

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, 2018 to December 31, 2018



FILED
07/01/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Brian Gerth	11-16-15 to 12-31-22
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 12-31-22
President of the County Council	John Montrastelle Joe Kiefer	01-01-18 to 12-31-18 01-01-19 to 12-31-19
President of the Board of County Commissioners	Bruce Ungethiem Ben Shoulders	01-01-18 to 12-31-18 01-01-19 to 12-31-19



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF VANDERBURGH COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Vanderburgh County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, 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, 2018.

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, 2018, 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 May 16, 2019, 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

May 16, 2019



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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, 2018, and the related notes to the financial statement, and have issued our report thereon dated May 16, 2019, 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.


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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

May 16, 2019

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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, 2018

Fund	Cash and Investments		Cash and Investments	
	01-01-18	Receipts	Disbursements	12-31-18
After Settlement Collections	\$ 6,696,457	\$ 5,988,547	\$ 6,695,957	\$ 5,989,047
Sheriff's Inmate Trust	102,482	1,509,896	1,434,539	177,839
Jail Commissary	212,048	471,721	379,727	304,042
Clerk's Trust	3,505,493	17,462,684	17,024,605	3,943,572
General	5,237,708	54,108,104	53,039,218	6,306,594
Accident Report	4,778	13,385	16,076	2,087
LIT Property Tax Relief	24,095	4,091,757	4,063,741	52,111
Child Advocacy	3,682	150	-	3,832
City and Town Court Costs	3,140	43,820	46,960	-
Clerk's Records Perpetuation	336,701	201,874	305,787	232,788
COIT - Special Legislation	130,198	-	-	130,198
Congressional School Interest	13,871	-	864	13,007
Congressional School Principal	32,995	-	-	32,995
Sales Disclosure - County Share	122,021	24,455	13,543	132,933
Cumulative Bridge	2,261,049	2,142,124	2,240,436	2,162,737
Cumulative Capital Development	323,518	1,191,717	1,184,785	330,450
Drug Free Community	122,162	120,152	121,608	120,706
Electronic Map Generation	2,025	10	-	2,035
Emergency Planning/Right To Know	5,749	11,519	11,560	5,708
Emergency Telephone System	299,269	1,434,076	1,159,486	573,859
Enhanced Access	450,921	368,706	628,790	190,837
Extradition	5,396	-	-	5,396
Firearms Training	69,694	30,330	77,787	22,237
Food and Beverage Tax	-	4,782,103	4,782,103	-
Health	561,193	3,304,934	3,168,297	697,830
Identification Security Protection	162,401	28,623	-	191,024
Local Road and Street	1,781,382	2,460,948	2,272,505	1,969,825
Medical Care for Inmates	2,128	35,005	24,378	12,755
Misdemeanant	216,389	156,219	204,595	168,013
Motor Vehicle Highway	1,821,702	5,720,753	5,306,251	2,236,204
Park Nonreverting Operating	59,323	167,092	191,581	34,834
Rainy Day	4,901,511	-	-	4,901,511
Reassessment	450,627	603,470	359,434	694,663
Recorder's Records Perpetuation	419,815	475,888	404,523	491,180
Riverboat	-	1,900,892	1,042,820	858,072
Sex and Violent Offender Administration	49,486	16,686	54,447	11,725
Sheriff's Pension Trust	-	19,108	16,085	3,023
Supplemental Public Defender Services	306,229	322,610	392,239	236,600
Surplus Tax	412,508	223,946	293,726	342,728
Surveyor's Corner Perpetuation	88,819	142,315	73,472	157,662
Tax Sale Redemption	22,020	462,412	381,285	103,147
Tax Sale Surplus	2,020,550	2,526,966	2,186,545	2,360,971
Unsafe Building	-	50,339	50,339	-
Trash Lien	-	110,328	110,328	-
GAL/CASA	-	223,374	223,374	-
Auditors Ineligible Deductions	168,151	163,545	74,577	257,119
County Elected Officials Training	88,098	28,778	7,105	109,771
County Offender Transportation Fund	25,963	4,861	-	30,824
Statewide 911	-	1,802,783	1,802,783	-
Supplemental Juvenile Probation Services	34,861	6,317	406	40,772
Alternative Dispute Resolution	7	14,450	11,552	2,905
Drainage Maintenance	504,599	196,651	125,648	575,602
Convention Center Operating	3,093,821	1,217,769	1,650,095	2,661,495
Drug Buy Money	22,913	85,924	50,706	58,131
Sheriff Sale Administration	3,100	50,341	52,274	1,167
K-9	62,783	4,320	66,811	292
Self-Insurance	209,235	553,246	523,320	239,161
Insurance - Retiree Contributions	70,180	1,513,349	1,505,889	77,640
Payroll Clearing	-	27,028,807	27,028,807	-
Payroll Withholding - Donations	-	5,708	5,708	-
Payroll Withholding - Insurance	337,374	13,717,877	13,710,662	344,589
Payroll Withholding - Other	-	61,877	61,877	-
Payroll Withholding - Child Support	-	107,272	107,272	-
Payroll Withholding - Deferred Compensation	-	719,274	719,274	-
Payroll Withholding - Federal	-	3,645,326	3,645,326	-
Payroll Withholding - FICA & Medicare	-	4,660,995	4,660,995	-
Payroll Withholding - Local Tax	-	413,893	413,893	-
Payroll Withholding - PERF	76,728	4,311,752	4,305,413	83,067
Payroll Withholding - Property Taxes	-	6,649	6,649	-
Payroll Withholding - Sheriff Pension	-	999,107	999,107	-
Payroll Withholding - State	-	1,191,795	1,191,795	-
Payroll Withholding - Union Dues	-	122,896	122,896	-
Payroll Withholding - Wage Garnishments	-	55,779	55,779	-
Settlement	-	148,465,054	148,465,054	-
Wheel Tax	10,281	433,988	424,378	19,891
Sur Tax	94,440	2,942,572	3,010,202	26,810

VANDERBURGH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-18			12-31-18
CVET Agency	-	1,350,044	1,350,044	-
Weed Lien Collections	-	44,951	44,951	-
Sewage Collections	-	261,503	261,503	-
Financial Institution Tax	-	1,591,056	1,591,056	-
State Fines and Forfeitures	4,139	23,459	23,109	4,489
Infraction Judgements	7,217	81,882	83,750	5,349
Overweight Vehicle Fines	-	531	281	250
Special Death Benefit	1,330	20,200	19,900	1,630
Sales Disclosure - State Share	1,920	24,455	24,710	1,665
Coroners Training & Con't Education	1,756	30,010	29,788	1,978
Interstate Compact - State Share	256	4,861	4,264	853
Mortgage Recording Fees - State Share	1,298	15,125	15,355	1,068
DLGF Homestead Property Database	1,051	1,660	1,186	1,525
Sex and Violent Offender Admin - State	34	1,412	1,327	119
Child Restraint Violations Fines	175	1,408	1,558	25
Food and Beverage Tax Collections	2,129	1,499	1,548	2,080
Inheritance Tax	9,002	-	-	9,002
Sales Tax Collections	7,800	51,004	50,021	8,783
Education Plate Fees Agency	-	2,663	2,663	-
Innkeepers Tax Collections	2,759	11,967	11,574	3,152
LOIT Special Dist	786,174	87,940	289,074	585,040
LIT Certified Shared	-	38,309,866	38,309,866	-
LIT Public Safety - Co Share	-	4,009,549	1,472,755	2,536,794
93.563 Prosecutor PCA	54,423	31,022	15,915	69,530
93.563 Title IV-D Incentive	358,589	93,259	189,551	262,297
93.563 Prosecutor IV-D Incentive-Post Oct '99	106,345	140,315	141,449	105,211
93.563 Clerk IV-D Incentive-Post Oct '99	307,098	93,259	138,522	261,835
Law Enforcement	119,185	21,977	30,853	110,309
Prosecutor Pretrial Divers	26,207	52,864	12,377	66,694
Suppl Adult Prob-Cir	271,178	783,925	690,836	364,267
Suppl Adult Prob-Clerk	231,829	17,536	-	249,365
Suppl Adult Prob-Sup	154,267	34,215	83,858	104,624
Health Dental Clinic	5,995	-	-	5,995
Rent 8-11 Lands	599	56,209	56,240	568
Legal Aid United Way	46,265	55,706	55,512	46,459
Jail Project	794,709	-	52,200	742,509
Jail Bond	1,051,775	2,327,520	2,300,715	1,078,580
Homestead Credit 2009	3,661	-	-	3,661
TMA Personal Prop	775,945	549,027	211,800	1,113,172
Burdette Park Events	5,027	-	-	5,027
Auditorium Food & Bev	82,959	41,111	34,319	89,751
Prosecutor Law Enf	159,402	187,383	280,178	66,607
Pros Infractions	50,295	151,369	171,935	29,729
Export Health Cert	19,977	8,212	5,949	22,240
Sheriff Reserve	59	-	-	59
Adult Prog Adm-Circuit	15,812	69,208	68,206	16,814
Sheriff Officer Friendly	65	1,250	65	1,250
Co Police Pension Trust	-	445,866	420,978	24,888
Community Corrections	50,008	18,902	44,815	24,095
In Lieu of Taxes/EHA	-	70,242	70,242	-
Pros Share Infractions	7,950	156,800	161,551	3,199
Health Vaxcare	24,152	8,654	2,000	30,806
Pros Share Law Enf	29,035	99,447	107,249	21,233
VCSO-EVSC Safety Agreement	4,006	96,000	98,803	1,203
Payroll Medicare	-	1,091,303	1,091,303	-
Payroll Drive	-	6,104	6,104	-
Payroll FOP	-	64,349	64,349	-
Payroll Reimb Insurance	104,538	455,213	460,180	99,571
Misc Settlement Funds	-	7,523,273	7,523,273	-
Sheriff-Stop Domestic Violence	568	73,578	110,910	(36,764)
Sheriff-Internet Crimes-Child	10,332	11,957	6,475	15,814
Sheriff-OPO Safety Belt	(3,173)	85,322	68,630	13,519
Pros-STOP	96,568	104,619	94,552	106,635
Pros-Victim/Witness Asst	105,174	299,005	270,998	133,181
Sup Ct-IN Adult Court Improvement	7,401	-	4,381	3,020
Sup Ct-Drug Court Adult/Prob	24,043	-	4,500	19,543
Health-MCH	13,027	41,531	92,755	(38,197)
Health-WIC	(79,821)	634,263	581,532	(27,090)
Health-STD	73	-	73	-
Health-AIDS	61	-	61	-
Health-Lactation	(2,644)	28,985	21,917	4,424
Health-LHD Deliverables	20,335	18,181	25,522	12,994
EMA Disaster Relief	73,215	-	5,754	67,461
EMA-IDHS Grant	2,211	-	2,211	-
EMA-IDHS District 10 Grant	4,226	-	2,083	2,143
Sheriff-Child Seat Safety	116	-	116	-

