

**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, 2017 to December 31, 2017



**FILED**  
08/14/2018



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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	01-01-17 to 12-31-20
Clerk of the Circuit Court	Carla Hayden	01-01-17 to 12-31-20
County Sheriff	David L. Wedding	01-01-15 to 12-31-18
President of the County Council	John Montrastelle	01-01-17 to 12-31-18
President of the Board of County Commissioners	Bruce Ungethiem	01-01-17 to 12-31-18



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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, 2017, and the related notes to the financial statement as listed in the Table of Contents.

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

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free 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, 2017.

***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, 2017, 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 July 17, 2018, 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 solely 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 effectiveness of the County's 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

July 17, 2018



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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, 2017, and the related notes to the financial statement, and have issued our report thereon dated July 17, 2018, 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 2017-001, 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 2017-001.

**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

July 17, 2018

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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, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
After Settlement Collections	\$ 5,291,285	\$ 6,695,957	\$ 5,290,785	\$ 6,696,457
Sheriff's Inmate Trust	137,602	1,273,234	1,308,354	102,482
Jail Commissary	320,052	622,200	730,204	212,048
Clerk's Trust	6,764,010	19,825,500	23,084,017	3,505,493
General	3,190,935	53,650,163	51,603,390	5,237,708
Accident Report	22,859	10,044	28,125	4,778
LIT Property Tax Relief	-	4,160,237	4,136,142	24,095
Child Advocacy	3,632	50	-	3,682
City And Town Court Costs	3,545	45,919	46,324	3,140
Clerk's Records Perpetuation	437,718	203,332	304,349	336,701
COIT- Special Legislation	130,198	-	-	130,198
Congressional School Interest	14,735	-	864	13,871
Congressional School Principal	32,995	-	-	32,995
Convention Visitor And Tourism Promotion	206,360	1,506,399	1,479,050	233,709
Sales Disclosure- County Share	109,517	24,866	12,362	122,021
Cumulative Bridge	1,544,339	1,929,053	1,212,343	2,261,049
Cumulative Capital Development	198,197	1,162,085	1,036,764	323,518
Drug Free Community	136,941	121,661	136,440	122,162
Electronic Map Generation	2,495	30	500	2,025
Emergency Planning/Right To Know	2,016	11,997	8,264	5,749
Emergency Telephone System	208,350	1,374,495	1,283,576	299,269
Enhanced Access	940,532	397,068	886,679	450,921
Extradition	4,710	686	-	5,396
Firearms Training	86,622	32,975	49,903	69,694
Food And Beverage Tax	-	4,600,227	4,600,227	-
Health	531,473	2,988,901	2,959,181	561,193
Identification Security Protection	140,113	22,288	-	162,401
Local Road And Street	1,407,941	1,459,164	1,085,723	1,781,382
Medical Care For Inmates	15,068	43,135	56,075	2,128
Misdemeanant	207,998	156,218	147,827	216,389
Motor Vehicle Highway	1,912,319	4,471,289	4,561,906	1,821,702
Park Nonreverting Operating	54,505	145,228	140,410	59,323
Promotion Of Economic Dev & Tourism	148,893	2,108,958	2,070,669	187,182
Rainy Day	4,901,511	-	-	4,901,511
Reassessment	510,137	342,581	402,091	450,627
Recorder's Records Perpetuation	188,340	386,741	155,266	419,815
Sex And Violent Offender Administration	35,573	15,575	1,662	49,486
Sheriff's Pension Trust	-	23,535	23,535	-
Supplemental Public Defender Services	338,563	250,792	283,126	306,229
Surplus Tax	479,970	239,833	307,295	412,508
Surveyor's Corner Perpetuation	46,670	85,030	42,881	88,819
Tax Sale Redemption	6,060	296,174	280,214	22,020
Tax Sale Surplus	1,336,108	1,927,725	1,243,283	2,020,550
Unsafe Building	-	40,539	40,539	-
Vehicle Inspection	1,012	-	1,012	-
Trash Lien	-	117,188	117,188	-
GAL/CASA	-	202,704	202,704	-
Auditors Ineligible Deductions	137,555	59,867	29,271	168,151
County Elected Officials Training	69,701	22,535	4,138	88,098
County Offender Transportation Fund	21,121	4,842	-	25,963
Statewide 911	-	1,771,562	1,771,562	-
Supplemental Juvenile Probation Services	30,396	4,465	-	34,861
Alternative Dispute Resolution	3,043	15,194	18,230	7
Drainage Maintenance	546,850	104,511	146,762	504,599
Convention Center Operating	3,110,312	1,205,119	1,221,610	3,093,821
Drug Buy Money	34,247	20,735	32,069	22,913
Sheriff Sale Administration	163,021	54,256	214,177	3,100
K-9	208	90,000	27,425	62,783
Self-Insurance	321,686	226,632	339,083	209,235
Insurance- Retiree Contributions	117,692	1,313,995	1,361,507	70,180
Payroll Clearing	-	24,245,466	24,245,466	-
Payroll Withholding- Donations	-	6,787	6,787	-
Payroll Withholding- Insurance	237,814	12,839,908	12,740,348	337,374
Payroll Withholding- Other	-	49,773	49,773	-
Payroll Withholding- Child Support	-	95,325	95,325	-
Payroll Withholding- Deferred Compensation	-	749,525	749,525	-
Payroll Withholding- Federal	-	4,168,046	4,168,046	-
Payroll Withholding- Fica & Medicare	-	4,347,835	4,347,835	-
Payroll Withholding- Local Tax	-	328,569	328,569	-
Payroll Withholding- PERF	74,525	4,005,065	4,002,862	76,728
Payroll Withholding- Property Taxes	-	1,579	1,579	-
Payroll Withholding- Sheriff Pension	-	942,645	942,645	-
Payroll Withholding- State	-	1,108,023	1,108,023	-
Payroll Withholding- Union Dues	-	110,857	110,857	-
Payroll Withholding- Wage Garnishments	-	56,913	56,913	-
Settlement	-	142,758,108	142,758,108	-
Wheel Tax	10,676	262,886	263,281	10,281
Sur Tax	90,862	1,283,466	1,279,888	94,440
CVET Agency	-	1,391,831	1,391,831	-
Weed Lien Collections	-	89,695	89,695	-
Sewage Collections	-	187,418	187,418	-
Financial Institution Tax	-	1,682,432	1,682,432	-
Homestead Credit Rebate	348	-	348	-

VANDERBURGH COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
State Fines And Forfeitures	9,942	26,642	32,445	4,139
Infraction Judgements	9,389	110,228	112,400	7,217
Overweight Vehicle Fines	-	3,351	3,351	-
Special Death Benefit	1,265	16,905	16,840	1,330
Sales Disclosure- State Share	1,965	24,800	24,845	1,920
Coroners Training & Con't Education	2,270	26,774	27,288	1,756
Interstate Compact- State Share	221	4,842	4,807	256
Mortgage Recording Fees- State Share	1,430	16,543	16,675	1,298
DLGF Homestead Property Database	-	1,078	27	1,051
Sex And Violent Offender Admin - State	18	1,731	1,715	34
Child Restraint Violations Fines	250	2,225	2,300	175
Food And Beverage Tax Collections	2,131	1,353	1,355	2,129
Inheritance Tax	9,002	-	-	9,002
Sales Tax Collections	9,383	37,855	39,438	7,800
Education Plate Fees Agency	-	3,131	3,131	-
Innkeepers Tax Collections	2,569	9,666	9,476	2,759
LOIT Special Dist	748,629	1,000,000	962,455	786,174
LIT Certified Shares	-	38,947,772	38,947,772	-
93.563 Prosecutor PCA	55,353	24,093	25,023	54,423
93.563 Title IV-D Incentive	415,317	90,998	147,726	358,589
93.563 Prosecutor IV-D Incentive-Post Oct '99	29,781	337,804	261,240	106,345
93.563 Clerk IV-D Incentive-Post Oct '99	532,300	90,998	316,200	307,098
Law Enforcement	141,396	27,697	49,908	119,185
Prosecutor Pretrial Divers	12,445	55,621	41,859	26,207
Suppl Adult Prob-Cir	183,655	768,391	680,868	271,178
Suppl Adult Prob-Clerk	213,670	18,159	-	231,829
Suppl Adult Prob-Sup	203,627	47,223	96,583	154,267
Health Dental Clinic	5,995	-	-	5,995
Rent 8-11 Lands	124	59,779	59,304	599
Legal Aid United Way	42,407	55,706	51,848	46,265
Jail Project	795,709	-	1,000	794,709
Jail Bond	1,105,939	2,256,362	2,310,526	1,051,775
Homestead Credit 2009	3,661	-	-	3,661
TMA Personal Prop	210,088	757,957	192,100	775,945
Burdette Park Events	5,027	-	-	5,027
Auditorium Food & Bev	526,903	-	443,944	82,959
Azlar Adm Tax Conv & Vstr	89,088	192,770	281,858	-
Prosecutor Law Enf	80,437	320,567	241,602	159,402
Pros Infractions	32,060	211,648	193,413	50,295
Export Health Cert	16,721	7,573	4,317	19,977
Sheriff Reserve	1,903	232	2,076	59
Adult Prog Adm-Circuit	12,348	65,335	61,871	15,812
Sheriff Officer Friendly	3,611	-	3,546	65
Co Police Pension Trust	-	384,911	384,911	-
Community Corrections	43,125	253,693	246,810	50,008
In Lieu Of Taxes/EHA	-	76,992	76,992	-
Pros Share Infractions	18,235	180,675	190,960	7,950
Health Vaxcare	18,369	5,783	-	24,152
Pros Share Law Enf	28,319	66,649	65,933	29,035
VCSO-EVSC Safety Agreement	116,800	72,000	184,794	4,006
Payroll Medicare	-	1,017,905	1,017,905	-
Payroll Drive	-	5,145	5,145	-
Payroll FOP	-	58,869	58,869	-
Payroll Reimb Insurance	83,621	690,981	670,064	104,538
Misc Settlement Funds	-	7,390,816	7,390,816	-
Sheriff-Stop Domestic Violence	16,948	75,747	92,127	568
Sheriff-Internet Crimes-Child	9,456	22,044	21,168	10,332
Sheriff-OPO-Safety Belt	(10,230)	172,102	165,045	(3,173)
Pros-Stop	78,158	104,620	86,210	96,568
Pros-Victim/Witness Asst	151,049	185,024	230,899	105,174
Sup Ct-In Adult Court Improvement	3,966	3,750	315	7,401
Sup Ct-Drug Court Adult/Prob	24,043	-	-	24,043
Health-MCH	17,702	48,582	53,257	13,027
Health -WIC	(87,592)	641,826	634,055	(79,821)
Health-Std	45,108	73	45,108	73
Health-Aids	61	-	-	61
Health-Lactation	3,467	20,676	26,787	(2,644)
Health-LHD Deliverables	24,528	13,183	17,376	20,335
EMA Disaster Relief	84,635	-	11,420	73,215
EMA-IDHS Grant	9,432	-	7,221	2,211
EMA-IDHS District 10 Grant	4,226	-	-	4,226
Sheriff-Child Seat Safety	116	-	-	116
VCCC-CTP DOC Grant	109	-	-	109
VCCC-Community Correction	-	44	-	44
Sheriff St & Comm Hwy Safety	2,000	-	-	2,000
Pros-Adult Protective Serv	(74,717)	260,765	269,542	(83,494)
Pros-TANF	71	-	-	71
Sup Ct-Family Court	4,620	10,000	13,895	725
Sup Ct-Race & Gender Fairness	6,329	3,801	7,567	2,563
Sup Ct-State Court	1,125	-	-	1,125
Sup Ct- DOC Grant	285,628	434,665	583,368	136,925
Sup Ct-Vasia	37,527	66,500	104,000	27
Health-Lead Screening	13,306	792	2,586	11,512

