

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, 2013 to December 31, 2013



FILED
09/29/2014

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Timothy M. Seprodi	01-01-13 to 12-31-16
Treasurer	James W. Bramble	01-01-13 to 12-31-16
Clerk	David R. Crockett	01-01-13 to 12-31-16
Sheriff	Gregory T. Ewing	01-01-11 to 12-31-14
Recorder	Nancy Allsup	01-01-13 to 12-31-16
President of the Board of County Commissioners	Judith A. Anderson	01-01-13 to 12-31-14
President of the County Council	Bill Thomas Kathy Miller	01-01-13 to 12-31-13 01-01-14 to 12-31-14



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF VIGO COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Vigo County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2013.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2013, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated August 28, 2014, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Accompanying Information

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by 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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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


Paul D. Joyce, CPA
State Examiner

August 28, 2014



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

TO: THE OFFICIALS OF VIGO COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Vigo County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement, and have issued our report thereon dated August 28, 2014, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

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

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

August 28, 2014

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

VIGO COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Treasurer's Trust/After Settlement Collections	\$ 2,708,101	\$ 2,306,026	\$ 2,708,101	\$ 2,306,026
Sheriff Inmate Trust	27,603	723,162	719,416	31,349
Clerk's Trust - Clerk Supp CAR	1,049,840	8,920,897	8,798,060	1,172,677
General Fund	20,944,997	27,619,830	25,995,397	22,569,430
Sheriff Accident Report	5,756	8,328	9,479	4,605
Animal Control Fund	3,019	1,340	-	4,359
CAGIT County Certified Shares	3,626,743	3,661,726	3,861,704	3,426,765
Campaign Finance Enforcement	40	-	-	40
EDIT-County Portion	10,762,954	4,923,919	2,956,512	12,730,361
City/Town Court Cost	-	18,934	18,934	-
Clerk Perpetuation	90,193	32,927	22,261	100,859
Adult Community Corrections	22,954	638,390	633,839	27,505
Community Transition Program	11,734	96,985	103,052	5,667
Cong School-Interest	14,967	-	2,286	12,681
Cong School-Principal	57,146	-	-	57,146
Convention & Tourism	1,005,048	1,262,950	1,336,634	931,364
Dog Tax	374	-	-	374
County Sales Disclosure	100,835	10,320	5,100	106,055
Covered Bridge	9,290	1,850	-	11,140
Cumulative Bridge	3,148,874	861,734	665,816	3,344,792
Cumulative Capital Development	53,704	511,776	535,900	29,580
Drug Free Community	128,105	96,702	124,768	100,039
LEPC	82,223	-	13,871	68,352
Recorder Enhanced Access	27,910	17,435	576	44,769
General Drain	341,431	-	-	341,431
Health	1,039,855	1,481,619	1,331,802	1,189,672
Recorder Security Protection	143,222	8,623	20,776	131,069
Health Maintenance	14,579	72,672	78,563	8,688
Local Road & Street	155,905	551,187	542,274	164,818
Highway	839,285	3,799,866	3,636,368	1,002,783
Parks And Rec Non-Revert Cap	97,844	17,000	41,690	73,154
Parks And Rec Non-Reverting	199,858	265,363	112,524	352,697
Plat Mapping	241,738	18,755	11,119	249,374
Rainy Day	6,632,517	-	281,000	6,351,517
Reassessment II	418,920	-	418,920	-
Reassessment 2015	1,197,143	973,657	701,827	1,468,973
Recorders Record Perpetuation	438,935	128,569	88,973	478,531
Riverboat Wagering Tax Revenue	158,753	638,883	678,184	119,452
Solid Waste User Fees	-	94,422	22,700	71,722
Supplemental Public Defender	134,742	56,758	44,859	146,641
Surplus Tax	267,675	76,218	99,512	244,381
Surveyors Cornerstone	165,797	19,331	13,975	171,153
Tax Sale Cost	118,633	81,935	100,514	100,054
Tax Sale Redemption	47,125	554,190	529,134	72,181
Tax Sale Surplus	992,020	3,127,149	1,507,626	2,611,543
CASA	5,788	1,210	-	6,998
Co Auditor Ineligible Deducts	276,072	136,422	85,481	327,013
Co Elected Officials Training	13,397	8,596	2,289	19,704

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, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Park & Recreation	1,086,223	1,156,379	1,030,075	1,212,527
Vigo County 911	646,737	696,080	511,487	831,330
Supp. Juvenile Probation	19,107	19,772	28,635	10,244
Supplemental Adult Probation	421,033	111,244	119,896	412,381
User Fees	468,091	948,664	1,022,462	394,293
Drainage Maintenance	25,692	3,757	4,500	24,949
DTF - Buy Money - Supp CAR	6,320	44,500	47,500	3,320
Sheriff Sale	6,459	76,200	72,871	9,788
Drug Task Force Grant	79,610	-	-	79,610
Donations	261,220	97,435	145,058	213,597
Alarm Control Non-Reverting	4,500	14,200	-	18,700
Bond And Int Redemp Jail Bond	347,120	563,602	746,225	164,497
Supplemental Insurance-COBRA	-	1,220	1,152	68
United Way	48	1,586	1,586	48
Hospital Benefits	3,021,054	4,361,218	5,174,151	2,208,121
Prepaid Legal Service	155	-	-	155
Deferred Compensation	800	292,876	293,626	50
Federal Tax	192	2,212,203	2,212,203	192
Medicare	71	1,477,763	1,477,783	51
Flexible Spending Acct (FSA)	1,385	33,462	31,731	3,116
Retirement	2,925	1,824	1,824	2,925
Sheriff Pension	5,033	146,346	151,379	-
State Withholding	40	911,220	911,220	40
Highway Union Dues	1,783	-	-	1,783
Cintas Highway Uniforms	612	4,760	4,766	606
Garnishments	-	134,628	134,628	-
Settlement	8,585	69,688,636	69,688,647	8,574
County Wheel Tax	103,219	1,346,637	1,449,856	-
CVET	-	553,269	553,269	-
State Welfare Excise Tax	-	2,749,543	2,749,543	-
Sewage Charge Collection	3,092	137,996	137,996	3,092
Financial Institution Tax	-	1,102,809	1,102,809	-
HEA 1001-2007-2008 PTRC & HSC	-	231	-	231
Fines & Forfeitures	20,789	118,453	112,445	26,797
Overweight Judgments	1,689	35,834	36,219	1,304
Special Death Benefit	325	3,295	2,910	710
State Sales Disclosure Fees	1,080	10,515	10,810	785
State Coroners CE Fees	957	15,568	15,179	1,346
Interstate Transfer Fee	125	1,500	1,625	-
Inheritance Tax	823,016	2,165,473	2,896,061	92,428
CAGIT	-	13,261,054	13,261,054	-
CEDIT	-	9,088,660	9,088,660	-
ARRA Grant.Prosecutor IV-D	2,928	-	2,928	-
ARRA Grant.Clerk Incentive	36,680	-	-	36,680
CG Incentive(Title IV-D Court)	111,951	55,818	30,241	137,528
Prosecutor Incentive IV-D	103,570	83,982	168,713	18,839
Clerk Incentive	34,710	-	9,540	25,170
New Clerk Incentive	147,414	55,818	87,302	115,930