VANDERBURGH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-18			12-31-18
VCCC-CDTP DOC Grant	109	-	-	109
VCCC-Community Correction	44	-	-	44
Sheriff & Comm Hwy Safety	2,000	-	-	2,000
Pros-Adult Protective Serv	(83,494)	311,328	313,763	(85,929)
Pros-TANF	71	-	-	71
Sup Ct-Family Court	725	10,000	9,991	734
Sup Ct-Race & Gender Fairness	2,563	5,546	8,065	44
Sup Ct-State Court	1,125	6,000	-	7,125
Sup Ct-DOC Grant	136,925	1,415,909	1,399,678	153,156
Sup Ct-VASIA	27	64,750	64,777	-
Health-Lead Screening	11,512	2,825	5,551	8,786
Health-LMHF	106,580	72,672	71,236	108,016
Health-WIC Lead Testing	6,972	-	1,070	5,902
Technology & Communication	17,856	-	9,514	8,342
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	132,035	121,139	54,913	198,261
Drug & Alcohol Grant	850	-	-	850
Adult Prob Adm-Superior	60,617	9,835	-	70,452
Burkhardt 2005 Series	360,149	449,711	17,259	792,601
Burkhardt 2014 TIF	1,504,459	26,752	40,289	1,490,922
Burkhardt 2016 Debt Service	820,419	15,107	22,824	812,702
Centre Lease Rental	3	-	3	-
Centre 03 Op & Res	24,716	8,107	32,823	-
Centre 03 Sinking	1,841,383	7,513	1,848,896	-
Re Entry Court	29,593	-	506	29,087
Day Reporting Drug Court	9,111	153,432	117,195	45,348
D.A.D.S.	68,522	51,956	68,859	51,619
Veteran Treatment Recovery	39,336	-	-	39,336
Detention Center Library	75	-	-	75
Burdette Park Donations	6,145	3,784	7,973	1,956
Jean Cook Tree Donations	975	50	150	875
K Komen Foundation Missing	5,305	-	-	5,305
EMA Cert Donations	143	-	130	13
Scott (Azteca)	2,251,239	789,051	204,084	2,836,206
Vanderburgh Industrial Park	2,961,199	1,043,856	598,768	3,406,287
Baseline Expansion	20,911	67,694	-	88,605
University Parkway	312,872	212,558	280,811	244,619
Burkhardt Bond Principal	-	3,066,794	3,066,794	-
Pigeon TIF	-	7,175,278	7,175,278	-
Jacobsville TIF	-	1,578,257	1,578,257	-
Mead Johnson	-	14,746	14,746	-
Burkhardt General	20,454,135	5,790,674	6,527,314	19,717,495
Bohannon Estates	6,980	16,673	21,107	2,546
Mill Terrace	13,528	12,019	19,450	6,097
Mill Terrace Bond	3,000	-	-	3,000
Abel Park	7,104	8,793	12,358	3,539
Accepted Storm Sewers	170,973	1,522	-	172,495
BCH Subdivision Sidewalks	13,100	-	-	13,100
Oncology Center Subdivision	4,544	-	-	4,544
Woodgate Subdivison 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	-	205	9,087
Spring Lake Valley Sec 1	20,617	-	-	20,617
Legal Aid Supplemental Staff	5,062	25,000	26,734	3,328
Commissioners Economic Dev	80,746	-	44,570	36,176
Clear Creek Subdivision	17,800	-	-	17,800
License	205,861	-	-	205,861
Sheriff Mediical Records	3,336	196	-	3,532
Sheriff Technology & Equipment	99,890	220,995	288,802	32,083
Sheriff Training & Equipment	8,889	14,598	21,719	1,768
Sheriff Information Systems	147	10,000	10,035	112
Criminal History Verification	9,138	610	6,822	2,926
Local Drug Free-Sheriff	-	1,293	1,290	3
Local Drug Free-Prosecutor	7,500	-	-	7,500
Local Drug Free-Circuit	1,513	7,591	3,455	5,649
Local Drug Free-Superior Court	2,551	2,000	2,546	2,005
Local Drug Free-Sup/Juv	6,826	3,750	4,280	6,296
County Share COIT	1,785,651	15,476,986	14,921,470	2,341,167
Sup Ct- 93.243 SAMHSA Drug Court	44,117	-	34,776	9,341
NACOH0 Tabacco	1,628	-	1,476	152
Sup Ct Court Reform Grant	1,592	-	-	1,592
Sheriff Local Gov Reimb	2,844	-	-	2,844
Sheriff Safety Awareness	81	-	-	81

VANDERBURGH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-18			12-31-18
Sheriff Grant Holding Fund	39,562	-	-	39,562
DUI Taskforce	16,088	9,099	25,016	171
Buckingham Woods Subdivision	10,080	-	-	10,080
STD	(33,783)	33,783	-	-
EMPG Competitive	1,102	71,110	71,110	1,102
Sup Ct Community Supervision	10,537	-	9,288	1,249
Health Education Screenings	3,099	-	-	3,099
Non Motorist Safety	(212)	16,376	15,388	776
Health Immunizations	(27,851)	39,057	12,942	(1,736)
Baby & Me Tobacco Free	(372)	42,306	71,171	(29,237)
FIMR	(22,817)	50,293	41,070	(13,594)
Injury Prevention	(428)	16,449	32,675	(16,654)
Circuit Court Court Reform	1,198	-	-	1,198
Supreme Court Grant	10,124	10,000	11,819	8,305
Medical Reserve	630	-	180	450
Work Release User Fees	62,679	560,623	286,073	337,229
Baseline Exp 80-0304-03-2	5,694,608	69,094	1,871,288	3,892,414
Vanderburgh Co Tax DSR Vandered 15	405,541	5,586	500	410,627
Vanderburgh Co Tax Inc Vandered 15	200,366	199,374	399,538	202
Drug Free- Dads	591	2,000	591	2,000
Veterans Treatment Court Grant	13,772	47,400	23,792	37,380
Plat Book Transfer Fee	59,480	39,375	26,906	71,949
D.A.D.S Education Fees	6,855	56,678	31,442	32,091
Health Dept Donations	-	1,821	898	923
Brkhdt Ref Cost Of Issuance	6,479	-	6,479	-
Co Share 2016 Special Dist	771,766	-	-	771,766
Local Drug Free VCCC	4,061	-	-	4,061
Payroll Fringe Benefits	-	6,835	6,835	-
Child Seat Safety	-	1,616	1,501	115
Drug Prosecution	6,500	4,500	4,500	6,500
Univ Pkwy Bans 2016A 81-0273-01-1	1,312,266	17,153	1,329,419	-
Univ Pkwy Bans 2016B 81-0273-01-1	2,639,140	31,276	2,670,416	-
Univ Pkwy Bans 2017A	1,000	1,534,508	1,535,508	-
Univ Pkwy Bans 2017B	2,377	3,053,081	3,055,458	-
Vanderburgh Red Bank 17C	2,908,983	35,383	2,944,366	-
Sheriff Booking Fee	13,558	39,499	51,612	1,445
County Tax Sale Properties	40,175	453,175	179,090	314,260
Edward Bryne Memorial Justice JAG	172	35,000	35,000	172
Chins Ct Facilitator	(3,750)	30,000	26,250	-
Assessor IAAO Training	250	-	-	250
IDHS Phmsa HMEP Program	(209)	209	-	-
Circuit Court Interpreter Grant	189	1,079	1,998	(730)
IDOC Grant (D25-17-064)	1,119,158	469,541	1,135,182	453,517
March Of Dimes BMTF	54	-	54	-
Ashwood Subdivision	6,000	-	-	6,000
Art Institute	-	26,603	26,603	-
Vanderburgh Red Ban 17C	1	3,075,534	3,075,535	-
Coroners Death Certificate Fee	12,718	24,308	-	37,026
Recorder Enhanced Access	49,984	35,349	75,459	9,874
Payroll Sterling FCU	393	-	393	-
Sup Ct-Mental Health Court	7,505	10,000	7,008	10,497
Burkhardt Bond Construction	-	8,193,905	142,841	8,051,064
VC 18A Ban Vandeban 18A	-	1,285,648	350	1,285,298
VC 18B Ban Vandeban 18B	-	5,665,905	3,090,246	2,575,659
VC 18C Ban Vnadeban 18C	-	6,047,572	3,131,450	2,916,122
County Litter Clean Up	-	12,000	68	11,932
Sheriff USI Reimbursement Security	-	450,000	330,854	119,146
LIT Public Safety	-	8,480,324	8,480,324	-
OVW Justice For Families	-	81,183	81,183	-
Immunizations-PPHF	-	59,820	73,130	(13,310)
STD-Ryan White	-	73,965	99,222	(25,257)
Pre-Disaster Mitigation	-	9,875	9,737	138
2017/2018 Hemp-Training	-	-	7,499	(7,499)
Safety Pin Grant	-	482,751	625,107	(142,356)
Insaccho Mini Grant	-	2,500	1,808	692
Chadwick Place	-	4,200	-	4,200
Promotion of Economic Dev & Tourism	187,182	2,131,096	2,168,596	149,682
Convention Visitor and Tourism Promotion	233,709	1,522,211	1,548,997	206,923
Aztar Adm Tax - Conv & Visitors	-	190,088	190,088	-
Totals	<u>\$ 93,496,450</u>	<u>\$ 472,583,465</u>	<u>\$ 462,362,237</u>	<u>\$ 103,717,678</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 nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

