

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF

VIGO COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
08/24/2012

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
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	5-6
Financial Statement:	
Statement of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	8-10
Notes to Financial Statement.....	11-15
Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	18-40
Schedule of Payables and Receivables	41
Schedule of Leases and Debt	42
Schedule of Capital Assets.....	43
Other Reports.....	44
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133	46-47
Schedule of Expenditures of Federal Awards	50-51
Notes to Schedule of Expenditures of Federal Awards.....	52
Schedule of Findings and Questioned Costs	53-55
Auditee Prepared Schedules:	
Summary Schedule of Prior Audit Findings	56
Corrective Action Plan.....	57-66
Exit Conference.....	67

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Timothy M. Seprodi	01-01-09 to 12-31-12
Treasurer	David Crockett	01-01-09 to 12-31-12
Clerk	Patricia Mansard	01-01-09 to 12-31-12
Sheriff	Gregory T. Ewing	01-01-11 to 12-31-14
Recorder	Nancy Allsup	01-01-09 to 12-31-12
President of the Board of County Commissioners	Michael Ciolli	01-01-11 to 12-31-12
President of the County Council	Mark D. Bird Kathy Miller	01-01-11 to 12-31-11 01-01-12 to 12-31-12



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF VIGO COUNTY, INDIANA

We have audited the accompanying financial statement of Vigo County (County), for the year ended December 31, 2011. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing 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 over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by 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.

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, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated July 16, 2012, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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 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.

This report is intended solely for the information and use of the County's management, County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 16, 2012



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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 VIGO COUNTY, INDIANA

We have audited the financial statement of Vigo County (County), for the year ended December 31, 2011, and have issued our report thereon dated July 16, 2012. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2011-1 to be material weaknesses.

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.

The County's response to the finding identified in our audit is described in the accompanying section of the report entitled Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County's management, County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 16, 2012

FINANCIAL STATEMENT

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

VIGO COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
General Fund	\$ 19,022,514	\$ 32,266,910	\$ 29,255,966	\$ 22,033,458
Highway	1,018,686	3,343,104	3,475,556	886,234
Local Road & Street	485,520	545,978	653,431	378,067
Sheriff Accident Report	6,989	8,899	12,020	3,868
Sheriff Hand Gun Permit	22,650	23,170	23,239	22,581
Parks And Rec Non-Reverting	288,729	165,213	145,859	308,083
Health	941,095	1,323,159	1,256,772	1,007,482
Alcohol & Drug	172,295	393,363	445,268	120,390
Law Enforcement Continuing Ed.	753	188	795	146
Clerk Perpetuation	90,925	25,732	48,622	68,035
Recorder Enhanced Access	15,622	12,227	14,168	13,681
Riverboat Wagering Tax Revenue	248,940	662,400	579,436	331,904
Emergency Telephone Land Line	241,588	286,670	221,051	307,207
Drug Free Community	99,163	125,266	90,805	133,624
Drainage Maintenance	25,282	4,828	8,200	21,910
LEPC	95,214	70	16,568	78,716
Prosecutor Incentive IV-D	730	-	-	730
Recorders Record Perpetuation	412,923	143,172	143,541	412,554
User Fee Infraction Deferral	92,637	300,433	349,676	43,394
Covered Bridge	5,590	1,850	-	7,440
Health Maintenance	29,260	72,672	80,550	21,382
Pre Trial Diversion	117,679	93,024	75,577	135,126
Guardian Ad Litem Fee	80,985	39,961	47,301	73,645
CASA	5,008	600	-	5,608
Plat Mapping	206,527	17,925	951	223,501
Supplemental Public Defender	105,413	60,970	41,680	124,703
New Clerk Incentive	166,675	93,008	83,090	176,593
Commissary Comm Corrections	11,367	46,893	40,504	17,756
Surveyors Cornerstone	172,668	19,283	18,766	173,185
Jury Pay Users	46,390	15,076	-	61,466
Tax Sale Cost	63,309	75,289	39,610	98,988
Rainy Day	10,783,873	43,515	1,697,816	9,129,572
County Sales Disclosure	91,475	9,055	4,850	95,680
Adult Community Corrections	30	623,353	553,875	69,508
Levy Excess.State	100,998	-	81,770	19,228
Sheriff Sale	62,708	64,000	95,414	31,294
Recorder Security Protection	117,549	24,075	3,567	138,057
Emergency Telephone Wireless	416,347	351,816	368,524	399,639
Clerk Incentive	34,710	-	-	34,710
Seized Assets/Drug Task Force	2,823	42,355	43,544	1,634
Dog Tax	374	-	-	374
Animal Control Fund	1,307	150	-	1,457
Campaign Finance Enforcement	40	-	-	40
EDIT-County Portion	8,316,344	4,523,797	3,508,168	9,331,973
Community Transition Program	6,752	108,515	113,207	2,060
Reassessment II	2,307,362	1,554	1,015,922	1,292,994
Reassessment 2015	-	596,852	-	596,852
Supplemental Adult Probation	461,426	117,134	117,498	461,062
Supp. Juvenile Probation	34,256	10,720	32,409	12,567
Co Auditor Ineligible Deducts	-	278,380	23,924	254,456
ARRA Grant.Clerk Incentive	36,680	-	-	36,680
ARRA Grant.Prosecutor IV-D	29,322	-	15,311	14,011
Co Elected Officials Training	-	4,659	-	4,659
Cumulative Capital Development	160,347	568,087	600,950	127,484
Parks And Rec Non-Revert Cap	63,844	17,000	-	80,844
Cumulative Bridge	2,443,557	1,166,659	708,633	2,901,583
General Drain	340,671	690	-	341,361
Sheriff Pension	2,780	262,737	249,097	16,420
Cong School-Principal	57,146	-	-	57,146
Juvenile Restitution	3,758	4,996	5,196	3,558
City/Town Court Cost	6,993	20,511	18,053	9,451
State Coroners CE Fees	1,456	17,005	16,893	1,568

