

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, 2014 to December 31, 2014



FILED
11/20/2015

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Timothy M. Seprodi	01-01-13 to 12-31-16
County Treasurer	James W. Bramble	01-01-13 to 12-31-16
Clerk of the Circuit Court	David R. Crockett	01-01-13 to 12-31-16
County Sheriff	Gregory T. Ewing	01-01-11 to 12-31-18
County Recorder	Nancy Allsup	01-01-13 to 12-31-16
President of the Board of County Commissioners	Judith A. Anderson	01-01-14 to 12-31-15
President of the County Council	Kathy Miller Rick Burger	01-01-14 to 12-31-14 01-01-15 to 12-31-15



STATE OF INDIANA
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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, 2014, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free 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, 2014.

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, 2014, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by 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.


Other Information

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated September 14, 2015, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

September 14, 2015



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

TO: THE OFFICIALS OF 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, 2014, and the related notes to the financial statement, and have issued our report thereon dated September 14, 2015, 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.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 items 2014-001 and 2014-002 to be material weaknesses.

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

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2014-001 and 2014-002.

Vigo County's Response to Findings

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

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

September 14, 2015

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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, 2014

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Treasurer's Trust/After Settlement Collections	\$ 2,306,026	\$ 2,480,514	\$ 2,306,026	\$ 2,480,514
Sheriff Inmate Trust	31,349	618,062	611,088	38,323
Clerk's Trust-Clerk Supp CAR	1,172,677	10,683,376	10,783,314	1,072,739
General Fund	22,569,430	28,362,382	28,423,291	22,508,521
Sheriff Accident Report	4,605	11,987	14,393	2,199
Animal Control Fund	4,359	675	-	5,034
CAGIT County Certified Shares	3,426,765	3,988,210	3,932,259	3,482,716
Campaign Finance Enforcement	40	-	-	40
EDIT-County Portion	12,730,361	4,936,048	3,077,658	14,588,751
City/Town Court Cost	-	15,850	15,850	-
Clerk Perpetuation	100,859	36,785	24,113	113,531
Adult Community Corrections	27,505	723,099	653,197	97,407
Community Transition Program	5,667	160,035	129,116	36,586
Cong School-Interest	12,681	-	2,286	10,395
Cong School-Principal	57,146	-	-	57,146
Convention & Tourism	931,364	2,888,742	1,460,065	2,360,041
Dog Tax	374	-	-	374
County Sales Disclosure	106,055	9,650	6,236	109,469
Covered Bridge	11,140	1,850	-	12,990
Cumulative Bridge	3,344,792	1,416,567	829,792	3,931,567
Cumulative Capital Development	29,580	510,511	521,521	18,570
Drug Free Community	100,039	65,810	99,625	66,224
LEPC	68,352	-	4,764	63,588
Recorder Enhanced Access	44,769	13,340	11,464	46,645
General Drain	341,431	-	-	341,431
Health	1,189,672	1,275,970	1,372,863	1,092,779
Recorder Security Protection	131,069	7,522	14,367	124,224
Health Maintenance	8,688	72,672	71,803	9,557
Local Road & Street	164,818	575,999	646,525	94,292
Highway	1,002,783	4,507,147	4,684,918	825,012
Parks And Rec Non-Revert Cap	73,154	30,000	66,662	36,492
Parks And Rec Non-Reverting	352,697	129,218	195,072	286,843
Plat Mapping	249,374	17,895	781	266,488
Rainy Day	6,351,517	15,008	2,895,426	3,471,099
Reassessment 2015	1,468,973	584,561	720,934	1,332,600
Recorders Record Perpetuation	478,531	113,702	70,240	521,993
Riverboat Wagering Tax Revenue	119,452	638,883	758,273	62
Solid Waste User Fees	71,723	344,220	109,734	306,209
Supplemental Public Defender	146,640	51,328	54,693	143,275
Surplus Tax	244,381	92,951	112,427	224,905
Surveyors Cornerstone	171,153	17,473	22,565	166,061
Tax Sale Cost	100,054	66,244	70,141	96,157
Tax Sale Redemption	72,181	566,622	605,081	33,722
Tax Sale Surplus	2,611,543	1,013,091	2,280,246	1,344,388
CASA	6,998	840	-	7,838
Co Auditor Ineligible Deducts	327,013	37,647	1,046	363,614
Co Elected Officials Training	19,704	7,502	854	26,352
Park & Recreation	1,212,527	701,736	1,279,811	634,452
Vigo County 911	831,330	720,409	802,632	749,107
Supp. Juvenile Probation	10,244	19,111	17,284	12,071
Supplemental Adult Probation	412,381	105,976	207,699	310,658
User Fee Infraction Deferral	394,293	767,577	924,595	237,275
Drainage Maintenance	24,949	3,258	-	28,207
DTF - Buy MOney - Supp CAR	3,320	30,000	33,028	292
Sheriff Sale	9,788	68,945	70,230	8,503
Drug Task Force Grant	79,610	-	-	79,610
Courthouse Lights Donation	213,597	158,745	194,464	177,878
Alarm Control Non-Reverting	18,700	4,250	7,659	15,291
Certainteed TIF	-	136,306	-	136,306
Bond And Int Redemp Jail Bond	164,497	712,931	756,750	120,678
Supplemental Insurance-COBRA	68	1,174	1,180	62
United Way	48	806	806	48
Hospital Benefits	2,208,121	5,186,943	4,807,759	2,587,305
Prepaid Legal Service	155	-	-	155
Deferred Compensation	50	229,140	229,190	-
Federal Tax	192	2,229,687	2,229,687	192
Medicare	51	1,520,436	1,520,429	58
Flexible Spending Acct (FSA)	3,116	35,278	34,433	3,961
Retirement	2,925	4,526	4,526	2,925
Sheriff Pension	-	19,323	19,323	-
State Withholding	40	937,795	937,795	40
Highway Union Dues	1,783	-	-	1,783
Cintas Highway Uniforms	606	5,778	5,954	430
Garnishments	-	164,565	164,565	-