VANDERBURGH COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Health-LMHF	99,679	72,672	65,771	106,580
Health-WIC Lead Testing	6,972	-	-	6,972
Technology & Communication	21,633	-	3,777	17,856
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	123,950	67,648	59,563	132,035
Drug & Alcohol Grant	850	504	504	850
Adult Prob Adm-Superior	47,265	13,352	-	60,617
Burkhardt 2005 Series	620,369	10,426	270,646	360,149
Burkhardt 2014 TIF	1,506,176	176,769	178,486	1,504,459
Burkhardt 2016 Debt Service	821,548	76,427	77,556	820,419
Centre Lease Rental	3	-	-	3
Centre 03 Op & Res	24,670	48	2	24,716
Centre 03 Sinking	1,793,547	2,121,105	2,073,269	1,841,383
Re Entry Court	65,927	48,890	85,224	29,593
Day Reporting Drug Court	7,515	130,731	129,135	9,111
D.A.D.S.	77,041	68,859	77,378	68,522
Veteran Treatment Recovery	37,560	1,776	-	39,336
Detention Center Library	75	-	-	75
Burdette Park Donations	5,416	1,995	1,266	6,145
Jean Cook Tree Donations	825	526	376	975
K Komen Foundation Missing	5,305	-	-	5,305
EMA Cert Donations	143	-	-	143
Scott (Azteca)	1,925,927	728,326	403,014	2,251,239
Vanderburgh Industrial Park	1,910,704	1,178,835	128,340	2,961,199
Baseline Expansion	20,911	-	-	20,911
University Parkway	359,624	153,094	199,846	312,872
Burkhardt Bond Principal	-	3,151,838	3,151,838	-
Pigeon TIF	-	7,109,704	7,109,704	-
Jacobsville TIF	-	2,151,085	2,151,085	-
Mead Johnson	-	2,128	2,128	-
Burkhardt General	20,385,068	6,273,156	6,204,089	20,454,135
Bohannon Estates	7,450	7,653	8,123	6,980
Mill Terrace	12,436	12,727	11,635	13,528
Mill Terrace Bond	3,000	-	-	3,000
Aabel Park	11,532	7,711	12,139	7,104
Accepted Storm Sewers	159,867	11,106	-	170,973
BCH Subdivision Sidewalks	13,100	-	-	13,100
Oncology Center Subdivision	4,544	-	-	4,544
Woodgate Subdivision Sec 1A	8,400	-	-	8,400
MM Industrial Subdivision	6,624	-	-	6,624
Five Oaks Subdivision	4,811	-	-	4,811
93.008 Medical Reserve Corps Health	9,292	-	-	9,292
Spring Lake Valley Sec 1	20,617	-	-	20,617
Legal Aid Supplemental Staff	4,626	19,000	18,564	5,062
Commissioners Economic Dev	127,921	-	47,175	80,746
Clear Creek Subdivision	17,800	-	-	17,800
License	205,861	-	-	205,861
Sheriff Medical Records	3,084	252	-	3,336
Sheriff Technology & Equipment	152,470	227,054	279,634	99,890
Sheriff Training & Equipment	5,451	25,696	22,258	8,889
Sheriff Information Systems	22,782	10,000	32,635	147
Criminal History Verification	7,888	1,250	-	9,138
Local Drug Free-Sheriff	3,365	4,333	7,698	-
Local Drug Free-Prosecutor	7,500	-	-	7,500
Local Drug Free-Circuit	256	8,326	7,069	1,513
Local Drug Free-Superior Court	2,810	3,308	3,567	2,551
Local Drug Free-Sup/Juv	7,251	3,499	3,924	6,826
County Share COIT	625,402	15,899,239	14,738,990	1,785,651
Sup Ct- 93.243 SAMHSA Drug Court	44,117	-	-	44,117
NACOH Tobacco	1,628	-	-	1,628
Sup Ct Court Reform Grant	1,592	-	-	1,592
Sheriff Local Gov Reimb	13,213	-	10,369	2,844
Sheriff Safety Awareness	81	-	-	81
Sheriff Grant Holding Fund	39,562	-	-	39,562
DUI Taskforce	(27,558)	71,462	27,816	16,088
Buckingham Woods Subdivision	10,080	-	-	10,080
Std	(62,235)	150,600	122,148	(33,783)
EMPG Competitive	562	72,728	72,188	1,102
Sup Ct Community Supervision	19,313	427	9,203	10,537
Health Education Screenings	1,739	1,360	-	3,099
IDVA Grant	-	399	399	-
University Pkwy-Ban 2014A	1,279,667	2,354	1,282,021	-
Ban2014B	2,607,347	4,712	2,612,059	-
Non Motorist Safety	(77)	18,988	19,123	(212)
Health Immunizations	(12,369)	111,912	127,394	(27,851)
Baby & Me Tobacco Free	(399)	55,986	55,959	(372)
FIMR	(147)	24,168	46,838	(22,817)
Injury Prevention	334	19,667	20,429	(428)
Circuit Court Court Reform	1,251	-	53	1,198
Supreme Court Grant	6,374	7,600	3,850	10,124
Medical Reserve	630	-	-	630

VANDERBURGH COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Work Release User Fees	36,430	188,050	161,801	62,679
Baseline Exp 80-0304-03-2	5,772,187	26,021	103,600	5,694,608
Vanderburgh Co Tax Dsr Vanded 15	403,720	1,850	29	405,541
Vanderburgh Co Tax Inc Vanded 15	202,289	603,885	605,808	200,366
Vand Co Ban 2015A Vandeban15A	57,045	15	57,060	-
Vand Co Ban 2015Bvandeban15B	81,438	10	81,448	-
Drug Free- Dads	658	833	900	591
Veterans Treatment Court Grant	3,010	51,934	41,172	13,772
Plat Book Transfer Fee	19,220	40,260	-	59,480
D.A.D.S Education Fees	40	21,327	14,512	6,855
Health Dept Donations	-	320	320	-
Brkhdt Ref Cost Of Issuance	6,971	-	492	6,479
Co Share 2016 Special Dist	771,766	-	-	771,766
Local Drug Free VCCC	821	3,240	-	4,061
Payroll Fringe Benefits	-	7,280	7,280	-
Child Seat Safety	-	1,080	1,080	-
VOCA Equipment	(1,954)	1,954	-	-
Drug Prosecution	6,000	5,000	4,500	6,500
VOCA One-Time Project	(1,200)	1,200	-	-
Univ Pkwy Bans 2016A 81-0273-01-1	990	2,871,283	1,560,007	1,312,266
Univ Pkwy Bans 2016B 81-0273-01-1	771	5,745,916	3,107,547	2,639,140
Burkhardt Refunding Rev 2016 904833	5,452,591	28,872	5,481,463	-
Univ Pkwy Bans 2017A	-	20,078	19,078	1,000
Univ Pkwy Bans 2017B	-	40,155	37,778	2,377
Vanderburgh Red Bank 17C	-	3,002,355	93,372	2,908,983
Sheriff Booking Fee	-	18,606	5,048	13,558
County Tax Sale Properties	-	40,225	50	40,175
Edward Bryne Memorial Justice Jag	-	44,957	44,785	172
Chins Ct Facilitator	-	18,750	22,500	(3,750)
Prev Health & Health Sev Block	-	10,450	10,450	-
Assessor IAAO Training	250	-	-	250
2016 EMPG Performace Grant	-	7,020	7,020	-
EMA MEOC Up-Grade	-	29,650	29,650	-
IDHA PHMSA HMEP Program	-	5,882	6,091	(209)
EMPG De-Obligated Fund	-	8,000	8,000	-
Circuit Court Interpreter Grant	-	1,000	811	189
IDOC Grant (D25-17-064)	-	1,782,567	663,409	1,119,158
March Of Dimes BMTF	-	5,000	4,946	54
Ashwood Subdivision	-	6,000	-	6,000
Vanderburgh Red Ban 17C	-	1	-	1
Coroners Death Certificate Fee	-	12,718	-	12,718
Recorder Enhanced Access	-	49,984	-	49,984
Payroll Sterling FCU	-	393	-	393
Sup Ct-Mental Health Court	-	7,505	-	7,505
Totals	<u>\$ 91,622,528</u>	<u>\$ 431,505,100</u>	<u>\$ 429,631,178</u>	<u>\$ 93,496,450</u>

