rebate	348	-	-	348
State Fines and Forfeitures	3,646	28,249	21,953	9,942
Infraction Judgements	8,894	123,662	123,167	9,389
Overweight Vehicle Fines	-	3,300	3,300	-
Special Death Benefit	1,595	18,280	18,610	1,265
Sales Disclosure- State Share	2,680	23,895	24,610	1,965
Coroners Training & Con't Education	2,432	27,202	27,364	2,270
Interstate Compact- State Share	62	3,827	3,668	221
Mortgage Recording Fees- State Share	1,180	17,428	17,178	1,430
DLGF Homestead Property Database	19	5	24	-
Sex and Violent Offender Admin- State	-	1,674	1,656	18
Child Restraint Violations Fines	250	3,552	3,552	250
Food and Beverage Tax Collections	1,915	1,568	1,352	2,131
Inheritance Tax	-	14,857	5,855	9,002
Sales Tax Collections	9,567	39,309	39,493	9,383
Education Plate Fees Agency	-	2,681	2,681	-
Innkeepers Tax Collections	2,380	8,473	8,284	2,569
LOIT Special Dist	-	2,315,298	1,566,669	748,629
93.563 Prosecutor PCA	52,730	31,135	28,512	55,353
93.563 ARRA Clerk IV-D Incentive	-	2	2	-

The notes to the financial statements 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, 2016
(Continued)

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
93.563 Title IV-D Incentive	509,195	87,960	181,838	415,317
93.563 Prosecutor IV-D Incentive-Post Oct '99	38,294	232,335	240,848	29,781
93.563 Clerk IV-D Incentive-Prior To Oct '99	(2)	2	-	-
93.563 Clerk IV-D Incentive-Post Oct '99	658,760	87,960	214,420	532,300
Law Enforcement	137,924	23,074	19,602	141,396
Prosecutor Pretrial Divers	72,977	47,901	108,433	12,445
Suppl Adult Prob-Cir	298,224	753,126	867,695	183,655
Suppl Adult Prob-Clerk	194,883	18,787	-	213,670
Suppl Adult Prob-Sup	251,678	34,746	82,797	203,627
Health Dental Clinic	5,995	-	-	5,995
Rent 8-11 Lands	(8)	61,702	61,570	124
Legal Aid United Way	42,406	55,704	55,703	42,407
Jail Project	1,445,546	2,258	652,095	795,709
Jail Bond	1,096,460	2,316,058	2,306,579	1,105,939
Homestead Credit 2009	3,661	-	-	3,661
TMA Personal Prop	256,035	108,253	154,200	210,088
Burdette Park Events	8,548	-	3,521	5,027
Auditorium Food & Bev	1,259,842	1,551	734,490	526,903
Aztar Adm Tax Conv & Vstr	89,088	183,976	183,976	89,088
Prosecutor Law Enf	21,506	309,400	250,469	80,437
Pros Infractions	100,250	244,982	313,172	32,060
Export Health Cert	21,868	7,695	12,842	16,721
Sheriff Reserve	1,903	-	-	1,903
Adult Prog Adm-Circuit	13,125	74,678	75,455	12,348
Sheriff Officer Friendly	194	3,519	102	3,611
Co Police Pension Trust	-	299,082	299,082	-
Community Corrections	117,403	186,795	261,073	43,125
911 City Share	-	200,130	200,130	-
In Lieu Of Taxes/EHA	-	117,127	117,127	-
Pros Share Infractions	25,564	267,686	275,015	18,235
Health Vaxcare	15,566	2,904	101	18,369
Pros Share Law Enf	61,480	73,817	106,978	28,319
VCSO-EVSC Safety Agreement	156,679	97,463	137,342	116,800
Payroll Medicare	-	1,017,265	1,017,265	-
Payroll Drive	-	4,929	4,929	-
Payroll FOP	-	30,202	30,202	-
Payroll Reimb Insurance	76,373	714,530	707,282	83,621
Misc Settlement Funds	-	6,804,355	6,804,355	-
Sheriff-Stop Domestic Violence	(18,455)	121,247	85,844	16,948
Sheriff-Internet Crimes-Child	9,456	10,651	10,651	9,456
Sheriff-OPO-Safety Belt	(6,575)	143,743	147,398	(10,230)
Pros-SW In Drug Task Force	(20,559)	20,559	-	-
Pros-Edward Byrne Memorial	(38,839)	119,501	80,662	-
Pros-Stop	52,904	104,619	79,365	78,158
Pros-Victim/Witness Asst	163,590	209,045	221,586	151,049
Sup Ct-Drug Court Discret	(69,009)	69,009	-	-
Sup Ct-In Adult Court Improvement	4,866	15,700	16,600	3,966
Sup Ct-Teen Court Youth	-	12,360	12,360	-
Sup Ct-Drug Court Adult/Prob	34,043	-	10,000	24,043
Sup Ct-Drug Court Bryne	157,338	71,335	228,673	-
Health-MCH	18,550	33,242	34,090	17,702
Health- WIC	(72,913)	532,058	546,737	(87,592)

The notes to the financial statements 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, 2016
(Continued)

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Health-Std	(1,403)	46,511	-	45,108
Health-Aids	61	-	-	61
Health-Lactation	3,103	20,828	20,464	3,467
Health-LHD Deliverables	(3,228)	67,742	39,986	24,528
Health-In Childhood Lead Prev	(29)	29	-	-
EMA Disaster Relief	84,635	-	-	84,635
EMA-IDHS Grant	15,327	1,184	7,079	9,432
EMA-IDHS District 10 Grant	4,226	-	-	4,226
Sheriff-Child Seat Safety	116	-	-	116
VCCC-Forensic Diversion	(37,272)	37,272	-	-
VCCC-CTP Doc Grant	109	-	-	109
VCCC-Community Correction	92,957	-	92,957	-
Sheriff- St & Comm Hwy Safety	2,000	-	-	2,000
Pros-Adult Protective Serv	(57,474)	163,382	180,625	(74,717)
Pros-TANF	71	-	-	71
Sup Ct-Family Court	26,565	10,000	31,945	4,620
Sup Ct-Race & Gender Fairness	3,048	9,000	5,719	6,329
Sup Ct-State Court	3,111	-	1,986	1,125
Sup Ct- Doc Grant	123,917	1,258,630	1,096,919	285,628
Sup Ct-Vasia	27	105,500	68,000	37,527
Health-Lead Screening	23,504	906	11,104	13,306
Health-LMHF	74,459	72,672	47,452	99,679
Health-WIC Lead Testing	6,972	-	-	6,972
Technology & Communication	28,585	-	6,952	21,633
Health-Tobacco Grant	53,490	-	-	53,490
Health-Pub Health Sys Quality	153	-	-	153
Health-Purdue MSL Collobor	6,769	-	-	6,769
Health-In Local Health Dept Tr	114,852	67,649	58,551	123,950
Drug & Alcohol Grant	850	504	504	850
Adult Prob Adm-Superior	41,858	5,407	-	47,265
Burkhardt 2005 Series	619,015	13,197	11,843	620,369
Burkhardt 2006 TIF	1,646,552	33,734	174,110	1,506,176
Burkhardt 2008 Debt Service	879,295	1,300,103	1,357,850	821,548
Centre Lease Rental	3	-	-	3
Centre 03 Op & Res	27,150	297,995	300,475	24,670
Centre 03 Sinking	1,744,595	3,850,556	3,801,604	1,793,547
Re Entry Court	231,051	102,552	267,676	65,927
Day Reporting Drug Court	12,060	80,898	85,443	7,515
D.A.D.S.	95,879	77,041	95,879	77,041
Veteran Treatment Recovery	28,330	9,230	-	37,560
Detention Center Library	75	-	-	75
Burdette Park Donations	743	5,338	665	5,416
Jean Cook Tree Donations	707	552	434	825
K Komen Foundation Missing	5,305	-	-	5,305
EMA Cert Donations	3,605	-	3,462	143
Scott (Azteca)	1,854,573	674,237	602,883	1,925,927
Vanderburgh Industrial Park	1,483,281	519,923	92,500	1,910,704
Baseline Expansion	(179,721)	200,632	-	20,911
University Parkway	391,385	127,514	159,275	359,624
Burkhardt Bond Principal	-	3,045,960	3,045,960	-
Pigeon TIF	-	7,217,569	7,217,569	-
Jacobsville TIF	-	1,905,563	1,905,563	-

The notes to the financial statements 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, 2016
(Continued)