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,

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 13 funds with deficits in cash. This is a result of those funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2018.

Note 8. Holding Corporation

The County has entered into a capital lease 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 County Jail during the year 2018 totaled \$2,294,000.

VANDERBURGH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 9. Other Postemployment Benefits

The County provides to eligible retirees and their spouses the following benefits: medical insurance. Retirees are not covered by medical insurance past the age of 65; however, if the retiree is under the age of 65 and over the age of 55 with 20 years of consecutive service and currently has the County's health insurance, he or she may continue his or her coverage. If the retiree is under the age of 65 and his or her spouse is over the age of 65, then his or her 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 these 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, 2018

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report
Cash and investments - beginning	\$ 6,696,457	\$ 102,482	\$ 212,048	\$ 3,505,493	\$ 5,237,708	\$ 4,778
Receipts:						
Taxes	-	-	-	-	40,127,603	-
Licenses and permits	-	-	-	-	886,119	-
Intergovernmental receipts	-	-	-	-	5,554,490	-
Charges for services	-	-	-	-	3,321,274	-
Fines and forfeits	-	-	-	-	619,430	-
Other receipts	5,988,547	1,509,896	471,721	17,462,684	3,599,188	13,385
Total receipts	5,988,547	1,509,896	471,721	17,462,684	54,108,104	13,385
Disbursements:						
Personal services	-	-	-	-	43,132,426	-
Supplies	-	-	-	-	433,109	-
Other services and charges	-	-	-	-	7,836,438	-
Capital outlay	-	-	-	-	715,475	-
Other disbursements	6,695,957	1,434,539	379,727	17,024,605	921,770	16,076
Total disbursements	6,695,957	1,434,539	379,727	17,024,605	53,039,218	16,076
Excess (deficiency) of receipts over disbursements	(707,410)	75,357	91,994	438,079	1,068,886	(2,691)
Cash and investments - ending	\$ 5,989,047	\$ 177,839	\$ 304,042	\$ 3,943,572	\$ 6,306,594	\$ 2,087

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LIT Property Tax Relief	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	COIT - Special Legislation	Congressional School Interest
Cash and investments - beginning	\$ 24,095	\$ 3,682	\$ 3,140	\$ 336,701	\$ 130,198	\$ 13,871
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,756	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,091,757	150	43,820	199,118	-	-
Total receipts	4,091,757	150	43,820	201,874	-	-
Disbursements:						
Personal services	-	-	-	10,310	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	4,063,741	-	46,960	295,477	-	864
Total disbursements	4,063,741	-	46,960	305,787	-	864
Excess (deficiency) of receipts over disbursements	28,016	150	(3,140)	(103,913)	-	(864)
Cash and investments - ending	\$ 52,111	\$ 3,832	\$ -	\$ 232,788	\$ 130,198	\$ 13,007

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation
Cash and investments - beginning	\$ 32,995	\$ 122,021	\$ 2,261,049	\$ 323,518	\$ 122,162	\$ 2,025
Receipts:						
Taxes	-	-	1,597,651	1,028,646	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	532,330	99,247	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	24,455	12,143	63,824	120,152	10
Total receipts	-	24,455	2,142,124	1,191,717	120,152	10
Disbursements:						
Personal services	-	-	868,239	-	-	-
Supplies	-	-	131,581	151,222	-	-
Other services and charges	-	9,799	87,525	594,641	-	-
Capital outlay	-	3,744	1,153,091	438,922	-	-
Other disbursements	-	-	-	-	121,608	-
Total disbursements	-	13,543	2,240,436	1,184,785	121,608	-
Excess (deficiency) of receipts over disbursements	-	10,912	(98,312)	6,932	(1,456)	10
Cash and investments - ending	\$ 32,995	\$ 132,933	\$ 2,162,737	\$ 330,450	\$ 120,706	\$ 2,035

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Emergency Planning/Right To Know	Emergency Telephone System	Enhanced Access	Extradition	Firearms Training	Food and Beverage Tax
Cash and investments - beginning	\$ 5,749	\$ 299,269	\$ 450,921	\$ 5,396	\$ 69,694	\$ -
Receipts:						
Taxes	-	-	-	-	-	4,782,103
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	11,519	1,434,076	368,706	-	30,330	-
Total receipts	11,519	1,434,076	368,706	-	30,330	4,782,103
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	11,560	1,159,486	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	628,790	-	77,787	4,782,103
Total disbursements	11,560	1,159,486	628,790	-	77,787	4,782,103
Excess (deficiency) of receipts over disbursements	(41)	274,590	(260,084)	-	(47,457)	-
Cash and investments - ending	\$ 5,708	\$ 573,859	\$ 190,837	\$ 5,396	\$ 22,237	\$ -

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Health	Identification Security Protection	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 561,193	\$ 162,401	\$ 1,781,382	\$ 2,128	\$ 216,389	\$ 1,821,702
Receipts:						
Taxes	2,379,786	-	-	-	-	20,000
Licenses and permits	142,198	-	-	-	-	-
Intergovernmental receipts	229,021	-	2,407,051	-	-	5,691,829
Charges for services	541,412	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	12,517	28,623	53,897	35,005	156,219	8,924
Total receipts	<u>3,304,934</u>	<u>28,623</u>	<u>2,460,948</u>	<u>35,005</u>	<u>156,219</u>	<u>5,720,753</u>
Disbursements:						
Personal services	2,637,812	-	-	-	158,714	3,528,996
Supplies	52,907	-	105,022	-	45,881	1,319,235
Other services and charges	477,578	-	2,000,111	-	-	326,208
Capital outlay	-	-	167,372	-	-	131,812
Other disbursements	-	-	-	24,378	-	-
Total disbursements	<u>3,168,297</u>	<u>-</u>	<u>2,272,505</u>	<u>24,378</u>	<u>204,595</u>	<u>5,306,251</u>
Excess (deficiency) of receipts over disbursements	<u>136,637</u>	<u>28,623</u>	<u>188,443</u>	<u>10,627</u>	<u>(48,376)</u>	<u>414,502</u>
Cash and investments - ending	<u>\$ 697,830</u>	<u>\$ 191,024</u>	<u>\$ 1,969,825</u>	<u>\$ 12,755</u>	<u>\$ 168,013</u>	<u>\$ 2,236,204</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Park Nonreverting Operating	Rainy Day	Reassessment	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration
Cash and investments - beginning	\$ 59,323	\$ 4,901,511	\$ 450,627	\$ 419,815	\$ -	\$ 49,486
Receipts:						
Taxes	-	-	550,463	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	52,940	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	167,092	-	67	475,888	1,900,892	16,686
Total receipts	167,092	-	603,470	475,888	1,900,892	16,686
Disbursements:						
Personal services	-	-	36,380	308,095	-	-
Supplies	-	-	13,867	-	-	-
Other services and charges	-	-	309,187	-	777,267	-
Capital outlay	-	-	-	-	265,553	-
Other disbursements	191,581	-	-	96,428	-	54,447
Total disbursements	191,581	-	359,434	404,523	1,042,820	54,447
Excess (deficiency) of receipts over disbursements	(24,489)	-	244,036	71,365	858,072	(37,761)
Cash and investments - ending	\$ 34,834	\$ 4,901,511	\$ 694,663	\$ 491,180	\$ 858,072	\$ 11,725