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, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Settlement	8,574	70,463,357	70,463,286	8,645
County Wheel Tax	-	1,352,797	1,352,797	-
CVET	-	518,185	518,185	-
State Welfare Excise Tax	-	2,555,523	2,555,523	-
Surplus Sewage Collection	3,092	211,892	211,892	3,092
Financial Institution Tax	-	1,226,466	1,226,466	-
HEA 1001-2007-2008 PTRC & HSC	231	-	-	231
Fines & Forfeitures	26,797	91,600	110,209	8,188
Infraction Judgments	-	14,765	6,560	8,205
Overweight Judgments	1,304	30,864	31,316	852
Special Death Benefit	710	3,160	3,560	310
State Sales Disclosure Fees	785	9,795	9,680	900
State Coroners CE Fees	1,346	16,734	16,574	1,506
Interstate Transfer Fee	-	875	875	-
Mortgage Recording Fees-State	-	4,040	3,643	397
Ineligible HS Penalty State 1%	-	15	-	15
Child Restraint Violation Fine	-	1,322	600	722
Inheritance Tax	92,428	63,937	130,550	25,815
CAGIT	-	13,828,539	13,828,539	-
CEDIT	-	9,471,581	9,471,581	-
ARRA Grant.Clerk Incentive	36,680	-	5,980	30,700
CG Incentive(Title IV-D Court)	137,528	53,710	45,660	145,578
Prosecutor Incentive IV-D	18,839	80,805	36,864	62,780
Clerk Incentive	25,170	-	5,661	19,509
New Clerk Incentive	115,930	53,710	89,911	79,729
Sheriff Commissary	17,437	237,172	250,909	3,700
CC Work Release Trust	2,689	135,431	135,111	3,009
Staples TIF	-	1,275,181	177,882	1,097,299
Air Pollution Non-Reverting	17,202	-	-	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)	1,525,112	-	1,525,112	-
Redevelopment District Capital	529,079	143,170	25,188	647,061
Prosecutor Equitable Sharing	3,212	141,660	144,872	-
Vigo County Industrial Park Ls	26,499	-	-	26,499
Enhanced Access	780	-	-	780
Surplus Tax Overpayments	32,383	42,226	34,644	39,965
Records Check	1,886	1,053	2,683	256
Sheriff Process Svc - Pension	-	265,037	265,037	-
Sheriff Hand Gun Permit	24,915	26,820	31,532	20,203
Park Land Acquisition-Wetlands	12	-	-	12
Tax Certificate Sale	90,492	26,491	69,911	47,072
CC Project Income	-	857,034	892,281	(35,247)
Commissary Comm Corrections	14,017	20,857	26,530	8,344
Seized Assets/Drug Task Force	9,546	326,861	165,552	170,855
Engineering	55,952	266,305	252,143	70,114
Road Closure	54,342	32,300	64,091	22,551
E-share Asset Forfeiture	4,995	2,045	3,256	3,784
Interlocal Co-op Agreement	29,955	-	-	29,955
Supplemental Insurance	3,927	487,753	486,800	4,880
FOP Dues	-	1,420	1,420	-
Common School Fund	-	9,937	9,937	-
Guardian Ad Litem Fee	39,158	71,112	67,950	42,320
Crime Control	1,711	22,313	19,118	4,906
97.039.FEMA Buyout	125,903	-	7,498	118,405
FEMA	6,498	-	-	6,498
Crime Victim Assistance	13,964	-	-	13,964
16.738 Indigent Defense Grant	2,783	19,914	22,697	-
Homeland Defense	1,639	-	-	1,639
Homeland Security	22,151	15,009	15,220	21,940
Project 21	535	5,000	3,860	1,675
Operation Pullover	9,299	97,187	70,982	35,504
Juvenile Lunch N/R	18,513	20,177	25,726	12,964
Juvenile Justice Center Ed	14,811	24,000	26,482	12,329
Ace 70 Grant (Sheriff)	1,881	-	-	1,881
Menard's Local Grant	1,747	-	-	1,747
LHD Trust(Local Health Dept)	48,663	44,598	42,849	50,412
INDot Grant Industrial Park	297	-	-	297
Breast Cancer Grant	1,024	-	454	570
Totals	\$ 74,254,232	\$ 185,526,418	\$ 186,904,147	\$ 72,876,503

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

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

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. Cash Balance Deficits

The financial statement contained one fund with a deficit in cash. This is a result of expenditures exceeding revenues.

VIGO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Restatements

For the year ended December 31, 2014, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances.

Fund Name	Balance as of December 31, 2013	Prior Period Adjustment	Balance as of January 1, 2014
CC Project Income	\$ 3,165	\$ (3,165)	\$ -
CC Commissary	4,222	(4,222)	-

Note 9. Holding Corporation

The County has entered into a capital lease with 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 2014 totaled \$1,535,000.