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Mead Johnson	-	24,371	24,371	-
Burkhardt General	21,478,145	8,485,924	9,579,001	20,385,068
Bohannon Estates	14,136	7,714	14,400	7,450
Mill Terrace	845	23,236	11,645	12,436
Mill Terrace Bond	3,000	-	-	3,000
Aabel Park	24,499	12,186	25,153	11,532
Accepted Storm Sewers	159,867	-	-	159,867
BCH Subdivision Sidewalks	13,100	-	-	13,100
Oncology Center Subdivision	4,544	-	-	4,544
Woodgate Subdivision Sec1A	8,400	-	-	8,400
MM Industrial Subdivision	6,624	-	-	6,624
Five Oaks Subdivision	4,811	-	-	4,811
93.008 Medical Reserve Corps Health	9,292	-	-	9,292
Spring Lake Valley Sec1	20,617	-	-	20,617
Legal Aid Supplemental Staff	1,676	29,000	26,050	4,626
SRI Tax Sale Fees	-	2,025	2,025	-
Commissioners Economic Dev	146,117	-	18,196	127,921
Clear Creek Subdivision	17,800	-	-	17,800
License	205,861	-	-	205,861
Sheriff Medical Records	2,664	420	-	3,084
Sheriff Technology & Equipment	149,644	248,750	245,924	152,470
Sheriff Training & Equipment	2,824	11,285	8,658	5,451
Sheriff Information Systems	23,485	10,000	10,703	22,782
Criminal History Verification	6,759	1,129	-	7,888
Local Drug Free-Sheriff	11,538	1,860	10,033	3,365
Local Drug Free-Prosecutor	7,500	-	-	7,500
Local Drug Free-Circuit	1,022	2,750	3,516	256
Local Drug Free-Superior Court	3,165	4,500	4,855	2,810
Local Drug Free-Sup/Juv	7,780	5,625	6,154	7,251
County Share COIT	552,647	14,246,535	14,173,780	625,402
Sup Ct- 93.243 SAMHSA Drug Court	7,117	37,000	-	44,117
Nacoho Tobacco	1,628	-	-	1,628
HMEP	(21,389)	21,389	-	-
Sup Ct Court Reform Grant	1,592	-	-	1,592
Sheriff M.A.D.D.	(199)	199	-	-
Sheriff Local Gov Reimb	10,369	13,213	10,369	13,213
Sheriff Safety Awareness	81	-	-	81
Sheriff Grant Holding Fund	39,562	-	-	39,562
OPO-Highway Safety	(50)	7,638	7,588	-
DUI Taskforce	(209)	14,379	41,728	(27,558)
Buckingham Woods Subdivision	10,080	-	-	10,080
ESREP-VHP	(2,822)	2,822	-	-
Std	(17,677)	86,065	130,623	(62,235)
EMPG Competitive	-	113,458	112,896	562
Sup Ct Community Supervision	60,597	-	41,284	19,313
Health Education Screenings	399	1,340	-	1,739
IDVA Grant	-	399	399	-
University Pkwy- Ban 2014A	1,310,324	199	30,856	1,279,667
Ban2014B	2,668,654	406	61,713	2,607,347
Non Motorist Safety	(6,995)	21,809	14,891	(77)
Health Immunizations	(1,852)	24,057	34,574	(12,369)
Baby & Me Tobacco Free	(1,709)	30,454	29,144	(399)
FIMR	(1,059)	25,852	24,940	(147)

The notes to the financial statements 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, 2016
(Continued)

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Injury Prevention	(145)	18,571	18,092	334
Circuit Court Court Reform	2,464	-	1,213	1,251
Supreme Court Grant	(3,001)	20,000	10,625	6,374
Medical Reserve	630	-	-	630
Work Release User Fees	38,763	122,414	124,747	36,430
Baseline Exp 80-0304-03-2	5,890,450	894	119,157	5,772,187
Vanderburgh Co Tax Dsr Vandered 15	403,657	63	-	403,720
Vanderburgh Co Tax Inc Vandered 15	200,654	400,488	398,853	202,289
Vand Co Ban 2015A Vandeban15B	57,038	1,530,009	1,530,002	57,045
Vand Co Ban 2015B Vandeban15B	81,426	3,037,513	3,037,501	81,438
Drug Free- Dads	-	2,475	1,817	658
LOIT 2016 Special Distribution	-	7,548,375	7,548,375	-
Veterans Treatment Court Grant	-	15,000	11,990	3,010
Plat Book Transfer Fee	-	19,220	-	19,220
D.A.D.S Education Fees	-	40	-	40
Health Dept Donations	-	2,791	2,791	-
Brkhdt Ref Cost Of Issuance	-	145,348	138,377	6,971
Co Share 2016 Special Dist	-	771,766	-	771,766
Local Drug Free VCCC	-	1,175	354	821
Payroll Teamsters Education	-	6,388	6,388	-
Payroll Fringe Benefits	-	2,930	2,930	-
Child Seat Safety	-	1,849	1,849	-
Voca Equipment	-	13,883	15,837	(1,954)
Drug Prosecution	-	15,000	9,000	6,000
Voca One-Time Project	-	-	1,200	(1,200)
Univ Pkwy Bans 2016A 81-0273-01-1	-	1,550,076	1,549,086	990
Univ Pkwy Bans 2016B 81-0273-01-1	-	3,076,651	3,075,880	771
Burkhardt Refunding Rev 2016 904833	-	5,452,591	-	5,452,591
Assessor IAAP Training	250	-	-	250
Totals	\$ 86,662,646	\$ 440,497,828	\$ 435,537,946	\$ 91,622,528

The notes to the financial statements 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. Amounts received from 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. Amounts received from businesses, occupations, or non-businesses 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, animal 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. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental 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. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines 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. Amounts received 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. 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. Amounts disbursed 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. Amounts disbursed for 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, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements. Amounts disbursed for various other purposes including, but 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, make transfers 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 amounts 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 amounts 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 some funds with deficits in cash. The deficits 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, 2016.

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Restatements

For the year ended December 31, 2016, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2015	Prior Period Adjustment	Balance as of January 1, 2016
11 Bond Int ONB	\$ 7,243	\$ (7,243)	\$ -
12 Bond Int	1,503	(1,503)	-
13 Bond Int	1,166,893	(1,166,893)	-
13 Cost Issuance	7,163	(7,163)	-
Sheriff's Cash Book	100	(100)	-

Note 9. Holding Corporation

The County has entered into two capital leases with EVANSVILLE-VANDERBURGH COUNTY BUILDING AUTHORITY (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments for the Centre/Old National Events Plaza and County Jail during the year 2016 totaled \$3,561,000 and \$2,304,000, respectively.

Note 10. Other Postemployment Benefit

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 and over the age of 55 with 20 years consecutive service and currently has the County's health insurance they may continue their coverage. If the retiree is under the age of 65 and the spouse is over the age of 65, then the spouse would be covered until the retiree is 65 years old. This benefit poses a liability to the County for this year and in future years. Information regarding this benefit 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, 2016

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	Child Advocacy	City and Town Court Costs
Cash and investments - beginning	\$ 5,764,809	\$ 92,895	\$ 194,474	\$ 4,359,202	\$ 2,370,597	\$ 30,118	\$ 3,630	\$ -
Receipts:								
Taxes	-	-	-	-	37,150,522	-	-	-
Licenses and permits	-	-	-	-	983,429	-	-	-
Intergovernmental receipts	-	-	-	-	7,474,974	-	-	-
Charges for services	-	-	-	-	2,442,230	-	-	-
Fines and forfeits	-	-	-	-	903,248	-	-	-
Other receipts	5,291,285	1,410,127	415,360	24,597,693	3,239,628	10,383	2	46,519
Total receipts	5,291,285	1,410,127	415,360	24,597,693	52,194,031	10,383	2	46,519
Disbursements:								
Personal services	-	-	-	-	40,810,883	-	-	-
Supplies	-	-	-	-	354,853	-	-	-
Other services and charges	-	-	-	-	8,733,181	-	-	-
Capital outlay	-	-	-	-	820,826	-	-	-
Other disbursements	5,764,809	1,365,420	289,782	22,192,885	653,950	17,642	-	42,974
Total disbursements	5,764,809	1,365,420	289,782	22,192,885	51,373,693	17,642	-	42,974
Excess (deficiency) of receipts over disbursements	(473,524)	44,707	125,578	2,404,808	820,338	(7,259)	2	3,545
Cash and investments - ending	\$ 5,291,285	\$ 137,602	\$ 320,052	\$ 6,764,010	\$ 3,190,935	\$ 22,859	\$ 3,632	\$ 3,545