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

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENT

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

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

*Taxes.* 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 lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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. This is a result of funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2017.

VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. *Holding Corporation***

The County has entered into two capital leases with Evansville-Vanderburgh County Building Authority (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments for the Centre/Old National Events Plaza and County Jail during the year 2017 totaled \$3,668,000 and \$2,299,000, respectively.

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

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

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#### OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units 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, 2017

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	LIT Property Tax Relief
Cash and investments - beginning	\$ 5,291,285	\$ 137,602	\$ 320,052	\$ 6,764,010	\$ 3,190,935	\$ 22,859	\$ -
Receipts:							
Taxes	-	-	-	-	38,529,824	-	-
Licenses and permits	-	-	-	-	937,770	-	-
Intergovernmental receipts	-	-	-	-	7,353,265	-	4,160,237
Charges for services	-	-	-	-	2,670,927	-	-
Fines and forfeits	-	-	-	-	716,754	-	-
Other receipts	6,695,957	1,273,234	622,200	19,825,500	3,441,623	10,044	-
Total receipts	6,695,957	1,273,234	622,200	19,825,500	53,650,163	10,044	4,160,237
Disbursements:							
Personal services	-	-	-	-	41,030,672	-	-
Supplies	-	-	-	-	392,883	-	-
Other services and charges	-	-	-	-	8,914,548	-	-
Capital outlay	-	-	-	-	372,761	-	-
Other disbursements	5,290,785	1,308,354	730,204	23,084,017	892,526	28,125	4,136,142
Total disbursements	5,290,785	1,308,354	730,204	23,084,017	51,603,390	28,125	4,136,142
Excess (deficiency) of receipts over disbursements	1,405,172	(35,120)	(108,004)	(3,258,517)	2,046,773	(18,081)	24,095
Cash and investments - ending	\$ 6,696,457	\$ 102,482	\$ 212,048	\$ 3,505,493	\$ 5,237,708	\$ 4,778	\$ 24,095

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Child Advocacy	City And Town Court Costs	Clerk's Records Perpetuation	COIT- Special Legislation	Congressional School Interest	Congressional School Principal	Convention Visitor And Tourism Promotion
Cash and investments - beginning	\$ 3,632	\$ 3,545	\$ 437,718	\$ 130,198	\$ 14,735	\$ 32,995	\$ 206,360
Receipts:							
Taxes	-	-	-	-	-	-	1,506,399
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	13,902	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	45,919	-	-	-	-	-
Other receipts	50	-	189,430	-	-	-	-
Total receipts	50	45,919	203,332	-	-	-	1,506,399
Disbursements:							
Personal services	-	-	11,754	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	46,324	292,595	-	864	-	1,479,050
Total disbursements	-	46,324	304,349	-	864	-	1,479,050
Excess (deficiency) of receipts over disbursements	50	(405)	(101,017)	-	(864)	-	27,349
Cash and investments - ending	\$ 3,682	\$ 3,140	\$ 336,701	\$ 130,198	\$ 13,871	\$ 32,995	\$ 233,709

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Sales Disclosure- County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Planning/Right To Know	Emergency Telephone System
Cash and investments - beginning	\$ 109,517	\$ 1,544,339	\$ 198,197	\$ 136,941	\$ 2,495	\$ 2,016	\$ 208,350
Receipts:							
Taxes	-	1,582,358	1,017,860	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	308,117	102,106	-	-	-	-
Charges for services	-	-	-	-	-	-	1,374,495
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	24,866	38,578	42,119	121,661	30	11,997	-
Total receipts	24,866	1,929,053	1,162,085	121,661	30	11,997	1,374,495
Disbursements:							
Personal services	-	817,681	-	-	-	-	-
Supplies	-	152,034	123,757	34,235	500	175	-
Other services and charges	8,835	37,488	539,868	102,205	-	8,089	1,283,576
Capital outlay	3,527	205,140	373,139	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	12,362	1,212,343	1,036,764	136,440	500	8,264	1,283,576
Excess (deficiency) of receipts over disbursements	12,504	716,710	125,321	(14,779)	(470)	3,733	90,919
Cash and investments - ending	\$ 122,021	\$ 2,261,049	\$ 323,518	\$ 122,162	\$ 2,025	\$ 5,749	\$ 299,269

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Enhanced Access	Extradition	Firearms Training	Food And Beverage Tax	Health	Identification Security Protection	Local Road And Street
Cash and investments - beginning	\$ 940,532	\$ 4,710	\$ 86,622	\$ -	\$ 531,473	\$ 140,113	\$ 1,407,941
Receipts:							
Taxes	-	-	-	4,600,227	2,124,308	-	-
Licenses and permits	-	-	-	-	135,490	-	-
Intergovernmental receipts	-	-	-	-	211,572	-	1,458,343
Charges for services	397,068	-	-	-	510,810	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	686	32,975	-	6,721	22,288	821
Total receipts	397,068	686	32,975	4,600,227	2,988,901	22,288	1,459,164
Disbursements:							
Personal services	-	-	-	-	2,434,244	-	-
Supplies	-	-	-	-	44,841	-	103,544
Other services and charges	-	-	-	-	480,096	-	804,941
Capital outlay	-	-	-	-	-	-	177,238
Other disbursements	886,679	-	49,903	4,600,227	-	-	-
Total disbursements	886,679	-	49,903	4,600,227	2,959,181	-	1,085,723
Excess (deficiency) of receipts over disbursements	(489,611)	686	(16,928)	-	29,720	22,288	373,441
Cash and investments - ending	\$ 450,921	\$ 5,396	\$ 69,694	\$ -	\$ 561,193	\$ 162,401	\$ 1,781,382

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Medical Care For Inmates	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Operating	Promotion Of Economic Dev & Tourism	Rainy Day	Reassessment
Cash and investments - beginning	\$ 15,068	\$ 207,998	\$ 1,912,319	\$ 54,505	\$ 148,893	\$ 4,901,511	\$ 510,137
Receipts:							
Taxes	-	-	-	-	2,108,958	-	311,492
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	4,464,260	-	-	-	31,062
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	43,135	156,218	7,029	145,228	-	-	27
Total receipts	43,135	156,218	4,471,289	145,228	2,108,958	-	342,581
Disbursements:							
Personal services	-	147,827	3,361,121	-	-	-	43,873
Supplies	-	-	899,446	-	-	-	34,011
Other services and charges	-	-	301,339	-	-	-	319,844
Capital outlay	-	-	-	-	-	-	4,363
Other disbursements	56,075	-	-	140,410	2,070,669	-	-
Total disbursements	56,075	147,827	4,561,906	140,410	2,070,669	-	402,091
Excess (deficiency) of receipts over disbursements	(12,940)	8,391	(90,617)	4,818	38,289	-	(59,510)
Cash and investments - ending	\$ 2,128	\$ 216,389	\$ 1,821,702	\$ 59,323	\$ 187,182	\$ 4,901,511	\$ 450,627

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Recorder's Records Perpetuation	Sex And Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption
Cash and investments - beginning	\$ 188,340	\$ 35,573	\$ -	\$ 338,563	\$ 479,970	\$ 46,670	\$ 6,060
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	248,902	-	-	-
Other receipts	386,741	15,575	23,535	1,890	239,833	85,030	296,174
Total receipts	386,741	15,575	23,535	250,792	239,833	85,030	296,174
Disbursements:							
Personal services	-	-	-	-	-	30,854	-
Supplies	-	-	-	-	-	2,130	-
Other services and charges	-	-	-	-	-	9,897	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	155,266	1,662	23,535	283,126	307,295	-	280,214
Total disbursements	155,266	1,662	23,535	283,126	307,295	42,881	280,214
Excess (deficiency) of receipts over disbursements	231,475	13,913	-	(32,334)	(67,462)	42,149	15,960
Cash and investments - ending	\$ 419,815	\$ 49,486	\$ -	\$ 306,229	\$ 412,508	\$ 88,819	\$ 22,020