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OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Financial 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 other 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, 2014

	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	\$ 2,306,026	\$ 31,349	\$ 1,172,677	\$ 22,569,430	\$ 4,605	\$ 4,359
Receipts:						
Taxes	-	-	-	20,716,672	-	-
Licenses and permits	-	-	-	99,448	-	-
Intergovernmental	-	-	-	1,959,382	-	-
Charges for services	-	-	-	1,231,962	4,755	-
Fines and forfeits	-	-	-	1,200,563	-	-
Other receipts	2,480,514	618,062	10,683,376	3,154,355	7,232	675
Total receipts	2,480,514	618,062	10,683,376	28,362,382	11,987	675
Disbursements:						
Personal services	-	-	-	18,921,641	-	-
Supplies	-	-	-	785,456	-	-
Other services and charges	-	-	-	5,771,091	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	1,433,893	-	-
Other disbursements	2,306,026	611,088	10,783,314	1,511,210	14,393	-
Total disbursements	2,306,026	611,088	10,783,314	28,423,291	14,393	-
Excess (deficiency) of receipts over disbursements	174,488	6,974	(99,938)	(60,909)	(2,406)	675
Cash and investments - ending	\$ 2,480,514	\$ 38,323	\$ 1,072,739	\$ 22,508,521	\$ 2,199	\$ 5,034

VIGO COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	CAGIT County Certified Shares	Campaign Finance Enforcement	EDIT-County Portion	City/Town Court Cost	Clerk Perpetuation	Adult Community Corrections
Cash and investments - beginning	\$ 3,426,765	\$ 40	\$ 12,730,361	\$ -	\$ 100,859	\$ 27,505
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	27,841	-	-	-	-	-
Fines and forfeits	-	-	-	15,850	36,665	-
Other receipts	3,960,369	-	4,936,048	-	120	723,099
Total receipts	3,988,210	-	4,936,048	15,850	36,785	723,099
Disbursements:						
Personal services	3,061,264	-	-	-	16,670	337,587
Supplies	253,159	-	-	-	4,000	41,031
Other services and charges	159,468	-	339,820	-	2,139	231,134
Debt service - principal and interest	-	-	1,858,420	-	-	-
Capital outlay	458,368	-	879,418	-	1,304	22,513
Other disbursements	-	-	-	15,850	-	20,932
Total disbursements	3,932,259	-	3,077,658	15,850	24,113	653,197
Excess (deficiency) of receipts over disbursements	55,951	-	1,858,390	-	12,672	69,902
Cash and investments - ending	\$ 3,482,716	\$ 40	\$ 14,588,751	\$ -	\$ 113,531	\$ 97,407

VIGO COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Community Transition Program	Cong School-Interest	Cong School-Principal	Convention & Tourism	Dog Tax	County Sales Disclosure
Cash and investments - beginning	\$ 5,667	\$ 12,681	\$ 57,146	\$ 931,364	\$ 374	\$ 106,055
Receipts:						
Taxes	-	-	-	1,742,391	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	160,035	-	-	1,146,351	-	9,650
Total receipts	160,035	-	-	2,888,742	-	9,650
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	14,655	-	-	-	-	-
Other services and charges	112,844	-	-	-	-	6,236
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,617	2,286	-	1,460,065	-	-
Total disbursements	129,116	2,286	-	1,460,065	-	6,236
Excess (deficiency) of receipts over disbursements	30,919	(2,286)	-	1,428,677	-	3,414
Cash and investments - ending	\$ 36,586	\$ 10,395	\$ 57,146	\$ 2,360,041	\$ 374	\$ 109,469

VIGO COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	LEPC	Recorder Enhanced Access
Cash and investments - beginning	\$ 11,140	\$ 3,344,792	\$ 29,580	\$ 100,039	\$ 68,352	\$ 44,769
Receipts:						
Taxes	-	785,918	463,601	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	77,256	46,910	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	65,810	-	-
Other receipts	1,850	553,393	-	-	-	13,340
Total receipts	1,850	1,416,567	510,511	65,810	-	13,340
Disbursements:						
Personal services	-	54,493	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	775,299	-	99,625	4,764	9,426
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	521,521	-	-	2,038
Other disbursements	-	-	-	-	-	-
Total disbursements	-	829,792	521,521	99,625	4,764	11,464
Excess (deficiency) of receipts over disbursements	1,850	586,775	(11,010)	(33,815)	(4,764)	1,876
Cash and investments - ending	\$ 12,990	\$ 3,931,567	\$ 18,570	\$ 66,224	\$ 63,588	\$ 46,645

VIGO COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	General Drain	Health	Recorder Security Protection	Health Maintenance	Local Road & Street	Highway
Cash and investments - beginning	\$ 341,431	\$ 1,189,672	\$ 131,069	\$ 8,688	\$ 164,818	\$ 1,002,783
Receipts:						
Taxes	-	935,634	-	-	-	704,587
Licenses and permits	-	246,828	-	-	-	-
Intergovernmental	-	93,328	-	-	551,663	3,719,607
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	180	7,522	72,672	24,336	82,953
Total receipts	-	1,275,970	7,522	72,672	575,999	4,507,147
Disbursements:						
Personal services	-	1,188,530	-	71,803	247,252	2,068,652
Supplies	-	107,029	-	-	362,246	1,815,904
Other services and charges	-	71,727	14,367	-	37,027	569,301
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	5,561	-	-	-	231,061
Other disbursements	-	16	-	-	-	-
Total disbursements	-	1,372,863	14,367	71,803	646,525	4,684,918
Excess (deficiency) of receipts over disbursements	-	(96,893)	(6,845)	869	(70,526)	(177,771)
Cash and investments - ending	\$ 341,431	\$ 1,092,779	\$ 124,224	\$ 9,557	\$ 94,292	\$ 825,012