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Clerk's Records Perpetuation	COIT- Special Legislation	COIT County Distributive Shares	Congressional School Interest	Congressional School Principal	Convention Visitor and Tourism Promotion	Sales Disclosure- County Share	Cumulative Bridge
Cash and investments - beginning	\$ 454,247	\$ 130,027	\$ -	\$ 15,541	\$ 32,995	\$ 111,997	\$ 100,259	\$ 3,021,995
Receipts:								
Taxes	-	-	39,155,122	-	-	-	-	1,580,249
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	13,749	-	-	-	-	-	-	170,479
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	186,360	171	-	58	-	1,507,000	23,895	72,149
Total receipts	200,109	171	39,155,122	58	-	1,507,000	23,895	1,822,877
Disbursements:								
Personal services	14,222	-	-	-	-	-	-	849,669
Supplies	-	-	-	-	-	-	-	160,525
Other services and charges	-	-	-	-	-	-	11,000	48,622
Capital outlay	-	-	-	-	-	-	3,637	2,215,623
Other disbursements	202,416	-	39,155,122	864	-	1,412,637	-	26,094
Total disbursements	216,638	-	39,155,122	864	-	1,412,637	14,637	3,300,533
Excess (deficiency) of receipts over disbursements	(16,529)	171	-	(806)	-	94,363	9,258	(1,477,656)
Cash and investments - ending	\$ 437,718	\$ 130,198	\$ -	\$ 14,735	\$ 32,995	\$ 206,360	\$ 109,517	\$ 1,544,339

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Cumulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Planning/Right To Know	Emergency Telephone System	Enhanced Access	Extradition	Firearms Training
Cash and investments - beginning	\$ 428,337	\$ 139,404	\$ 2,512	\$ 4,568	\$ 74,183	\$ 811,321	\$ 3,975	\$ 62,070
Receipts:								
Taxes	1,014,857	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	96,720	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	83,187	136,177	35	11,179	1,235,931	437,651	735	60,985
Total receipts	1,194,764	136,177	35	11,179	1,235,931	437,651	735	60,985
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	157,610	34,850	52	76	-	-	-	-
Other services and charges	740,714	103,790	-	13,655	1,101,764	-	-	-
Capital outlay	526,580	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	308,440	-	36,433
Total disbursements	1,424,904	138,640	52	13,731	1,101,764	308,440	-	36,433
Excess (deficiency) of receipts over disbursements	(230,140)	(2,463)	(17)	(2,552)	134,167	129,211	735	24,552
Cash and investments - ending	\$ 198,197	\$ 136,941	\$ 2,495	\$ 2,016	\$ 208,350	\$ 940,532	\$ 4,710	\$ 86,622

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Food and Beverage Tax	Health	Identification Security Protection	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Operating
Cash and investments - beginning	\$ -	\$ 711,126	\$ 123,204	\$ 1,241,832	\$ 70,269	\$ 191,781	\$ 1,863,899	\$ 77,991
Receipts:								
Taxes	4,365,684	2,077,012	-	-	-	-	-	-
Licenses and permits	-	138,435	-	-	-	-	-	-
Intergovernmental receipts	-	197,888	-	1,266,169	-	-	4,108,237	-
Charges for services	-	509,321	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	9,291	16,909	1,182	42,818	156,218	15,337	164,052
Total receipts	4,365,684	2,931,947	16,909	1,267,351	42,818	156,218	4,123,574	164,052
Disbursements:								
Personal services	-	2,580,166	-	-	-	140,001	3,252,524	-
Supplies	-	55,959	-	268,973	-	-	398,109	-
Other services and charges	-	475,475	-	644,440	-	-	309,281	-
Capital outlay	-	-	-	187,829	-	-	115,240	-
Other disbursements	4,365,684	-	-	-	98,019	-	-	187,538
Total disbursements	4,365,684	3,111,600	-	1,101,242	98,019	140,001	4,075,154	187,538
Excess (deficiency) of receipts over disbursements	-	(179,653)	16,909	166,109	(55,201)	16,217	48,420	(23,486)
Cash and investments - ending	\$ -	\$ 531,473	\$ 140,113	\$ 1,407,941	\$ 15,068	\$ 207,998	\$ 1,912,319	\$ 54,505

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Promotion Of Economic Dev & Tourism	Rainy Day	Reassessment	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services
Cash and investments - beginning	\$ 156,796	\$ 4,898,993	\$ 692,237	\$ 136,702	\$ 21,973	\$ -	\$ 206,383
Receipts:							
Taxes	-	-	308,778	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	29,460	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,969,789	2,518	303	489,932	15,074	8,533	311,212
Total receipts	1,969,789	2,518	338,541	489,932	15,074	8,533	311,212
Disbursements:							
Personal services	-	-	39,602	256,895	-	-	-
Supplies	-	-	49,646	-	-	-	-
Other services and charges	-	-	421,727	-	-	-	-
Capital outlay	-	-	9,666	-	-	-	-
Other disbursements	1,977,692	-	-	181,399	1,474	8,533	179,032
Total disbursements	1,977,692	-	520,641	438,294	1,474	8,533	179,032
Excess (deficiency) of receipts over disbursements	(7,903)	2,518	(182,100)	51,638	13,600	-	132,180
Cash and investments - ending	\$ 148,893	\$ 4,901,511	\$ 510,137	\$ 188,340	\$ 35,573	\$ -	\$ 338,563

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Unsafe Building	Vehicle Inspection	Wireless Emergency Telephone System
Cash and investments - beginning	\$ 520,528	\$ 42,563	\$ 22,330	\$ 2,005,333	\$ -	\$ 1,012	\$ 89,473
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	341,917	45,862	366,928	1,255,169	51,820	-	777,753
Total receipts	341,917	45,862	366,928	1,255,169	51,820	-	777,753
Disbursements:							
Personal services	-	27,319	-	-	-	-	-
Supplies	-	2,049	-	-	-	-	-
Other services and charges	-	12,387	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	382,475	-	383,198	1,924,394	51,820	-	867,226
Total disbursements	382,475	41,755	383,198	1,924,394	51,820	-	867,226
Excess (deficiency) of receipts over disbursements	(40,558)	4,107	(16,270)	(669,225)	-	-	(89,473)
Cash and investments - ending	\$ 479,970	\$ 46,670	\$ 6,060	\$ 1,336,108	\$ -	\$ 1,012	\$ -

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Trash Lien	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training	County Offender Transportation Fund	Statewide 911	Supplemental Juvenile Probation Services
Cash and investments - beginning	\$ -	\$ -	\$ 149,721	\$ 57,543	\$ 17,294	\$ -	\$ 65,415
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	25,132	260,885	14,926	16,909	3,827	1,784,240	2,418
Total receipts	25,132	260,885	14,926	16,909	3,827	1,784,240	2,418
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	10,878	-	-	-	-
Other services and charges	-	-	16,214	4,751	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	25,132	260,885	-	-	-	1,784,240	37,437
Total disbursements	25,132	260,885	27,092	4,751	-	1,784,240	37,437
Excess (deficiency) of receipts over disbursements	-	-	(12,166)	12,158	3,827	-	(35,019)
Cash and investments - ending	\$ -	\$ -	\$ 137,555	\$ 69,701	\$ 21,121	\$ -	\$ 30,396

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Alternative Dispute Resolution	Drainage Maintenance	Convention Center Operating	Drug Buy Money	Sheriff Sale Administration	K-9	Self-Insurance
Cash and investments - beginning	\$ 7,742	\$ 588,073	\$ 3,070,219	\$ 55,334	\$ 158,442	\$ 71	\$ 186,326
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	14,380	93,069	1,025,586	77,707	52,179	137	532,559
Total receipts	14,380	93,069	1,025,586	77,707	52,179	137	532,559
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	985,493	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	19,079	134,292	-	98,794	47,600	-	397,199
Total disbursements	19,079	134,292	985,493	98,794	47,600	-	397,199
Excess (deficiency) of receipts over disbursements	(4,699)	(41,223)	40,093	(21,087)	4,579	137	135,360
Cash and investments - ending	\$ 3,043	\$ 546,850	\$ 3,110,312	\$ 34,247	\$ 163,021	\$ 208	\$ 321,686

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Insurance- Retiree Contributions	Payroll Clearing	Payroll Withholding- Donations	Payroll Withholding- Insurance	Payroll Withholding- Other	Payroll Withholding- Child Support	Payroll Withholding- Deferred Compensation
Cash and investments - beginning	\$ 108,383	\$ -	\$ -	\$ 249,946	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,370,671	24,367,416	6,789	12,773,270	54,417	72,468	677,122
Total receipts	1,370,671	24,367,416	6,789	12,773,270	54,417	72,468	677,122
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,361,362	24,367,416	6,789	12,785,402	54,417	72,468	677,122
Total disbursements	1,361,362	24,367,416	6,789	12,785,402	54,417	72,468	677,122
Excess (deficiency) of receipts over disbursements	9,309	-	-	(12,132)	-	-	-
Cash and investments - ending	\$ 117,692	\$ -	\$ -	\$ 237,814	\$ -	\$ -	\$ -