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Tax Sale Surplus	Unsafe Building	Vehicle Inspection	Trash Lien	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	\$ 1,336,108	\$ -	\$ 1,012	\$ -	\$ -	\$ 137,555	\$ 69,701
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	7
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,927,725	40,539	-	117,188	202,704	59,867	22,528
Total receipts	1,927,725	40,539	-	117,188	202,704	59,867	22,535
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	9,672	-
Other services and charges	-	-	-	-	-	19,599	4,138
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,243,283	40,539	1,012	117,188	202,704	-	-
Total disbursements	1,243,283	40,539	1,012	117,188	202,704	29,271	4,138
Excess (deficiency) of receipts over disbursements	684,442	-	(1,012)	-	-	30,596	18,397
Cash and investments - ending	\$ 2,020,550	\$ -	\$ -	\$ -	\$ -	\$ 168,151	\$ 88,098

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	County Offender Transportation Fund	Statewide 911	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	Drainage Maintenance	Convention Center Operating	Drug Buy Money
Cash and investments - beginning	\$ 21,121	\$ -	\$ 30,396	\$ 3,043	\$ 546,850	\$ 3,110,312	\$ 34,247
Receipts:							
Taxes	-	-	-	-	-	1,205,119	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	1,771,562	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,842	-	4,465	15,194	104,511	-	20,735
Total receipts	4,842	1,771,562	4,465	15,194	104,511	1,205,119	20,735
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,221,610	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	1,771,562	-	18,230	146,762	-	32,069
Total disbursements	-	1,771,562	-	18,230	146,762	1,221,610	32,069
Excess (deficiency) of receipts over disbursements	4,842	-	4,465	(3,036)	(42,251)	(16,491)	(11,334)
Cash and investments - ending	\$ 25,963	\$ -	\$ 34,861	\$ 7	\$ 504,599	\$ 3,093,821	\$ 22,913

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Sheriff Sale Administration	K-9	Self-Insurance	Insurance- Retiree Contributions	Payroll Clearing	Payroll Withholding- Donations	Payroll Withholding- Insurance
Cash and investments - beginning	\$ 163,021	\$ 208	\$ 321,686	\$ 117,692	\$ -	\$ -	\$ 237,814
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	54,256	90,000	226,632	1,313,995	24,245,466	6,787	12,839,908
Total receipts	54,256	90,000	226,632	1,313,995	24,245,466	6,787	12,839,908
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	214,177	27,425	339,083	1,361,507	24,245,466	6,787	12,740,348
Total disbursements	214,177	27,425	339,083	1,361,507	24,245,466	6,787	12,740,348
Excess (deficiency) of receipts over disbursements	(159,921)	62,575	(112,451)	(47,512)	-	-	99,560
Cash and investments - ending	\$ 3,100	\$ 62,783	\$ 209,235	\$ 70,180	\$ -	\$ -	\$ 337,374

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Payroll Withholding- Other	Payroll Withholding- Child Support	Payroll Withholding- Deferred Compensation	Payroll Withholding- Federal	Payroll Withholding- Fica & Medicare	Payroll Withholding- Local Tax	Payroll Withholding- PERF
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,525
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	49,773	95,325	749,525	4,168,046	4,347,835	328,569	4,005,065
Total receipts	49,773	95,325	749,525	4,168,046	4,347,835	328,569	4,005,065
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	49,773	95,325	749,525	4,168,046	4,347,835	328,569	4,002,862
Total disbursements	49,773	95,325	749,525	4,168,046	4,347,835	328,569	4,002,862
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	2,203
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,728

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Payroll Withholding- Property Taxes	Payroll Withholding- Sheriff Pension	Payroll Withholding- State	Payroll Withholding- Union Dues	Payroll Withholding- Wage Garnishments	Settlement	Wheel Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,676
Receipts:							
Taxes	-	-	-	-	-	132,571,049	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	10,187,059	262,886
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,579	942,645	1,108,023	110,857	56,913	-	-
Total receipts	1,579	942,645	1,108,023	110,857	56,913	142,758,108	262,886
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,579	942,645	1,108,023	110,857	56,913	142,758,108	263,281
Total disbursements	1,579	942,645	1,108,023	110,857	56,913	142,758,108	263,281
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(395)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,281

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Sur Tax	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax	Homestead Credit Rebate	State Fines And Forfeitures
Cash and investments - beginning	\$ 90,862	\$ -	\$ -	\$ -	\$ -	\$ 348	\$ 9,942
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,283,466	1,391,831	-	-	1,682,432	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	26,642
Other receipts	-	-	89,695	187,418	-	-	-
Total receipts	1,283,466	1,391,831	89,695	187,418	1,682,432	-	26,642
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,279,888	1,391,831	89,695	187,418	1,682,432	348	32,445
Total disbursements	1,279,888	1,391,831	89,695	187,418	1,682,432	348	32,445
Excess (deficiency) of receipts over disbursements	3,578	-	-	-	-	(348)	(5,803)
Cash and investments - ending	\$ 94,440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,139

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure- State Share	Coroners Training & Con't Education	Interstate Compact- State Share	Mortgage Recording Fees- State Share
Cash and investments - beginning	\$ 9,389	\$ -	\$ 1,265	\$ 1,965	\$ 2,270	\$ 221	\$ 1,430
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	110,228	3,351	16,905	24,800	26,774	4,842	16,543
Total receipts	110,228	3,351	16,905	24,800	26,774	4,842	16,543
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	112,400	3,351	16,840	24,845	27,288	4,807	16,675
Total disbursements	112,400	3,351	16,840	24,845	27,288	4,807	16,675
Excess (deficiency) of receipts over disbursements	(2,172)	-	65	(45)	(514)	35	(132)
Cash and investments - ending	\$ 7,217	\$ -	\$ 1,330	\$ 1,920	\$ 1,756	\$ 256	\$ 1,298

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	DLGF Homestead Property Database	Sex And Violent Offender Admin - State	Child Restraint Violations Fines	Food And Beverage Tax Collections	Inheritance Tax	Sales Tax Collections	Education Plate Fees Agency
Cash and investments - beginning	\$ -	\$ 18	\$ 250	\$ 2,131	\$ 9,002	\$ 9,383	\$ -
Receipts:							
Taxes	-	-	-	1,353	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,078	1,731	2,225	-	-	37,855	3,131
Total receipts	1,078	1,731	2,225	1,353	-	37,855	3,131
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	27	1,715	2,300	1,355	-	39,438	3,131
Total disbursements	27	1,715	2,300	1,355	-	39,438	3,131
Excess (deficiency) of receipts over disbursements	1,051	16	(75)	(2)	-	(1,583)	-
Cash and investments - ending	\$ 1,051	\$ 34	\$ 175	\$ 2,129	\$ 9,002	\$ 7,800	\$ -

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Innkeepers Tax Collections	LOIT Special Dist	LIT Certified Shares	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 2,569	\$ 748,629	\$ -	\$ 55,353	\$ 415,317	\$ 29,781	\$ 532,300
Receipts:							
Taxes	9,666	1,000,000	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	38,947,772	24,093	90,998	136,903	90,998
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	200,901	-
Total receipts	<u>9,666</u>	<u>1,000,000</u>	<u>38,947,772</u>	<u>24,093</u>	<u>90,998</u>	<u>337,804</u>	<u>90,998</u>
Disbursements:							
Personal services	-	-	-	-	147,475	34,304	80,303
Supplies	-	-	-	-	-	-	-
Other services and charges	-	962,455	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	9,476	-	38,947,772	25,023	251	226,936	235,897
Total disbursements	<u>9,476</u>	<u>962,455</u>	<u>38,947,772</u>	<u>25,023</u>	<u>147,726</u>	<u>261,240</u>	<u>316,200</u>
Excess (deficiency) of receipts over disbursements	<u>190</u>	<u>37,545</u>	<u>-</u>	<u>(930)</u>	<u>(56,728)</u>	<u>76,564</u>	<u>(225,202)</u>
Cash and investments - ending	\$ <u>2,759</u>	\$ <u>786,174</u>	\$ <u>-</u>	\$ <u>54,423</u>	\$ <u>358,589</u>	\$ <u>106,345</u>	\$ <u>307,098</u>

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Law Enforcement	Prosecutor Pretrial Divers	Suppl Adult Prob-Cir	Suppl Adult Prob-Clerk	Suppl Adult Prob-Sup	Health Dental Clinic	Rent 8-11 Lands
Cash and investments - beginning	\$ 141,396	\$ 12,445	\$ 183,655	\$ 213,670	\$ 203,627	\$ 5,995	\$ 124
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	27,697	55,621	768,391	18,159	47,223	-	59,779
Total receipts	27,697	55,621	768,391	18,159	47,223	-	59,779
Disbursements:							
Personal services	-	41,859	626,035	-	70,180	-	-
Supplies	-	-	16,589	-	-	-	-
Other services and charges	-	-	38,244	-	26,403	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	49,908	-	-	-	-	-	59,304
Total disbursements	49,908	41,859	680,868	-	96,583	-	59,304
Excess (deficiency) of receipts over disbursements	(22,211)	13,762	87,523	18,159	(49,360)	-	475
Cash and investments - ending	\$ 119,185	\$ 26,207	\$ 271,178	\$ 231,829	\$ 154,267	\$ 5,995	\$ 599