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, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Sheriff Commissary	7,062	235,538	225,163	17,437
Sheriff Trust	-	-	-	-
CC Work Release Trust	1,204	301,619	300,134	2,689
CC Project Income - Supp CAR	12,672	656,652	666,159	3,165
CC Commissary	10,824	79,123	85,725	4,222
Air Pollution Non-Reverting	45,037	-	27,835	17,202
Canal Road Construction	1,273,434	-	-	1,273,434
Canal Road Reserve	1,374,500	-	-	1,374,500
CTP Zone (Certified Tech Park)	1,536,427	-	11,315	1,525,112
Redevelopment District Capital	367,790	171,317	10,028	529,079
Prosecutor Equitable Sharing	376	2,836	-	3,212
Vigo County Industrial Park Ls	26,499	-	-	26,499
Enhanced Access	780	-	-	780
Surplus Tax Overpayments	240,786	32,104	240,507	32,383
Records Check	624	1,512	250	1,886
Sheriff Process Svc - Pension	-	142,549	142,549	-
Sheriff Hand Gun Permit	11,486	48,732	35,303	24,915
Park Land Acquisition-Wetlands	44	-	32	12
Tax Certificate Sale	91,952	120,228	121,688	90,492
Health Non-Reverting	3,994	-	3,994	-
CC Project Income	3,468	936,215	939,683	-
Commissary Comm Corrections	18,243	24,564	28,790	14,017
Seized Assets/Drug Task Force	79,119	42,690	112,263	9,546
Engineering	86,284	221,502	251,834	55,952
Road Closure	118,137	29,900	93,695	54,342
E-share Asset Forfeiture	3,067	11,928	10,000	4,995
Interlocal Co-op Agreement	29,955	-	-	29,955
Supplemental Insurance	21,449	468,141	485,663	3,927
FOP Dues	-	1,665	1,665	-
Common School Fund	329	1,265	1,594	-
Guardian Ad Litem Fee	16,333	79,447	56,622	39,158
Crime Control	1,636	27,988	27,913	1,711
97.039.FEMA Buyout	11,323	249,627	135,047	125,903
FEMA	6,498	-	-	6,498
Crime Victim Assistance	13,964	-	-	13,964
16.738 Indigent Defense Grant	-	2,783	-	2,783
Homeland Defense	1,926	-	287	1,639
Homeland Security	22,036	19,564	19,449	22,151
Project 21	248	7,990	7,703	535
Operation Pullover	9,035	86,179	85,915	9,299
Juvenile Lunch N/R	27,733	21,691	30,911	18,513
Juvenile Justice Center Ed	18,443	26,000	29,632	14,811
Ace 70 Grant (Sheriff)	1,881	-	-	1,881
Menard's Local Grant	34,561	350,000	382,814	1,747
LHD Trust(Local Health Dept)	50,561	22,299	24,197	48,663
INDOT Grant Industrial Park	297	-	-	297
Breast Cancer Grant	-	2,376	1,352	1,024
Totals	\$ 71,212,001	\$ 182,039,710	\$ 178,990,092	\$ 74,261,619

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.

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes which can include one or more of the following: property 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.

VIGO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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.

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 Capitol 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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Holding Corporation

The County has entered into two capital leases with the Vigo County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year 2013 totaled \$967,000.

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SUPPLEMENTARY INFORMATION - UNAUDITED

For additional financial information, the County's 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, 2013