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Payroll Withholding- Federal	Payroll Withholding- FICA & Medicare	Payroll Withholding- Local Tax	Payroll Withholding- PERF	Payroll Withholding- Property Taxes	Payroll Withholding- Sheriff Pension	Payroll Withholding- State
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 279,989	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,156,353	4,342,770	324,193	3,992,759	3,096	909,257	1,137,323
Total receipts	4,156,353	4,342,770	324,193	3,992,759	3,096	909,257	1,137,323
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,156,353	4,342,770	324,193	4,198,223	3,096	909,257	1,137,323
Total disbursements	4,156,353	4,342,770	324,193	4,198,223	3,096	909,257	1,137,323
Excess (deficiency) of receipts over disbursements	-	-	-	(205,464)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 74,525	\$ -	\$ -	\$ -

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Payroll Withholding- Union Dues	Payroll Withholding- Wage Garnishments	Settlement	Wheel Tax	Sur Tax	CVET Agency	Weed Lien Collections
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,603	\$ 27,220	\$ -	\$ -
Receipts:							
Taxes	-	-	132,822,275	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	8,049,408	287,729	1,219,267	1,435,507	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	102,797	65,650	-	-	-	-	157,580
Total receipts	102,797	65,650	140,871,683	287,729	1,219,267	1,435,507	157,580
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	102,797	65,650	140,871,683	278,656	1,155,625	1,435,507	157,580
Total disbursements	102,797	65,650	140,871,683	278,656	1,155,625	1,435,507	157,580
Excess (deficiency) of receipts over disbursements	-	-	-	9,073	63,642	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 10,676	\$ 90,862	\$ -	\$ -

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Sewage Collections	Financial Institution Tax	Homestead Credit Rebate	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit
Cash and investments - beginning	\$ -	\$ -	\$ 348	\$ 3,646	\$ 8,894	\$ -	\$ 1,595
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,869,744	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	397,596	-	-	28,249	123,662	3,300	18,280
Total receipts	397,596	1,869,744	-	28,249	123,662	3,300	18,280
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	397,596	1,869,744	-	21,953	123,167	3,300	18,610
Total disbursements	397,596	1,869,744	-	21,953	123,167	3,300	18,610
Excess (deficiency) of receipts over disbursements	-	-	-	6,296	495	-	(330)
Cash and investments - ending	\$ -	\$ -	\$ 348	\$ 9,942	\$ 9,389	\$ -	\$ 1,265

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Sales Disclosure- State Share	Coroners Training & Con't Education	Interstate Compact- State Share	Mortgage Recording Fees- State Share	DLGF Homestead Property Database	Sex and Violent Offender Admin- State	Child Restraint Violations Fines
Cash and investments - beginning	\$ 2,680	\$ 2,432	\$ 62	\$ 1,180	\$ 19	\$ -	\$ 250
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	23,895	27,202	3,827	17,428	5	1,674	3,552
Total receipts	23,895	27,202	3,827	17,428	5	1,674	3,552
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	24,610	27,364	3,668	17,178	24	1,656	3,552
Total disbursements	24,610	27,364	3,668	17,178	24	1,656	3,552
Excess (deficiency) of receipts over disbursements	(715)	(162)	159	250	(19)	18	-
Cash and investments - ending	\$ 1,965	\$ 2,270	\$ 221	\$ 1,430	\$ -	\$ 18	\$ 250

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Food and Beverage Tax Collections	Inheritance Tax	Sales Tax Collections	Education Plate Fees Agency	Innkeepers Tax Collections	LOIT Special Dist	93.563 Prosecutor PCA
Cash and investments - beginning	\$ 1,915	\$ -	\$ 9,567	\$ -	\$ 2,380	\$ -	\$ 52,730
Receipts:							
Taxes	1,568	-	39,309	-	8,473	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	14,857	-	-	-	2,315,298	31,135
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	2,681	-	-	-
Total receipts	<u>1,568</u>	<u>14,857</u>	<u>39,309</u>	<u>2,681</u>	<u>8,473</u>	<u>2,315,298</u>	<u>31,135</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	956,604	-
Other services and charges	-	-	-	-	-	610,065	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,352	5,855	39,493	2,681	8,284	-	28,512
Total disbursements	<u>1,352</u>	<u>5,855</u>	<u>39,493</u>	<u>2,681</u>	<u>8,284</u>	<u>1,566,669</u>	<u>28,512</u>
Excess (deficiency) of receipts over disbursements	<u>216</u>	<u>9,002</u>	<u>(184)</u>	<u>-</u>	<u>189</u>	<u>748,629</u>	<u>2,623</u>
Cash and investments - ending	<u>\$ 2,131</u>	<u>\$ 9,002</u>	<u>\$ 9,383</u>	<u>\$ -</u>	<u>\$ 2,569</u>	<u>\$ 748,629</u>	<u>\$ 55,353</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Prior To Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Law Enforcement	Prosecutor Pretrial Divers
Cash and investments - beginning	\$ -	\$ 509,195	\$ 38,294	\$ (2)	\$ 658,760	\$ 137,924	\$ 72,977
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	87,960	132,335	-	87,960	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2	-	100,000	2	-	23,074	47,901
Total receipts	2	87,960	232,335	2	87,960	23,074	47,901
Disbursements:							
Personal services	-	106,838	37,740	-	76,830	-	58,433
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	50,000
Other disbursements	2	75,000	203,108	-	137,590	19,602	-
Total disbursements	2	181,838	240,848	-	214,420	19,602	108,433
Excess (deficiency) of receipts over disbursements	-	(93,878)	(8,513)	2	(126,460)	3,472	(60,532)
Cash and investments - ending	\$ -	\$ 415,317	\$ 29,781	\$ -	\$ 532,300	\$ 141,396	\$ 12,445

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Suppl Adult Prob-Cir	Suppl Adult Prob-Clerk	Suppl Adult Prob-Sup	Health Dental Clinic	Rent 8-11 Lands	Legal Aid United Way	Jail Project
Cash and investments - beginning	\$ 298,224	\$ 194,883	\$ 251,678	\$ 5,995	\$ (8)	\$ 42,406	\$ 1,445,546
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	753,126	18,787	34,746	-	61,702	55,704	2,258
Total receipts	753,126	18,787	34,746	-	61,702	55,704	2,258
Disbursements:							
Personal services	688,753	-	64,750	-	-	41,524	-
Supplies	20,310	-	-	-	-	1,107	-
Other services and charges	158,632	-	18,047	-	-	13,072	652,095
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	61,570	-	-
Total disbursements	867,695	-	82,797	-	61,570	55,703	652,095
Excess (deficiency) of receipts over disbursements	(114,569)	18,787	(48,051)	-	132	1	(649,837)
Cash and investments - ending	\$ 183,655	\$ 213,670	\$ 203,627	\$ 5,995	\$ 124	\$ 42,407	\$ 795,709

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Jail Bond	Homestead Credit 2009	TMA Personal Prop	Burdette Park Events	Auditorium Food & Bev	Aztar Adm Tax Conv & Vstr	Prosecutor Law Enf
Cash and investments - beginning	\$ 1,096,460	\$ 3,661	\$ 256,035	\$ 8,548	\$ 1,259,842	\$ 89,088	\$ 21,506
Receipts:							
Taxes	2,133,735	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	182,323	-	-	-	-	183,976	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	108,253	-	1,551	-	309,400
Total receipts	2,316,058	-	108,253	-	1,551	183,976	309,400
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	2,306,579	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	154,200	3,521	734,490	183,976	250,469
Total disbursements	2,306,579	-	154,200	3,521	734,490	183,976	250,469
Excess (deficiency) of receipts over disbursements	9,479	-	(45,947)	(3,521)	(732,939)	-	58,931
Cash and investments - ending	\$ 1,105,939	\$ 3,661	\$ 210,088	\$ 5,027	\$ 526,903	\$ 89,088	\$ 80,437

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Pros Infractions	Export Health Cert	Sheriff Reserve	Adult Prog Adm-Circuit	Sheriff Officer Friendly	Co Police Pension Trust	Community Corrections
Cash and investments - beginning	\$ 100,250	\$ 21,868	\$ 1,903	\$ 13,125	\$ 194	\$ -	\$ 117,403
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	244,982	7,695	-	74,678	3,519	299,082	186,795
Total receipts	244,982	7,695	-	74,678	3,519	299,082	186,795
Disbursements:							
Personal services	-	-	-	-	-	-	158,502
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	313,172	12,842	-	75,455	102	299,082	102,571
Total disbursements	313,172	12,842	-	75,455	102	299,082	261,073
Excess (deficiency) of receipts over disbursements	(68,190)	(5,147)	-	(777)	3,417	-	(74,278)
Cash and investments - ending	\$ 32,060	\$ 16,721	\$ 1,903	\$ 12,348	\$ 3,611	\$ -	\$ 43,125