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

VIGO COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Cong School-Interest	19,399	85	2,286	17,198
Clerk's Trust - Clerk Supp CAR	1,294,240	10,736,669	10,666,897	1,364,012
Tax Sale Surplus	1,066,916	1,187,641	1,175,935	1,078,622
Tax Sale Redemption	74,238	606,409	626,455	54,192
Surplus Tax	384,839	150,361	289,826	245,374
St Share Delinq Tax & Pen.	-	3,314	3,314	-
Fines & Forfeitures	13,399	116,173	106,749	22,823
State Sales Disclosure Fees	1,000	9,055	9,115	940
Sewage Charge Collection	-	217,897	217,897	-
Overweight Judgments	9,961	42,326	49,956	2,331
Inheritance Tax	743,682	2,673,195	2,697,987	718,890
Sheriff Inmate Trust	24,638	625,551	617,757	32,432
Special Death Benefit	215	3,450	3,470	195
Financial Institution Tax	-	1,032,425	1,032,425	-
Sheriff Pension Holding - Morgan Stanley	8,919,057	1,290,267	744,123	9,465,201
County Wheel Tax	-	1,280,913	1,281,113	(200)
Convention & Tourism	775,988	1,245,205	1,124,958	896,235
Interstate Transfer Fee	-	750	625	125
CVET	-	550,653	550,653	-
Homestead Credit Rebate	1,524	-	-	1,524
CAGIT	-	11,491,879	11,491,879	-
CEDIT	-	7,894,077	7,894,077	-
State Welfare Excise Tax	-	2,856,450	2,856,450	-
Homestead Credit Distrib.2008	6,483	2,093	-	8,576
Tax Distribution	-	78,120,085	78,120,085	-
CC Work Release Trust	45	435,152	435,155	42
Sheriff Trust	2,256	1,141,186	1,143,242	200
Sheriff Commissary	14,862	260,375	272,044	3,193
Recorder - Supp CAR	42,487	410,775	445,066	8,196
DTF - Buy Money - Supp CAR	6,320	15,000	15,000	6,320
Alcohol & Drug - Supp CAR	1,455	390,049	384,994	6,510
CC Project Income - Supp CAR	10,755	794,983	745,482	60,256
Juvenile Probation - Supp CAR	-	10,840	10,840	-
Adult Probation	6,720	117,914	117,884	6,750
Park & Recreation - Supp CAR	-	100,077	100,077	-
Treasurer's Trust - Supp CAR	2,830,028	105,212,619	105,238,973	2,803,674
Park & Recreation	818,962	1,063,793	958,806	923,949
Drug Task Force Grant	79,610	-	-	79,610
Courthouse Lights Donation	50	-	-	50
Crime Victim Donation	13,228	-	-	13,228
Health Donation Fund	243,776	59,752	65,505	238,023
Health Smallpox	4,324	-	-	4,324
Juvenile Donation	1,365	-	-	1,365
Parks And Recreation Donation	37,601	100	4,803	32,898
Sheriff Donation	2,624	5,925	6,007	2,542
EMA Donation Fund	25	-	-	25
Veterans Memorial Donation	202	-	-	202
Surplus Sewage Collection	3,092	-	-	3,092
Bond And Int Redemp Jail Bond	251,159	604,043	520,876	334,326
Courthouse Bond	207,492	71,910	133,100	146,302
Air Pollution Non-Reverting	341,902	331	144,569	197,664
Canal Road Construction	1,880,500	65,024	620,339	1,325,185
Canal Road Reserve	1,374,500	-	-	1,374,500
CTP Zone (Certified Tech Park)	1,536,427	-	-	1,536,427
Redevelopment District Capital	241,365	163,370	94,869	309,866
Prosecutor Equitable Sharing	24,774	-	24,398	376
Vigo County Industrial Park Ls	26,499	-	-	26,499
State General/Court Fees	11,000	5,687	16,687	-
Enhanced Access	780	-	-	780
Records Check	6,632	1,821	7,821	632
Park Land Acquisition-Wetlands	34,195	-	800	33,395
Tax Certificate Sale	162,850	311,759	228,818	245,791

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

VIGO COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Health Non-Reverting	8,512	-	819	7,693
CC Project Income	(3,108)	873,724	825,597	45,019
Engineering	74,156	251,396	229,773	95,779
Road Closure	152,020	40,000	73,984	118,036
E-share Asset Forfeiture	-	7,767	4,700	3,067
Interlocal Co-op Agreement	29,955	-	-	29,955
United Way	48	916	916	48
Supplemental Insurance	1,957,860	5,487,452	4,831,656	2,613,656
Prepaid Legal Service	155	-	-	155
Deferred Compensation	800	-	-	800
Federal Tax	106	1,928,292	1,928,205	193
Social Security	71	986,152	986,152	71
Flexible Spending Acct (FSA)	-	31,358	30,781	577
Retirement	2,925	-	-	2,925
State Withholding	41	882,731	882,704	68
Highway Union Dues	1,743	16,489	16,449	1,783
Cintas Highway Uniforms	1,291	5,751	6,210	832
Garnishments	-	5,300	5,300	-
FOP Dues	-	665	665	-
Common School Fund	-	4,790	4,790	-
CAPTA Grant	8,133	-	8,133	-
Crime Control	1,818	22,673	23,142	1,349
Energy Grant	5,000	215,956	220,956	-
FEMA	6,498	-	-	6,498
Crime Victim Assistance	13,964	-	-	13,964
Homeland Defense	1,926	-	-	1,926
Homeland Security	19,227	22,226	19,415	22,038
Project 21	79	8,000	7,913	166
Operation Pullover	11,055	29,390	36,137	4,308
Juvenile Lunch N/R	11,663	20,683	8,618	23,728
Juvenile Justice Center Ed	8,577	29,366	20,250	17,693
Ace 70 Grant (Sheriff)	1,881	-	-	1,881
14.228 Thralls Station Sewer	-	214,100	214,100	-
CG Incentive(Title IV-D Court)	22,910	391,440	182,616	231,734
CASA Expansion II Grant	10,206	20,000	28,192	2,014
INDot Grant Industrial Park	297	-	-	297
Totals	<u>\$ 76,083,304</u>	<u>\$ 293,900,973</u>	<u>\$ 290,341,983</u>	<u>\$ 79,642,294</u>

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

VIGO 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 (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

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

C. Cash and Investments

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

D. Receipts

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

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

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

VIGO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

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

VIGO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

VIGO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

VIGO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

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

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

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

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	General Fund	Highway	Local Road & Street	Sheriff Accident Report	Sheriff Hand Gun Permit	Parks And Rec Non-Reverting	Health
Cash and investments - beginning	\$ 19,022,514	\$ 1,018,686	\$ 485,520	\$ 6,989	\$ 22,650	\$ 288,729	\$ 941,095
Receipts:							
Taxes	22,734,841	666,846	-	-	-	-	1,013,651
Licenses and permits	83,631	-	-	-	-	-	-
Intergovernmental	2,048,520	2,664,900	543,529	-	-	-	111,738
Charges for services	4,917,465	-	-	7,923	22,350	-	197,752
Fines and forfeits	502,207	-	-	-	-	-	-
Other receipts	1,980,246	11,358	2,449	976	820	165,213	18
Total receipts	<u>32,266,910</u>	<u>3,343,104</u>	<u>545,978</u>	<u>8,899</u>	<u>23,170</u>	<u>165,213</u>	<u>1,323,159</u>
Disbursements:							
Personal services	19,568,654	1,936,387	105,912	-	-	-	1,068,316
Supplies	1,010,205	1,046,607	547,519	-	-	13,351	117,125
Other services and charges	5,021,691	491,526	-	-	-	32,349	69,233
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	767,034	960	-	-	-	92,646	1,998
Other disbursements	2,888,382	76	-	12,020	23,239	7,513	100
Total disbursements	<u>29,255,966</u>	<u>3,475,556</u>	<u>653,431</u>	<u>12,020</u>	<u>23,239</u>	<u>145,859</u>	<u>1,256,772</u>
Excess (deficiency) of receipts over disbursements	<u>3,010,944</u>	<u>(132,452)</u>	<u>(107,453)</u>	<u>(3,121)</u>	<u>(69)</u>	<u>19,354</u>	<u>66,387</u>
Cash and investments - ending	<u>\$ 22,033,458</u>	<u>\$ 886,234</u>	<u>\$ 378,067</u>	<u>\$ 3,868</u>	<u>\$ 22,581</u>	<u>\$ 308,083</u>	<u>\$ 1,007,482</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Alcohol & Drug	Law Enforcement Continuing Ed.	Clerk Perpetuation	Recorder Enhanced Access	Riverboat Wagering Tax Revenue	Emergency Telephone Land Line	Drug Free Community
Cash and investments - beginning	\$ 172,295	\$ 753	\$ 90,925	\$ 15,622	\$ 248,940	\$ 241,588	\$ 99,163
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	392,429	-	25,732	-	-	-	125,266
Other receipts	934	188	-	12,227	662,400	286,670	-
Total receipts	393,363	188	25,732	12,227	662,400	286,670	125,266
Disbursements:							
Personal services	353,898	-	45,455	-	-	56,298	2,512
Supplies	5,083	-	-	-	165,893	-	16
Other services and charges	80,330	-	-	-	17,497	88,783	88,277
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	692	-	3,167	-	-	75,970	-
Other disbursements	5,265	795	-	14,168	396,046	-	-
Total disbursements	445,268	795	48,622	14,168	579,436	221,051	90,805
Excess (deficiency) of receipts over disbursements	(51,905)	(607)	(22,890)	(1,941)	82,964	65,619	34,461
Cash and investments - ending	\$ 120,390	\$ 146	\$ 68,035	\$ 13,681	\$ 331,904	\$ 307,207	\$ 133,624