VIGO COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Parks And Rec Non-Revert Cap	Parks And Rec Non-Reverting	Plat Mapping	Rainy Day	Reassessment 2015	Recorders Record Perpetuation
Cash and investments - beginning	\$ 73,154	\$ 352,697	\$ 249,374	\$ 6,351,517	\$ 1,468,973	\$ 478,531
Receipts:						
Taxes	-	-	-	-	530,685	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	53,876	-
Charges for services	-	6,005	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	30,000	123,213	17,895	15,008	-	113,702
Total receipts	30,000	129,218	17,895	15,008	584,561	113,702
Disbursements:						
Personal services	-	-	-	-	289,289	33,934
Supplies	-	4,573	-	-	6,324	23,945
Other services and charges	66,662	10,680	781	-	425,321	8,515
Debt service - principal and interest	-	-	-	15,979	-	-
Capital outlay	-	173,187	-	2,879,447	-	3,846
Other disbursements	-	6,632	-	-	-	-
Total disbursements	66,662	195,072	781	2,895,426	720,934	70,240
Excess (deficiency) of receipts over disbursements	(36,662)	(65,854)	17,114	(2,880,418)	(136,373)	43,462
Cash and investments - ending	\$ 36,492	\$ 286,843	\$ 266,488	\$ 3,471,099	\$ 1,332,600	\$ 521,993

VIGO COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Riverboat Wagering Tax Revenue	Solid Waste User Fees	Supplemental Public Defender	Surplus Tax	Surveyors Cornerstone	Tax Sale Cost
Cash and investments - beginning	\$ 119,452	\$ 71,723	\$ 146,640	\$ 244,381	\$ 171,153	\$ 100,054
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	51,328	-	-	-
Other receipts	638,883	344,220	-	92,951	17,473	66,244
Total receipts	638,883	344,220	51,328	92,951	17,473	66,244
Disbursements:						
Personal services	-	55,110	-	-	-	-
Supplies	272,537	18,946	-	-	2,197	-
Other services and charges	105,000	33,879	47,591	-	2,282	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,799	7,102	-	18,086	-
Other disbursements	380,736	-	-	112,427	-	70,141
Total disbursements	758,273	109,734	54,693	112,427	22,565	70,141
Excess (deficiency) of receipts over disbursements	(119,390)	234,486	(3,365)	(19,476)	(5,092)	(3,897)
Cash and investments - ending	\$ 62	\$ 306,209	\$ 143,275	\$ 224,905	\$ 166,061	\$ 96,157

VIGO COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Tax Sale Redemption	Tax Sale Surplus	CASA	Co Auditor Ineligible Deducts	Co Elected Officials Training	Park & Recreation
Cash and investments - beginning	\$ 72,181	\$ 2,611,543	\$ 6,998	\$ 327,013	\$ 19,704	\$ 1,212,527
Receipts:						
Taxes	-	-	-	37,245	-	636,309
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	65,427
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	840	402	-	-
Other receipts	566,622	1,013,091	-	-	7,502	-
Total receipts	566,622	1,013,091	840	37,647	7,502	701,736
Disbursements:						
Personal services	-	-	-	-	-	733,632
Supplies	-	-	-	-	-	115,156
Other services and charges	-	-	-	-	854	348,706
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	73,451
Other disbursements	605,081	2,280,246	-	1,046	-	8,866
Total disbursements	605,081	2,280,246	-	1,046	854	1,279,811
Excess (deficiency) of receipts over disbursements	(38,459)	(1,267,155)	840	36,601	6,648	(578,075)
Cash and investments - ending	\$ 33,722	\$ 1,344,388	\$ 7,838	\$ 363,614	\$ 26,352	\$ 634,452

VIGO COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Vigo County 911	Supp. Juvenile Probation	Supplemental Adult Probation	User Fee Infraction Deferral	Drainage Maintenance	DTF - Buy MOney - Supp CAR
Cash and investments - beginning	\$ 831,330	\$ 10,244	\$ 412,381	\$ 394,293	\$ 24,949	\$ 3,320
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	8,018	-	63,375	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	11,071	105,976	600,137	-	-
Other receipts	720,409	22	-	104,065	3,258	30,000
Total receipts	720,409	19,111	105,976	767,577	3,258	30,000
Disbursements:						
Personal services	298,906	6,776	202,581	702,968	-	-
Supplies	1,957	1,701	-	3,137	-	-
Other services and charges	208,608	8,807	5,118	162,622	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	225,641	-	-	50,000	-	-
Other disbursements	67,520	-	-	5,868	-	33,028
Total disbursements	802,632	17,284	207,699	924,595	-	33,028
Excess (deficiency) of receipts over disbursements	(82,223)	1,827	(101,723)	(157,018)	3,258	(3,028)
Cash and investments - ending	\$ 749,107	\$ 12,071	\$ 310,658	\$ 237,275	\$ 28,207	\$ 292

VIGO COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Sheriff Sale	Drug Task Force Grant	Courthouse Lights Donation	Alarm Control Non-Reverting	Certainited TIF	Bond And Int Redemp Jail Bond
Cash and investments - beginning	\$ 9,788	\$ 79,610	\$ 213,597	\$ 18,700	\$ -	\$ 164,497
Receipts:						
Taxes	-	-	-	-	-	651,702
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	4,000	-	-	61,229
Charges for services	68,945	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	154,745	4,250	136,306	-
Total receipts	68,945	-	158,745	4,250	136,306	712,931
Disbursements:						
Personal services	33,736	-	33,357	-	-	-
Supplies	-	-	38,230	-	-	-
Other services and charges	-	-	21,934	-	-	4,250
Debt service - principal and interest	-	-	-	-	-	752,500
Capital outlay	-	-	-	7,659	-	-
Other disbursements	36,494	-	100,943	-	-	-
Total disbursements	70,230	-	194,464	7,659	-	756,750
Excess (deficiency) of receipts over disbursements	(1,285)	-	(35,719)	(3,409)	136,306	(43,819)
Cash and investments - ending	\$ 8,503	\$ 79,610	\$ 177,878	\$ 15,291	\$ 136,306	\$ 120,678