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	911 City Share	In Lieu Of Taxes/EHA	Pros Share Infractions	Health Vaxcare	Pros Share Law Enf	VCSO-EVSC Safety Agreement	Payroll Medicare
Cash and investments - beginning	\$ -	\$ -	\$ 25,564	\$ 15,566	\$ 61,480	\$ 156,679	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	200,130	117,127	267,686	2,904	73,817	97,463	1,017,265
Total receipts	200,130	117,127	267,686	2,904	73,817	97,463	1,017,265
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	200,130	117,127	275,015	101	106,978	137,342	1,017,265
Total disbursements	200,130	117,127	275,015	101	106,978	137,342	1,017,265
Excess (deficiency) of receipts over disbursements	-	-	(7,329)	2,803	(33,161)	(39,879)	-
Cash and investments - ending	\$ -	\$ -	\$ 18,235	\$ 18,369	\$ 28,319	\$ 116,800	\$ -

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Payroll Drive	Payroll FOP	Payroll Reimb Insurance	Misc Settlement Funds	Sheriff-Stop Domestic Violence	Sheriff-Internet Crimes-Child	Sheriff-OPO-Safety Belt
Cash and investments - beginning	\$ -	\$ -	\$ 76,373	\$ -	\$ (18,455)	\$ 9,456	\$ (6,575)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,804,355	30,000	10,651	143,743
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,929	30,202	714,530	-	91,247	-	-
Total receipts	4,929	30,202	714,530	6,804,355	121,247	10,651	143,743
Disbursements:							
Personal services	-	-	-	-	85,844	-	41,851
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,929	30,202	707,282	6,804,355	-	10,651	105,547
Total disbursements	4,929	30,202	707,282	6,804,355	85,844	10,651	147,398
Excess (deficiency) of receipts over disbursements	-	-	7,248	-	35,403	-	(3,655)
Cash and investments - ending	\$ -	\$ -	\$ 83,621	\$ -	\$ 16,948	\$ 9,456	\$ (10,230)

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Pros-SW In Drug Task Force	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
Cash and investments - beginning	\$ (20,559)	\$ (38,839)	\$ 52,904	\$ 163,590	\$ (69,009)	\$ 4,866	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	25,290	158,578	-	15,700	12,360
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	20,559	119,501	79,329	50,467	69,009	-	-
Total receipts	20,559	119,501	104,619	209,045	69,009	15,700	12,360
Disbursements:							
Personal services	-	80,662	79,365	221,586	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	16,600	12,360
Total disbursements	-	80,662	79,365	221,586	-	16,600	12,360
Excess (deficiency) of receipts over disbursements	20,559	38,839	25,254	(12,541)	69,009	(900)	-
Cash and investments - ending	\$ -	\$ -	\$ 78,158	\$ 151,049	\$ -	\$ 3,966	\$ -

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Sup Ct-Drug Court Adult/Prob	Sup Ct-Drug Court Bryne	Health-MCH	Health- WIC	Health-Std	Health-Aids	Health-Lactation
Cash and investments - beginning	\$ 34,043	\$ 157,338	\$ 18,550	\$ (72,913)	\$ (1,403)	\$ 61	\$ 3,103
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	33,242	532,018	45,108	-	20,828
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	71,335	-	40	1,403	-	-
Total receipts	-	71,335	33,242	532,058	46,511	-	20,828
Disbursements:							
Personal services	-	46,199	15,430	466,160	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	10,000	182,474	18,660	80,577	-	-	20,464
Total disbursements	10,000	228,673	34,090	546,737	-	-	20,464
Excess (deficiency) of receipts over disbursements	(10,000)	(157,338)	(848)	(14,679)	46,511	-	364
Cash and investments - ending	\$ 24,043	\$ -	\$ 17,702	\$ (87,592)	\$ 45,108	\$ 61	\$ 3,467

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Health-LHD Deliverables	Health-In Childhood Lead Prev	EMA Disaster Relief	EMA-IDHS Grant	EMA-IDHS District 10 Grant	Sheriff-Child Seat Safety	VCCC-Forensic Diversion
Cash and investments - beginning	\$ (3,228)	\$ (29)	\$ 84,635	\$ 15,327	\$ 4,226	\$ 116	\$ (37,272)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	67,742	29	-	-	-	-	20,062
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	1,184	-	-	17,210
Total receipts	67,742	29	-	1,184	-	-	37,272
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	39,986	-	-	7,079	-	-	-
Total disbursements	39,986	-	-	7,079	-	-	-
Excess (deficiency) of receipts over disbursements	27,756	29	-	(5,895)	-	-	37,272
Cash and investments - ending	\$ 24,528	\$ -	\$ 84,635	\$ 9,432	\$ 4,226	\$ 116	\$ -

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (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	\$ 92,957	\$ 2,000	\$ (57,474)	\$ 71	\$ 26,565	\$ 3,048
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	163,382	-	10,000	9,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	163,382	-	10,000	9,000
Disbursements:							
Personal services	-	-	-	165,150	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	92,957	-	15,475	-	31,945	5,719
Total disbursements	-	92,957	-	180,625	-	31,945	5,719
Excess (deficiency) of receipts over disbursements	-	(92,957)	-	(17,243)	-	(21,945)	3,281
Cash and investments - ending	\$ 109	\$ -	\$ 2,000	\$ (74,717)	\$ 71	\$ 4,620	\$ 6,329

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (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	\$ 3,111	\$ 123,917	\$ 27	\$ 23,504	\$ 74,459	\$ 6,972	\$ 28,585
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,180,365	105,500	-	72,672	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	78,265	-	906	-	-	-
Total receipts	-	1,258,630	105,500	906	72,672	-	-
Disbursements:							
Personal services	-	993,762	-	-	41,967	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,986	103,157	68,000	11,104	5,485	-	6,952
Total disbursements	1,986	1,096,919	68,000	11,104	47,452	-	6,952
Excess (deficiency) of receipts over disbursements	(1,986)	161,711	37,500	(10,198)	25,220	-	(6,952)
Cash and investments - ending	\$ 1,125	\$ 285,628	\$ 37,527	\$ 13,306	\$ 99,679	\$ 6,972	\$ 21,633

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Health-Tobacco Grant	Health-Pub Health Sys Quality	Health-Purdue MSL Collabor	Health-In Local Health Dept Tr	Drug & Alcohol Grant	Adult Prob Adm-Superior	Burkhardt 2005 Series
Cash and investments - beginning	\$ 53,490	\$ 153	\$ 6,769	\$ 114,852	\$ 850	\$ 41,858	\$ 619,015
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	67,649	504	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	5,407	13,197
Total receipts	-	-	-	67,649	504	5,407	13,197
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	58,551	504	-	11,843
Total disbursements	-	-	-	58,551	504	-	11,843
Excess (deficiency) of receipts over disbursements	-	-	-	9,098	-	5,407	1,354
Cash and investments - ending	\$ 53,490	\$ 153	\$ 6,769	\$ 123,950	\$ 850	\$ 47,265	\$ 620,369

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Burkhardt 2006 TIF	Burkhardt 2008 Debt Service	Centre Lease Rental	Centre 03 Op & Res	Centre 03 Sinking	Re Entry Court	Day Reporting Drug Court
Cash and investments - beginning	\$ 1,646,552	\$ 879,295	\$ 3	\$ 27,150	\$ 1,744,595	\$ 231,051	\$ 12,060
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	33,734	1,300,103	-	297,995	3,850,556	102,552	80,898
Total receipts	33,734	1,300,103	-	297,995	3,850,556	102,552	80,898
Disbursements:							
Personal services	-	-	-	-	-	28,040	5,588
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	174,110	1,357,850	-	300,475	3,801,604	239,636	79,855
Total disbursements	174,110	1,357,850	-	300,475	3,801,604	267,676	85,443
Excess (deficiency) of receipts over disbursements	(140,376)	(57,747)	-	(2,480)	48,952	(165,124)	(4,545)
Cash and investments - ending	\$ 1,506,176	\$ 821,548	\$ 3	\$ 24,670	\$ 1,793,547	\$ 65,927	\$ 7,515

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	D.A.D.S.	Veteran Treatment Recovery	Detention Center Library	Burdette Park Donations	Jean Cook Tree Donations	K Komen Foundation Missing	EMA Cert Donations
Cash and investments - beginning	\$ 95,879	\$ 28,330	\$ 75	\$ 743	\$ 707	\$ 5,305	\$ 3,605
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	77,041	9,230	-	5,338	552	-	-
Total receipts	77,041	9,230	-	5,338	552	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	95,879	-	-	665	434	-	3,462
Total disbursements	95,879	-	-	665	434	-	3,462
Excess (deficiency) of receipts over disbursements	(18,838)	9,230	-	4,673	118	-	(3,462)
Cash and investments - ending	\$ 77,041	\$ 37,560	\$ 75	\$ 5,416	\$ 825	\$ 5,305	\$ 143