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Legal Aid United Way	Jail Project	Jail Bond	Homestead Credit 2009	TMA Personal Prop	Burdette Park Events	Auditorium Food & Bev
Cash and investments - beginning	\$ 42,407	\$ 795,709	\$ 1,105,939	\$ 3,661	\$ 210,088	\$ 5,027	\$ 526,903
Receipts:							
Taxes	-	-	2,072,336	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	184,026	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	55,706	-	-	-	757,957	-	-
Total receipts	55,706	-	2,256,362	-	757,957	-	-
Disbursements:							
Personal services	40,796	-	-	-	-	-	-
Supplies	7	-	-	-	-	-	-
Other services and charges	11,045	1,000	2,310,526	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	192,100	-	443,944
Total disbursements	51,848	1,000	2,310,526	-	192,100	-	443,944
Excess (deficiency) of receipts over disbursements	3,858	(1,000)	(54,164)	-	565,857	-	(443,944)
Cash and investments - ending	\$ 46,265	\$ 794,709	\$ 1,051,775	\$ 3,661	\$ 775,945	\$ 5,027	\$ 82,959

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Azta Adm Tax Conv & Vstr	Prosecutor Law Enf	Pros Infractions	Export Health Cert	Sheriff Reserve	Adult Prog Adm-Circuit	Sheriff Officer Friendly
Cash and investments - beginning	\$ 89,088	\$ 80,437	\$ 32,060	\$ 16,721	\$ 1,903	\$ 12,348	\$ 3,611
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	192,770	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	320,567	211,648	7,573	232	65,335	-
Total receipts	192,770	320,567	211,648	7,573	232	65,335	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	281,858	241,602	193,413	4,317	2,076	61,871	3,546
Total disbursements	281,858	241,602	193,413	4,317	2,076	61,871	3,546
Excess (deficiency) of receipts over disbursements	(89,088)	78,965	18,235	3,256	(1,844)	3,464	(3,546)
Cash and investments - ending	\$ -	\$ 159,402	\$ 50,295	\$ 19,977	\$ 59	\$ 15,812	\$ 65

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Co Police Pension Trust	Community Corrections	In Lieu Of Taxes/EHA	Pros Share Infractions	Health Vaxcare	Pros Share Law Enf	VCSSO-EVSC Safety Agreement
Cash and investments - beginning	\$ -	\$ 43,125	\$ -	\$ 18,235	\$ 18,369	\$ 28,319	\$ 116,800
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	76,992	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	384,911	253,693	-	180,675	5,783	66,649	72,000
Total receipts	384,911	253,693	76,992	180,675	5,783	66,649	72,000
Disbursements:							
Personal services	-	159,770	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	384,911	87,040	76,992	190,960	-	65,933	184,794
Total disbursements	384,911	246,810	76,992	190,960	-	65,933	184,794
Excess (deficiency) of receipts over disbursements	-	6,883	-	(10,285)	5,783	716	(112,794)
Cash and investments - ending	\$ -	\$ 50,008	\$ -	\$ 7,950	\$ 24,152	\$ 29,035	\$ 4,006

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Payroll Medicare	Payroll Drive	Payroll FOP	Payroll Reimb Insurance	Misc Settlement Funds	Sheriff-Stop Domestic Violence	Sheriff-Internet Crimes-Child
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 83,621	\$ -	\$ 16,948	\$ 9,456
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	7,390,816	22,500	18,945
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,017,905	5,145	58,869	690,981	-	53,247	3,099
Total receipts	1,017,905	5,145	58,869	690,981	7,390,816	75,747	22,044
Disbursements:							
Personal services	-	-	-	-	-	89,902	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,017,905	5,145	58,869	670,064	7,390,816	2,225	21,168
Total disbursements	1,017,905	5,145	58,869	670,064	7,390,816	92,127	21,168
Excess (deficiency) of receipts over disbursements	-	-	-	20,917	-	(16,380)	876
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 104,538	\$ -	\$ 568	\$ 10,332

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Sheriff-OPO-Safety Belt	Pros-Stop	Pros-Victim/Witness Asst	Sup Ct-In Adult Court Improvement	Sup Ct-Drug Court Adult/Prob	Health-MCH	Health -WIC
Cash and investments - beginning	\$ (10,230)	\$ 78,158	\$ 151,049	\$ 3,966	\$ 24,043	\$ 17,702	\$ (87,592)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	172,102	25,291	134,557	3,750	-	48,582	641,826
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	79,329	50,467	-	-	-	-
Total receipts	172,102	104,620	185,024	3,750	-	48,582	641,826
Disbursements:							
Personal services	29,993	86,210	230,899	-	-	7,127	450,766
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	135,052	-	-	315	-	46,130	183,289
Total disbursements	165,045	86,210	230,899	315	-	53,257	634,055
Excess (deficiency) of receipts over disbursements	7,057	18,410	(45,875)	3,435	-	(4,675)	7,771
Cash and investments - ending	\$ (3,173)	\$ 96,568	\$ 105,174	\$ 7,401	\$ 24,043	\$ 13,027	\$ (79,821)

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Health-Std	Health-Aids	Health-Lactation	Health-LHD Deliverables	EMA Disaster Relief	EMA-IDHS Grant	EMA-IDHS District 10 Grant
Cash and investments - beginning	\$ 45,108	\$ 61	\$ 3,467	\$ 24,528	\$ 84,635	\$ 9,432	\$ 4,226
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	20,676	13,183	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	73	-	-	-	-	-	-
Total receipts	73	-	20,676	13,183	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	45,108	-	26,787	17,376	11,420	7,221	-
Total disbursements	45,108	-	26,787	17,376	11,420	7,221	-
Excess (deficiency) of receipts over disbursements	(45,035)	-	(6,111)	(4,193)	(11,420)	(7,221)	-
Cash and investments - ending	\$ 73	\$ 61	\$ (2,644)	\$ 20,335	\$ 73,215	\$ 2,211	\$ 4,226

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Sheriff-Child Seat Safety	VCCC-CTP DOC Grant	VCCC-Community Correction	Sheriff St & Comm Hwy Safety	Pros-Adult Protective Serv	Pros-TANF	Sup Ct-Family Court
Cash and investments - beginning	\$ 116	\$ 109	\$ -	\$ 2,000	\$ (74,717)	\$ 71	\$ 4,620
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	258,765	-	10,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	44	-	2,000	-	-
Total receipts	-	-	44	-	260,765	-	10,000
Disbursements:							
Personal services	-	-	-	-	251,125	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	18,417	-	13,895
Total disbursements	-	-	-	-	269,542	-	13,895
Excess (deficiency) of receipts over disbursements	-	-	44	-	(8,777)	-	(3,895)
Cash and investments - ending	\$ 116	\$ 109	\$ 44	\$ 2,000	\$ (83,494)	\$ 71	\$ 725

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Sup Ct-Race & Gender Fairness	Sup Ct-State Court	Sup Ct- DOC Grant	Sup Ct-Vasias	Health-Lead Screening	Health-LMHF	Health-WIC Lead Testing
Cash and investments - beginning	\$ 6,329	\$ 1,125	\$ 285,628	\$ 37,527	\$ 13,306	\$ 99,679	\$ 6,972
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	3,801	-	434,665	52,500	-	72,672	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	14,000	792	-	-
Total receipts	3,801	-	434,665	66,500	792	72,672	-
Disbursements:							
Personal services	-	-	504,908	-	-	54,571	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,567	-	78,460	104,000	2,586	11,200	-
Total disbursements	7,567	-	583,368	104,000	2,586	65,771	-
Excess (deficiency) of receipts over disbursements	(3,766)	-	(148,703)	(37,500)	(1,794)	6,901	-
Cash and investments - ending	\$ 2,563	\$ 1,125	\$ 136,925	\$ 27	\$ 11,512	\$ 106,580	\$ 6,972

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Technology & Communication	Health-Tobacco Grant	Health-Pub Health Sys Quality	Health-Purdue MSL Collobor	Health-In Local Health Dept Tr	Drug & Alcohol Grant	Adult Prob Adm-Superior
Cash and investments - beginning	\$ 21,633	\$ 53,490	\$ 153	\$ 6,769	\$ 123,950	\$ 850	\$ 47,265
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	67,648	504	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	13,352
Total receipts	-	-	-	-	67,648	504	13,352
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,777	-	-	-	59,563	504	-
Total disbursements	3,777	-	-	-	59,563	504	-
Excess (deficiency) of receipts over disbursements	(3,777)	-	-	-	8,085	-	13,352
Cash and investments - ending	\$ 17,856	\$ 53,490	\$ 153	\$ 6,769	\$ 132,035	\$ 850	\$ 60,617

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Burkhardt 2005 Series	Burkhardt 2014 TIF	Burkhardt 2016 Debt Service	Centre Lease Rental	Centre 03 Op & Res	Centre 03 Sinking	Re Entry Court
Cash and investments - beginning	\$ 620,369	\$ 1,506,176	\$ 821,548	\$ 3	\$ 24,670	\$ 1,793,547	\$ 65,927
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	10,426	176,769	76,427	-	48	2,121,105	48,890
Total receipts	10,426	176,769	76,427	-	48	2,121,105	48,890
Disbursements:							
Personal services	-	-	-	-	-	-	44,596
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	270,646	178,486	77,556	-	2	2,073,269	40,628
Total disbursements	270,646	178,486	77,556	-	2	2,073,269	85,224
Excess (deficiency) of receipts over disbursements	(260,220)	(1,717)	(1,129)	-	46	47,836	(36,334)
Cash and investments - ending	\$ 360,149	\$ 1,504,459	\$ 820,419	\$ 3	\$ 24,716	\$ 1,841,383	\$ 29,593