	Treasurer's Trust/After Settlement Collections	Sheriff Inmate Trust	Clerk's Trust - Clerk Supp CAR	General Fund	Sheriff Accident Report	Animal Control Fund
Cash and investments - beginning	\$ 2,708,101	\$ 27,603	\$ 1,049,840	\$ 20,944,997	\$ 5,756	\$ 3,019
Receipts:						
Taxes	-	-	-	19,950,585	-	-
Licenses and permits	-	-	-	85,439	-	-
Intergovernmental	-	-	-	2,031,630	-	-
Charges for services	-	-	-	1,332,692	6,558	-
Fines and forfeits	-	-	-	1,120,379	-	-
Other receipts	<u>2,306,026</u>	<u>723,162</u>	<u>8,920,897</u>	<u>3,099,105</u>	<u>1,770</u>	<u>1,340</u>
Total receipts	<u>2,306,026</u>	<u>723,162</u>	<u>8,920,897</u>	<u>27,619,830</u>	<u>8,328</u>	<u>1,340</u>
Disbursements:						
Personal services	-	-	-	17,996,593	-	-
Supplies	-	-	-	786,163	-	-
Other services and charges	-	-	-	5,480,632	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	684,340	-	-
Other disbursements	<u>2,708,101</u>	<u>719,416</u>	<u>8,798,060</u>	<u>1,047,669</u>	<u>9,479</u>	<u>-</u>
Total disbursements	<u>2,708,101</u>	<u>719,416</u>	<u>8,798,060</u>	<u>25,995,397</u>	<u>9,479</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(402,075)</u>	<u>3,746</u>	<u>122,837</u>	<u>1,624,433</u>	<u>(1,151)</u>	<u>1,340</u>
Cash and investments - ending	<u>\$ 2,306,026</u>	<u>\$ 31,349</u>	<u>\$ 1,172,677</u>	<u>\$ 22,569,430</u>	<u>\$ 4,605</u>	<u>\$ 4,359</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	CAGIT County Certified Shares	Campaign Finance Enforcement	EDIT-County Portion	City/Town Court Cost	Clerk Perpetuation	Adult Community Corrections
Cash and investments - beginning	\$ 3,626,743	\$ 40	\$ 10,762,954	\$ -	\$ 90,193	\$ 22,954
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	22,841	-	-	-	-	-
Fines and forfeits	-	-	-	18,745	32,927	-
Other receipts	3,638,885	-	4,923,919	189	-	638,390
Total receipts	3,661,726	-	4,923,919	18,934	32,927	638,390
Disbursements:						
Personal services	3,118,437	-	-	-	12,631	240,249
Supplies	243,353	-	-	-	3,994	49,711
Other services and charges	283,111	-	340,254	-	928	86,180
Debt service - principal and interest	-	-	1,894,538	-	-	-
Capital outlay	216,803	-	721,720	-	4,708	257,699
Other disbursements	-	-	-	18,934	-	-
Total disbursements	3,861,704	-	2,956,512	18,934	22,261	633,839
Excess (deficiency) of receipts over disbursements	(199,978)	-	1,967,407	-	10,666	4,551
Cash and investments - ending	\$ 3,426,765	\$ 40	\$ 12,730,361	\$ -	\$ 100,859	\$ 27,505

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Community Transition Program	Cong School-Interest	Cong School-Principal	Convention & Tourism	Dog Tax	County Sales Disclosure
Cash and investments - beginning	\$ 11,734	\$ 14,967	\$ 57,146	\$ 1,005,048	\$ 374	\$ 100,835
Receipts:						
Taxes	-	-	-	1,262,843	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	96,985	-	-	107	-	10,320
Total receipts	<u>96,985</u>	<u>-</u>	<u>-</u>	<u>1,262,950</u>	<u>-</u>	<u>10,320</u>
Disbursements:						
Personal services	-	-	-	275,327	-	-
Supplies	16,502	-	-	6,782	-	-
Other services and charges	86,550	-	-	568,500	-	5,100
Debt service - principal and interest	-	-	-	211,141	-	-
Capital outlay	-	-	-	8,009	-	-
Other disbursements	-	2,286	-	266,875	-	-
Total disbursements	<u>103,052</u>	<u>2,286</u>	<u>-</u>	<u>1,336,634</u>	<u>-</u>	<u>5,100</u>
Excess (deficiency) of receipts over disbursements	<u>(6,067)</u>	<u>(2,286)</u>	<u>-</u>	<u>(73,684)</u>	<u>-</u>	<u>5,220</u>
Cash and investments - ending	<u>\$ 5,667</u>	<u>\$ 12,681</u>	<u>\$ 57,146</u>	<u>\$ 931,364</u>	<u>\$ 374</u>	<u>\$ 106,055</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	LEPC	Recorder Enhanced Access
Cash and investments - beginning	\$ 9,290	\$ 3,148,874	\$ 53,704	\$ 128,105	\$ 82,223	\$ 27,910
Receipts:						
Taxes	-	776,365	461,447	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	85,369	50,329	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	96,702	-	-
Other receipts	1,850	-	-	-	-	17,435
Total receipts	<u>1,850</u>	<u>861,734</u>	<u>511,776</u>	<u>96,702</u>	<u>-</u>	<u>17,435</u>
Disbursements:						
Personal services	-	51,234	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	614,582	3,900	124,768	8,189	576
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	532,000	-	5,682	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>665,816</u>	<u>535,900</u>	<u>124,768</u>	<u>13,871</u>	<u>576</u>
Excess (deficiency) of receipts over disbursements	<u>1,850</u>	<u>195,918</u>	<u>(24,124)</u>	<u>(28,066)</u>	<u>(13,871)</u>	<u>16,859</u>
Cash and investments - ending	<u>\$ 11,140</u>	<u>\$ 3,344,792</u>	<u>\$ 29,580</u>	<u>\$ 100,039</u>	<u>\$ 68,352</u>	<u>\$ 44,769</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	General Drain	Health	Recorder Security Protection	Health Maintenance	Local Road & Street	Highway
Cash and investments - beginning	\$ 341,431	\$ 1,039,855	\$ 143,222	\$ 14,579	\$ 155,905	\$ 839,285
Receipts:						
Taxes	-	1,127,333	-	-	-	755,120
Licenses and permits	-	231,316	-	-	-	-
Intergovernmental	-	122,957	-	-	549,482	3,028,159
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	13	8,623	72,672	1,705	16,587
Total receipts	-	1,481,619	8,623	72,672	551,187	3,799,866
Disbursements:						
Personal services	-	1,146,775	-	78,563	217,257	1,945,849
Supplies	-	109,175	-	-	298,709	948,259
Other services and charges	-	73,755	13,917	-	26,308	518,977
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	2,087	6,859	-	-	223,283
Other disbursements	-	10	-	-	-	-
Total disbursements	-	1,331,802	20,776	78,563	542,274	3,636,368
Excess (deficiency) of receipts over disbursements	-	149,817	(12,153)	(5,891)	8,913	163,498
Cash and investments - ending	\$ 341,431	\$ 1,189,672	\$ 131,069	\$ 8,688	\$ 164,818	\$ 1,002,783