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sheriffs Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ -	\$ 306,229	\$ 412,508	\$ 88,819	\$ 22,020	\$ 2,020,550
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	19,108	322,610	223,946	142,315	462,412	2,526,966
Total receipts	<u>19,108</u>	<u>322,610</u>	<u>223,946</u>	<u>142,315</u>	<u>462,412</u>	<u>2,526,966</u>
Disbursements:						
Personal services	-	17,776	-	64,765	-	-
Supplies	-	-	-	1,117	-	-
Other services and charges	-	-	-	7,590	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	16,085	374,463	293,726	-	381,285	2,186,545
Total disbursements	<u>16,085</u>	<u>392,239</u>	<u>293,726</u>	<u>73,472</u>	<u>381,285</u>	<u>2,186,545</u>
Excess (deficiency) of receipts over disbursements	<u>3,023</u>	<u>(69,629)</u>	<u>(69,780)</u>	<u>68,843</u>	<u>81,127</u>	<u>340,421</u>
Cash and investments - ending	<u>\$ 3,023</u>	<u>\$ 236,600</u>	<u>\$ 342,728</u>	<u>\$ 157,662</u>	<u>\$ 103,147</u>	<u>\$ 2,360,971</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Unsafe Building	Trash Lien	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training	County Offender Transportation Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 168,151	\$ 88,098	\$ 25,963
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	55	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	50,339	110,328	223,374	163,545	28,723	4,861
Total receipts	<u>50,339</u>	<u>110,328</u>	<u>223,374</u>	<u>163,545</u>	<u>28,778</u>	<u>4,861</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	9,349	-	-
Other services and charges	-	-	-	65,228	7,105	-
Capital outlay	-	-	-	-	-	-
Other disbursements	50,339	110,328	223,374	-	-	-
Total disbursements	<u>50,339</u>	<u>110,328</u>	<u>223,374</u>	<u>74,577</u>	<u>7,105</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	-	-	88,968	21,673	4,861
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 257,119</u>	<u>\$ 109,771</u>	<u>\$ 30,824</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Statewide 911	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	Drainage Maintenance	Convention Center Operating	Drug Buy Money
Cash and investments - beginning	\$ -	\$ 34,861	\$ 7	\$ 504,599	\$ 3,093,821	\$ 22,913
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,802,783	6,317	14,450	196,651	1,217,769	85,924
Total receipts	<u>1,802,783</u>	<u>6,317</u>	<u>14,450</u>	<u>196,651</u>	<u>1,217,769</u>	<u>85,924</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,650,095	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,802,783	406	11,552	125,648	-	50,706
Total disbursements	<u>1,802,783</u>	<u>406</u>	<u>11,552</u>	<u>125,648</u>	<u>1,650,095</u>	<u>50,706</u>
Excess (deficiency) of receipts over disbursements	-	5,911	2,898	71,003	(432,326)	35,218
Cash and investments - ending	\$ -	\$ 40,772	\$ 2,905	\$ 575,602	\$ 2,661,495	\$ 58,131

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sheriff Sale Administration	K-9	Self-Insurance	Insurance - Retiree Contributions	Payroll Clearing	Payroll Withholding - Donations
Cash and investments - beginning	\$ 3,100	\$ 62,783	\$ 209,235	\$ 70,180	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	50,341	4,320	553,246	1,513,349	27,028,807	5,708
Total receipts	<u>50,341</u>	<u>4,320</u>	<u>553,246</u>	<u>1,513,349</u>	<u>27,028,807</u>	<u>5,708</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	52,274	66,811	523,320	1,505,889	27,028,807	5,708
Total disbursements	<u>52,274</u>	<u>66,811</u>	<u>523,320</u>	<u>1,505,889</u>	<u>27,028,807</u>	<u>5,708</u>
Excess (deficiency) of receipts over disbursements	<u>(1,933)</u>	<u>(62,491)</u>	<u>29,926</u>	<u>7,460</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,167</u>	<u>\$ 292</u>	<u>\$ 239,161</u>	<u>\$ 77,640</u>	<u>\$ -</u>	<u>\$ -</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Payroll Withholding - Insurance	Payroll Withholding - Other	Payroll Withholding - Child Support	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare
Cash and investments - beginning	\$ 337,374	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	13,717,877	61,877	107,272	719,274	3,645,326	4,660,995
Total receipts	13,717,877	61,877	107,272	719,274	3,645,326	4,660,995
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	13,710,662	61,877	107,272	719,274	3,645,326	4,660,995
Total disbursements	13,710,662	61,877	107,272	719,274	3,645,326	4,660,995
Excess (deficiency) of receipts over disbursements	7,215	-	-	-	-	-
Cash and investments - ending	\$ 344,589	\$ -	\$ -	\$ -	\$ -	\$ -

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - Property Taxes	Payroll Withholding - Sheriff Pension	Payroll Withholding - State	Payroll Withholding - Union Dues
Cash and investments - beginning	\$ -	\$ 76,728	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	413,893	4,311,752	6,649	999,107	1,191,795	122,896
Total receipts	413,893	4,311,752	6,649	999,107	1,191,795	122,896
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	413,893	4,305,413	6,649	999,107	1,191,795	122,896
Total disbursements	413,893	4,305,413	6,649	999,107	1,191,795	122,896
Excess (deficiency) of receipts over disbursements	-	6,339	-	-	-	-
Cash and investments - ending	\$ -	\$ 83,067	\$ -	\$ -	\$ -	\$ -

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Payroll Withholding - Wage Garnishments	Settlement	Wheel Tax	Sur Tax	CVET Agency	Weed Lien Collections
Cash and investments - beginning	\$ -	\$ -	\$ 10,281	\$ 94,440	\$ -	\$ -
Receipts:						
Taxes	-	137,748,639	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	10,212,466	433,988	2,942,572	1,350,044	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	55,779	503,949	-	-	-	44,951
Total receipts	55,779	148,465,054	433,988	2,942,572	1,350,044	44,951
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	55,779	148,465,054	424,378	3,010,202	1,350,044	44,951
Total disbursements	55,779	148,465,054	424,378	3,010,202	1,350,044	44,951
Excess (deficiency) of receipts over disbursements	-	-	9,610	(67,630)	-	-
Cash and investments - ending	\$ -	\$ -	\$ 19,891	\$ 26,810	\$ -	\$ -

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sewage Collections	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit
Cash and investments - beginning	\$ -	\$ -	\$ 4,139	\$ 7,217	\$ -	\$ 1,330
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,590,172	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	23,459	81,882	531	20,200
Other receipts	261,503	884	-	-	-	-
Total receipts	<u>261,503</u>	<u>1,591,056</u>	<u>23,459</u>	<u>81,882</u>	<u>531</u>	<u>20,200</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	261,503	1,591,056	23,109	83,750	281	19,900
Total disbursements	<u>261,503</u>	<u>1,591,056</u>	<u>23,109</u>	<u>83,750</u>	<u>281</u>	<u>19,900</u>
Excess (deficiency) of receipts over disbursements	-	-	350	(1,868)	250	300
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,489</u>	<u>\$ 5,349</u>	<u>\$ 250</u>	<u>\$ 1,630</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	Sex and Violent Offender Admin - State
Cash and investments - beginning	\$ 1,920	\$ 1,756	\$ 256	\$ 1,298	\$ 1,051	\$ 34
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	24,455	30,010	4,861	15,125	1,660	1,412
Other receipts	-	-	-	-	-	-
Total receipts	<u>24,455</u>	<u>30,010</u>	<u>4,861</u>	<u>15,125</u>	<u>1,660</u>	<u>1,412</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	24,710	29,788	4,264	15,355	1,186	1,327
Total disbursements	<u>24,710</u>	<u>29,788</u>	<u>4,264</u>	<u>15,355</u>	<u>1,186</u>	<u>1,327</u>
Excess (deficiency) of receipts over disbursements	<u>(255)</u>	<u>222</u>	<u>597</u>	<u>(230)</u>	<u>474</u>	<u>85</u>
Cash and investments - ending	<u>\$ 1,665</u>	<u>\$ 1,978</u>	<u>\$ 853</u>	<u>\$ 1,068</u>	<u>\$ 1,525</u>	<u>\$ 119</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Child Restraint Violations Fines	Food and Beverage Tax Collections	Inheritance Tax	Sales Tax Collections	Education Plate Fees Agency	Innkeepers Tax Collections
Cash and investments - beginning	\$ 175	\$ 2,129	\$ 9,002	\$ 7,800	\$ -	\$ 2,759
Receipts:						
Taxes	-	1,499	-	51,004	-	11,967
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	1,408	-	-	-	2,663	-
Other receipts	-	-	-	-	-	-
Total receipts	1,408	1,499	-	51,004	2,663	11,967
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,558	1,548	-	50,021	2,663	11,574
Total disbursements	1,558	1,548	-	50,021	2,663	11,574
Excess (deficiency) of receipts over disbursements	(150)	(49)	-	983	-	393
Cash and investments - ending	\$ 25	\$ 2,080	\$ 9,002	\$ 8,783	\$ -	\$ 3,152