VIGO COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Supplemental Insurance-COBRA	United Way	Hospital Benefits	Prepaid Legal Service	Deferred Compensation	Federal Tax
Cash and investments - beginning	\$ 68	\$ 48	\$ 2,208,121	\$ 155	\$ 50	\$ 192
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,174	806	5,186,943	-	229,140	2,229,687
Total receipts	1,174	806	5,186,943	-	229,140	2,229,687
Disbursements:						
Personal services	-	806	-	-	229,190	2,229,687
Supplies	-	-	-	-	-	-
Other services and charges	-	-	98,425	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,180	-	4,709,334	-	-	-
Total disbursements	1,180	806	4,807,759	-	229,190	2,229,687
Excess (deficiency) of receipts over disbursements	(6)	-	379,184	-	(50)	-
Cash and investments - ending	\$ 62	\$ 48	\$ 2,587,305	\$ 155	\$ -	\$ 192

VIGO COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Medicare	Flexible Spending Acct (FSA)	Retirement	Sheriff Pension	State Withholding	Highway Union Dues
Cash and investments - beginning	\$ 51	\$ 3,116	\$ 2,925	\$ -	\$ 40	\$ 1,783
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,520,436	35,278	4,526	19,323	937,795	-
Total receipts	1,520,436	35,278	4,526	19,323	937,795	-
Disbursements:						
Personal services	1,520,429	-	4,526	19,323	937,795	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	34,433	-	-	-	-
Total disbursements	1,520,429	34,433	4,526	19,323	937,795	-
Excess (deficiency) of receipts over disbursements	7	845	-	-	-	-
Cash and investments - ending	\$ 58	\$ 3,961	\$ 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, 2014
(Continued)

	Cintas Highway Uniforms	Garnishments	Settlement	County Wheel Tax	CVET	State Welfare Excise Tax
Cash and investments - beginning	\$ 606	\$ -	\$ 8,574	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	601,289	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,778	164,565	69,862,068	1,352,797	518,185	2,555,523
Total receipts	5,778	164,565	70,463,357	1,352,797	518,185	2,555,523
Disbursements:						
Personal services	5,954	164,565	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	70,463,286	1,352,797	518,185	2,555,523
Total disbursements	5,954	164,565	70,463,286	1,352,797	518,185	2,555,523
Excess (deficiency) of receipts over disbursements	(176)	-	71	-	-	-
Cash and investments - ending	\$ 430	\$ -	\$ 8,645	\$ -	\$ -	\$ -

VIGO COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Surplus Sewage Collection	Financial Institution Tax	HEA 1001-2007-2008 PTRC & HSC	Fines & Forfeitures	Infraction Judgments	Overweight Judgments
Cash and investments - beginning	\$ 3,092	\$ -	\$ 231	\$ 26,797	\$ -	\$ 1,304
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	91,600	14,765	30,864
Other receipts	211,892	1,226,466	-	-	-	-
Total receipts	211,892	1,226,466	-	91,600	14,765	30,864
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	211,892	1,226,466	-	110,209	6,560	31,316
Total disbursements	211,892	1,226,466	-	110,209	6,560	31,316
Excess (deficiency) of receipts over disbursements	-	-	-	(18,609)	8,205	(452)
Cash and investments - ending	\$ 3,092	\$ -	\$ 231	\$ 8,188	\$ 8,205	\$ 852

VIGO COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Special Death Benefit	State Sales Disclosure Fees	State Coroners CE Fees	Interstate Transfer Fee	Mortgage Recording Fees-State	Ineligible HS Penalty State 1%
Cash and investments - beginning	\$ 710	\$ 785	\$ 1,346	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	3,160	-	-	875	-	-
Other receipts	-	9,795	16,734	-	4,040	15
Total receipts	3,160	9,795	16,734	875	4,040	15
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,560	9,680	16,574	875	3,643	-
Total disbursements	3,560	9,680	16,574	875	3,643	-
Excess (deficiency) of receipts over disbursements	(400)	115	160	-	397	15
Cash and investments - ending	\$ 310	\$ 900	\$ 1,506	\$ -	\$ 397	\$ 15

VIGO COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Child Restraint Violation Fine	Inheritance Tax	CAGIT	CEDIT	ARRA Grant.Clerk Incentive	CG Incentive(Title IV-D Court)
Cash and investments - beginning	\$ -	\$ 92,428	\$ -	\$ -	\$ 36,680	\$ 137,528
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	53,710
Fines and forfeits	1,322	-	-	-	-	-
Other receipts	-	63,937	13,828,539	9,471,581	-	-
Total receipts	1,322	63,937	13,828,539	9,471,581	-	53,710
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	600	130,550	13,828,539	9,471,581	5,980	45,660
Total disbursements	600	130,550	13,828,539	9,471,581	5,980	45,660
Excess (deficiency) of receipts over disbursements	722	(66,613)	-	-	(5,980)	8,050
Cash and investments - ending	\$ 722	\$ 25,815	\$ -	\$ -	\$ 30,700	\$ 145,578

VIGO COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Prosecutor Incentive IV-D	Clerk Incentive	New Clerk Incentive	Sheriff Commissary	CC Work Release Trust	Staples TIF
Cash and investments - beginning	\$ 18,839	\$ 25,170	\$ 115,930	\$ 17,437	\$ 2,689	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	80,805	-	53,710	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	237,172	135,431	1,275,181
Total receipts	80,805	-	53,710	237,172	135,431	1,275,181
Disbursements:						
Personal services	-	-	89,911	-	-	-
Supplies	2,834	-	-	-	-	-
Other services and charges	33,868	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	162	-	-	-	-	-
Other disbursements	-	5,661	-	250,909	135,111	177,882
Total disbursements	36,864	5,661	89,911	250,909	135,111	177,882
Excess (deficiency) of receipts over disbursements	43,941	(5,661)	(36,201)	(13,737)	320	1,097,299
Cash and investments - ending	\$ 62,780	\$ 19,509	\$ 79,729	\$ 3,700	\$ 3,009	\$ 1,097,299