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Drainage Maintenance	LEPC	Prosecutor Incentive IV-D	Recorders Record Perpetuation	User Fee Infraction Deferral	Covered Bridge	Health Maintenance
Cash and investments - beginning	\$ 25,282	\$ 95,214	\$ 730	\$ 412,923	\$ 92,637	\$ 5,590	\$ 29,260
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	72,672
Fines and forfeits	-	-	-	-	141,130	-	-
Other receipts	4,828	70	-	143,172	159,303	1,850	-
Total receipts	4,828	70	-	143,172	300,433	1,850	72,672
Disbursements:							
Personal services	-	-	-	39,481	241,686	-	80,550
Supplies	-	-	-	73,598	8,024	-	-
Other services and charges	8,200	16,568	-	30,398	63,459	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	3,259	-	-
Other disbursements	-	-	-	64	33,248	-	-
Total disbursements	8,200	16,568	-	143,541	349,676	-	80,550
Excess (deficiency) of receipts over disbursements	(3,372)	(16,498)	-	(369)	(49,243)	1,850	(7,878)
Cash and investments - ending	\$ 21,910	\$ 78,716	\$ 730	\$ 412,554	\$ 43,394	\$ 7,440	\$ 21,382

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Pre Trial Diversion	Guardian Ad Litem Fee	CASA	Plat Mapping	Supplemental Public Defender	New Clerk Incentive	Commissary Comm Corrections
Cash and investments - beginning	\$ 117,679	\$ 80,985	\$ 5,008	\$ 206,527	\$ 105,413	\$ 166,675	\$ 11,367
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	36,736	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	87,230	-	-	-	56,770	66,011	-
Other receipts	5,794	3,225	600	17,925	4,200	26,997	46,893
Total receipts	93,024	39,961	600	17,925	60,970	93,008	46,893
Disbursements:							
Personal services	67,202	34,873	-	-	-	83,090	-
Supplies	229	860	-	951	-	-	-
Other services and charges	8,146	11,568	-	-	41,680	-	8,781
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	31,723
Total disbursements	75,577	47,301	-	951	41,680	83,090	40,504
Excess (deficiency) of receipts over disbursements	17,447	(7,340)	600	16,974	19,290	9,918	6,389
Cash and investments - ending	\$ 135,126	\$ 73,645	\$ 5,608	\$ 223,501	\$ 124,703	\$ 176,593	\$ 17,756

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Surveyors Cornerstone	Jury Pay Users	Tax Sale Cost	Rainy Day	County Sales Disclosure	Adult Community Corrections	Levy Excess.State
Cash and investments - beginning	\$ 172,668	\$ 46,390	\$ 63,309	\$ 10,783,873	\$ 91,475	\$ 30	\$ 100,998
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	14,810	-	-	-	-	-
Other receipts	19,283	266	75,289	43,515	9,055	623,353	-
Total receipts	19,283	15,076	75,289	43,515	9,055	623,353	-
Disbursements:							
Personal services	3,746	-	-	-	-	216,079	-
Supplies	3,690	-	-	-	-	33,392	-
Other services and charges	2,750	-	-	74,512	4,850	125,839	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	8,580	-	-	1,623,304	-	178,565	-
Other disbursements	-	-	39,610	-	-	-	81,770
Total disbursements	18,766	-	39,610	1,697,816	4,850	553,875	81,770
Excess (deficiency) of receipts over disbursements	517	15,076	35,679	(1,654,301)	4,205	69,478	(81,770)
Cash and investments - ending	\$ 173,185	\$ 61,466	\$ 98,988	\$ 9,129,572	\$ 95,680	\$ 69,508	\$ 19,228

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sheriff Sale	Recorder Security Protection	Emergency Telephone Wireless	Clerk Incentive	Seized Assets/Drug Task Force	Dog Tax	Animal Control Fund
Cash and investments - beginning	\$ 62,708	\$ 117,549	\$ 416,347	\$ 34,710	\$ 2,823	\$ 374	\$ 1,307
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	64,000	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	24,075	351,816	-	42,355	-	150
Total receipts	64,000	24,075	351,816	-	42,355	-	150
Disbursements:							
Personal services	53,786	-	188,929	-	-	-	-
Supplies	-	-	-	-	3,989	-	-
Other services and charges	-	3,567	174,871	-	39,555	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	4,724	-	-	-	-
Other disbursements	41,628	-	-	-	-	-	-
Total disbursements	95,414	3,567	368,524	-	43,544	-	-
Excess (deficiency) of receipts over disbursements	(31,414)	20,508	(16,708)	-	(1,189)	-	150
Cash and investments - ending	\$ 31,294	\$ 138,057	\$ 399,639	\$ 34,710	\$ 1,634	\$ 374	\$ 1,457

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Campaign Finance Enforcement	EDIT-County Portion	Community Transition Program	Reassessment II	Reassessment 2015	Supplemental Adult Probation	Supp. Juvenile Probation
Cash and investments - beginning	\$ 40	\$ 8,316,344	\$ 6,752	\$ 2,307,362	\$ -	\$ 461,426	\$ 34,256
Receipts:							
Taxes	-	-	-	-	537,592	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	59,260	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	117,134	-
Other receipts	-	4,523,797	108,515	1,554	-	-	10,720
Total receipts	-	4,523,797	108,515	1,554	596,852	117,134	10,720
Disbursements:							
Personal services	-	-	-	167,897	-	97,378	6,498
Supplies	-	-	17,918	6,461	-	-	2,508
Other services and charges	-	525,729	80,289	826,929	-	20,120	18,699
Debt service - principal and interest	-	1,771,765	-	-	-	-	-
Capital outlay	-	1,210,674	15,000	14,635	-	-	4,704
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	3,508,168	113,207	1,015,922	-	117,498	32,409
Excess (deficiency) of receipts over disbursements	-	1,015,629	(4,692)	(1,014,368)	596,852	(364)	(21,689)
Cash and investments - ending	\$ 40	\$ 9,331,973	\$ 2,060	\$ 1,292,994	\$ 596,852	\$ 461,062	\$ 12,567