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LOIT Special Dist	LIT Certified Shared	LIT Public Safety - Co Share	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 786,174	\$ -	\$ -	\$ 54,423	\$ 358,589	\$ 106,345
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	38,309,866	-	31,022	93,259	140,315
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	87,940	-	4,009,549	-	-	-
Total receipts	87,940	38,309,866	4,009,549	31,022	93,259	140,315
Disbursements:						
Personal services	-	-	12,045	-	148,637	27,856
Supplies	-	-	240,000	-	-	-
Other services and charges	60,704	-	1,220,710	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	228,370	38,309,866	-	15,915	40,914	113,593
Total disbursements	289,074	38,309,866	1,472,755	15,915	189,551	141,449
Excess (deficiency) of receipts over disbursements	(201,134)	-	2,536,794	15,107	(96,292)	(1,134)
Cash and investments - ending	\$ 585,040	\$ -	\$ 2,536,794	\$ 69,530	\$ 262,297	\$ 105,211

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	93,563 Clerk IV-D Incentive-Post Oct '99	Law Enforcement	Prosecutor Pretrail Divers	Suppl Adult Prob-Cir	Suppl Adult Prob-Clerk	Suppl Adult Prob-Sup
Cash and investments - beginning	\$ 307,098	\$ 119,185	\$ 26,207	\$ 271,178	\$ 231,829	\$ 154,267
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	93,259	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	21,977	52,864	783,925	17,536	34,215
Total receipts	93,259	21,977	52,864	783,925	17,536	34,215
Disbursements:						
Personal services	89,082	-	12,377	658,133	-	70,257
Supplies	-	-	-	9,001	-	-
Other services and charges	-	-	-	23,462	-	13,601
Capital outlay	-	-	-	240	-	-
Other disbursements	49,440	30,853	-	-	-	-
Total disbursements	138,522	30,853	12,377	690,836	-	83,858
Excess (deficiency) of receipts over disbursements	(45,263)	(8,876)	40,487	93,089	17,536	(49,643)
Cash and investments - ending	\$ 261,835	\$ 110,309	\$ 66,694	\$ 364,267	\$ 249,365	\$ 104,624

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Health Dental Clinic	Rent 8-11 Lands	Legal Aid United Way	Jail Project	Jail Bond	Homestead Credit 2009
Cash and investments - beginning	\$ 5,995	\$ 599	\$ 46,265	\$ 794,709	\$ 1,051,775	\$ 3,661
Receipts:						
Taxes	-	-	-	-	2,147,986	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	179,534	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	56,209	55,706	-	-	-
Total receipts	-	56,209	55,706	-	2,327,520	-
Disbursements:						
Personal services	-	-	41,740	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	13,772	-	2,300,715	-
Capital outlay	-	-	-	52,200	-	-
Other disbursements	-	56,240	-	-	-	-
Total disbursements	-	56,240	55,512	52,200	2,300,715	-
Excess (deficiency) of receipts over disbursements	-	(31)	194	(52,200)	26,805	-
Cash and investments - ending	\$ 5,995	\$ 568	\$ 46,459	\$ 742,509	\$ 1,078,580	\$ 3,661

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	TMA Personal Prop	Burdette Park Events	Auditorium Food & Bev	Prosecutor Law Enf	Pros Infractions	Export Health Cert
Cash and investments - beginning	\$ 775,945	\$ 5,027	\$ 82,959	\$ 159,402	\$ 50,295	\$ 19,977
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	549,027	-	41,111	187,383	151,369	8,212
Total receipts	549,027	-	41,111	187,383	151,369	8,212
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	211,800	-	34,319	280,178	171,935	5,949
Total disbursements	211,800	-	34,319	280,178	171,935	5,949
Excess (deficiency) of receipts over disbursements	337,227	-	6,792	(92,795)	(20,566)	2,263
Cash and investments - ending	\$ 1,113,172	\$ 5,027	\$ 89,751	\$ 66,607	\$ 29,729	\$ 22,240

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sheriff Reserve	Adult Prog Adm-Circuit	Sheriff Officer Friendly	Co Police Pension Trust	Community Corrections	In Lieu of Taxes/EHA
Cash and investments - beginning	\$ 59	\$ 15,812	\$ 65	\$ -	\$ 50,008	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	69,208	1,250	445,866	18,902	70,242
Total receipts	-	69,208	1,250	445,866	18,902	70,242
Disbursements:						
Personal services	-	-	-	-	36,364	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	68,206	65	420,978	8,451	70,242
Total disbursements	-	68,206	65	420,978	44,815	70,242
Excess (deficiency) of receipts over disbursements	-	1,002	1,185	24,888	(25,913)	-
Cash and investments - ending	\$ 59	\$ 16,814	\$ 1,250	\$ 24,888	\$ 24,095	\$ -

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Pros Share Infractions	Health Vaxcare	Pros Share Law Enf	VCSSO-EVSC Safety Agreement	Payroll Medicare	Payroll Drive
Cash and investments - beginning	\$ 7,950	\$ 24,152	\$ 29,035	\$ 4,006	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	156,800	8,654	99,447	96,000	1,091,303	6,104
Total receipts	156,800	8,654	99,447	96,000	1,091,303	6,104
Disbursements:						
Personal services	2,400	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	159,151	2,000	107,249	98,803	1,091,303	6,104
Total disbursements	161,551	2,000	107,249	98,803	1,091,303	6,104
Excess (deficiency) of receipts over disbursements	(4,751)	6,654	(7,802)	(2,803)	-	-
Cash and investments - ending	\$ 3,199	\$ 30,806	\$ 21,233	\$ 1,203	\$ -	\$ -

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Payroll FOP	Payroll Reimb Insurance	Misc Settlement Funds	Sheriff-Stop Domestic Violence	Sheriff-Internet Crimes-Child	Sheriff-OPO Safety Belt
Cash and investments - beginning	\$ -	\$ 104,538	\$ -	\$ 568	\$ 10,332	\$ (3,173)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	7,523,273	36,652	8,170	85,159
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	64,349	455,213	-	36,926	3,787	163
Total receipts	<u>64,349</u>	<u>455,213</u>	<u>7,523,273</u>	<u>73,578</u>	<u>11,957</u>	<u>85,322</u>
Disbursements:						
Personal services	-	-	-	99,831	-	13,762
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	64,349	460,180	7,523,273	11,079	6,475	54,868
Total disbursements	<u>64,349</u>	<u>460,180</u>	<u>7,523,273</u>	<u>110,910</u>	<u>6,475</u>	<u>68,630</u>
Excess (deficiency) of receipts over disbursements	-	(4,967)	-	(37,332)	5,482	16,692
Cash and investments - ending	<u>\$ -</u>	<u>\$ 99,571</u>	<u>\$ -</u>	<u>\$ (36,764)</u>	<u>\$ 15,814</u>	<u>\$ 13,519</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	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	\$ 96,568	\$ 105,174	\$ 7,401	\$ 24,043	\$ 13,027	\$ (79,821)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	25,290	238,033	-	-	41,531	560,772
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	79,329	60,972	-	-	-	73,491
Total receipts	104,619	299,005	-	-	41,531	634,263
Disbursements:						
Personal services	94,552	270,998	-	-	38,371	469,027
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	4,381	4,500	54,384	112,505
Total disbursements	94,552	270,998	4,381	4,500	92,755	581,532
Excess (deficiency) of receipts over disbursements	10,067	28,007	(4,381)	(4,500)	(51,224)	52,731
Cash and investments - ending	\$ 106,635	\$ 133,181	\$ 3,020	\$ 19,543	\$ (38,197)	\$ (27,090)

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Health-STD	Health-AIDS	Health-Lactation	Health-LHD Deliverables	EMA Disaster Relief	EMA-IDHS Grant
Cash and investments - beginning	\$ 73	\$ 61	\$ (2,644)	\$ 20,335	\$ 73,215	\$ 2,211
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	24,340	18,181	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	4,645	-	-	-
Total receipts	-	-	28,985	18,181	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	73	61	21,917	25,522	5,754	2,211
Total disbursements	73	61	21,917	25,522	5,754	2,211
Excess (deficiency) of receipts over disbursements	(73)	(61)	7,068	(7,341)	(5,754)	(2,211)
Cash and investments - ending	\$ -	\$ -	\$ 4,424	\$ 12,994	\$ 67,461	\$ -

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	EMA-IDHS District 10 Grant	Sheriff-Child Seat Safety	VCCC-CDTP DOC Grant	VCCC-Community Correction	Sheriff & Comm Hwy Safety	Pros-Adult Protective Serv
Cash and investments - beginning	\$ 4,226	\$ 116	\$ 109	\$ 44	\$ 2,000	\$ (83,494)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	308,828
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	2,500
Total receipts	-	-	-	-	-	311,328
Disbursements:						
Personal services	-	-	-	-	-	270,502
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,083	116	-	-	-	43,261
Total disbursements	2,083	116	-	-	-	313,763
Excess (deficiency) of receipts over disbursements	(2,083)	(116)	-	-	-	(2,435)
Cash and investments - ending	\$ 2,143	\$ -	\$ 109	\$ 44	\$ 2,000	\$ (85,929)