VIGO COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Air Pollution Non-Reverting	Canal Road Construction	Canal Road Reserve	CTP Zone (Certified Tech Park)	Redevelopment District Capital	Prosecutor Equitable Sharing
Cash and investments - beginning	\$ 17,202	\$ 1,273,434	\$ 1,374,500	\$ 1,525,112	\$ 529,079	\$ 3,212
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	143,170	141,660
Total receipts	-	-	-	-	143,170	141,660
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	25,188	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	1,525,112	-	144,872
Total disbursements	-	-	-	1,525,112	25,188	144,872
Excess (deficiency) of receipts over disbursements	-	-	-	(1,525,112)	117,982	(3,212)
Cash and investments - ending	\$ 17,202	\$ 1,273,434	\$ 1,374,500	\$ -	\$ 647,061	\$ -

VIGO COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Vigo County Industrial Park Ls	Enhanced Access	Surplus Tax Overpayments	Records Check	Sheriff Process Svc - Pension	Sheriff Hand Gun Permit
Cash and investments - beginning	\$ 26,499	\$ 780	\$ 32,383	\$ 1,886	\$ -	\$ 24,915
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	1,053	3,748	26,820
Fines and forfeits	-	-	-	-	261,289	-
Other receipts	-	-	42,226	-	-	-
Total receipts	-	-	42,226	1,053	265,037	26,820
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	34,644	2,683	265,037	31,532
Total disbursements	-	-	34,644	2,683	265,037	31,532
Excess (deficiency) of receipts over disbursements	-	-	7,582	(1,630)	-	(4,712)
Cash and investments - ending	\$ 26,499	\$ 780	\$ 39,965	\$ 256	\$ -	\$ 20,203

VIGO COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Park Land Acquisition-Wetlands	Tax Certificate Sale	CC Project Income	Commissary Comm Corrections	Seized Assets/Drug Task Force	Engineering
Cash and investments - beginning	\$ 12	\$ 90,492	\$ -	\$ 14,017	\$ 9,546	\$ 55,952
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	46,305
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	26,491	857,034	20,857	326,861	220,000
Total receipts	-	26,491	857,034	20,857	326,861	266,305
Disbursements:						
Personal services	-	-	886,041	-	-	246,974
Supplies	-	-	-	15,424	8,091	5,169
Other services and charges	-	-	6,240	11,106	132,842	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	24,619	-
Other disbursements	-	69,911	-	-	-	-
Total disbursements	-	69,911	892,281	26,530	165,552	252,143
Excess (deficiency) of receipts over disbursements	-	(43,420)	(35,247)	(5,673)	161,309	14,162
Cash and investments - ending	\$ 12	\$ 47,072	\$ (35,247)	\$ 8,344	\$ 170,855	\$ 70,114

VIGO COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Road Closure	E-share Asset Forfeiture	Interlocal Co-op Agreement	Supplemental Insurance	FOP Dues	Common School Fund
Cash and investments - beginning	\$ 54,342	\$ 4,995	\$ 29,955	\$ 3,927	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	9,937
Other receipts	32,300	2,045	-	487,753	1,420	-
Total receipts	32,300	2,045	-	487,753	1,420	9,937
Disbursements:						
Personal services	-	-	-	486,800	1,420	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	3,256	-	-	-	-
Other disbursements	64,091	-	-	-	-	9,937
Total disbursements	64,091	3,256	-	486,800	1,420	9,937
Excess (deficiency) of receipts over disbursements	(31,791)	(1,211)	-	953	-	-
Cash and investments - ending	\$ 22,551	\$ 3,784	\$ 29,955	\$ 4,880	\$ -	\$ -

VIGO COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Guardian Ad Litem Fee	Crime Control	97.039.FEMA Buyout	FEMA	Crime Victim Assistance	16.738 Indigent Defense Grant
Cash and investments - beginning	\$ 39,158	\$ 1,711	\$ 125,903	\$ 6,498	\$ 13,964	\$ 2,783
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	71,037	22,313	-	-	-	19,914
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	75	-	-	-	-	-
Total receipts	71,112	22,313	-	-	-	19,914
Disbursements:						
Personal services	42,256	19,118	-	-	-	-
Supplies	6,011	-	-	-	-	-
Other services and charges	14,204	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	4,125	-	-	-	-	-
Other disbursements	1,354	-	7,498	-	-	22,697
Total disbursements	67,950	19,118	7,498	-	-	22,697
Excess (deficiency) of receipts over disbursements	3,162	3,195	(7,498)	-	-	(2,783)
Cash and investments - ending	\$ 42,320	\$ 4,906	\$ 118,405	\$ 6,498	\$ 13,964	\$ -

VIGO COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Homeland Defense	Homeland Security	Project 21	Operation Pullover	Juvenile Lunch N/R	Juvenile Justice Center Ed
Cash and investments - beginning	\$ 1,639	\$ 22,151	\$ 535	\$ 9,299	\$ 18,513	\$ 14,811
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	13,009	5,000	97,187	-	-
Charges for services	-	-	-	-	-	24,000
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,000	-	-	20,177	-
Total receipts	-	15,009	5,000	97,187	20,177	24,000
Disbursements:						
Personal services	-	-	3,860	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	15,220	-	-	-	-
Other disbursements	-	-	-	70,982	25,726	26,482
Total disbursements	-	15,220	3,860	70,982	25,726	26,482
Excess (deficiency) of receipts over disbursements	-	(211)	1,140	26,205	(5,549)	(2,482)
Cash and investments - ending	\$ 1,639	\$ 21,940	\$ 1,675	\$ 35,504	\$ 12,964	\$ 12,329