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Parks And Rec Non-Revert Cap	Parks And Rec Non-Reverting	Plat Mapping	Rainy Day	Reassessment II	Reassessment 2015
Cash and investments - beginning	\$ 97,844	\$ 199,858	\$ 241,738	\$ 6,632,517	\$ 418,920	\$ 1,197,143
Receipts:						
Taxes	-	-	-	-	-	514,017
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	56,063
Charges for services	-	6,005	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	17,000	259,358	18,755	-	-	403,577
Total receipts	17,000	265,363	18,755	-	-	973,657
Disbursements:						
Personal services	-	-	-	-	-	190,852
Supplies	-	10,408	4,928	-	-	1,968
Other services and charges	37,690	20,624	6,191	-	15,343	509,007
Debt service - principal and interest	-	-	-	281,000	-	-
Capital outlay	4,000	72,735	-	-	-	-
Other disbursements	-	8,757	-	-	403,577	-
Total disbursements	41,690	112,524	11,119	281,000	418,920	701,827
Excess (deficiency) of receipts over disbursements	(24,690)	152,839	7,636	(281,000)	(418,920)	271,830
Cash and investments - ending	\$ 73,154	\$ 352,697	\$ 249,374	\$ 6,351,517	\$ -	\$ 1,468,973

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Recorders Record Perpetuation	Riverboat Wagering Tax Revenue	Solid Waste User Fees	Supplemental Public Defender	Surplus Tax	Surveyors Cornerstone
Cash and investments - beginning	\$ 438,935	\$ 158,753	\$ -	\$ 134,742	\$ 267,675	\$ 165,797
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	56,758	-	-
Other receipts	128,569	638,883	94,422	-	76,218	19,331
Total receipts	<u>128,569</u>	<u>638,883</u>	<u>94,422</u>	<u>56,758</u>	<u>76,218</u>	<u>19,331</u>
Disbursements:						
Personal services	36,892	-	1,962	-	-	774
Supplies	28,193	297,448	643	-	-	2,197
Other services and charges	19,272	-	1,006	41,680	-	2,232
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	4,616	-	19,089	2,779	-	8,772
Other disbursements	-	380,736	-	400	99,512	-
Total disbursements	<u>88,973</u>	<u>678,184</u>	<u>22,700</u>	<u>44,859</u>	<u>99,512</u>	<u>13,975</u>
Excess (deficiency) of receipts over disbursements	<u>39,596</u>	<u>(39,301)</u>	<u>71,722</u>	<u>11,899</u>	<u>(23,294)</u>	<u>5,356</u>
Cash and investments - ending	<u>\$ 478,531</u>	<u>\$ 119,452</u>	<u>\$ 71,722</u>	<u>\$ 146,641</u>	<u>\$ 244,381</u>	<u>\$ 171,153</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Tax Sale Cost	Tax Sale Redemption	Tax Sale Surplus	CASA	Co Auditor Ineligible Deducts	Co Elected Officials Training
Cash and investments - beginning	\$ 118,633	\$ 47,125	\$ 992,020	\$ 5,788	\$ 276,072	\$ 13,397
Receipts:						
Taxes	-	-	-	-	124,385	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	1,210	12,037	-
Other receipts	81,935	554,190	3,127,149	-	-	8,596
Total receipts	81,935	554,190	3,127,149	1,210	136,422	8,596
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	2,289
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	55,476	-
Other disbursements	100,514	529,134	1,507,626	-	30,005	-
Total disbursements	100,514	529,134	1,507,626	-	85,481	2,289
Excess (deficiency) of receipts over disbursements	(18,579)	25,056	1,619,523	1,210	50,941	6,307
Cash and investments - ending	\$ 100,054	\$ 72,181	\$ 2,611,543	\$ 6,998	\$ 327,013	\$ 19,704

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Park & Recreation	Vigo County 911	Supp. Juvenile Probation	Supplemental Adult Probation	User Fees	Drainage Maintenance
Cash and investments - beginning	\$ 1,086,223	\$ 646,737	\$ 19,107	\$ 421,033	\$ 468,091	\$ 25,692
Receipts:						
Taxes	1,042,637	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	113,719	-	11,138	-	81,401	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	8,634	96,974	744,681	-
Other receipts	23	696,080	-	14,270	122,582	3,757
Total receipts	<u>1,156,379</u>	<u>696,080</u>	<u>19,772</u>	<u>111,244</u>	<u>948,664</u>	<u>3,757</u>
Disbursements:						
Personal services	678,348	260,800	12,085	110,407	742,880	-
Supplies	93,154	-	3,006	-	4,814	-
Other services and charges	191,719	224,264	13,544	9,489	266,196	4,500
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	66,854	26,423	-	-	743	-
Other disbursements	-	-	-	-	7,829	-
Total disbursements	<u>1,030,075</u>	<u>511,487</u>	<u>28,635</u>	<u>119,896</u>	<u>1,022,462</u>	<u>4,500</u>
Excess (deficiency) of receipts over disbursements	<u>126,304</u>	<u>184,593</u>	<u>(8,863)</u>	<u>(8,652)</u>	<u>(73,798)</u>	<u>(743)</u>
Cash and investments - ending	<u>\$ 1,212,527</u>	<u>\$ 831,330</u>	<u>\$ 10,244</u>	<u>\$ 412,381</u>	<u>\$ 394,293</u>	<u>\$ 24,949</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	DTF - Buy Money - Supp CAR	Sheriff Sale	Drug Task Force Grant	Donations	Alarm Control Non-Reverting	Bond And Int Redemp Jail Bond
Cash and investments - beginning	\$ 6,320	\$ 6,459	\$ 79,610	\$ 261,220	\$ 4,500	\$ 347,120
Receipts:						
Taxes	-	-	-	-	-	508,176
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	55,426
Charges for services	-	76,200	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	44,500	-	-	97,435	14,200	-
Total receipts	<u>44,500</u>	<u>76,200</u>	<u>-</u>	<u>97,435</u>	<u>14,200</u>	<u>563,602</u>
Disbursements:						
Personal services	-	33,956	-	-	-	-
Supplies	-	-	-	9,100	-	-
Other services and charges	-	-	-	-	-	3,725
Debt service - principal and interest	-	-	-	-	-	742,500
Capital outlay	-	-	-	-	-	-
Other disbursements	47,500	38,915	-	135,958	-	-
Total disbursements	<u>47,500</u>	<u>72,871</u>	<u>-</u>	<u>145,058</u>	<u>-</u>	<u>746,225</u>
Excess (deficiency) of receipts over disbursements	<u>(3,000)</u>	<u>3,329</u>	<u>-</u>	<u>(47,623)</u>	<u>14,200</u>	<u>(182,623)</u>
Cash and investments - ending	<u>\$ 3,320</u>	<u>\$ 9,788</u>	<u>\$ 79,610</u>	<u>\$ 213,597</u>	<u>\$ 18,700</u>	<u>\$ 164,497</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Supplemental Insurance-COBRA	United Way	Hospital Benefits	Prepaid Legal Service	Deferred Compensation	Federal Tax
Cash and investments - beginning	\$ -	\$ 48	\$ 3,021,054	\$ 155	\$ 800	\$ 192
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,220	1,586	4,361,218	-	292,876	2,212,203
Total receipts	<u>1,220</u>	<u>1,586</u>	<u>4,361,218</u>	<u>-</u>	<u>292,876</u>	<u>2,212,203</u>
Disbursements:						
Personal services	-	1,586	6,544	-	292,826	2,212,203
Supplies	-	-	-	-	-	-
Other services and charges	-	-	317,646	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,152	-	4,849,961	-	800	-
Total disbursements	<u>1,152</u>	<u>1,586</u>	<u>5,174,151</u>	<u>-</u>	<u>293,626</u>	<u>2,212,203</u>
Excess (deficiency) of receipts over disbursements	<u>68</u>	<u>-</u>	<u>(812,933)</u>	<u>-</u>	<u>(750)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 68</u>	<u>\$ 48</u>	<u>\$ 2,208,121</u>	<u>\$ 155</u>	<u>\$ 50</u>	<u>\$ 192</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Medicare	Flexible Spending Acct (FSA)	Retirement	Sheriff Pension	State Withholding	Highway Union Dues
Cash and investments - beginning	\$ 71	\$ 1,385	\$ 2,925	\$ 5,033	\$ 40	\$ 1,783
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	125,446	-	-
Other receipts	1,477,763	33,462	1,824	20,900	911,220	-
Total receipts	1,477,763	33,462	1,824	146,346	911,220	-
Disbursements:						
Personal services	1,477,783	-	1,824	20,900	911,220	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	31,731	-	130,479	-	-
Total disbursements	1,477,783	31,731	1,824	151,379	911,220	-
Excess (deficiency) of receipts over disbursements	(20)	1,731	-	(5,033)	-	-
Cash and investments - ending	\$ 51	\$ 3,116	\$ 2,925	\$ -	\$ 40	\$ 1,783