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Pros-TANF	Sup Ct-Family Court	Sup Ct-Race & Gender Fairness	Sup Ct-State Court	Sup Ct-DOC Grant	Sup Ct-VASIA
Cash and investments - beginning	\$ 71	\$ 725	\$ 2,563	\$ 1,125	\$ 136,925	\$ 27
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	10,000	5,546	6,000	1,407,568	60,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	8,341	4,750
Total receipts	-	10,000	5,546	6,000	1,415,909	64,750
Disbursements:						
Personal services	-	-	-	-	1,130,778	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	9,991	8,065	-	268,900	64,777
Total disbursements	-	9,991	8,065	-	1,399,678	64,777
Excess (deficiency) of receipts over disbursements	-	9	(2,519)	6,000	16,231	(27)
Cash and investments - ending	\$ 71	\$ 734	\$ 44	\$ 7,125	\$ 153,156	\$ -

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Health-Lead Screening	Health-LMHF	Health-WIC Lead Testing	Technology & Communication	Health-Tobacco Grant	Health-Pub Health Sys Quality
Cash and investments - beginning	\$ 11,512	\$ 106,580	\$ 6,972	\$ 17,856	\$ 53,490	\$ 153
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	72,672	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,825	-	-	-	-	-
Total receipts	2,825	72,672	-	-	-	-
Disbursements:						
Personal services	-	69,521	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,551	1,715	1,070	9,514	53,490	153
Total disbursements	5,551	71,236	1,070	9,514	53,490	153
Excess (deficiency) of receipts over disbursements	(2,726)	1,436	(1,070)	(9,514)	(53,490)	(153)
Cash and investments - ending	\$ 8,786	\$ 108,016	\$ 5,902	\$ 8,342	\$ -	\$ -

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Health-Purdue MSL Collobor	Health-IN Local Health Dept Tr	Drug & Alcohol Grant	Adult Prob Adm-Superior	Burkhardt 2005 Series	Burkhardt 2014 TIF
Cash and investments - beginning	\$ 6,769	\$ 132,035	\$ 850	\$ 60,617	\$ 360,149	\$ 1,504,459
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	67,649	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	53,490	-	9,835	449,711	26,752
Total receipts	-	121,139	-	9,835	449,711	26,752
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	54,913	-	-	17,259	40,289
Total disbursements	-	54,913	-	-	17,259	40,289
Excess (deficiency) of receipts over disbursements	-	66,226	-	9,835	432,452	(13,537)
Cash and investments - ending	\$ 6,769	\$ 198,261	\$ 850	\$ 70,452	\$ 792,601	\$ 1,490,922

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Burkhardt 2016 Debt Service	Centre Lease Rental	Centre 03 Op & Res	Centre 03 Sinking	Re Entry Court	Day Reporting Drug Court
Cash and investments - beginning	\$ 820,419	\$ 3	\$ 24,716	\$ 1,841,383	\$ 29,593	\$ 9,111
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	15,107	-	8,107	7,513	-	153,432
Total receipts	15,107	-	8,107	7,513	-	153,432
Disbursements:						
Personal services	-	-	-	-	-	62,057
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	22,824	3	32,823	1,848,896	506	55,138
Total disbursements	22,824	3	32,823	1,848,896	506	117,195
Excess (deficiency) of receipts over disbursements	(7,717)	(3)	(24,716)	(1,841,383)	(506)	36,237
Cash and investments - ending	\$ 812,702	\$ -	\$ -	\$ -	\$ 29,087	\$ 45,348

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	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	\$ 68,522	\$ 39,336	\$ 75	\$ 6,145	\$ 975	\$ 5,305
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	51,956	-	-	3,784	50	-
Total receipts	51,956	-	-	3,784	50	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	68,859	-	-	7,973	150	-
Total disbursements	68,859	-	-	7,973	150	-
Excess (deficiency) of receipts over disbursements	(16,903)	-	-	(4,189)	(100)	-
Cash and investments - ending	\$ 51,619	\$ 39,336	\$ 75	\$ 1,956	\$ 875	\$ 5,305

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	EMA Cert Donations	Scott (Azteca)	Vanderburgh Industrial Park	Baseline Expansion	University Parkway	Burkhardt Bond Principal
Cash and investments - beginning	\$ 143	\$ 2,251,239	\$ 2,961,199	\$ 20,911	\$ 312,872	\$ -
Receipts:						
Taxes	-	789,051	998,856	67,694	143,907	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	68,651	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	45,000	-	-	3,066,794
Total receipts	-	789,051	1,043,856	67,694	212,558	3,066,794
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	130	204,084	598,768	-	280,811	3,066,794
Total disbursements	130	204,084	598,768	-	280,811	3,066,794
Excess (deficiency) of receipts over disbursements	(130)	584,967	445,088	67,694	(68,253)	-
Cash and investments - ending	\$ 13	\$ 2,836,206	\$ 3,406,287	\$ 88,605	\$ 244,619	\$ -

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Pigeon TIF	Jacobsville TIF	Mead Johnson	Burkhardt General	Bohannon Estates	Mill Terrace
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 20,454,135	\$ 6,980	\$ 13,528
Receipts:						
Taxes	7,175,278	1,578,257	14,746	5,734,653	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,221	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	54,800	16,673	12,019
Total receipts	<u>7,175,278</u>	<u>1,578,257</u>	<u>14,746</u>	<u>5,790,674</u>	<u>16,673</u>	<u>12,019</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	7,175,278	1,578,257	14,746	6,527,314	21,107	19,450
Total disbursements	<u>7,175,278</u>	<u>1,578,257</u>	<u>14,746</u>	<u>6,527,314</u>	<u>21,107</u>	<u>19,450</u>
Excess (deficiency) of receipts over disbursements	-	-	-	(736,640)	(4,434)	(7,431)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,717,495</u>	<u>\$ 2,546</u>	<u>\$ 6,097</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Mill Terrace Bond	Aabel Park	Accepted Storm Sewers	BCH Subdivision Sidewalks	Oncology Center Subdivision	Woodgate Subdivision Sec 1A
Cash and investments - beginning	\$ 3,000	\$ 7,104	\$ 170,973	\$ 13,100	\$ 4,544	\$ 8,400
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	8,793	1,522	-	-	-
Total receipts	-	8,793	1,522	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	12,358	-	-	-	-
Total disbursements	-	12,358	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(3,565)	1,522	-	-	-
Cash and investments - ending	\$ 3,000	\$ 3,539	\$ 172,495	\$ 13,100	\$ 4,544	\$ 8,400

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	MM Industrial Subdivision	Five Oaks Subdivision	93.008 Medical Reserve Corps Health	Spring Lake Valley Sec 1	Legal Aid Supplemental Staff	Commissioners Economic Dev
Cash and investments - beginning	\$ 6,624	\$ 4,811	\$ 9,292	\$ 20,617	\$ 5,062	\$ 80,746
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	25,000	-
Total receipts	-	-	-	-	25,000	-
Disbursements:						
Personal services	-	-	-	-	26,734	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	205	-	-	44,570
Total disbursements	-	-	205	-	26,734	44,570
Excess (deficiency) of receipts over disbursements	-	-	(205)	-	(1,734)	(44,570)
Cash and investments - ending	\$ 6,624	\$ 4,811	\$ 9,087	\$ 20,617	\$ 3,328	\$ 36,176

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Clear Creek Subdivision	License	Sheriff Medical Records	Sheriff Technology & Equipment	Sheriff Training & Equipment	Sheriff Information Systems
Cash and investments - beginning	\$ 17,800	\$ 205,861	\$ 3,336	\$ 99,890	\$ 8,889	\$ 147
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	196	220,995	14,598	10,000
Total receipts	-	-	196	220,995	14,598	10,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	288,802	21,719	10,035
Total disbursements	-	-	-	288,802	21,719	10,035
Excess (deficiency) of receipts over disbursements	-	-	196	(67,807)	(7,121)	(35)
Cash and investments - ending	\$ 17,800	\$ 205,861	\$ 3,532	\$ 32,083	\$ 1,768	\$ 112

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Criminal History Verification	Local Drug Free-Sheriff	Local Drug Free-Prosecutor	Local Drug Free-Circuit	Local Drug Free-Superior Court	Local Drug Free-Sup/Juv
Cash and investments - beginning	\$ 9,138	\$ -	\$ 7,500	\$ 1,513	\$ 2,551	\$ 6,826
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	610	1,293	-	7,591	2,000	3,750
Total receipts	610	1,293	-	7,591	2,000	3,750
Disbursements:						
Personal services	-	-	-	1,507	2,546	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	6,822	1,290	-	1,948	-	4,280
Total disbursements	6,822	1,290	-	3,455	2,546	4,280
Excess (deficiency) of receipts over disbursements	(6,212)	3	-	4,136	(546)	(530)
Cash and investments - ending	\$ 2,926	\$ 3	\$ 7,500	\$ 5,649	\$ 2,005	\$ 6,296