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Day Reporting Drug Court	D.A.D.S.	Veteran Treatment Recovery	Detention Center Library	Burdette Park Donations	Jean Cook Tree Donations	K Komen Foundation Missing
Cash and investments - beginning	\$ 7,515	\$ 77,041	\$ 37,560	\$ 75	\$ 5,416	\$ 825	\$ 5,305
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	130,731	68,859	1,776	-	1,995	526	-
Total receipts	130,731	68,859	1,776	-	1,995	526	-
Disbursements:							
Personal services	59,337	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	69,798	77,378	-	-	1,266	376	-
Total disbursements	129,135	77,378	-	-	1,266	376	-
Excess (deficiency) of receipts over disbursements	1,596	(8,519)	1,776	-	729	150	-
Cash and investments - ending	\$ 9,111	\$ 68,522	\$ 39,336	\$ 75	\$ 6,145	\$ 975	\$ 5,305

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	EMA Cert Donations	Scott (Azteca)	Vanderburgh Industrial Park	Baseline Expansion	University Parkway	Burkhardt Bond Principal	Pigeon TIF
Cash and investments - beginning	\$ 143	\$ 1,925,927	\$ 1,910,704	\$ 20,911	\$ 359,624	\$ -	\$ -
Receipts:							
Taxes	-	728,326	1,178,835	-	153,094	-	7,109,704
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	3,151,838	-
Total receipts	-	728,326	1,178,835	-	153,094	3,151,838	7,109,704
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	403,014	128,340	-	199,846	3,151,838	7,109,704
Total disbursements	-	403,014	128,340	-	199,846	3,151,838	7,109,704
Excess (deficiency) of receipts over disbursements	-	325,312	1,050,495	-	(46,752)	-	-
Cash and investments - ending	\$ 143	\$ 2,251,239	\$ 2,961,199	\$ 20,911	\$ 312,872	\$ -	\$ -

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Jacobsville TIF	Mead Johnson	Burkhardt General	Bohannon Estates	Mill Terrace	Mill Terrace Bond	Aabel Park
Cash and investments - beginning	\$ -	\$ -	\$ 20,385,068	\$ 7,450	\$ 12,436	\$ 3,000	\$ 11,532
Receipts:							
Taxes	2,151,085	2,128	5,601,384	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	671,772	7,653	12,727	-	7,711
Total receipts	2,151,085	2,128	6,273,156	7,653	12,727	-	7,711
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,151,085	2,128	6,204,089	8,123	11,635	-	12,139
Total disbursements	2,151,085	2,128	6,204,089	8,123	11,635	-	12,139
Excess (deficiency) of receipts over disbursements	-	-	69,067	(470)	1,092	-	(4,428)
Cash and investments - ending	\$ -	\$ -	\$ 20,454,135	\$ 6,980	\$ 13,528	\$ 3,000	\$ 7,104

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Accepted Storm Sewers	BCH Subdivision Sidewalks	Oncology Center Subdivision	Woodgate Subdivision Sec 1A	MM Industrial Subdivision	Five Oaks Subdivision	93.008 Medical Reserve Corps Health
Cash and investments - beginning	\$ 159,867	\$ 13,100	\$ 4,544	\$ 8,400	\$ 6,624	\$ 4,811	\$ 9,292
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	11,106	-	-	-	-	-	-
Total receipts	11,106	-	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	11,106	-	-	-	-	-	-
Cash and investments - ending	\$ 170,973	\$ 13,100	\$ 4,544	\$ 8,400	\$ 6,624	\$ 4,811	\$ 9,292

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Spring Lake Valley Sec 1	Legal Aid Supplemental Staff	Commissioners Economic Dev	Clear Creek Subdivision	License	Sheriff Medical Records	Sheriff Technology & Equipment
Cash and investments - beginning	\$ 20,617	\$ 4,626	\$ 127,921	\$ 17,800	\$ 205,861	\$ 3,084	\$ 152,470
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	19,000	-	-	-	252	227,054
Total receipts	-	19,000	-	-	-	252	227,054
Disbursements:							
Personal services	-	18,564	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	47,175	-	-	-	279,634
Total disbursements	-	18,564	47,175	-	-	-	279,634
Excess (deficiency) of receipts over disbursements	-	436	(47,175)	-	-	252	(52,580)
Cash and investments - ending	\$ 20,617	\$ 5,062	\$ 80,746	\$ 17,800	\$ 205,861	\$ 3,336	\$ 99,890

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	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	\$ 5,451	\$ 22,782	\$ 7,888	\$ 3,365	\$ 7,500	\$ 256	\$ 2,810
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	25,696	10,000	1,250	4,333	-	8,326	3,308
Total receipts	25,696	10,000	1,250	4,333	-	8,326	3,308
Disbursements:							
Personal services	-	-	-	-	-	3,256	3,567
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	22,258	32,635	-	7,698	-	3,813	-
Total disbursements	22,258	32,635	-	7,698	-	7,069	3,567
Excess (deficiency) of receipts over disbursements	3,438	(22,635)	1,250	(3,365)	-	1,257	(259)
Cash and investments - ending	\$ 8,889	\$ 147	\$ 9,138	\$ -	\$ 7,500	\$ 1,513	\$ 2,551

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Local Drug Free-Sup/Juv	County Share COIT	Sup Ct- 93.243 SAMHSA Drug Court	NACOHO Tobacco	Sup Ct Court Reform Grant	Sheriff Local Gov Reimb	Sheriff Safety Awareness
Cash and investments - beginning	\$ 7,251	\$ 625,402	\$ 44,117	\$ 1,628	\$ 1,592	\$ 13,213	\$ 81
Receipts:							
Taxes	-	1	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	15,863,858	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,499	35,380	-	-	-	-	-
Total receipts	3,499	15,899,239	-	-	-	-	-
Disbursements:							
Personal services	-	3,646,390	-	-	-	-	-
Supplies	-	1,107,783	-	-	-	-	-
Other services and charges	-	9,769,478	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,924	215,339	-	-	-	10,369	-
Total disbursements	3,924	14,738,990	-	-	-	10,369	-
Excess (deficiency) of receipts over disbursements	(425)	1,160,249	-	-	-	(10,369)	-
Cash and investments - ending	\$ 6,826	\$ 1,785,651	\$ 44,117	\$ 1,628	\$ 1,592	\$ 2,844	\$ 81

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Sheriff Grant Holding Fund	DUI Taskforce	Buckingham Woods Subdivision	Std	EMPG Competitive	Sup Ct Community Supervision	Health Education Screenings
Cash and investments - beginning	\$ 39,562	\$ (27,558)	\$ 10,080	\$ (62,235)	\$ 562	\$ 19,313	\$ 1,739
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	71,462	-	150,578	72,728	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	22	-	427	1,360
Total receipts	-	71,462	-	150,600	72,728	427	1,360
Disbursements:							
Personal services	-	21,119	-	118,779	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	6,697	-	3,369	72,188	9,203	-
Total disbursements	-	27,816	-	122,148	72,188	9,203	-
Excess (deficiency) of receipts over disbursements	-	43,646	-	28,452	540	(8,776)	1,360
Cash and investments - ending	\$ 39,562	\$ 16,088	\$ 10,080	\$ (33,783)	\$ 1,102	\$ 10,537	\$ 3,099

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	IDVA Grant	University Pkwy-Ban 2014A	Ban2014B	Non Motorist Safety	Health Immunizations	Baby & Me Tobacco Free	FIMR
Cash and investments - beginning	\$ -	\$ 1,279,667	\$ 2,607,347	\$ (77)	\$ (12,369)	\$ (399)	\$ (147)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	399	-	-	18,988	111,912	54,986	24,118
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	2,354	4,712	-	-	1,000	50
Total receipts	399	2,354	4,712	18,988	111,912	55,986	24,168
Disbursements:							
Personal services	-	-	-	19,123	10,331	3,253	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	399	1,282,021	2,612,059	-	117,063	52,706	46,838
Total disbursements	399	1,282,021	2,612,059	19,123	127,394	55,959	46,838
Excess (deficiency) of receipts over disbursements	-	(1,279,667)	(2,607,347)	(135)	(15,482)	27	(22,670)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (212)	\$ (27,851)	\$ (372)	\$ (22,817)

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Injury Prevention	Circuit Court Court Reform	Supreme Court Grant	Medical Reserve	Work Release User Fees	Baseline Exp 80-0304-03-2	Vanderburgh Co Tax Dsr Vandered 15
Cash and investments - beginning	\$ 334	\$ 1,251	\$ 6,374	\$ 630	\$ 36,430	\$ 5,772,187	\$ 403,720
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	19,667	-	7,600	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	188,050	26,021	1,850
Total receipts	19,667	-	7,600	-	188,050	26,021	1,850
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	20,429	53	3,850	-	161,801	103,600	29
Total disbursements	20,429	53	3,850	-	161,801	103,600	29
Excess (deficiency) of receipts over disbursements	(762)	(53)	3,750	-	26,249	(77,579)	1,821
Cash and investments - ending	\$ (428)	\$ 1,198	\$ 10,124	\$ 630	\$ 62,679	\$ 5,694,608	\$ 405,541