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Cintas Highway Uniforms	Garnishments	Settlement	County Wheel Tax	CVET	State Welfare Excise Tax
Cash and investments - beginning	\$ 612	\$ -	\$ 8,585	\$ 103,219	\$ -	\$ -
Receipts:						
Taxes	-	-	5,257,475	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,760	134,628	64,431,161	1,346,637	553,269	2,749,543
Total receipts	4,760	134,628	69,688,636	1,346,637	553,269	2,749,543
Disbursements:						
Personal services	4,766	134,628	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	69,688,647	1,449,856	553,269	2,749,543
Total disbursements	4,766	134,628	69,688,647	1,449,856	553,269	2,749,543
Excess (deficiency) of receipts over disbursements	(6)	-	(11)	(103,219)	-	-
Cash and investments - ending	\$ 606	\$ -	\$ 8,574	\$ -	\$ -	\$ -

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Sewage Charge Collection	Financial Institution Tax	HEA 1001-2007-2008 PTRC & HSC	Fines & Forfeitures	Overweight Judgments	Special Death Benefit
Cash and investments - beginning	\$ 3,092	\$ -	\$ -	\$ 20,789	\$ 1,689	\$ 325
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	118,453	35,834	3,295
Other receipts	137,996	1,102,809	231	-	-	-
Total receipts	<u>137,996</u>	<u>1,102,809</u>	<u>231</u>	<u>118,453</u>	<u>35,834</u>	<u>3,295</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	137,996	1,102,809	-	112,445	36,219	2,910
Total disbursements	<u>137,996</u>	<u>1,102,809</u>	<u>-</u>	<u>112,445</u>	<u>36,219</u>	<u>2,910</u>
Excess (deficiency) of receipts over disbursements	-	-	231	6,008	(385)	385
Cash and investments - ending	<u>\$ 3,092</u>	<u>\$ -</u>	<u>\$ 231</u>	<u>\$ 26,797</u>	<u>\$ 1,304</u>	<u>\$ 710</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	State Sales Disclosure Fees	State Coroners CE Fees	Interstate Transfer Fee	Inheritance Tax	CAGIT	CEDIT
Cash and investments - beginning	\$ 1,080	\$ 957	\$ 125	\$ 823,016	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	1,250	-	-	-
Other receipts	10,515	15,568	250	2,165,473	13,261,054	9,088,660
Total receipts	10,515	15,568	1,500	2,165,473	13,261,054	9,088,660
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	10,810	15,179	1,625	2,896,061	13,261,054	9,088,660
Total disbursements	10,810	15,179	1,625	2,896,061	13,261,054	9,088,660
Excess (deficiency) of receipts over disbursements	(295)	389	(125)	(730,588)	-	-
Cash and investments - ending	\$ 785	\$ 1,346	\$ -	\$ 92,428	\$ -	\$ -