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Co Auditor Ineligible Deducts	ARRA Grant.Clerk Incentive	ARRA Grant.Prosecutor IV-D	Co Elected Officials Training	Cumulative Capital Development	Parks And Rec Non-Revert Cap	Cumulative Bridge
Cash and investments - beginning	\$ -	\$ 36,680	\$ 29,322	\$ -	\$ 160,347	\$ 63,844	\$ 2,443,557
Receipts:							
Taxes	252,630	-	-	-	511,683	-	867,919
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	56,404	-	95,673
Charges for services	-	-	-	-	-	-	203,067
Fines and forfeits	25,289	-	-	-	-	-	-
Other receipts	461	-	-	4,659	-	17,000	-
Total receipts	278,380	-	-	4,659	568,087	17,000	1,166,659
Disbursements:							
Personal services	-	-	-	-	-	-	50,087
Supplies	-	-	-	-	-	-	28
Other services and charges	23,718	-	-	-	-	-	537,602
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	600,950	-	120,916
Other disbursements	206	-	15,311	-	-	-	-
Total disbursements	23,924	-	15,311	-	600,950	-	708,633
Excess (deficiency) of receipts over disbursements	254,456	-	(15,311)	4,659	(32,863)	17,000	458,026
Cash and investments - ending	\$ 254,456	\$ 36,680	\$ 14,011	\$ 4,659	\$ 127,484	\$ 80,844	\$ 2,901,583

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	General Drain	Sheriff Pension	Cong School-Principal	Juvenile Restitution	City/Town Court Cost	State Coroners CE Fees	Cong School-Interest
Cash and investments - beginning	\$ 340,671	\$ 2,780	\$ 57,146	\$ 3,758	\$ 6,993	\$ 1,456	\$ 19,399
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	193,212	-	-	20,267	-	-
Other receipts	690	69,525	-	4,996	244	17,005	85
Total receipts	690	262,737	-	4,996	20,511	17,005	85
Disbursements:							
Personal services	-	232,797	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	16,300	-	5,196	18,053	16,893	2,286
Total disbursements	-	249,097	-	5,196	18,053	16,893	2,286
Excess (deficiency) of receipts over disbursements	690	13,640	-	(200)	2,458	112	(2,201)
Cash and investments - ending	\$ 341,361	\$ 16,420	\$ 57,146	\$ 3,558	\$ 9,451	\$ 1,568	\$ 17,198

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Clerk's Trust - Clerk Supp CAR	Tax Sale Surplus	Tax Sale Redemption	Surplus Tax	St Share Delinq Tax & Pen.	Fines & Forfeitures	State Sales Disclosure Fees
Cash and investments - beginning	\$ 1,294,240	\$ 1,066,916	\$ 74,238	\$ 384,839	\$ -	\$ 13,399	\$ 1,000
Receipts:							
Taxes	-	-	-	-	3,314	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	116,173	-
Other receipts	10,736,669	1,187,641	606,409	150,361	-	-	9,055
Total receipts	10,736,669	1,187,641	606,409	150,361	3,314	116,173	9,055
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	10,666,897	1,175,935	626,455	289,826	3,314	106,749	9,115
Total disbursements	10,666,897	1,175,935	626,455	289,826	3,314	106,749	9,115
Excess (deficiency) of receipts over disbursements	69,772	11,706	(20,046)	(139,465)	-	9,424	(60)
Cash and investments - ending	\$ 1,364,012	\$ 1,078,622	\$ 54,192	\$ 245,374	\$ -	\$ 22,823	\$ 940

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sewage Charge Collection	Overweight Judgments	Inheritance Tax	Sheriff Inmate Trust	Special Death Benefit	Financial Institution Tax	Sheriff Pension Holding - Morgan Stanley
Cash and investments - beginning	\$ -	\$ 9,961	\$ 743,682	\$ 24,638	\$ 215	\$ -	\$ 8,919,057
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	42,326	-	-	-	-	-
Other receipts	217,897	-	2,673,195	625,551	3,450	1,032,425	1,290,267
Total receipts	217,897	42,326	2,673,195	625,551	3,450	1,032,425	1,290,267
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	217,897	49,956	2,697,987	617,757	3,470	1,032,425	744,123
Total disbursements	217,897	49,956	2,697,987	617,757	3,470	1,032,425	744,123
Excess (deficiency) of receipts over disbursements	-	(7,630)	(24,792)	7,794	(20)	-	546,144
Cash and investments - ending	\$ -	\$ 2,331	\$ 718,890	\$ 32,432	\$ 195	\$ -	\$ 9,465,201

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	County Wheel Tax	Convention & Tourism	Interstate Transfer Fee	CVET	Homestead Credit Rebate	CAGIT	CEDIT
Cash and investments - beginning	\$ -	\$ 775,988	\$ -	\$ -	\$ 1,524	\$ -	\$ -
Receipts:							
Taxes	-	1,244,680	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>1,280,913</u>	<u>525</u>	<u>750</u>	<u>550,653</u>	<u>-</u>	<u>11,491,879</u>	<u>7,894,077</u>
Total receipts	<u>1,280,913</u>	<u>1,245,205</u>	<u>750</u>	<u>550,653</u>	<u>-</u>	<u>11,491,879</u>	<u>7,894,077</u>
Disbursements:							
Personal services	-	265,756	-	-	-	-	-
Supplies	-	7,626	-	-	-	-	-
Other services and charges	-	643,468	-	-	-	-	-
Debt service - principal and interest	-	207,558	-	-	-	-	-
Capital outlay	-	550	-	-	-	-	-
Other disbursements	<u>1,281,113</u>	<u>-</u>	<u>625</u>	<u>550,653</u>	<u>-</u>	<u>11,491,879</u>	<u>7,894,077</u>
Total disbursements	<u>1,281,113</u>	<u>1,124,958</u>	<u>625</u>	<u>550,653</u>	<u>-</u>	<u>11,491,879</u>	<u>7,894,077</u>
Excess (deficiency) of receipts over disbursements	<u>(200)</u>	<u>120,247</u>	<u>125</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (200)</u>	<u>\$ 896,235</u>	<u>\$ 125</u>	<u>\$ -</u>	<u>\$ 1,524</u>	<u>\$ -</u>	<u>\$ -</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	State Welfare Excise Tax	Homestead Credit Distrib.2008	Tax Distribution	CC Work Release Trust	Sheriff Trust	Sheriff Commissary	Recorder - Supp CAR
Cash and investments - beginning	\$ -	\$ 6,483	\$ -	\$ 45	\$ 2,256	\$ 14,862	\$ 42,487
Receipts:							
Taxes	-	2,093	78,120,085	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>2,856,450</u>	<u>-</u>	<u>-</u>	<u>435,152</u>	<u>1,141,186</u>	<u>260,375</u>	<u>410,775</u>
Total receipts	<u>2,856,450</u>	<u>2,093</u>	<u>78,120,085</u>	<u>435,152</u>	<u>1,141,186</u>	<u>260,375</u>	<u>410,775</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>2,856,450</u>	<u>-</u>	<u>78,120,085</u>	<u>435,155</u>	<u>1,143,242</u>	<u>272,044</u>	<u>445,066</u>
Total disbursements	<u>2,856,450</u>	<u>-</u>	<u>78,120,085</u>	<u>435,155</u>	<u>1,143,242</u>	<u>272,044</u>	<u>445,066</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>2,093</u>	<u>-</u>	<u>(3)</u>	<u>(2,056)</u>	<u>(11,669)</u>	<u>(34,291)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 8,576</u>	<u>\$ -</u>	<u>\$ 42</u>	<u>\$ 200</u>	<u>\$ 3,193</u>	<u>\$ 8,196</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	DTF - Buy Money - Supp CAR	Alcohol & Drug - Supp CAR	CC Project Income - Supp CAR	Juvenile Probation - Supp CAR	Adult Probation	Park & Recreation - Supp CAR	Treasurer's Trust - Supp CAR
Cash and investments - beginning	\$ 6,320	\$ 1,455	\$ 10,755	\$ -	\$ 6,720	\$ -	\$ 2,830,028
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	15,000	390,049	794,983	10,840	117,914	100,077	105,212,619
Total receipts	15,000	390,049	794,983	10,840	117,914	100,077	105,212,619
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	15,000	384,994	745,482	10,840	117,884	100,077	105,238,973
Total disbursements	15,000	384,994	745,482	10,840	117,884	100,077	105,238,973
Excess (deficiency) of receipts over disbursements	-	5,055	49,501	-	30	-	(26,354)
Cash and investments - ending	\$ 6,320	\$ 6,510	\$ 60,256	\$ -	\$ 6,750	\$ -	\$ 2,803,674