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	County Share COIT	Sup Ct- 93.243 SAMHSA Drug Court	NACOHO Tabacco	Sup Ct Court Reform Grant	Sheriff Local Gov Reimb	Sheriff Safety Awareness
Cash and investments - beginning	\$ 1,785,651	\$ 44,117	\$ 1,628	\$ 1,592	\$ 2,844	\$ 81
Receipts:						
Taxes	15,441,431	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	35,555	-	-	-	-	-
Total receipts	<u>15,476,986</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	34,776	-	-	-	-
Supplies	1,143,353	-	-	-	-	-
Other services and charges	13,562,778	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	215,339	-	1,476	-	-	-
Total disbursements	<u>14,921,470</u>	<u>34,776</u>	<u>1,476</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>555,516</u>	<u>(34,776)</u>	<u>(1,476)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,341,167</u>	<u>\$ 9,341</u>	<u>\$ 152</u>	<u>\$ 1,592</u>	<u>\$ 2,844</u>	<u>\$ 81</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sheriff Grant Holding Fund	DUI Taskforce	Buckingham Woods Subdivision	STD	EMPG Competitive	Sup Ct Community Supervision
Cash and investments - beginning	\$ 39,562	\$ 16,088	\$ 10,080	\$ (33,783)	\$ 1,102	\$ 10,537
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	8,773	-	31,063	71,110	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	326	-	2,720	-	-
Total receipts	-	9,099	-	33,783	71,110	-
Disbursements:						
Personal services	-	4,425	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	20,591	-	-	71,110	9,288
Total disbursements	-	25,016	-	-	71,110	9,288
Excess (deficiency) of receipts over disbursements	-	(15,917)	-	33,783	-	(9,288)
Cash and investments - ending	\$ 39,562	\$ 171	\$ 10,080	\$ -	\$ 1,102	\$ 1,249

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Health Education Screenings	Non Motorist Safety	Health Immunizations	Baby & Me Tobacco Free	FIMR	Injury Prevention
Cash and investments - beginning	\$ 3,099	\$ (212)	\$ (27,851)	\$ (372)	\$ (22,817)	\$ (428)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	16,376	39,057	41,306	50,293	16,449
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,000	-	-
Total receipts	-	16,376	39,057	42,306	50,293	16,449
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	15,388	12,942	71,171	41,070	32,675
Total disbursements	-	15,388	12,942	71,171	41,070	32,675
Excess (deficiency) of receipts over disbursements	-	988	26,115	(28,865)	9,223	(16,226)
Cash and investments - ending	\$ 3,099	\$ 776	\$ (1,736)	\$ (29,237)	\$ (13,594)	\$ (16,654)

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	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	\$ 1,198	\$ 10,124	\$ 630	\$ 62,679	\$ 5,694,608	\$ 405,541
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	10,000	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	560,623	69,094	5,586
Total receipts	-	10,000	-	560,623	69,094	5,586
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	11,819	180	286,073	1,871,288	500
Total disbursements	-	11,819	180	286,073	1,871,288	500
Excess (deficiency) of receipts over disbursements	-	(1,819)	(180)	274,550	(1,802,194)	5,086
Cash and investments - ending	\$ 1,198	\$ 8,305	\$ 450	\$ 337,229	\$ 3,892,414	\$ 410,627

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Vanderburgh Co Tax Inc Vandered 15	Drug Free- Dads	Veterans Treatment Court Grant	Plat Book Transfer Fee	D.A.D.S Education Fees	Health Dept Donations
Cash and investments - beginning	\$ 200,366	\$ 591	\$ 13,772	\$ 59,480	\$ 6,855	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	47,400	-	-	-
Charges for services	-	-	-	-	5,847	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	199,374	2,000	-	39,375	50,831	1,821
Total receipts	199,374	2,000	47,400	39,375	56,678	1,821
Disbursements:						
Personal services	-	-	23,792	26,906	396	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	399,538	591	-	-	31,046	898
Total disbursements	399,538	591	23,792	26,906	31,442	898
Excess (deficiency) of receipts over disbursements	(200,164)	1,409	23,608	12,469	25,236	923
Cash and investments - ending	\$ 202	\$ 2,000	\$ 37,380	\$ 71,949	\$ 32,091	\$ 923

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Brkhd Ref Cost Of Issuance	Co Share 2016 Special Dist	Local Drug Free VCCC	Payroll Fringe Benefits	Child Seat Safety	Drug Prosecution
Cash and investments - beginning	\$ 6,479	\$ 771,766	\$ 4,061	\$ -	\$ -	\$ 6,500
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,500	4,500
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	6,835	116	-
Total receipts	-	-	-	6,835	1,616	4,500
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	6,479	-	-	6,835	1,501	4,500
Total disbursements	6,479	-	-	6,835	1,501	4,500
Excess (deficiency) of receipts over disbursements	(6,479)	-	-	-	115	-
Cash and investments - ending	\$ -	\$ 771,766	\$ 4,061	\$ -	\$ 115	\$ 6,500

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Univ Pkw Bans 2016A 81-0273-01-1	Univ Pkw Bans 2016B 81-0273-01-1	Univ Pkw Bans 2017A	Univ Pkw Bans 2017B	Vanderburgh Red Bank 17C	Sheriff Booking Fee
Cash and investments - beginning	\$ 1,312,266	\$ 2,639,140	\$ 1,000	\$ 2,377	\$ 2,908,983	\$ 13,558
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	17,153	31,276	1,534,508	3,053,081	35,383	39,499
Total receipts	17,153	31,276	1,534,508	3,053,081	35,383	39,499
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,329,419	2,670,416	1,535,508	3,055,458	2,944,366	51,612
Total disbursements	1,329,419	2,670,416	1,535,508	3,055,458	2,944,366	51,612
Excess (deficiency) of receipts over disbursements	(1,312,266)	(2,639,140)	(1,000)	(2,377)	(2,908,983)	(12,113)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,445

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	County Tax Sale Properties	Edward Bryne Memorial Justice JAG	Chins Ct Facilitator	Assessor IAAO Training	IDHS Phmsa HMEP Program	Circuit Court Interpreter Grant
Cash and investments - beginning	\$ 40,175	\$ 172	\$ (3,750)	\$ 250	\$ (209)	\$ 189
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	35,000	26,250	-	-	1,079
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	453,175	-	3,750	-	209	-
Total receipts	453,175	35,000	30,000	-	209	1,079
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	179,090	35,000	26,250	-	-	1,998
Total disbursements	179,090	35,000	26,250	-	-	1,998
Excess (deficiency) of receipts over disbursements	274,085	-	3,750	-	209	(919)
Cash and investments - ending	\$ 314,260	\$ 172	\$ -	\$ 250	\$ -	\$ (730)

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	IDOC Grant (D25-17-064)	March of Dimes BMTF	Ashwood Subdivision	Art Institute	Vanderburgh Red Ban 17C	Coroners Death Certificate Fee
Cash and investments - beginning	\$ 1,119,158	\$ 54	\$ 6,000	\$ -	\$ 1	\$ 12,718
Receipts:						
Taxes	-	-	-	26,603	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	469,541	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	3,075,534	24,308
Total receipts	<u>469,541</u>	<u>-</u>	<u>-</u>	<u>26,603</u>	<u>3,075,534</u>	<u>24,308</u>
Disbursements:						
Personal services	1,053,310	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	81,872	54	-	26,603	3,075,535	-
Total disbursements	<u>1,135,182</u>	<u>54</u>	<u>-</u>	<u>26,603</u>	<u>3,075,535</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(665,641)</u>	<u>(54)</u>	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>24,308</u>
Cash and investments - ending	<u>\$ 453,517</u>	<u>\$ -</u>	<u>\$ 6,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,026</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Recorder Enhanced Access	Payroll Sterling FCU	Sup Ct-Mental Health Court	Burkhardt Bond Construction	VC 18A Ban Vandeban 18A	VC 18B Ban Vandeban 18B
Cash and investments - beginning	\$ 49,984	\$ 393	\$ 7,505	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	10,000	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	35,349	-	-	8,193,905	1,285,648	5,665,905
Total receipts	<u>35,349</u>	<u>-</u>	<u>10,000</u>	<u>8,193,905</u>	<u>1,285,648</u>	<u>5,665,905</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	75,459	393	7,008	142,841	350	3,090,246
Total disbursements	<u>75,459</u>	<u>393</u>	<u>7,008</u>	<u>142,841</u>	<u>350</u>	<u>3,090,246</u>
Excess (deficiency) of receipts over disbursements	<u>(40,110)</u>	<u>(393)</u>	<u>2,992</u>	<u>8,051,064</u>	<u>1,285,298</u>	<u>2,575,659</u>
Cash and investments - ending	<u>\$ 9,874</u>	<u>\$ -</u>	<u>\$ 10,497</u>	<u>\$ 8,051,064</u>	<u>\$ 1,285,298</u>	<u>\$ 2,575,659</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	VC 18C Ban Vnadeban 18C	County Litter Clean Up	Sheriff USI Reimbursement Security	LIT Public Safety	OVW Justice For Families
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	8,480,324	81,183
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,047,572	12,000	450,000	-	-
Total receipts	<u>6,047,572</u>	<u>12,000</u>	<u>450,000</u>	<u>8,480,324</u>	<u>81,183</u>
Disbursements:					
Personal services	-	68	276,000	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,131,450	-	54,854	8,480,324	81,183
Total disbursements	<u>3,131,450</u>	<u>68</u>	<u>330,854</u>	<u>8,480,324</u>	<u>81,183</u>
Excess (deficiency) of receipts over disbursements	<u>2,916,122</u>	<u>11,932</u>	<u>119,146</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,916,122</u>	<u>\$ 11,932</u>	<u>\$ 119,146</u>	<u>\$ -</u>	<u>\$ -</u>