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Vanderburgh Co Tax Inc Vandered 15	Vand Co Ban 2015A Vandeban15A	Vand Co Ban 2015B Vandeban15B	Drug Free- Dads	Veterans Treatment Court Grant	Plat Book Transfer Fee	D.A.D.S Education Fees
Cash and investments - beginning	\$ 202,289	\$ 57,045	\$ 81,438	\$ 658	\$ 3,010	\$ 19,220	\$ 40
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	46,934	-	-
Charges for services	-	-	-	-	-	40,260	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	603,885	15	10	833	5,000	-	21,327
Total receipts	603,885	15	10	833	51,934	40,260	21,327
Disbursements:							
Personal services	-	-	-	-	16,172	-	504
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	605,808	57,060	81,448	900	25,000	-	14,008
Total disbursements	605,808	57,060	81,448	900	41,172	-	14,512
Excess (deficiency) of receipts over disbursements	(1,923)	(57,045)	(81,438)	(67)	10,762	40,260	6,815
Cash and investments - ending	\$ 200,366	\$ -	\$ -	\$ 591	\$ 13,772	\$ 59,480	\$ 6,855

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Health Dept Donations	Brkhd Ref Cost Of Issuance	Co Share 2016 Special Dist	Local Drug Free VCCC	Payroll Fringe Benefits	Child Seat Safety	VOCA Equipment
Cash and investments - beginning	\$ -	\$ 6,971	\$ 771,766	\$ 821	\$ -	\$ -	\$ (1,954)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,080	1,088
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	320	-	-	3,240	7,280	-	866
Total receipts	320	-	-	3,240	7,280	1,080	1,954
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	320	492	-	-	7,280	1,080	-
Total disbursements	320	492	-	-	7,280	1,080	-
Excess (deficiency) of receipts over disbursements	-	(492)	-	3,240	-	-	1,954
Cash and investments - ending	\$ -	\$ 6,479	\$ 771,766	\$ 4,061	\$ -	\$ -	\$ -

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Drug Prosecution	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	Univ Pkwy Bans 2017A	Univ Pkwy Bans 2017B
Cash and investments - beginning	\$ 6,000	\$ (1,200)	\$ 990	\$ 771	\$ 5,452,591	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	5,000	1,195	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	5	2,871,283	5,745,916	28,872	20,078	40,155
Total receipts	5,000	1,200	2,871,283	5,745,916	28,872	20,078	40,155
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,500	-	1,560,007	3,107,547	5,481,463	19,078	37,778
Total disbursements	4,500	-	1,560,007	3,107,547	5,481,463	19,078	37,778
Excess (deficiency) of receipts over disbursements	500	1,200	1,311,276	2,638,369	(5,452,591)	1,000	2,377
Cash and investments - ending	\$ 6,500	\$ -	\$ 1,312,266	\$ 2,639,140	\$ -	\$ 1,000	\$ 2,377

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Vanderburgh Red Bank 17C	Sheriff Booking Fee	County Tax Sale Properties	Edward Bryne Memorial Justice Jag	Chins Ct Facilitator	Prev Health & Health Sev Block	Assessor IAAO Training
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	44,957	18,750	10,450	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,002,355	18,606	40,225	-	-	-	-
Total receipts	3,002,355	18,606	40,225	44,957	18,750	10,450	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	93,372	5,048	50	44,785	22,500	10,450	-
Total disbursements	93,372	5,048	50	44,785	22,500	10,450	-
Excess (deficiency) of receipts over disbursements	2,908,983	13,558	40,175	172	(3,750)	-	-
Cash and investments - ending	\$ 2,908,983	\$ 13,558	\$ 40,175	\$ 172	\$ (3,750)	\$ -	\$ 250

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	2016 EMPG Performace Grant	EMA MEOC Up-Grade	IDHA PHMSA HMEP Program	EMPG De-Obligated Fund	Circuit Court Interpreter Grant	IDOC Grant (D25-17-064)	March Of Dimes BMTF
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	7,020	29,650	5,882	8,000	1,000	1,782,567	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	5,000
Total receipts	<u>7,020</u>	<u>29,650</u>	<u>5,882</u>	<u>8,000</u>	<u>1,000</u>	<u>1,782,567</u>	<u>5,000</u>
Disbursements:							
Personal services	-	-	-	-	-	577,920	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,020	29,650	6,091	8,000	811	85,489	4,946
Total disbursements	<u>7,020</u>	<u>29,650</u>	<u>6,091</u>	<u>8,000</u>	<u>811</u>	<u>663,409</u>	<u>4,946</u>
Excess (deficiency) of receipts over disbursements	-	-	(209)	-	189	1,119,158	54
Cash and investments - ending	\$ -	\$ -	\$ (209)	\$ -	\$ 189	\$ 1,119,158	\$ 54

VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Ashwood Subdivision	Vanderburgh Red Ban 17C	Coroners Death Certificate Fee	Recorder Enhanced Access	Payroll Sterling FCU	Sup Ct-Mental Health Court	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,622,528
Receipts:							
Taxes	-	-	-	-	-	-	205,565,506
Licenses and permits	-	-	-	-	-	-	1,073,260
Intergovernmental receipts	-	-	-	-	-	7,505	100,415,254
Charges for services	-	-	-	-	-	-	6,765,122
Fines and forfeits	-	-	-	-	-	-	1,038,217
Other receipts	6,000	1	12,718	49,984	393	-	116,647,741
Total receipts	6,000	1	12,718	49,984	393	7,505	431,505,100
Disbursements:							
Personal services	-	-	-	-	-	-	55,327,160
Supplies	-	-	-	-	-	-	2,921,607
Other services and charges	-	-	-	-	-	-	27,175,224
Capital outlay	-	-	-	-	-	-	1,136,168
Other disbursements	-	-	-	-	-	-	343,071,019
Total disbursements	-	-	-	-	-	-	429,631,178
Excess (deficiency) of receipts over disbursements	6,000	1	12,718	49,984	393	7,505	1,873,922
Cash and investments - ending	\$ 6,000	\$ 1	\$ 12,718	\$ 49,984	\$ 393	\$ 7,505	\$ 93,496,450

VANDERBURGH COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 5,205,251</u>	<u>\$ 1,118,310</u>

VANDERBURGH COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
EVANSVILLE-VANDERBURGH COUNTY BUILDING AUTHORITY	COUNTY JAIL	\$ 2,294,000	7/17/2003	1/15/2028
EVANSVILLE-VANDERBURGH COUNTY BUILDING AUTHORITY	CENTRE/OLD EVENTS PLAZA	1,834,000	1/1/2004	1/1/2018
PNC EQUIPMENT FINANCE LLC	SHERIFF VEHICLE LEASE	<u>108,967</u>	4/18/2016	4/18/2018
Total governmental activities		<u>4,236,967</u>		
Total of annual lease payments		<u>\$ 4,236,967</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	REVENUE BONDS	\$ 41,390,000	\$ 11,128,356
Totals		<u>\$ 41,390,000</u>	<u>\$ 11,128,356</u>

VANDERBURGH COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2017

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	\$ 33,604,710
Infrastructure	419,836,724
Buildings	91,414,838
Improvements other than buildings	844,882
Machinery, equipment, and vehicles	<u>18,507,443</u>
Total governmental activities	<u>564,208,597</u>
Total capital assets	<u>\$ 564,208,597</u>

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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, 2017. 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, 2017.

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

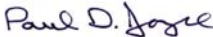
**Report on Internal Control over Compliance**

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

July 17, 2018

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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, 2017