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Park & Recreation	Drug Task Force Grant	Courthouse Lights Donation	Crime Victim Donation	Health Donation Fund	Health Smallpox	Juvenile Donation
Cash and investments - beginning	\$ 818,962	\$ 79,610	\$ 50	\$ 13,228	\$ 243,776	\$ 4,324	\$ 1,365
Receipts:							
Taxes	942,404	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	103,884	-	-	-	-	-	-
Charges for services	-	-	-	-	59,752	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	17,505	-	-	-	-	-	-
Total receipts	<u>1,063,793</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>59,752</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	690,977	-	-	-	-	-	-
Supplies	102,104	-	-	-	11,178	-	-
Other services and charges	142,769	-	-	-	20,361	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	22,956	-	-	-	9,893	-	-
Other disbursements	-	-	-	-	24,073	-	-
Total disbursements	<u>958,806</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>65,505</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>104,987</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,753)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 923,949</u>	<u>\$ 79,610</u>	<u>\$ 50</u>	<u>\$ 13,228</u>	<u>\$ 238,023</u>	<u>\$ 4,324</u>	<u>\$ 1,365</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Parks And Recreation Donation	Sheriff Donation	EMA Donation Fund	Veterans Memorial Donation	Surplus Sewage Collection	Bond And Int Redemp Jail Bond	Courthouse Bond
Cash and investments - beginning	\$ 37,601	\$ 2,624	\$ 25	\$ 202	\$ 3,092	\$ 251,159	\$ 207,492
Receipts:							
Taxes	-	-	-	-	-	544,069	64,770
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	59,974	7,140
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	100	5,925	-	-	-	-	-
Total receipts	<u>100</u>	<u>5,925</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>604,043</u>	<u>71,910</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	750	2,050
Debt service - principal and interest	-	-	-	-	-	520,126	131,050
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,803	6,007	-	-	-	-	-
Total disbursements	<u>4,803</u>	<u>6,007</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>520,876</u>	<u>133,100</u>
Excess (deficiency) of receipts over disbursements	<u>(4,703)</u>	<u>(82)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>83,167</u>	<u>(61,190)</u>
Cash and investments - ending	<u>\$ 32,898</u>	<u>\$ 2,542</u>	<u>\$ 25</u>	<u>\$ 202</u>	<u>\$ 3,092</u>	<u>\$ 334,326</u>	<u>\$ 146,302</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Air Pollution Non-Reverting	Canal Road Construction	Canal Road Reserve	CTP Zone (Certified Tech Park)	Redevelopment District Capital	Prosecutor Equitable Sharing	Vigo County Industrial Park Ls
Cash and investments - beginning	\$ 341,902	\$ 1,880,500	\$ 1,374,500	\$ 1,536,427	\$ 241,365	\$ 24,774	\$ 26,499
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	331	65,024	-	-	163,370	-	-
Total receipts	331	65,024	-	-	163,370	-	-
Disbursements:							
Personal services	140,762	-	-	-	-	-	-
Supplies	2,796	-	-	-	-	-	-
Other services and charges	396	-	-	-	-	913	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	615	620,339	-	-	-	-	-
Other disbursements	-	-	-	-	94,869	23,485	-
Total disbursements	144,569	620,339	-	-	94,869	24,398	-
Excess (deficiency) of receipts over disbursements	(144,238)	(555,315)	-	-	68,501	(24,398)	-
Cash and investments - ending	\$ 197,664	\$ 1,325,185	\$ 1,374,500	\$ 1,536,427	\$ 309,866	\$ 376	\$ 26,499

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	State General/Court Fees	Enhanced Access	Records Check	Park Land Acquisition-Wetlands	Tax Certificate Sale	Health Non-Reverting	CC Project Income
Cash and investments - beginning	\$ 11,000	\$ 780	\$ 6,632	\$ 34,195	\$ 162,850	\$ 8,512	\$ (3,108)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	1,737	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,687	-	84	-	311,759	-	873,724
Total receipts	5,687	-	1,821	-	311,759	-	873,724
Disbursements:							
Personal services	-	-	-	-	-	-	674,130
Supplies	-	-	-	-	-	-	4,747
Other services and charges	-	-	-	-	-	-	58,983
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	87,561
Other disbursements	16,687	-	7,821	800	228,818	819	176
Total disbursements	16,687	-	7,821	800	228,818	819	825,597
Excess (deficiency) of receipts over disbursements	(11,000)	-	(6,000)	(800)	82,941	(819)	48,127
Cash and investments - ending	\$ -	\$ 780	\$ 632	\$ 33,395	\$ 245,791	\$ 7,693	\$ 45,019

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Engineering	Road Closure	E-share Asset Forfeiture	Interlocal Co-op Agreement	United Way	Supplemental Insurance	Prepaid Legal Service
Cash and investments - beginning	\$ 74,156	\$ 152,020	\$ -	\$ 29,955	\$ 48	\$ 1,957,860	\$ 155
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	62,396	-	-	-	-	-	-
Intergovernmental	189,000	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	40,000	7,767	-	916	5,487,452	-
Total receipts	<u>251,396</u>	<u>40,000</u>	<u>7,767</u>	<u>-</u>	<u>916</u>	<u>5,487,452</u>	<u>-</u>
Disbursements:							
Personal services	212,890	-	-	-	-	-	-
Supplies	7,283	-	-	-	-	-	-
Other services and charges	9,600	-	-	-	-	238,658	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	73,984	4,700	-	-	-	-
Other disbursements	-	-	-	-	916	4,592,998	-
Total disbursements	<u>229,773</u>	<u>73,984</u>	<u>4,700</u>	<u>-</u>	<u>916</u>	<u>4,831,656</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>21,623</u>	<u>(33,984)</u>	<u>3,067</u>	<u>-</u>	<u>-</u>	<u>655,796</u>	<u>-</u>
Cash and investments - ending	<u>\$ 95,779</u>	<u>\$ 118,036</u>	<u>\$ 3,067</u>	<u>\$ 29,955</u>	<u>\$ 48</u>	<u>\$ 2,613,656</u>	<u>\$ 155</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Deferred Compensation	Federal Tax	Social Security	Flexible Spending Acct (FSA)	Retirement	State Withholding	Highway Union Dues
Cash and investments - beginning	\$ 800	\$ 106	\$ 71	\$ -	\$ 2,925	\$ 41	\$ 1,743
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,928,292	986,152	31,358	-	882,731	16,489
Total receipts	-	1,928,292	986,152	31,358	-	882,731	16,489
Disbursements:							
Personal services	-	76,258	38,709	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	1,851,947	947,443	30,781	-	882,704	16,449
Total disbursements	-	1,928,205	986,152	30,781	-	882,704	16,449
Excess (deficiency) of receipts over disbursements	-	87	-	577	-	27	40
Cash and investments - ending	\$ 800	\$ 193	\$ 71	\$ 577	\$ 2,925	\$ 68	\$ 1,783