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Scott (Azteca)	Vanderburgh Industrial Park	Baseline Expansion	University Parkway	Burkhardt Bond Principal	Pigeon TIF	Jacobsville TIF
Cash and investments - beginning	\$ 1,854,573	\$ 1,483,281	\$ (179,721)	\$ 391,385	\$ -	\$ -	\$ -
Receipts:							
Taxes	674,237	519,923	200,632	127,514	-	7,217,569	1,905,563
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	3,045,960	-	-
Total receipts	<u>674,237</u>	<u>519,923</u>	<u>200,632</u>	<u>127,514</u>	<u>3,045,960</u>	<u>7,217,569</u>	<u>1,905,563</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	602,883	92,500	-	159,275	3,045,960	7,217,569	1,905,563
Total disbursements	<u>602,883</u>	<u>92,500</u>	<u>-</u>	<u>159,275</u>	<u>3,045,960</u>	<u>7,217,569</u>	<u>1,905,563</u>
Excess (deficiency) of receipts over disbursements	<u>71,354</u>	<u>427,423</u>	<u>200,632</u>	<u>(31,761)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,925,927</u>	<u>\$ 1,910,704</u>	<u>\$ 20,911</u>	<u>\$ 359,624</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, 2016
 (Continued)

	Mead Johnson	Burkhardt General	Bohannon Estates	Mill Terrace	Mill Terrace Bond	Aabel Park	Accepted Storm Sewers
Cash and investments - beginning	\$ -	\$ 21,478,145	\$ 14,136	\$ 845	\$ 3,000	\$ 24,499	\$ 159,867
Receipts:							
Taxes	24,371	7,585,202	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	24,751	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	875,971	7,714	23,236	-	12,186	-
Total receipts	24,371	8,485,924	7,714	23,236	-	12,186	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	24,371	9,579,001	14,400	11,645	-	25,153	-
Total disbursements	24,371	9,579,001	14,400	11,645	-	25,153	-
Excess (deficiency) of receipts over disbursements	-	(1,093,077)	(6,686)	11,591	-	(12,967)	-
Cash and investments - ending	\$ -	\$ 20,385,068	\$ 7,450	\$ 12,436	\$ 3,000	\$ 11,532	\$ 159,867

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	BCH Subdivision Sidewalks	Oncology Center Subdivision	Woodgate Subdivision Sec1A	MM Industrial Subdivision	Five Oaks Subdivision	93.008 Medical Reserve Corps Health	Spring Lake Valley Sec1
Cash and investments - beginning	\$ 13,100	\$ 4,544	\$ 8,400	\$ 6,624	\$ 4,811	\$ 9,292	\$ 20,617
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ 13,100	\$ 4,544	\$ 8,400	\$ 6,624	\$ 4,811	\$ 9,292	\$ 20,617

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Legal Aid Supplemental Staff	SRI Tax Sale Fees	Commissioners Economic Dev	Clear Creek Subdivision	License	Sheriff Medical Records	Sheriff Technology & Equipment
Cash and investments - beginning	\$ 1,676	\$ -	\$ 146,117	\$ 17,800	\$ 205,861	\$ 2,664	\$ 149,644
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	29,000	2,025	-	-	-	420	248,750
Total receipts	29,000	2,025	-	-	-	420	248,750
Disbursements:							
Personal services	26,050	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	2,025	18,196	-	-	-	245,924
Total disbursements	26,050	2,025	18,196	-	-	-	245,924
Excess (deficiency) of receipts over disbursements	2,950	-	(18,196)	-	-	420	2,826
Cash and investments - ending	\$ 4,626	\$ -	\$ 127,921	\$ 17,800	\$ 205,861	\$ 3,084	\$ 152,470

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Sheriff Training & Equipment	Sheriff Information Systems	Criminal History Verification	Local Drug Free-Sheriff	Local Drug Free-Prosecutor	Local Drug Free-Circuit	Local Drug Free-Superior Court
Cash and investments - beginning	\$ 2,824	\$ 23,485	\$ 6,759	\$ 11,538	\$ 7,500	\$ 1,022	\$ 3,165
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	11,285	10,000	1,129	1,860	-	2,750	4,500
Total receipts	11,285	10,000	1,129	1,860	-	2,750	4,500
Disbursements:							
Personal services	-	-	-	-	-	2,387	1,569
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	8,658	10,703	-	10,033	-	1,129	3,286
Total disbursements	8,658	10,703	-	10,033	-	3,516	4,855
Excess (deficiency) of receipts over disbursements	2,627	(703)	1,129	(8,173)	-	(766)	(355)
Cash and investments - ending	\$ 5,451	\$ 22,782	\$ 7,888	\$ 3,365	\$ 7,500	\$ 256	\$ 2,810

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Local Drug Free-Sup/Juv	County Share COIT	Sup Ct- 93.243 SAMHSA Drug Court	Nacoho Tabacco	HMEP	Sup Ct Court Reform Grant	Sheriff M.A.D.D.
Cash and investments - beginning	\$ 7,780	\$ 552,647	\$ 7,117	\$ 1,628	\$ (21,389)	\$ 1,592	\$ (199)
Receipts:							
Taxes	-	13,954,011	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,625	292,524	37,000	-	21,389	-	199
Total receipts	5,625	14,246,535	37,000	-	21,389	-	199
Disbursements:							
Personal services	-	3,664,797	-	-	-	-	-
Supplies	-	1,275,107	-	-	-	-	-
Other services and charges	-	9,043,326	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,154	190,550	-	-	-	-	-
Total disbursements	6,154	14,173,780	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(529)	72,755	37,000	-	21,389	-	199
Cash and investments - ending	\$ 7,251	\$ 625,402	\$ 44,117	\$ 1,628	\$ -	\$ 1,592	\$ -

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Sheriff Local Gov Reimb	Sheriff Safety Awareness	Sheriff Grant Holding Fund	OPO-Highway Safety	DUI Taskforce	Buckingham Woods Subdivision	ESREP-VHP
Cash and investments - beginning	\$ 10,369	\$ 81	\$ 39,562	\$ (50)	\$ (209)	\$ 10,080	\$ (2,822)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	7,588	14,379	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	13,213	-	-	50	-	-	2,822
Total receipts	13,213	-	-	7,638	14,379	-	2,822
Disbursements:							
Personal services	-	-	-	2,582	25,343	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	10,369	-	-	5,006	16,385	-	-
Total disbursements	10,369	-	-	7,588	41,728	-	-
Excess (deficiency) of receipts over disbursements	2,844	-	-	50	(27,349)	-	2,822
Cash and investments - ending	\$ 13,213	\$ 81	\$ 39,562	\$ -	\$ (27,558)	\$ 10,080	\$ -

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Std	EMPG Competitive	Sup Ct Community Supervision	Health Education Screenings	IDVA Grant	University Pkyw- Ban 2014A	Ban2014B
Cash and investments - beginning	\$ (17,677)	\$ -	\$ 60,597	\$ 399	\$ -	\$ 1,310,324	\$ 2,668,654
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	59,349	113,458	-	-	399	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	26,716	-	-	1,340	-	199	406
Total receipts	86,065	113,458	-	1,340	399	199	406
Disbursements:							
Personal services	118,430	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	12,193	112,896	41,284	-	399	30,856	61,713
Total disbursements	130,623	112,896	41,284	-	399	30,856	61,713
Excess (deficiency) of receipts over disbursements	(44,558)	562	(41,284)	1,340	-	(30,657)	(61,307)
Cash and investments - ending	\$ (62,235)	\$ 562	\$ 19,313	\$ 1,739	\$ -	\$ 1,279,667	\$ 2,607,347

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Non Motorist Safety	Health Immunizations	Baby & Me Tobacco Free	FIMR	Injury Prevention	Circuit Court Court Reform	Supreme Court Grant
Cash and investments - beginning	\$ (6,995)	\$ (1,852)	\$ (1,709)	\$ (1,059)	\$ (145)	\$ 2,464	\$ (3,001)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	21,809	24,057	28,399	25,852	18,571	-	10,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	2,055	-	-	-	10,000
Total receipts	21,809	24,057	30,454	25,852	18,571	-	20,000
Disbursements:							
Personal services	14,516	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	375	34,574	29,144	24,940	18,092	1,213	10,625
Total disbursements	14,891	34,574	29,144	24,940	18,092	1,213	10,625
Excess (deficiency) of receipts over disbursements	6,918	(10,517)	1,310	912	479	(1,213)	9,375
Cash and investments - ending	\$ (77)	\$ (12,369)	\$ (399)	\$ (147)	\$ 334	\$ 1,251	\$ 6,374