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	ARRA Grant.Prosecutor IV-D	ARRA Grant.Clerk Incentive	CG Incentive (Title IV-D Court)	Prosecutor Incentive IV-D	Clerk Incentive	New Clerk Incentive
Cash and investments - beginning	\$ 2,928	\$ 36,680	\$ 111,951	\$ 103,570	\$ 34,710	\$ 147,414
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	55,818	83,982	-	55,818
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>55,818</u>	<u>83,982</u>	<u>-</u>	<u>55,818</u>
Disbursements:						
Personal services	-	-	-	130,956	-	87,302
Supplies	-	-	-	2,141	-	-
Other services and charges	-	-	-	32,191	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	968	-	-
Other disbursements	2,928	-	30,241	2,457	9,540	-
Total disbursements	<u>2,928</u>	<u>-</u>	<u>30,241</u>	<u>168,713</u>	<u>9,540</u>	<u>87,302</u>
Excess (deficiency) of receipts over disbursements	<u>(2,928)</u>	<u>-</u>	<u>25,577</u>	<u>(84,731)</u>	<u>(9,540)</u>	<u>(31,484)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 36,680</u>	<u>\$ 137,528</u>	<u>\$ 18,839</u>	<u>\$ 25,170</u>	<u>\$ 115,930</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Sheriff Commissary	Sheriff Trust	CC Work Release Trust	CC Project Income - Supp CAR	CC Commissary	Air Pollution Non-Reverting
Cash and investments - beginning	\$ 7,062	\$ -	\$ 1,204	\$ 12,672	\$ 10,824	\$ 45,037
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	235,538	-	301,619	656,652	79,123	-
Total receipts	235,538	-	301,619	656,652	79,123	-
Disbursements:						
Personal services	-	-	-	-	-	27,803
Supplies	-	-	-	-	-	32
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	225,163	-	300,134	666,159	85,725	-
Total disbursements	225,163	-	300,134	666,159	85,725	27,835
Excess (deficiency) of receipts over disbursements	10,375	-	1,485	(9,507)	(6,602)	(27,835)
Cash and investments - ending	\$ 17,437	\$ -	\$ 2,689	\$ 3,165	\$ 4,222	\$ 17,202

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	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	\$ 1,273,434	\$ 1,374,500	\$ 1,536,427	\$ 367,790	\$ 376	\$ 26,499
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	171,317	2,836	-
Total receipts	-	-	-	171,317	2,836	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	10,028	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	11,315	-	-	-
Total disbursements	-	-	11,315	10,028	-	-
Excess (deficiency) of receipts over disbursements	-	-	(11,315)	161,289	2,836	-
Cash and investments - ending	\$ 1,273,434	\$ 1,374,500	\$ 1,525,112	\$ 529,079	\$ 3,212	\$ 26,499

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Enhanced Access	Surplus Tax Overpayments	Records Check	Sheriff Process Svc - Pension	Sheriff Hand Gun Permit	Park Land Acquisition-Wetlands
Cash and investments - beginning	\$ 780	\$ 240,786	\$ 624	\$ -	\$ 11,486	\$ 44
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	1,440	-	39,592	-
Fines and forfeits	-	-	-	136,804	-	-
Other receipts	-	32,104	72	5,745	9,140	-
Total receipts	-	32,104	1,512	142,549	48,732	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	240,507	250	142,549	35,303	32
Total disbursements	-	240,507	250	142,549	35,303	32
Excess (deficiency) of receipts over disbursements	-	(208,403)	1,262	-	13,429	(32)
Cash and investments - ending	\$ 780	\$ 32,383	\$ 1,886	\$ -	\$ 24,915	\$ 12

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Tax Certificate Sale	Health Non-Reverting	CC Project Income	Commissary Comm Corrections	Seized Assets/Drug Task Force	Engineering
Cash and investments - beginning	\$ 91,952	\$ 3,994	\$ 3,468	\$ 18,243	\$ 79,119	\$ 86,284
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	32,502
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	120,228	-	936,215	24,564	42,690	189,000
Total receipts	120,228	-	936,215	24,564	42,690	221,502
Disbursements:						
Personal services	-	-	939,445	-	-	235,488
Supplies	-	1,202	238	28,790	2,007	6,746
Other services and charges	-	-	-	-	62,723	9,600
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	47,533	-
Other disbursements	121,688	2,792	-	-	-	-
Total disbursements	121,688	3,994	939,683	28,790	112,263	251,834
Excess (deficiency) of receipts over disbursements	(1,460)	(3,994)	(3,468)	(4,226)	(69,573)	(30,332)
Cash and investments - ending	\$ 90,492	\$ -	\$ -	\$ 14,017	\$ 9,546	\$ 55,952

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Road Closure	E-share Asset Forfeiture	Interlocal Co-op Agreement	Supplemental Insurance	FOP Dues	Common School Fund
Cash and investments - beginning	\$ 118,137	\$ 3,067	\$ 29,955	\$ 21,449	\$ -	\$ 329
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	1,265
Other receipts	29,900	11,928	-	468,141	1,665	-
Total receipts	29,900	11,928	-	468,141	1,665	1,265
Disbursements:						
Personal services	-	-	-	485,557	1,665	-
Supplies	93,695	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	10,000	-	106	-	1,594
Total disbursements	93,695	10,000	-	485,663	1,665	1,594
Excess (deficiency) of receipts over disbursements	(63,795)	1,928	-	(17,522)	-	(329)
Cash and investments - ending	\$ 54,342	\$ 4,995	\$ 29,955	\$ 3,927	\$ -	\$ -

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Guardian Ad Litem Fee	Crime Control	97.039.FEMA Buyout	FEMA	Crime Victim Assistance	16.738 Indigent Defense Grant
Cash and investments - beginning	\$ 16,333	\$ 1,636	\$ 11,323	\$ 6,498	\$ 13,964	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	74,860	27,988	-	-	-	2,783
Charges for services	-	-	249,627	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,587	-	-	-	-	-
Total receipts	<u>79,447</u>	<u>27,988</u>	<u>249,627</u>	<u>-</u>	<u>-</u>	<u>2,783</u>
Disbursements:						
Personal services	37,257	27,913	-	-	-	-
Supplies	3,115	-	-	-	-	-
Other services and charges	14,260	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,990	-	-	-	-	-
Other disbursements	-	-	135,047	-	-	-
Total disbursements	<u>56,622</u>	<u>27,913</u>	<u>135,047</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>22,825</u>	<u>75</u>	<u>114,580</u>	<u>-</u>	<u>-</u>	<u>2,783</u>
Cash and investments - ending	<u>\$ 39,158</u>	<u>\$ 1,711</u>	<u>\$ 125,903</u>	<u>\$ 6,498</u>	<u>\$ 13,964</u>	<u>\$ 2,783</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Homeland Defense	Homeland Security	Project 21	Operation Pullover	Juvenile Lunch N/R	Juvenile Justice Center Ed
Cash and investments - beginning	\$ 1,926	\$ 22,036	\$ 248	\$ 9,035	\$ 27,733	\$ 18,443
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	19,564	7,990	86,179	-	-
Charges for services	-	-	-	-	-	26,000
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	21,691	-
Total receipts	-	19,564	7,990	86,179	21,691	26,000
Disbursements:						
Personal services	-	-	7,703	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	287	19,449	-	-	-	-
Other disbursements	-	-	-	85,915	30,911	29,632
Total disbursements	287	19,449	7,703	85,915	30,911	29,632
Excess (deficiency) of receipts over disbursements	(287)	115	287	264	(9,220)	(3,632)
Cash and investments - ending	\$ 1,639	\$ 22,151	\$ 535	\$ 9,299	\$ 18,513	\$ 14,811