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Cintas Highway Uniforms	Garnishments	FOP Dues	Common School Fund	CAPTA Grant	Crime Control	Energy Grant
Cash and investments - beginning	\$ 1,291	\$ -	\$ -	\$ -	\$ 8,133	\$ 1,818	\$ 5,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,751	5,300	665	4,790	-	22,673	215,956
Total receipts	5,751	5,300	665	4,790	-	22,673	215,956
Disbursements:							
Personal services	-	-	-	-	8,133	23,142	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	107,978
Other disbursements	6,210	5,300	665	4,790	-	-	112,978
Total disbursements	6,210	5,300	665	4,790	8,133	23,142	220,956
Excess (deficiency) of receipts over disbursements	(459)	-	-	-	(8,133)	(469)	(5,000)
Cash and investments - ending	\$ 832	\$ -	\$ -	\$ -	\$ -	\$ 1,349	\$ -

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	FEMA	Crime Victim Assistance	Homeland Defense	Homeland Security	Project 21	Operation Pullover	Juvenile Lunch N/R
Cash and investments - beginning	\$ 6,498	\$ 13,964	\$ 1,926	\$ 19,227	\$ 79	\$ 11,055	\$ 11,663
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	4,849	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	17,377	8,000	29,390	20,683
Total receipts	-	-	-	22,226	8,000	29,390	20,683
Disbursements:							
Personal services	-	-	-	-	7,913	17,945	-
Supplies	-	-	-	-	-	-	131
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	19,415	-	-	-
Other disbursements	-	-	-	-	-	18,192	8,487
Total disbursements	-	-	-	19,415	7,913	36,137	8,618
Excess (deficiency) of receipts over disbursements	-	-	-	2,811	87	(6,747)	12,065
Cash and investments - ending	\$ 6,498	\$ 13,964	\$ 1,926	\$ 22,038	\$ 166	\$ 4,308	\$ 23,728

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Juvenile Justice Center Ed	Ace 70 Grant (Sheriff)	14.228 Thralls Station Sewer	CG Incentive(Title IV-D Court)	CASA Expansion II Grant	INDot Grant Industrial Park	Totals
Cash and investments - beginning	\$ 8,577	\$ 1,881	\$ -	\$ 22,910	\$ 10,206	\$ 297	\$ 76,083,304
Receipts:							
Taxes	-	-	-	-	-	-	107,506,577
Licenses and permits	-	-	-	-	-	-	146,027
Intergovernmental	-	-	-	391,440	-	-	6,373,047
Charges for services	-	-	-	-	-	-	5,546,718
Fines and forfeits	-	-	-	-	-	-	1,925,986
Other receipts	29,366	-	214,100	-	20,000	-	172,402,618
Total receipts	29,366	-	214,100	391,440	20,000	-	293,900,973
Disbursements:							
Personal services	-	-	-	119,924	26,647	-	27,004,697
Supplies	-	-	-	1,955	-	-	3,195,267
Other services and charges	-	-	-	35,200	1,545	-	9,692,209
Debt service - principal and interest	-	-	-	-	-	-	2,630,499
Capital outlay	-	-	-	344	-	-	5,676,113
Other disbursements	20,250	-	214,100	25,193	-	-	242,143,198
Total disbursements	20,250	-	214,100	182,616	28,192	-	290,341,983
Excess (deficiency) of receipts over disbursements	9,116	-	-	208,824	(8,192)	-	3,558,990
Cash and investments - ending	\$ 17,693	\$ 1,881	\$ -	\$ 231,734	\$ 2,014	\$ 297	\$ 79,642,294

VIGO COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2011

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 4,009,644</u>	<u>\$ 592,668</u>

VIGO COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2011

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Crossroads Bank	Sheriff's Security Equipment	\$ 23,840	08-17-10	10-31-13
First Financial Bank	Courthouse Renovation	367,500	01-15-08	01-15-24
The Bank of New York Mellon	Juvenile Center	<u>121,500</u>	01-15-03	01-15-21
Total governmental activities		<u>512,840</u>		
Total of annual lease payments		<u>\$ 512,840</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Jail Bond	\$ 4,115,000	\$ 548,000
Revenue bonds	Canal Road	10,100,000	841,256
Revenue bonds	Pfizer Project	4,515,000	188,205
Revenue bonds	Convention & Visitors Bureau/Innkeeper's Tax Revenue Bond	1,740,000	212,116
Notes and loans payable	CVB Mortgage	<u>1,653,090</u>	<u>136,697</u>
Total governmental activities		<u>22,123,090</u>	<u>1,926,274</u>
Totals		<u>\$ 22,123,090</u>	<u>\$ 1,926,274</u>

VIGO COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2011

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

	Ending Balance
Governmental activities:	
Land	\$ 7,623,025
Infrastructure	61,632,746
Buildings	40,556,180
Machinery, equipment and vehicles	6,353,962
Total governmental activities	116,165,913
Total capital assets	\$ 116,165,913

VIGO COUNTY
OTHER REPORTS

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

County Auditor
Board of County Commissioners
County IV-D Court
County Treasurer
County Sheriff

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF VIGO COUNTY, INDIANA

Compliance

We have audited the compliance of Vigo County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2011. 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. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2011. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2011-2.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

A deficiency in internal control over compliance 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, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the 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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying Schedule of Findings and Questioned Costs as item 2011-2. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The County's response to the finding identified in our audit is described in the accompanying Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on the response.

This report is intended solely for the information and use of the County's management, County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 16, 2012

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

VIGO COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553		\$ 7,067
National School Lunch Program	10.555		<u>10,929</u>
Total for federal grantor agency			<u>17,996</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Office of Community and Rural Affairs			
CDBG - State-Administered CDBG Cluster			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	CF-008-503	<u>214,100</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute			
JAG Program Cluster			
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803	2010-DJ-BX-0254	<u>30,095</u>
Total for cluster			<u>30,095</u>
Juvenile Accountability Block Grants	16.523	08-JB-025	<u>4,116</u>
Victims of Child Abuse Guardian ad Litem	16.547		<u>36,735</u>
Crime Victim Assistance	16.575		
		10VALE217	5,927
		10VALE010	<u>16,747</u>
Total for program			<u>22,674</u>
Drug Court Discretionary Grant Program	16.585		<u>19,693</u>
Total for federal grantor agency			<u>113,313</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation			
Highway Planning and Construction Cluster			
Highway Planning and Construction	20.205		
		DES# 0902253	64,239
		DES# 0902255	45,831
		DES# 0600660	92,235
		DES# 0901753	94,941
		DES# 0200988	125,663
		DES# 0810321	81,953
		DES# 0901778	12,370
		DES# 9881930	65,024
		DES# 0400720	1,203
Total for cluster			<u>583,459</u>

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

VIGO COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF TRANSPORTATION (continued)</u>			
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster State and Community Highway Safety	20.600	PT-11-04-04-51	9,000
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants Operation Pullover Operation Pullover	20.601	K8-2011-03-03-31 CA-2001-03-05-03	17,400 177,000
Total for program			194,400
Child Safety and Child Booster Seats Incentive Grants Chances for Indiana Youth	20.613	IN-CP-12-01-04	3,110
Total for cluster			206,510
Total for federal grantor agency			789,969
<u>U.S. DEPARTMENT OF ENERGY</u>			
Pass-Through Indiana Office of Energy Development ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	038-ARRA-EECBGX J	107,978
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Family and Social Services Administration Substance Abuse and Mental Health Services - Access to Recovery	93.275		9,570
Pass-Through Indiana Department of Child Services Child Support Enforcement Child Support Enforcement	93.563		940,418
Total for federal grantor agency			949,988
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	C44P-1-368A	65,241
Emergency Management Performance Grants	97.042	C44P-1-145A C44P-9-690A	3,147 3,852
Total for program			6,999
Citizen Corps	97.053	C44P-1-035A	13,675
Total for federal grantor agency			85,915
Total federal awards expended			<u>\$ 2,279,259</u>