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Medical Reserve	Work Release User Fees	Baseline Exp 80-0304-03-2	Vanderburgh Co Tax Dsr Vndered 15	Vanderburgh Co Tax Inc Vndered 15	Vand Co Ban 2015A Vandeban15B	Vand Co Ban 2015B Vandeban15B
Cash and investments - beginning	\$ 630	\$ 38,763	\$ 5,890,450	\$ 403,657	\$ 200,654	\$ 57,038	\$ 81,426
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	122,414	894	63	400,488	1,530,009	3,037,513
Total receipts	-	122,414	894	63	400,488	1,530,009	3,037,513
Disbursements:							
Personal services	-	31,609	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	93,138	119,157	-	398,853	1,530,002	3,037,501
Total disbursements	-	124,747	119,157	-	398,853	1,530,002	3,037,501
Excess (deficiency) of receipts over disbursements	-	(2,333)	(118,263)	63	1,635	7	12
Cash and investments - ending	\$ 630	\$ 36,430	\$ 5,772,187	\$ 403,720	\$ 202,289	\$ 57,045	\$ 81,438

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Drug Free- Dads	LOIT 2016 Special Distribution	Veterans Treatment Court Grant	Plat Book Transfer Fee	D.A.D.S Education Fees	Health Dept Donations	Brkhdt Ref Cost Of Issuance
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	15,000	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,475	7,548,375	-	19,220	40	2,791	145,348
Total receipts	2,475	7,548,375	15,000	19,220	40	2,791	145,348
Disbursements:							
Personal services	630	-	8,889	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,187	7,548,375	3,101	-	-	2,791	138,377
Total disbursements	1,817	7,548,375	11,990	-	-	2,791	138,377
Excess (deficiency) of receipts over disbursements	658	-	3,010	19,220	40	-	6,971
Cash and investments - ending	\$ 658	\$ -	\$ 3,010	\$ 19,220	\$ 40	\$ -	\$ 6,971

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Co Share 2016 Special Dist	Local Drug Free VCCC	Payroll Teamsters Education	Payroll Fringe Benefits	Child Seat Safety	Voca Equipment	Drug Prosecution
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,799	11,106	15,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	771,766	1,175	6,388	2,930	50	2,777	-
Total receipts	771,766	1,175	6,388	2,930	1,849	13,883	15,000
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	354	6,388	2,930	1,849	15,837	9,000
Total disbursements	-	354	6,388	2,930	1,849	15,837	9,000
Excess (deficiency) of receipts over disbursements	771,766	821	-	-	-	(1,954)	6,000
Cash and investments - ending	\$ 771,766	\$ 821	\$ -	\$ -	\$ -	\$ (1,954)	\$ 6,000

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Voca One-Time Project	Univ Pkwy Bans 2016A 81-0273-01-1	Univ Pkwy Bans 2016B 81-0273-01-1	Burkhardt Refunding Rev 2016 904833	Assessor IAAP Training	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 86,662,646
Receipts:						
Taxes	-	-	-	-	-	252,866,606
Licenses and permits	-	-	-	-	-	1,121,864
Intergovernmental receipts	-	-	-	-	-	39,175,470
Charges for services	-	-	-	-	-	2,951,551
Fines and forfeits	-	-	-	-	-	903,248
Other receipts	-	1,550,076	3,076,651	5,452,591	-	143,479,089
Total receipts	-	1,550,076	3,076,651	5,452,591	-	440,497,828
Disbursements:						
Personal services	-	-	-	-	-	55,373,057
Supplies	-	-	-	-	-	3,746,708
Other services and charges	-	-	-	-	-	26,424,310
Capital outlay	-	-	-	-	-	3,929,401
Other disbursements	1,200	1,549,086	3,075,880	-	-	346,064,470
Total disbursements	1,200	1,549,086	3,075,880	-	-	435,537,946
Excess (deficiency) of receipts over disbursements	(1,200)	990	771	5,452,591	-	4,959,882
Cash and investments - ending	\$ (1,200)	\$ 990	\$ 771	\$ 5,452,591	\$ 250	\$ 91,622,528

VANDERBURGH COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 6,842,581</u>	<u>\$ 2,628,006</u>

VANDERBURGH COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
EVANSVILLE-VANDERBURGH COUNTY BUILDING AUTHORITY	THE CENTRE/OLD NATIONAL EVENTS CENTER	\$ 3,668,000	1/1/2004	1/1/2018
EVANSVILLE-VANDERBURGH COUNTY BUILDING AUTHORITY	COUNTY JAIL	2,299,000	7/17/2003	1/15/2028
PNC EQUIPMENT FINANCE LLC	SHERIFF VEHICLE LEASE	<u>108,967</u>	4/18/2016	4/18/2018
Total governmental activities		<u>6,075,967</u>		
Total of annual lease payments		<u>\$ 6,075,967</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	REVENUE BONDS	\$ 40,500,000	\$ 8,119,901
Total governmental activities		<u>40,500,000</u>	<u>8,119,901</u>
Totals		<u>\$ 40,500,000</u>	<u>\$ 8,119,901</u>

VANDERBURGH COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2016

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	467,038,862
Buildings	91,414,838
Improvements other than buildings	844,882
Machinery, equipment, and vehicles	19,262,702
Total governmental activities	616,900,691
Total capital assets	\$ 616,900,691

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF VANDERBURGH COUNTY, INDIANA

Report on Compliance for the 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 its major federal program for the year ended December 31, 2016. The County's major federal program is 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 the County's major federal program 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 the major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on the 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 its major federal program for the year ended December 31, 2016.

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


Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the 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 a 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 a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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


Paul D. Joyce, CPA
State Examiner

August 22, 2017

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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, 2016

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Department of Agriculture</u>					
Special Supplemental Nutrition Program for Women, Infants, and Children 10.557 Lactation 8406 10.557 WIC 8403	Indiana State Department of Health	10.557	16162IN012W5003 17172IN002W1003	\$ - -	\$ 20,828 532,018
Total - Special Supplemental Nutrition Program for Women, Infants, and Children				-	552,846
Total - Department of Agriculture				-	552,846
<u>Department of Justice</u>					
Juvenile Accountability Block Grants 16.523 Teen Court Youth 8304	Indiana Criminal Justice Institute	16.523	D3-16-10016	-	12,360
Total - Juvenile Accountability Block Grants				-	12,360
Missing Children's Assistance 16.543 Sheriff-Internet Crimes Child 8105 16.543 Sheriff-Internet Crimes Child 8105	Indiana State Police	16.543	2011-MC-CX-K005 2014-MC-FX-K018	-	2,256 8,395
Total - Missing Children's Assistance				-	10,651
Crime Victim Assistance 16.575 Pros Voca Equipment 8207 16.575 Pros Victim/Witness Asst 8205	Indiana Criminal Justice Institute	16.575	D3-16-106700 D3-16-10398	-	11,106 158,578
Total - Crime Victim Assistance				-	169,684
Violence Against Women Formula Grants 16.588 STOP Domestic Violence 8102 16.588 Pros STOP 8204	Indiana Criminal Justice Institute	16.588	D3-16-10489 D3-16-10508	-	30,000 25,290
Total - Violence Against Women Formula Grants				-	55,290
Total - Department of Justice				-	247,985
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction 20.205 Burkhardt Road Virginia Street 4501 20.205 Cum Bridge State Reimb 11350000-002300 20.205 Cum Bridge State Reimb 11350000-002300	Indiana Department of Transportation	20.205	DES #0400731 DES #1383215 DES #159156	-	24,751 4,880 14,960
Total - Highway Planning and Construction				-	44,591
Total - Highway Planning and Construction Cluster				-	44,591
Highway Safety Cluster State and Community Highway Safety 20.601 DUI Task Force 8108 20.600 OPO-Safety Belt 8106	Indiana Criminal Justice Institute	20.600	D3-16-10242 D3-16-10195	14,379 105,547	14,379 143,743
Total - State and Community Highway Safety				119,926	158,122
Alcohol Impaired Driving Countermeasures Incentive Grants I 20.600 OPO 8104	Indiana Criminal Justice Institute	20.601	D3-16-10196	5,006	7,588
Total - Alcohol Impaired Driving Countermeasures Incentive Grants I				5,006	7,588
Occupant Protection Incentive Grants 20.600 Non Motorist Safety 8110	Indiana Criminal Justice Institute	20.602	D3-16-10267	-	21,809
Total - Occupant Protection Incentive Grants				-	21,809
Total - Highway Safety Cluster				124,932	187,519
Total - Department of Transportation				124,932	232,110