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	Passed Through to Subrecipient	Total Federal Awards Expended
<b>Department of Agriculture</b>					
WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN 10.557 LACTATION 8406 10.557 WIC 8403	INDIANA STATE DEPARTMENT OF HEALTH	10.557 10.557	PO 17514631 PO 17514631	\$ - -	\$ 20,676 641,825
TOTAL - WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN				-	662,501
Total - Department of Agriculture				-	662,501
<b>Department of Justice</b>					
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM 16.738 EDWARD BYRNE MEMORIAL 8112	INDIANA CRIMINAL JUSTICE INSTITUTE	16.738	2016-DJ-BX-0402 D-3-17-11621	-	44,957
TOTAL - EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM				-	44,957
MISSING CHILDREN'S ASSISTANCE 16.543 SHERIFF-INTERNET CRIMES CHILD 8105	INDIANA STATE POLICE	16.543	2014-MC-FX-K018	-	18,945
Total - MISSING CHILDREN'S ASSISTANCE				-	18,945
CRIME VICTIM ASSISTANCE 16.575 PROS VICTIM/WITNESS ASST 8205 16.575 PROS VOCA EQUIPMENT 8207 16.575 VOCA ONETIME PROJECT 8111	INDIANA CRIMINAL JUSTICE INSTITUTE	16.575 16.575 16.575	D3-17-11520 D3-16-106700 4953-4A D3-16-106708	- - -	134,558 1,087 1,195
Total - CRIME VICTIM ASSISTANCE				-	136,840
VIOLENCE AGAINST WOMEN FORMULA GRANTS 16.588 STOP DOMESTIC VIOLENCE 8102 16.588 PROS STOP 8204	INDIANA CRIMINAL JUSTICE INSTITUTE	16.588 16.588	D3-18-12218 D3-17-11329	- -	22,500 25,290
Total - VIOLENCE AGAINST WOMEN FORMULA GRANTS				-	47,790
Total - Department of Justice				-	248,532
<b>Department of Transportation</b>					
Highway Planning and Construction Cluster HIGHWAY PLANNING AND CONSTRUCTION 20.205 CUM BRIDGE FEDERAL REIMB 11350000-002300 20.205 CUM BRIDGE FEDERAL REIMB 11350000-002300	INDIANA DEPARTMENT OF TRANSPORTATION	20.205 20.205	DES #1383215 DES1592156	- -	85,360 65,104
Total - Highway Planning and Construction				-	150,464
Total - Highway Planning and Construction Cluster				-	150,464
Highway Safety Cluster ALCOHOL IMPAIRED DRIVING COUNTERMEASURES INCENTIVE GRANTS I 20.600DUI TASK FORCE 8108	INDIANA CRIMINAL JUSTICE INSTITUTE	20.601	D3-17-11192	6,697	71,462
STATE AND COMMUNITY HIGHWAY SAFETY 20.600 OPO-SAFETY BELT 8106	INDIANA CRIMINAL JUSTICE INSTITUTE	20.600	FY2017 5617-1A	135,052	172,101
OCCUPANT PROTECTION INCENTIVE GRANTS 20.602 NON MOTORIST SAFETY 8110	INDIANA CRIMINAL JUSTICE INSTITUTE	20.602	D3-18-12077	-	18,988
Total - Highway Safety Cluster				141,749	262,551
INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS 20.703 IDHS PHMSA HMEP PROGRAM 8512	INDIANA DEPARTMENT OF HOMELAND SECURITY	20.703	HM-HNP-0548-16-1-00	-	5,882
Total - INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS				-	5,882
Total - Department of Transportation				141,749	418,897
<b>Department of Health and Human Services</b>					
IMMUNIZATION COOPERATIVE AGREEMENTS 93.268 IMMUNIZATIONS 8408	INDIANA STATE DEPARTMENT OF HEALTH	93.268	PO 17530680	-	12,366
Total - Immunization Cooperative Agreements				-	12,366
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	PO 18503085	-	13,183
Total - HOSPITAL PREPAREDNESS PROGRAM (HPP) AND PUBLIC HEALTH EMERGENCY PREPAREDNESS (PHEP) ALIGNED COOPERATIVE AGREEMENTS				-	13,183

VANDERBURGH COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended December 31, 2017

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	Passed Through to Subrecipient	Total Federal Awards Expended
CHILD SUPPORT ENFORCEMENT	INDIANA DEPARTMENT OF CHILD SERVICES				
93.563 COURT COST 10000000-002700		93.563	FY 2017	-	206,596
93.563 CLERK'S RECORD PERPETUATION 1119		93.563	FY 2017	-	13,902
93.563 CLERK IV-D INCENTIVE 8899		93.563	FY 2017	-	316,200
93.563 INDIRECT COST 10000000-002400		93.563	FY 2017	-	333,975
93.563 PROS 4D CHILD SUPPORT REIMB10000000-002500		93.563	FY 2017	-	1,078,201
93.563 CLERK 4D CHILD SUPPORT REIMB 10000000-002600		93.563	FY 2017	-	98,668
93.563 TITLE IV-D INCENTIVE 8895		93.563	FY 2017	-	147,726
93.563 PROS IV-D INCENTIVE 8897		93.563	FY 2017	-	261,240
93.563 CCD SUPERIOR COURT COST 1138		93.563	FY 2017	-	715
93.563 COUNTY ELECTED OFFICIALS TRAINING CLERK 1217		93.563	FY 2017	-	7
Total - CHILD SUPPORT ENFORCEMENT				-	2,457,230
STATE COURT IMPROVEMENT PROGRAM	INDIANA STATE COURT ADMINISTRATION				
93.586 CJP 8303		93.586	2015BT	-	3,750
93.586 CHINS COURT FACILITATOR 8309		93.586	VAND-CIP-2017B	-	18,750
Total - STATE COURT IMPROVEMENT PROGRAM				-	22,500
PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT FUNDED SOLELY WITH PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	INDIANA STATE DEPARTMENT OF HEALTH				
93.758 PREVENTIVE HEALTH AND HEALTH SERVICE BLOCK GRANT 8420		93.758	PO 18509860 21597	-	10,450
Total - PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT FUNDED SOLELY WITH PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)				-	10,450
SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS	INDIANA STATE DEPARTMENT OF HEALTH				
93.977 STD AAPPs 8416		93.977	PO 16547058	-	16,533
Total - SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS				-	16,533
HIV CARE FORMULA GRANTS	INDIANA STATE DEPARTMENT OF HEALTH				
93.977 STD AAPPs 8416		93.917	PO 17529957	-	88,937
Total - HIV CARE FORMULA GRANTS				-	88,937
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	INDIANA STATE DEPARTMENT OF HEALTH				
93.994 MCH 8401		93.994	PO# 16521729	-	48,582
93.994 INJURY PREVENTION 8419		93.994	PO#16519029	-	19,668
93.994 BABY & ME TOBACCO FREE 8417		93.994	PO#16524016	-	54,986
93.994 FIMR 8418		93.994	PO#16529416	-	24,118
Total - MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES				-	147,354
Total - Department of Health and Human Services				-	2,768,553
<u>Department of Homeland Security</u>					
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	INDIANA DEPARTMENT OF HOMELAND SECURITY				
97.042 EMPG PERFORMANCE GRANT 8508		97.042	EMC-2016-EP-00006-S01	-	7,020
97.067 HOMELAND SECURITY GRANT PROGRAM 8507		97.042	EMC-2016-EP-00006	35,380	70,760
97.042 EMPG DE-OBLIGATED FUND 8513		97.042	EMC-2016-EP-00006-S01	-	8,000
Total - EMERGENCY MANAGEMENT PERFORMANCE GRANTS				35,380	85,780
HOMELAND SECURITY GRANT PROGRAM	INDIANA DEPARTMENT OF HOMELAND SECURITY				
97.067 EMA MEOC UP GRADE 8510		97.067	EMA-2016-SS-00078	-	29,650
Total - HOMELAND SECURITY GRANT PROGRAM				-	29,650
Total - Department of Homeland Security				35,380	115,430
Total federal awards expended				\$ 177,128	\$ 4,213,913

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, 2017. 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 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:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
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
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**Section II - Financial Statement Findings**

**FINDING 2017-001**

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

*Repeat Finding*

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2016-001.

*Condition*

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

VANDERBURGH COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Context*

The SEFA presented for audit contained the following errors:

1. Two grants reported were state funded, resulting in an overstatement of expenditures in the amount of \$101,516.
2. One grant, with expenditures of \$88,937, was reported under an incorrect CFDA number.
3. One grant included expenditures in the amount of \$45,108 from the prior year, resulting in an overstatement of expenditures.
4. Four 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. . . ."

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:

VANDERBURGH COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- (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 that 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 *Context*.

*Recommendation*

We recommended that the County's management establish controls related to the preparation of the SEFA.

*Views of Responsible Officials*

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

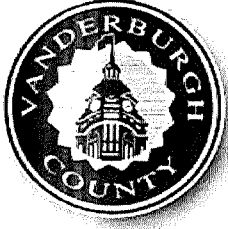
**Section III - Federal Award Findings and Questioned Costs**

No matters are reportable.

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#### AUDITEE-PREPARED DOCUMENTS

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



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

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1 NW Martin Luther King Jr Blvd  
Evansville, IN 47708-1880  
Phone: (812) 435-5763  
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bagerth@vanderburghgov.org

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-001

Fiscal year in which the finding initially occurred: 2014

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

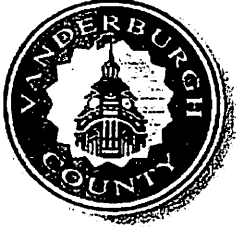
Status of Audit Finding:

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 State grants are, and not include them on the Schedule of Expenditures of Federal Awards 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.

(Signature)

(Title)

(Date)



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

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1 NW Martin Luther King Jr Blvd  
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Phone: (812) 435-5763  
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bagerth@vanderburghgov.org

### CORRECTIVE ACTION PLAN

**FINDING 2017-001** (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action:

Brian Gerth

Contact Phone Number:

812-435-5763

Views of Responsible Official:

The Auditor's office feels the finding should have been placed on the Health Department and not the Auditor's office. The Auditor's office tried to implement controls and procedures to help insure the SEFA was accurate, the information provided by the Health Department regarding their grants was incorrect which resulted in the noted errors on the SEFA.

Description of Corrective Action Plan:

The Auditor's office is creating a form that the department will have to fill out before monies will be put into the fund. The form will include the person and department requesting the quietus along with stating if it is Federal or State monies and the fund to put the money into. It will also list the CFDA number, Federal Agency, Federal Program, and the pass through entity. At year end, the Auditor's office will complete the Federal Grant schedule in Gateway. Before submitting the SEFA, the Auditor's office will send a report to each office asking them to verify all awards numbers, CFDA numbers, and amounts and pass through information. Once they have signed off and verified the grant information, the Auditor's office will submit the report.

Anticipated Completion Date:

January 31, 2019

A handwritten signature in cursive script, appearing to read "Brian Gerth".

(Signature)

A handwritten title in cursive script, appearing to read "Auditor".

(Title)

A handwritten date in cursive script, appearing to read "6/28/18".

(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/>.