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

VIGO COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

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

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2011:

Subrecipient	Federal CFDA Number	2011
Thrall's Station Regional Sewer District	14.228	\$ 214,100
Indiana SADD	20.601	177,000
CHANCES for Indiana Youth	20.613	3,110

VIGO COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major program:	
Material weaknesses identified?	no
Significant deficiency identified?	yes
Type of auditor's report issued on compliance for major program:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	yes

Identification of Major Programs:

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

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Finding

FINDING 2011-1 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

We noted a deficiency in the internal control system of the County related to financial transactions and reporting. We believe the following deficiency constitutes a material weakness:

Financial activity for several departments of the County including the Recorder, Alcohol and Drug, Community Corrections Project Income, Adult Probation, Juvenile Probation, Park and Recreation, and the Treasurer's Trust were not reported in the County's annual financial report. The omitted information understated the County's receipts by \$104,248,584, disbursements by \$104,228,287, and the ending cash balance by \$88,033. The County's annual financial report had to be resubmitted with corrections approved by the officials in order to avoid being materially misstated and receiving a qualified opinion on the Independent Auditor's Report.

VIGO COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The Supplemental CAR-1 has been prescribed to summarize yearly financial activity associated with the County's departments for inclusion in the County's annual financial report.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Controls over the receipting, disbursing, recording and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1).

We recommended the County Develop internal controls over reporting to properly monitor the County's inclusion of Supplemental Annual Reports in the County's Annual Report. In addition, we recommended the County Development internal controls so that any outside bank account maintained by a County department is approved and properly monitored. The development and implementation of these internal controls may prevent, or detect and correct, possible material misstatements to the financial statements on a timely basis.

Section III – Federal Award Finding and Questioned Costs

FINDING 2011-2 - INTERNAL CONTROLS - ACTIVITIES ALLOWED OR UNALLOWED

Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Pass-Through Entity: Indiana Department of Child Services

The County reimbursed the Department of Child Services \$25,193.03 on July 6, 2011, for reimbursement improperly claimed by the IV-D Court for the months of October, November, and December of 2010. The expenses were paid from incentive funds and as of October 2010, certain expenses claimed for salary and fringe benefits of the judge and court reporter were no longer allowable. Proper controls were not maintained by the County to enable these errors to be detected.

CRF 304.21(b) states:

"Limitations. Federal financial participation is not available in:

- (1) Service of process and court filing fees unless the court or law enforcement agency would normally be required to pay the cost of such fees;
- (2) Costs of compensation (salary and fringe benefits) of judges;

VIGO COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (3) Costs of travel and training related to the judicial determination process incurred by judges;
- (4) Office-related costs, such as space, equipment, furnishings and supplies, incurred by judges;
- (5) Compensation (salary and fringe benefits), travel and training, and office-related costs incurred by administrative and support staffs of judges;
- (6) Costs of cooperative arrangements that do not meet the requirements of §303.107 of this character."

Circular A133 Subpart C section, .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

We recommended the County develop internal control procedures to ensure compliance with laws, regulations and the provisions of grant agreements.

VIGO COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.



Vigo County Auditor
VIGO COUNTY ANNEX
131 OAK STREET
TERRE HAUTE, INDIANA 47807
(812) 462-3361 FAX: (812) 231-0091

Timothy M. Seprodi, CPA, Auditor
tim.seprodi@vigocounty.in.gov

Kylissa Miller, Chief Deputy Auditor
kylissa.miller@vigocounty.in.gov

July 12, 2012

Indiana State Board of Accounts
302 West Washington Street
Room E418
Indianapolis, IN 46204-2769

RE: 2011-1 Audit Finding

To Whom It May Concern,

In response to Finding 2011-1 Internal Controls over Financial Transactions and Reporting in Section II, my staff and I have reviewed the document and are prepared to take the following corrective actions:

1. Make contact with each department in which financial activity was not included in the 2011 Supplemental Annual Reports and make them aware of the situation. The departments will be advised of steps necessary to avoid the misstatement of cash balances in the future.
2. In December of each year, send a notice to every department along with the submission form and request they file a Supplemental Annual Report for any accounts they may possess outside of the Vigo County Treasury.
3. Review quietuses for any departments they may deposit funds into the Vigo County Treasury by a departmental checking account.
4. Include all supplemental annual reports with the Annual Report instead of only the ones on a list provided to my department prior.
5. Request that the Vigo County Commissioners issue a directive to all departments that in order to open an account outside of the Vigo County Treasury they must have prior Commissioner approval. Upon approval the Commissioners would notify both the Auditor and Treasurer with the appropriate information.

The above corrective actions should be sufficient to resolve the current finding. If there continues to be an issue, we will review the plan and adjust accordingly.

Sincerely,

Timothy M. Seprodi
Vigo County Auditor

Vigo County Recorder

Phone
(812) 462-3301

Vigo County Annex
199 Oak Street
Terre Haute, IN 47807

Fax
(812) 232-2219

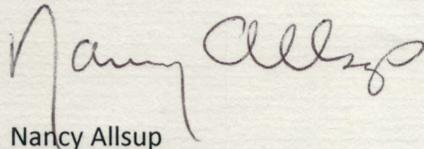
July 13, 2012

Vigo County Auditor's Office
131 Oak Street
Terre Haute, IN 47807
Attn: Kylissa Miller

Re: Vigo County Recorder
Supplemental Annual Reports

It has been brought to my attention that the Vigo County Recorder Department did not file a Supplemental Annual Report by January 20, 2012. Please be assured that corrective action will be taken in order to ensure that future Supplemental Annual Reports will be filed in a timely manner.

Sincerely,



Nancy Allsup
Vigo County Recorder

VIGO COUNTY COURT
Alcohol and Drug Program

812-462-3291
812-234-2448 FAX
www.vigocounty.org

124 South 1st Street
Terre Haute, IN 47807

TO: Kylissa Miller
Chief Deputy Auditor
Vigo County Annex

Re: State Board of Accounts Report

Date: July 16, 2012

We have been advised by your department that we must file a supplemental annual report for all "outside checking accounts for the State Board of Accounts.

From this point forward, the Vigo County Alcohol and Drug Program will file the required supplemental annual report with the State Board of Accounts/Vigo County Auditor's Office by the required deadline.