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, 2016
(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
Department of Health and Human Services					
Immunization Cooperative Agreements 93.268 Immunizations 8408	Indiana State Department of Health	93.268	A70-5-073167	-	24,057
Total - Immunization Cooperative Agreements				-	24,057
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements 93.074 LHD Deliverables 8409	Indiana State Department of Health	93.074	U90TP000521	-	67,742
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	67,742
Child Support Enforcement 93.563 Court Cost 10000000-002700 93.563 Clerk's Record Perpetuation 1119 93.563 Clerk IV-D Incentive 8899 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 Pros IV-D Incentive 8897 93.563 Title IV-D Incentive 8895	Indiana Department of Child Services	93.563	FY2016 FY2016 FY2016 FY2016 FY2016 FY2016 FY2016 FY2016	- - - - - - - -	176,317 13,749 214,420 407,082 1,491,435 93,820 240,847 181,839
Total - Child Support Enforcement				-	2,819,509
State Court Improvement Program 93.586 CIP 8303	Indiana State Court Administration	93.586	2015BT	-	15,700
Total - State Court Improvement Program				-	15,700
Preventive Health Services_Sexually Transmitted Diseases Control Grants 93.977 STD AAPPS 8416 93.940 STD 8404	Indiana State Department of Health	93.977	H255004337 H255004337	- -	59,349 45,108
Total - Preventive Health Services_Sexually Transmitted Diseases Control Grants				-	104,457
Maternal and Child Health Services Block Grant to the States 93.994 Injury Prevention 8419 93.994 Baby & Me Tobacco Free 8417 93.994 FIMR 8418 93.994 MCH 8401	Indiana State Department of Health	93.994	PO # 16519029 PO # 16524016 PO # 16529416 PO # 16521729	- - - -	18,571 28,399 25,852 33,242
Total - Maternal and Child Health Services Block Grant to the States				-	106,064
Total - Department of Health and Human Services				-	3,137,529
Department of Homeland Security					
Emergency Management Performance Grants 97.042 EMPG Competitive 8507	Indiana Department of Homeland Security	97.042	C44P-5-533B & C44P-5-764B	35,202	100,732
Total - Emergency Management Performance Grants				35,202	100,732
Homeland Security Grant Program 97.042 EMPG Competitive 8507	Indiana Department of Homeland Security	97.067	EMW-2015-SS-00049-S01	-	9,656
Total - Homeland Security Grant Program				-	9,656
Total - Department of Homeland Security				35,202	110,388
Total federal awards expended				\$ 160,134	\$ 4,280,858

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, 2016. 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 minimis 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 weakness identified?	yes
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major program:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Any audit finding(s) disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	no

Identification of Major Program and type of auditor's report issued on compliance for it:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
93.563	Child Support Enforcement	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 2016-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness, Other Matters

Repeat Finding

A similar finding was reported in the immediate prior year report as Finding 2015-001.

VANDERBURGH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Condition

The County did not have an effective system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The Accounts Receivable Bookkeeper entered the information and the County Auditor reviewed and submitted federal award information within the County's Annual Report on the Indiana Gateway for Government Units, which was used to compile the SEFA. However, the control procedures were not effective to ensure that the federal award information entered and submitted was correct.

The SEFA contained the following errors:

1. Two state-funded programs in the amount of \$13,799 were included.
2. One program with federal expenditures of \$9,656 was omitted.
3. Funding in the amount of \$35,202 passed through to a subrecipient was not reported for one federal program.
4. Six programs' federal expenditures were understated by a total of \$616,249, and three programs' federal expenditures were overstated by a total of \$15,164.
5. Fourteen pass-through entity identifying award numbers were either incorrect or omitted.

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

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

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

VANDERBURGH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 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 the 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.
- (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*.

VANDERBURGH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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

No matters are reportable.

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2015-001

Fiscal year in which the finding initially occurred:	2015
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:	
Contact Person Responsible for Corrective Action:	Brian Gerth
Contact Phone Number:	812-435-5763

Status of Audit Finding:

The Auditor's office is working on correcting all errors in accordance to the prior audit findings. The Auditor's office is implementing procedures to determine what are State grants, and not include them on the financial statement in Gateway. We have received and will continue to receive award letters for all grants including the ones where pass-through entities are listed. We are also using the correct totals to account for expenditures by grants. This will continue to be a work in progress as we continue to receive new grants.

Brian Gerth

(Signature)

Auditor

(Title)

6/12/17

(Date)



OFFICE OF THE CLERK OF THE
Vanderburgh Circuit and Superior Courts

CARLA J. HAYDEN
CLERK OF THE COURTS

THERESA BASSEMIER
CHIEF DEPUTY

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2015-002

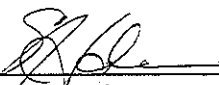
Contact Person Responsible for Corrective Action: Carla J. Hayden

Contact Phone Number: 812-435-5162

Completion Date: October, 2016

Status of Audit Finding:

As indicated in the corrective action plan, we developed a plan with specific actions to address the issue identified. As of September, 2016, corrective action was taken. The bank reconciliation report is reviewed by someone in the department other than the preparer of the reconciliation. All deposits and checks were gone over to make sure that everything on the report matched what was on the bank statement.



Carla J. Hayden
Clerk of the Circuit Court
June 8, 2017

VANDERBURGH SUPERIOR COURT

Courts Building
825 Sycamore Street
Evansville, IN 47708

ROBERT J. TORNATTA, Judge
Room 225

RICHARD G. D'AMOUR, Judge
Room 116

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.

ROBERT J. PIGMAN, Chief Judge
Room 122

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 2015-003

Fiscal year in which the finding initially occurred:

2014

Pass-Through Entity:

Indiana Department of Child Services

Contact Person Responsible for Corrective Action:

Judge, Robert J. Pigman

Contact Phone Number:

812-435-5411

Status of Audit Finding:

Superior Court began implementing our Corrective Action Plan in August 2016.

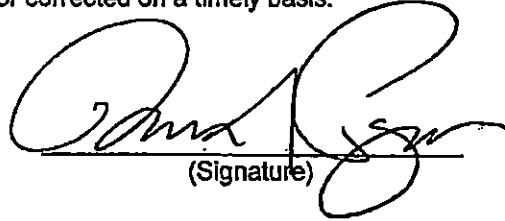
The first item in the Court's Corrective Action Plan was to begin sending our vendor, MAXIMUS, a copy of our Accounts Payable spreadsheet with a strikethrough indicating unallowable expenditures. The Court did this for the months of August & September, but realized that based on dates claims submitted/paid, that was not a 100% accurate way of reporting expenditures to MAXIMUS. In October, the Court sent a copy of the Auditor's report, and put strikethroughs through unallowable expenditures. Because that did not appear to look neat/clean, in November, the Court began to utilize a spreadsheet that mocks the Financial Detail page used by MAXIMUS, and has utilized this method going forward.

The second item in the Court's CAP was requesting the Financial Detail prepared by MAXIMUS each month. In an email sent to MAXIMUS on 09-26-16, we requested that the Financial Detail be sent along with the MEC each month, and that request has been complied with. The Court compares the Financial Detail that was prepared and sent to MAXIMUS, to the Financial Detail prepared by MAXIMUS for the MEC to double check for accuracy.

The third item was that the Assistant Administrator would log in to the Child Support Resources website at least one time per month to check for updates. The log-ins have probably been made on a bi-monthly basis, instead of a monthly basis, due to work load.

Further, on March 15th, 2017 a Title IV-D Claims Training was offered by the Child Support Bureau. The Assistant Administrator attended, and the training covered what expenses are eligible for reimbursement per the Federal regulations and how to complete an MEC form for IV-D reimbursement.

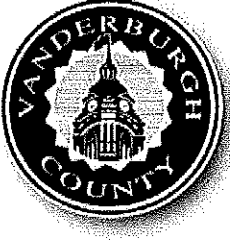
The internal controls will continue each and every year to ensure that the expenditures reported on the MEC's are in compliance with the grant agreement and requirements of the Title IV-D program, and whereby errors or noncompliance could be prevented, detected, or corrected on a timely basis.



(Signature)

Judge, Vanderburgh Superior Court
(Title)

06-08-17
(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

CORRECTIVE ACTION PLAN

FINDING 2016-001

Contact Person Responsible for Corrective Action:
Contact Phone Number:

Brian Gerth
812-435-5763

Views of Responsible Official:

We concur with the findings

Description of Corrective Action Plan:

The Auditor's Office will correct the errors noted within the findings. The Auditor's Office is implementing procedures to determine what State funded grants are, and not include them on the financial statement in Gateway. We will continue to receive award letters for all grants including the ones where pass-through entities are listed. We are using the correct totals to account for expenditures by grants. This will continue to be a work in progress as we receive new grants.

Anticipated Completion Date:

December 31, 2017

Brian Gerth
(Signature)

Auditor
(Title)

8/16/17
(Date)

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/>.