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Immunizations-PPHF	STD-Ryan White	Pre-Disaster Mitigation	2017/2018 Hemp-Training	Safety Pin Grant	Insaccho Mini Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	59,820	73,965	9,875	-	482,751	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	2,500
Total receipts	59,820	73,965	9,875	-	482,751	2,500
Disbursements:						
Personal services	13,177	91,235	-	-	346,981	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	59,953	7,987	9,737	7,499	278,126	1,808
Total disbursements	73,130	99,222	9,737	7,499	625,107	1,808
Excess (deficiency) of receipts over disbursements	(13,310)	(25,257)	138	(7,499)	(142,356)	692
Cash and investments - ending	\$ (13,310)	\$ (25,257)	\$ 138	\$ (7,499)	\$ (142,356)	\$ 692

VANDERBURGH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Chadwick Place	Promotion of Economic Dev & Tourism	Convention Visitor and Tourism Promotion	Azlar Adm Tax - Conv & Visitors	Totals
Cash and investments - beginning	\$ -	\$ 187,182	\$ 233,709	\$ -	\$ 93,496,450
Receipts:					
Taxes	-	-	-	-	222,417,823
Licenses and permits	-	-	-	-	1,028,317
Intergovernmental receipts	-	-	-	-	90,583,367
Charges for services	-	-	-	-	3,868,533
Fines and forfeits	-	-	-	-	827,096
Other receipts	4,200	2,131,096	1,522,211	190,088	153,858,329
Total receipts	4,200	2,131,096	1,522,211	190,088	472,583,465
Disbursements:					
Personal services	-	-	-	-	56,283,656
Supplies	-	-	-	-	3,655,644
Other services and charges	-	-	-	-	32,515,560
Capital outlay	-	-	-	-	2,928,409
Other disbursements	-	2,168,596	1,548,997	190,088	366,978,968
Total disbursements	-	2,168,596	1,548,997	190,088	462,362,237
Excess (deficiency) of receipts over disbursements	4,200	(37,500)	(26,786)	-	10,221,228
Cash and investments - ending	\$ 4,200	\$ 149,682	\$ 206,923	\$ -	\$ 103,717,678

VANDERBURGH COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 7,626,014</u>	<u>\$ 1,854,854</u>

VANDERBURGH COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Evansville Vanderburgh County Building Authority ONB	County Jail Lease for Sheriff Vehicles	\$ 2,292,000 <u>67,043</u>	7/17/2003 5/1/2018	1/15/2028 6/1/2022
Total governmental activities		<u>2,359,043</u>		
Total of annual lease payments		<u>\$ 2,359,043</u>		

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose	
Governmental activities:		
Revenue bonds	Revenue Bonds	\$ 46,770,000 \$ 11,430,539
Totals		<u>\$ 46,770,000</u> <u>\$ 11,430,539</u>

VANDERBURGH COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 34,912,603
Infrastructure	429,062,629
Buildings	91,863,338
Improvements other than buildings	844,882
Machinery, equipment, and vehicles	<u>19,317,646</u>
Total governmental activities	<u>576,001,098</u>
Total capital assets	<u>\$ 576,001,098</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF VANDERBURGH COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Vanderburgh County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH 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 each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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

May 16, 2019

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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, 2018

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
<u>Department of Agriculture</u>					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Indiana Department of Health	10.557			
10.557 Lactation 8406			PO 18522625	\$ -	\$ 23,961
10.557 WIC 8403			PO 18522625	-	528,136
10.557 Lactation 8406			PO 20000916	-	380
10.557 WIC 8403			PO 20000916	-	32,636
Total - WIC Special Supplemental Nutrition Program for Women, Infants, and Children				-	585,113
Total - Department of Agriculture				-	585,113
<u>Department of Justice</u>					
Justice Systems Response To Families	Direct Grant	16.021			
16.021 OVW Justice For Family 8308			2017 FJ-AX-0015	-	81,183
Missing Children's Assistance	Indiana State Police	16.543			
16.543 Sheriff-Internet Crimes Child 8105			2014-MC-FX-K018	-	8,170
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575			
16.575 Pros Victim/Witness Asst 8205			D3-17-11520	-	238,033
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588			
16.588 Stop Domestic Violence 8102			D3-18-12211	-	36,652
16.588 Pros Stop 8204			D3-18-12218	-	25,290
Total - Violence Against Women Formula Grants				-	61,942
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738			
16.738 Edward Byrne Memorial 8112			D3-19-12496 2017-DJ-BX0185	-	35,000
Total - Department of Justice				-	424,328
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster	Indiana Department of Transportation	20.205			
Highway Planning and Construction					
20.205 University Parkway 4407			DES 1601698	-	68,651
20.205 Cum Bridge Federal Reimb 11350000-002300			DES 1383215	-	4,320
20.205 Burkhardt TIF 4501			DES 1400549	-	1,221
20.205 Cum Bridge Federal Reimb 11350000-002300			DES 1592156	-	46,048
Total - Highway Planning and Constructions				-	120,240
Total - Highway Planning and Construction Cluster				-	120,240
Highway Safety Cluster	Indiana Criminal Justice Institute	20.600			
State and Community Highway Safety					
20.600 OPO-Safety Belt 8106			D3-18-11934	37,008	62,618
20.600 OPO-Safety Belt 8106			D3-18-11934	17,860	22,541
20.602 Non Motorist Safety 8110			D3-18-12077	-	16,375
Total - State and Community Highway Safety				54,868	101,534
Alcohol Impaired Driving Countermeasures Incentive Grants I	Indiana Criminal Justice Institute	20.601			
20.600 DUI Task Force 8108			D3-18-12068	874	4,956
National Priority Safety Programs	Indiana Criminal Justice Institute	20.616			
20.600 Dui Task Force 8108			D3-18-12068	1,470	3,816
Total - Highway Safety Cluster				57,212	110,306
Total - Department of Transportation				57,212	230,546
<u>Department of Health and Human Services</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana Department of Health	93.074			
93.074 LHD Deliverables 8409			PO 18503085	-	18,181

VANDERBURGH COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2018

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
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	Indiana Department of Health	93.539			
93.539 Immunizations-PPHF 8421			PO 17530680	-	55,690
93.539 Immunizations-PPHF 8421			PO 20000056	-	4,130
95.539 Immunizations 8408			PO 17530680	-	39,056
Total - PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds				-	98,876
Child Support Enforcement	Indiana Department of Child Services	93.563			
93.563 CCD Superior Court Cost 1138			FY2018	-	273
93.563 County Elected Officials Training Clerk 1217			FY2018	-	55
93.563 Court Cost 10000000-002700			FY2018	-	128,285
93.563 Clerks Record Perpetuation 1119			FY2018	-	2,756
93.563 Indirect Cost 10000000-002400			FY2018	-	295,464
93.563 Pros 4d Child Support Reimb10000000-002500			FY2018	-	1,307,543
93.563 Clerk 4d Child Support Reimb 10000000-002600			FY2018	-	95,369
93.563 Clerk IV-D Incentive 8899			FY2018	-	138,522
93.563 Title IV-D Incentive 8895			FY2018	-	189,551
93.563 Pros IV-D Incentive 8897			FY2018	-	141,449
Total - Child Support Enforcement				-	2,299,267
State Court Improvement Program	Indiana State Court Administration	93.586			
93.586 CHINS Court Facilitator 8309			VAND-CIP-2017B	-	26,250
HIV Care Formula Grants	Indiana Department of Health	93.917			
93.917 STD AAPPS 8416			PO 17529957	-	31,063
93.917 STD-Ryan White 8422			PO 18533800	-	73,965
Total - HIV Care Formula Grants				-	105,028
Maternal and Child Health Services Block Grant to the States	Indiana Department of Health	93.994			
93.994 MCH 8401			PO 18522103	-	41,532
93.994 Baby & Me Tobacco Free 8417			PO 18522103	-	41,306
93.994 FIMR 8418			PO 18522103	-	50,293
93.994 Injury Prevention 8419			PO 18522103	-	16,449
Total - Maternal and Child Health Services Block Grant to the States				-	149,580
Total - Department of Health and Human Services				-	2,697,182
Department of Homeland Security					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Indiana Department of Homeland Security	97.036			
97.036 County Highway 1176			163-UBBWM-00 FEMA-4363DR-IN	-	4,741
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042			
97.042 EMPG Competitive Grant 8507			EMC-2017-EP-00002	35,555	71,110
Pre-Disaster Mitigation	Indiana Department of Homeland Security	97.047			
97.047 Pre-Disaster Mitigation Grant 8511			EMC-2017-PC-0004	-	9,875
Total - Department of Homeland Security				35,555	85,726
Total federal awards expended				\$ 92,767	\$ 4,022,895

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?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

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

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

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Unmodified
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

No matters are reportable.

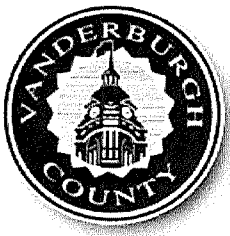
Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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AUDITEE-PREPARED DOCUMENT

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



BRIAN GERTH
VANDERBURGH COUNTY AUDITOR
STATE OF INDIANA

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


SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-001


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:

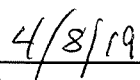
The Auditor's office is working on correcting all errors in accordance to the prior audit findings. The Auditor's office is implementing procedures to determine what State grants are, and not include them on the Schedule of Expenditures of Federal Awards in Gateway. We have received and will continue 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)

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/>.