Sincerely,



Jimmie L. Bowman
Director, Vigo County Court Alcohol and Drug Program

Vigo County
ADULT PROBATION DEPARTMENT
120 S. 1st Street
Terre Haute, Indiana 47807

JOHN T. ROACH, Judge, Div. 1
PHILLIP I. ADLER, Judge, Div. 2
DAVID R. BOLK, Judge, Div. 3
CHRISTOPHER A. NEWTON, Judge, Div. 4
MICHAEL RADER, Judge, Div. 5
MICHAEL J. LEWIS, Judge, Div. 6

Phone (812) 462-3351
Fax (812) 232-1239

ADULT PROBATION OFFICERS
MICHAEL C. ELLIS, Chief
TISH MELLINGER-TACKETT
DIANE E. FRAZIER
WESLEY J. WONDERLIN
CASSIE J. MARION
G. STEVEN BELL
KATHY MINGER
ANTHONY R. HEBER

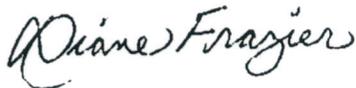
July 13, 2012

Vigo County Auditor's Office
131 Oak Street
Terre Haute, IN 47807
Attn: Kylissa Miller

Re: Vigo County Adult Probation
Supplemental Annual Reports

It has been brought to my attention that the Vigo County Adult Probation Department did not file a Supplemental Annual Report by January 20, 2012. Please be assured that corrective action will be taken in order to ensure that future Supplemental Annual Reports will be filed in a timely manner.

Sincerely,



Diane Frazier
Chief Adult Probation Officer (as of 6/26/2012)
Vigo County, Indiana

DF:gdt





VIGO COUNTY JUVENILE COURT

202 Crawford St.
Terre Haute, IN 47807
Phone: (812) 462-3414
Fax: (812) 231-5695

DANIEL W. KELLY
JUVENILE COURT MAGISTRATE

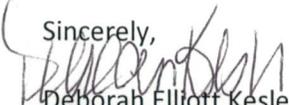
DEBORAH ELLIOTT KESLER
CHIEF PROBATION OFFICER
(812) 231-5653

July 12, 2012

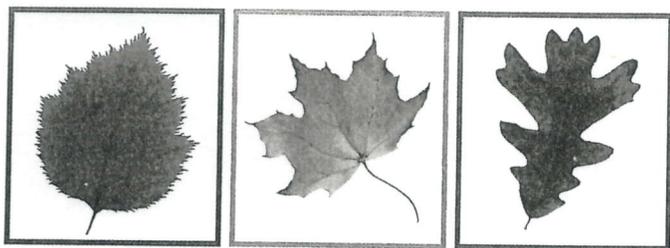
Greetings,

I have been made aware I am required to submit a supplemental annual report each year to the Auditor's Office, due on the 20th of January. It is my intention to comply with this and the Auditor's Office will receive the needed report by January 20 each year, beginning in 2013.

Sincerely,


Deborah Elliott Kesler

Chief Juvenile Probation Officer



Vigo County
Parks and Recreation
Department

July 13, 2012

Vigo County Auditor's Office
131 Oak Street
Terre Haute, IN 47807
ATTN: Kylissa Miller

Re: Vigo County Parks and Recreation Department Supplemental Annual Reports

The Vigo County Parks and Recreation Department is committed to taking corrective action to ensure that future supplemental annual reports will be filed in a timely manner.

Thank you,

Keith Ruble
Superintendent

Julia Farr
Administrative Assistant

TELEPHONE
(812) 462-3251

DAVID R. CROCKETT
TREASURER OF VIGO COUNTY

FAX
(812) 462-3279

VIGO COUNTY ANNEX
191 OAK STREET
TERRE HAUTE, INDIANA 47807

July 13, 2012

From this point on, our office will provide the Supplemental Annual Report for after settlement collections by the deadline to the Auditor's office.



David R. Crockett
Vigo County Treasurer





TERRY R. MODESITT
PROSECUTING ATTORNEY
OF VIGO COUNTY
CHILD SUPPORT DIVISION
COURTHOUSE, 33 SOUTH THIRD STREET
TERRE HAUTE, IN 47807
PHONE (812) 462-3308
FAX (812) 232-2664



CHILD SUPPORT DIVISION
PROSECUTOR

MEGAN N. RAMSEY, DEPUTY

CORRECTIVE ACTION PLAN

Section III-Federal Award Findings and Questioned Costs

Finding 2011-2, Internal Controls-Allowable Costs/Activities

Federal Agency: US Department of Health and Human Services

Federal Program: Child Support Enforcement

CFDA Number: 93.563

Pass-through Entity: Indiana Department of Child Services

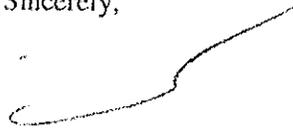
We are in receipt of a memo from your agency entitled "Federal Award Findings and Questioned Costs". We will outline in this letter the plan we intend to implement to correct the issues in that communication.

The goal of any organization is to correct indentified mistakes to become better in the future. Sometimes, in order to correct mistakes made by others, you must first take control of the process that caused the mistake. That is the essence of the corrective plan that our office will undertake.

Per the memo we received, we are aware that incorrect claims were submitted for reimbursement by parties outside of our office. We are aware of the guidelines for reimbursement and refer to the attached list whenever we are handling such claims. The claims filed by our specific office have not, in recent memory, been the subject of any sort of corrective action. That is why our response to this action has been to temporarily take direct control of the claims at issue and make sure that they are submitted according to the federal guidelines. Previously we have provided only guidance on those claims and allowed other parties to handle them.

Our plan at this time is to split the responsibilities of the involved parties so that those most familiar with reimbursement guidelines will be the only ones to handle the claims. The individual offices will maintain control of their own billing processes. But any bills for which they are requesting reimbursement will go to the IV-D Administrator Holly Silver, who has been handling our claims with complete competency for many years now. She will continue to be provided supervision and assistance by IV-D Deputy Prosecutor Megan Ramsey, Chief Deputy Prosecutor Rob Robert and Elected Prosecutor Terry Modesitt.

Sincerely,

A handwritten signature in black ink, appearing to read "Terry R. Modesitt". The signature is fluid and cursive, starting with a large loop on the left and ending with a long, sweeping tail that curves upwards and to the right.

Terry R. Modesitt
Prosecuting Attorney

July 13, 2012



MONTHLY EXPENSE CLAIM FORM FOR TITLE IV-D

[CLICK HERE](#) to return to Monthly Claim Form

Definitions of Expenditure Categories

Personal Services:

Personal Services include all salaries, wages, and benefits paid to full-time, part-time, and temporary employees throughout the month. This includes salary and wages for all persons employed by the office, board, commission, department, institution, etc., including elected officers, appointed officers, deputies, etc. Types of benefits could include, but are not limited to FICA, retirement (PERF), health insurance, unemployment, or worker's compensation.

Supplies:

Supplies include office supplies such as stationery, printing, forms, legal notices, etc.; operating supplies; repair and maintenance supplies such as repair parts for equipment.

Other Services & Charges:

Other Services & Charges include, but may not be limited to, expenditures in the following categories: communication and transportation such as postage, travel, telephone, and data processing; printing and advertising for printing other than office supplies, publications of legal notices, photocopying, etc.; utility services such as electricity, gas, water, sewage, etc.; rent; repairs and maintenance of equipment; rentals; debt service; expenditures for dues, subscriptions, memberships, etc.

Capital Outlay:

Capital Outlay includes office equipment expenditures such as computers, printers, photocopiers, and fax machines; and office furniture such as chairs, desks, and filing cabinets.

Program Income:

Program Income includes all fees which are collected during the quarter under the Title IV-D state plan, as well as all interest and other income earned during the quarter resulting from services provided under the Title IV-D state plan. This includes interest earned on incentive balances.

VIGO COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 16, 2012, with Michael Ciolli, President of the Board of County Commissioners; Paul Mason, County Commissioner; Judith Anderson, County Commissioner; and Kylissa Miller, Chief Deputy Auditor. The officials concurred with our audit findings.