VIGO COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(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	\$ 1,747	\$ 48,663	\$ 297	\$ 1,024	\$ 74,254,232
Receipts:						
Taxes	-	-	-	-	-	27,806,033
Licenses and permits	-	-	-	-	-	392,581
Intergovernmental	-	-	-	-	-	6,932,531
Charges for services	-	-	-	-	-	1,583,354
Fines and forfeits	-	-	-	-	-	2,502,454
Other receipts	-	-	44,598	-	-	146,309,465
Total receipts	-	-	44,598	-	-	185,526,418
Disbursements:						
Personal services	-	-	-	-	-	35,246,836
Supplies	-	-	-	-	-	3,909,712
Other services and charges	-	-	42,849	-	454	10,031,054
Debt service - principal and interest	-	-	-	-	-	2,626,899
Capital outlay	-	-	-	-	-	7,043,277
Other disbursements	-	-	-	-	-	128,046,369
Total disbursements	-	-	42,849	-	454	186,904,147
Excess (deficiency) of receipts over disbursements	-	-	1,749	-	(454)	(1,377,729)
Cash and investments - ending	\$ 1,881	\$ 1,747	\$ 50,412	\$ 297	\$ 570	\$ 72,876,503

VIGO COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2014

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,285,998</u>	<u>\$ 13,319</u>

VIGO COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2014

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
Ford Motor Credit Company LLC	Animal Control & Area Planning Vehicle Lease	13,453	5/30/2014	5/30/2018
Ford Motor Credit Company LLC	Surveyor Cornerstone Vehicle Lease	7,450	2/19/2014	2/19/2018
Ford Motor Credit Company LLC	Sheriff & EMA Vehicle Lease	177,045	2/19/2014	2/19/2018
Sovereign Leasing LLC	Sheriff Radio Equipment Lease	37,118	5/7/2013	8/1/2015
Vigo County Building Corporation	Juvenile Center	244,000	7/1/2013	7/1/2020
Vigo County Building Corporation	Jail Bond	558,000	1/15/2008	1/15/2024
Total governmental activities		1,769,566		
Total of annual lease payments		<u>\$ 1,769,566</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
Revenue bonds	Canal Road		\$ 6,110,000	\$ 1,679,098
Revenue bonds	Pfizer Project		4,465,000	421,005
Revenue bonds	Convention & Visitors Bureau/Innkeeper's Tax Revenue Bond		4,000,000	276,326
Total governmental activities			14,575,000	2,376,429
Totals			<u>\$ 14,575,000</u>	<u>\$ 2,376,429</u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF VIGO COUNTY, INDIANA

Report on Compliance for Each 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 each of its major federal programs for the year ended December 31, 2014. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

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

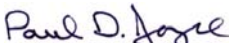
Report on Internal Control Over Compliance

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

September 14, 2015

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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, 2014

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	Indiana Department of Education	10.553		
Non-Reverting Lunch			FY 2014	\$ 7,923
National School Lunch Program	Indiana Department of Education	10.555		
Non-Reverting Lunch			FY 2014	12,254
Total - Department of Agriculture				20,177
<u>Department of Commerce</u>				
State Broadband Data and Development Grant Program	Indiana Department of Technology	11.558		
GIS			11-65	2,000
Total - Department of Commerce				2,000
<u>Department of Justice</u>				
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance	Indiana Criminal Justice Institute	16.738		
Grant Program				
Indigent Defense Grant			2011-DJ-BX-2622; Grant #1762	19,914
Drug Court			2012-DJ-BX-0765; Grant #1378	6,302
Drug Court			2013-DJ-BX-0039; D3-14-8671; G	21,905
Total - JAG Program Cluster				48,121
Juvenile Accountability Block Grants	Indiana Criminal Justice Institute	16.523		
Supplemental Juvenile Probation			10-JB-1868; 2009-JB-FX-0066; G	8,018
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575		
Crime Control			12VA1340; 2013-VA-GX-0036; gRA	22,313
Drug Court Discretionary Grant Program	Indiana Supreme Court	16.585		
Drug Court (Quarterly) Discretionary				
Grant Program (Supreme Court)			10-DC-006	10,033
Total - Department of Justice				88,485
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	Indiana Department of Transportation	20.205		
Highway Planning and Construction			DES# 0800360	10,402
Highway Planning and Construction			DES# 1298009	98,312
Highway Planning and Construction			DES# 0901753	52,688
Highway Planning and Construction			DES# 1383230	26,580
Total - Highway Planning and Construction				187,982
ARRA - Highway Planning and Construction		20.205	DES# 0900177	500
Total - Highway Planning and Construction Cluster				188,482
<u>Department of Transportation</u>				
Highway Safety Cluster				
State and Community Highway Safety	Indiana Criminal Justice Institute	20.600		
Operation Pull Over Enforcement Grant VCSD (CAGIT)			D3-14-8200/Grant2426	15,322
Operation Pull Over Enforcement Grant THPD			D3-14-8200/Grant2426	55,284