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Ace 70 Grant (Sheriff)	Menard's Local Grant	LHD Trust(Local Health Dept)	INDOT Grant Industrial Park	Breast Cancer Grant	Totals
Cash and investments - beginning	\$ 1,881	\$ 34,561	\$ 50,561	\$ 297	\$ -	\$ 71,212,001
Receipts:						
Taxes	-	-	-	-	-	31,780,383
Licenses and permits	-	-	-	-	-	349,257
Intergovernmental	-	350,000	22,299	-	-	6,777,336
Charges for services	-	-	-	-	-	1,956,573
Fines and forfeits	-	-	-	-	-	2,611,394
Other receipts	-	-	-	-	2,376	138,564,767
Total receipts	-	350,000	22,299	-	2,376	182,039,710
Disbursements:						
Personal services	-	-	-	-	-	34,197,240
Supplies	-	-	-	-	199	3,056,672
Other services and charges	-	-	24,197	-	1,153	10,076,796
Debt service - principal and interest	-	-	-	-	-	3,129,179
Capital outlay	-	382,814	-	-	-	3,377,718
Other disbursements	-	-	-	-	-	125,152,487
Total disbursements	-	382,814	24,197	-	1,352	178,990,092
Excess (deficiency) of receipts over disbursements	-	(32,814)	(1,898)	-	1,024	3,049,618
Cash and investments - ending	\$ 1,881	\$ 1,747	\$ 48,663	\$ 297	\$ 1,024	\$ 74,261,619

VIGO COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2013

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 218,222</u>	<u>\$ 112,675</u>

VIGO COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2013

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Vigo County Building Corporation	Courthouse Renovation	\$ 732,500	1/15/2008	1/15/2024
Sovereign Leasing LLC	Sheriff Radio Equipment Lease	37,118	5/7/2013	8/1/2015
Vigo County Building Corporation	Juvenile Center	<u>220,000</u>	7/1/2013	7/1/2020
Total of annual lease payments		<u>\$ 989,618</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Jail Bond	\$ 3,250,000	\$ 552,500
Revenue bonds	Canal Road	7,490,000	1,681,063
Revenue bonds	Pfizer Project	4,490,000	296,705
Revenue bonds	Convention & Visitors Bureau/Innkeeper's Tax Revenue Bond	1,485,000	209,759
Notes and loans payable	CVB Mortgage	<u>1,523,078</u>	<u>136,697</u>
Totals		<u>\$ 18,238,078</u>	<u>\$ 2,876,724</u>

VIGO COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2013

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	6,942,137
Total capital assets	\$ 116,754,088

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF VIGO COUNTY, INDIANA

Report on Compliance for the Major Federal Program

We have audited Vigo County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2013. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the County's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 on compliance for the major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on the Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2013.

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

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with 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.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

August 28, 2014

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

VIGO COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Agriculture</u>				
Child Nutrition Cluster				
School Breakfast Program Non-Reverting Lunch	Indiana Department of Education	10.553	FY2013	\$ 8,837
National School Lunch Program Non-Reverting Lunch	Indiana Department of Education	10.555	FY2013	12,854
Total - Department of Agriculture				<u>21,691</u>
<u>Department of Justice</u>				
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance Grant Program				
Indigent Defense Grant	Indiana Criminal Justice Institute	16.738	2011-DJ-BX-2622	2,783
Drug Court		16.738	2011-DJ-BX-2622 (11-	4,653
Drug Court		16.738	2012-DJ-BX-0765	<u>29,698</u>
Total - JAG Program Cluster				<u>37,134</u>
Juvenile Accountability Block Grants				
Supplemental Juvenile Probation	Indiana Criminal Justice Institute	16.523	10-JB-1868/2009-JB-F	3,456
Supplemental Juvenile Probation		16.523	D3-12-7129/010-JB-24	<u>7,683</u>
Total - Juvenile Accountability Block Grants				<u>11,139</u>
Victims of Child Abuse GAL/CASA Grant				
	Indiana Criminal Justice Institute	16.547	FY2013	<u>54,592</u>
Crime Victim Assistance				
Crime Control	Indiana Criminal Justice Institute	16.575	12 VA 1340 (D3-12-79)	27,988
CASA VOCA Grant		16.575	D3-13-1790 (12VA1422)	<u>20,268</u>
Total - Crime Victim Assistance				<u>48,256</u>
Drug Court Discretionary Grant Program				
Drug Court (Quarterly) Discretionary Grant Program (Supreme Court)	Indiana Criminal Justice Institute	16.585	10-DC-006	<u>42,050</u>
Total - Department of Justice				<u>193,171</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	Indiana Department of Transportation	20.205	FY2013	<u>16,315</u>
Recreational Trails Program				
Recreational Trails Project/ West Terre Haute Levee Trail	Indiana Department of Natural Resources	20.219	RT-09-004	<u>99,981</u>
Total - Highway Planning and Construction Cluster				<u>116,296</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, 2013
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Transportation (continued)</u>				
Highway Safety Cluster				
State and Community Highway Safety	Indiana Criminal Justice Institute			
Operation Pull Over Enforcement				
Grant VCSD (CG)		20.600	D3-13-7383/Grant 154	3,457
Operation Pull Over Enforcement				
Grant VCSC (CAGIT)		20.600	D3-13-7383/Grant 154	9,388
Operation Pull Over Enforcement Grant WTHPD		20.600	D3-13-7383/Grant 154	1,133
Operation Pull Over Enforcement Grant THPD		20.600	D3-13-7383/Grant 154	58,309
Operation Pull Over Banquet Award		20.600	K4-2013-09-03-11	1,500
Total - State and Community Highway Safety				<u>73,787</u>
Alcohol Impaired Driving Countermeasures				
Incentive Grants I	Indiana Criminal Justice Institute			
Operation Pullover DUI Grant		20.601	D3-13-7269	28,813
Total - Highway Safety Cluster				<u>102,600</u>
Total - Department of Transportation				<u>218,896</u>
<u>Department of Health and Human Services</u>				
Substance Abuse and Mental Health Services -				
Access to Recovery	Indiana Family and Social Services Administration			
Access to Recovery		93.275	FY2013	8,363
Child Support Enforcement				
County General Incentive/Superior	Indiana Department of Child Services			
Court IV-D/Child Support		93.563	FY2013	195,618
Child Support (Indirect Costs)		93.563	FY2013	142,800
Title IV-D Child Support Reimb		93.563	FY2013	432,202
Prosecutor Incentive		93.563	FY2013	160,085
New Clerk Incentive		93.563	FY2013	68,470
Total - Child Support Enforcement				<u>999,175</u>
Total - Department of Health and Human Services				<u>1,007,538</u>
<u>Department of Homeland Security</u>				
Hazard Mitigation Grant				
FEMA Buyout	Indiana Department of Homeland Security			
FEMA Buyout		97.039	C44P-1-387A (North)	43,328
FEMA Buyout		97.039	C44P-2-032A (Dresser)	33,294
FEMA Buyout		97.039	C44P-2-071A (Dresser)	120,930
Total - Hazard Mitigation Grant				<u>197,552</u>
Emergency Management Performance Grants				
Emergency Management Performance Grant	Indiana Department of Homeland Security			
		97.042	C44P-3-094B	4,045
State Homeland Security Program (SHSP)				
Emergency Management	Indiana Department of Homeland Security			
		97.073	C44P-3-183B	6,018
Total - Department of Homeland Security				<u>207,615</u>
Total federal awards expended				<u>\$ 1,648,911</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 the 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, 2013:

Program Title	Federal CFDA Number	2013
State and Community Highway Safety Alcohol Impaired Driving Countermeasures Incentive Grants I	20.600	\$ 59,442
	20.601	24,972

VIGO COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major program:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major program:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	no

Identification of Major Program:

CFDA Number	Name of Federal Program or Cluster
93.563	Child Support Enforcement

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

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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AUDITEE PREPARED DOCUMENT

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

Clerk of the Circuit Court

43rd Judicial Circuit

David R. Crockett

33 South 3rd Street
Terre Haute, IN 47807-3425
Telephone (812) 462-3211
Fax (812) 462-3285



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2012-2 (Auditor Assigned Reference Number)

Original Assigned SBA Audit Report Number: CFCA Number: 93.563
Report Period: 2012-2
Pass-Through Entity or Federal Grantor Agency: Indiana Department of Child Services
Contact Person Responsible for Corrective Action: Joyce Raley
Contact Phone Number: 812-462-3215

Status of Audit Finding:

Pursuant to the previously submitted "Awards Findings and Question Costs" the claim of April 2013 claimed a prior period adjustment for the health insurance for May 2011 to March 2013 and each monthly claim since has claimed health insurance. The Vigo County Clerk has hired a consultant to monitor and process the monthly claims and the quarterly reports. The consultant processes the claims under the supervision of the Clerk's Office Supervisor of the Bookkeeping and the Chief Deputy.

Joyce Raley
(Signature)
Supervisor Bookkeeping
(Title)
8/19/14
(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b).)

Clerk of the Circuit Court

43rd Judicial Circuit

David R. Crockett

33 South 3rd Street
Terre Haute, IN 47807-3425
Telephone (812) 462-3211
Fax (812) 462-3285



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2012-3 (Auditor Assigned Reference Number)

Original Assigned SBA Audit Report Number: CFCA Number 93.563
Report Period: 2012-3
Pass-Through Entity or Federal Grantor Agency: Indiana Department of Child Services
Contact Person Responsible for Corrective Action: Joyce Raley
Contact Phone Number: 812-462-3215

Status of Audit Finding:

Pursuant to the previously submitted "Awards Findings and Questions Costs" all claims and quarterly reports are reviewed and signed by the Chief Deputy of the Vigo County Clerk's Office as well as the Supervisor of Bookkeeping.

Joyce Raley
(Signature)
Supervisor Bookkeeping
(Title)
8/19/14
(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b).)



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

July 29, 2014

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING NUMBER 2012-2

Original SBA Audit Report Number:

Fiscal Year: 2012

Auditee Contact Person: Holly A. Silver

Title of Contact Person: Administrator

Phone Number: 812-462-3209

Status of Findings: Reimbursement claims have already been sent to To the State for those funds not collected for fringe benefits. Now that we are aware we can get reimbursed for those Benefits we have been claiming them on monthly claims. As for unemployment insurance I have contact the Auditor And they can not provide me with a figure/amount to file for so that still isn't being claimed for reimbursement. We are and will Continue to work closer with the Auditor and the State to make Sure we are getting reimbursed for all that we can.

Holly A. Silver

Holly A. Silver
Administrator
Child Support

7-29-14

Date



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

August 20, 2014

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING NUMBER 2012-3

Original SBA Audit Report Number: CFDA Number 93.563

Fiscal Year: 2012

Auditee Contact Person: Holly A. Silver

Title of Contact Person: Administrator

Phone Number: 812-462-3209

Status of Findings: We will continue to check our claims with the Monthly ledgers to make sure we are filing all Claims for reimbursement each month as we Are aloud too by federal guidelines. We will Continue to work close with CSB to make sure We are claiming everything we can.

Holly A. Silver

Holly A. Silver
Administator
Child Support

8-20-14

Date