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, 2014
(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 (continued)				
Operation Pull Over Enforcement Grant WTHPD			D3-14-8200/Grant2426	5,238
Equipment Award Grants FY 2013			Grant 2896	10,000
Total - State and Community Highway Safety				85,844
Alcohol Impaired Driving Countermeasures				
Incentive Grants I	Indiana Criminal Justice Institute	20.601		
Operation Pull Over DUI Grant VCSD (CAGIT)			D3-14-8147/Grant2424	1,848
Operation Pull Over DUI Grant THPD			D3-14-8147/Grant2424	24,496
Operation Pull Over DUI Grant WTHPD			D3-14-8147/Grant2424	2,169
Total - Alcohol Impaired Driving Countermeasures				28,513
Incentive Grants I				
Total - Highway Safety Cluster				114,357
Total - Department of Transportation				302,839
<u>Department of Health and Human Services</u>				
Child Support Enforcement	Indiana Department of Child Services	93.563		
County General Incentive/Superior			General Incentive	46,660
Court IV-D/Child Support			Indirect Costs	130,481
Child Support (Indirect Costs)			Reimbursement	756,722
Title IV-D Child Support Reimb (Regular)			Prosecutor Incentive	36,684
Prosecutor Incentive			Clerk Incentive	95,572
New Clerk Incentive				
Subtotal - Child Support Enforcement				1,066,119
ARRA - Child Support Enforcement	Indiana Department of Child Services	93.563		
Clerk Incentive			Clerk Incentive	5,980
Total - Child Support Enforcement				1,072,099
Total - Department of Health and Human Services				1,072,099
<u>Department of Homeland Security</u>				
Disaster Grants - Public Assistance				
(Presidentially Declared Disasters)				
DR 1766	Indiana Department of Homeland Security	97.036	DR 1766	455,081
DR 4173			DR 4173	86,026
Total - Disaster Grants - Public Assistance				541,107
(Presidentially Declared Disasters)				
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042		
Emergency Management Performance Grants			C44P-4-401B	5,087
EMA Performance Grants (Salaries)			C44P-5-082B; #9856	59,370
Total - Emergency Management Performance Grants				64,457
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067		
EMA - Hazardous Materials Team Qualification Program			C44P-4-470B	6,298
Total - Department of Homeland Security				611,862
Total federal awards expended				\$ 2,097,462

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, 2014:

Program Title	Federal CFDA Number	2014
State and Community Highway Safety	20.600	\$ 60,522
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	26,665

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?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	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 Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	Child Support Enforcement
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)

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

FINDING 2014-001 - FINANCIAL REPORTING

The County Treasurer did not have internal controls in place to prevent material errors in reporting the transactions and balances of the Treasurer's Trust/After Settlement Collections fund in the 2014 County Annual Financial Report (AFR) on the State Gateway website. The County Treasurer provided the fund information to the County Auditor for inclusion in the AFR. The Annual Financial Report is used to compile the County's financial statement. The failure to establish these controls could enable material misstatements or irregularities to remain undetected. Control activities should be in place to reduce the risks of errors in financial reporting.

VIGO COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The County Treasurer did not post the Fall 2014 tax settlement to the department Cash Book until February 2015. The Fall settlement, totaling \$42,979,013, was disbursed to the taxing units in December. The receipts and ending cash balance of the Treasurer's Trust/After Settlement Collections fund reported on the financial statement were each overstated by the Fall settlement amount. Audit adjustments were recommended and accepted by the officials. The financial statement presented in this report reflects these adjustments.

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.

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 County Treasurers of Indiana, Chapter 10)

All documents and entries to records should be done in a timely manner to ensure that accurate financial information is available to allow the governmental unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1 et seq., commonly referred to as the Public Records Law. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 10)

FINDING 2014-002 - SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The County did not have a proper system of internal controls in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The County should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal controls in place that operates effectively, material misstatements of the SEFA could remain undetected.

During the audit of the SEFA, we noted the following errors:

1. Disaster Grants - Public Assistance (Presidentially Declared Disasters) was omitted from the schedule. The total of the understatement was \$541,107.
2. GAL/CASA funding was included in the SEFA with an identification number which had been archived. This is actually state funding. This resulted in an overstatement of \$71,037.
3. Several program names were not reported correctly, one pass-through entity was incorrectly reported, and projects were not reported separately for Highway Planning and Construction.
4. Child Support Enforcement incentive disbursements were overstated by \$3,149.

Net audit adjustments of \$466,920 were proposed, accepted by the County, and made to the SEFA presented in this report.

VIGO COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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.

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 County Auditors of Indiana, Chapter 14)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section .310."

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

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.



Vigo County Treasurer

VIGO COUNTY ANNEX
191 OAK STREET
TERRE HAUTE, INDIANA 47807
(812) 462-3251 FAX: (812) 462-3279

James W. Bramble, CPA, Treasurer
james.bramble@vigocounty.in.gov

August 13, 2015

State Board of Accounts
302 W. Washington St. Rm. E418
Indianapolis, IN 46204

Re: **FINDING 2014-001**

In the December 2014 settlement errors were found prior to the end of 2014. It has been the County's practice in the past to post the correct settlement to the Treasurer's cash book after all corrections are made. Following this practice, the settlement was posted to the cash book in early February 2015 after corrections to the settlement were made.

In the future, settlement will be posted on the date settlement checks are issued. Any corrections will be posted as adjustments on the cash book as the corrections are made.

A handwritten signature in dark ink, appearing to read "James W. Bramble".

James W. Bramble CPA
Vigo County Treasurer



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

Timothy M. Seprodi, Auditor
Tim.Seprodi@vigocounty.in.gov

Cheryl Loudermilk, Chief Deputy Auditor
Cheryl.Loudermilk@vigocounty.in.gov

August 14, 2015

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

RE: 2014.002 Audit Finding

To Whom It May Concern,

In response to Finding 2014-002, Schedule of Expenditures of Federal Awards in Section II, Financial Statement Findings, my staff and I have reviewed the document and we are prepared to take the following corrective actions to meet the requirements for the OMB Circular A-133, Subpart C, section .310 (b).

1. List grants that may be for multiple years individually by Federal Agency and provide receipts or disbursements for each Federal program by year identified with a CFDA number.
2. Sub recipient Federal awards will be corrected by properly documenting the pass-through entity and identifying number.
3. The staff will make every intention to accurately report Child Support Enforcement incentive disbursements to avoid over or under stating.

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.

A handwritten signature in cursive script, reading "Timothy M. Seprodi".
Timothy Seprodi
Vigo County Auditor

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.