

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, 2015 to December 31, 2015



FILED
09/01/2017

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
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 <i>Government Auditing Standards</i>	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	10-11
Notes to Financial Statement	12-17
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-40
Schedule of Payables and Receivables	41
Schedule of Leases and Debt	42
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for the Major Federal Program and on Internal Control over Compliance	44-45
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards	48-49
Notes to Schedule of Expenditures of Federal Awards	50
Schedule of Findings and Questioned Costs	51-52
Auditee-Prepared Documents:	
Summary Schedule of Prior Audit Findings	54-55
Corrective Action Plan	56
Other Reports	57

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Timothy M. Seprodi James W. Bramble	01-01-13 to 12-31-16 01-01-17 to 12-31-20
County Treasurer	James W. Bramble Nancy Allsup	01-01-13 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	David R. Crockett Bradley M. Newman	01-01-13 to 12-31-16 01-01-17 to 12-31-20
County Sheriff	Gregory T. Ewing	01-01-15 to 12-31-18
County Recorder	Nancy Allsup Stacey J. Fueston	01-01-13 to 12-31-16 01-01-17 to 12-31-20
President of the Board of County Commissioners	Judith A. Anderson	01-01-15 to 12-31-17
President of the County Council	Rick Burger Bill Thomas	01-01-15 to 12-31-16 01-01-17 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT

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, 2015, 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 (Indiana Code 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2015.

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, 2015, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, 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 July 13, 2017, 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

July 13, 2017



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON 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, 2015, and the related notes to the financial statement, and have issued our report thereon dated July 13, 2017, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2015-001, that we consider to be a material weakness.

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

Compliance and Other Matters


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

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

July 13, 2017

(This page intentionally left blank.)

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, 2015

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Treasurer's Trust/After Settlement Collections	\$ 2,480,514	\$ 2,477,449	\$ 2,480,514	\$ 2,477,449
Sheriff Inmate Trust	38,323	644,701	663,020	20,004
Clerk's Trust-Clerk Supp CAR	1,072,739	6,521,565	6,427,745	1,166,559
General Fund	22,508,521	28,817,484	30,301,707	21,024,298
Sheriff Accident Report	2,199	10,496	11,915	780
Animal Control Fund	5,034	60	-	5,094
CAGIT County Certified Shares	3,482,715	4,059,930	4,024,638	3,518,007
Campaign Finance Enforcement	40	-	-	40
EDIT-County Portion	14,588,752	5,073,055	3,777,772	15,884,035
City/Town Court Cost	-	14,026	14,026	-
Clerk Perpetuation	113,531	41,195	14,258	140,468
Adult Community Corrections	97,408	876,400	816,708	157,100
Community Transition Program	36,587	118,650	130,118	25,119
Cong School-Interest	10,395	-	2,286	8,109
Cong School-Principal	57,146	-	-	57,146
Convention & Tourism	2,360,043	1,789,813	1,551,224	2,598,632
Dog Tax	374	-	-	374
County Sales Disclosure	109,469	10,790	7,890	112,369
Covered Bridge	12,990	1,850	-	14,840
Cumulative Bridge	3,931,568	988,093	1,326,619	3,593,042
Cumulative Capital Development	18,571	512,020	530,590	1
Drug Free Community	66,223	58,360	65,643	58,940
LEPC	63,588	12,199	9,448	66,339
Recorder Enhanced Access	46,645	17,374	-	64,019
General Drain	341,431	-	-	341,431
Health	1,092,783	1,494,472	1,447,542	1,139,713
Recorder Security Protection	124,223	6,716	21,000	109,939
Levy Excess, County Gen	-	231	-	231
Health Maintenance	9,557	72,672	67,156	15,073
Local Road & Street	94,291	560,247	383,334	271,204
Highway	825,011	4,446,655	4,095,101	1,176,565
Parks And Rec Non-Revert Cap	36,491	30,000	24,474	42,017
Parks And Rec Non-Reverting	286,842	142,483	153,094	276,231
Plat Mapping	266,489	19,836	8,145	278,180
Rainy Day	3,471,100	-	2,461,689	1,009,411
Reassessment 2015	1,332,602	590,079	777,226	1,145,455
Recorders Record Perpetuation	521,992	103,560	233,506	392,046
Riverboat Wagering Tax Revenue	61	638,883	485,736	153,208
Solid Waste User Fees	306,209	361,202	146,368	521,043
Supplemental Public Defender	143,277	45,850	61,703	127,424
Surplus Tax	224,905	154,552	107,413	272,044
Surveyors Cornerstone	166,061	19,598	38,301	147,358
Tax Sale Cost	96,157	74,851	92,583	78,425
Tax Sale Redemption	33,722	578,315	571,191	40,846
Tax Sale Surplus	1,344,387	1,505,132	1,408,950	1,440,569
CASA	7,838	500	-	8,338
Co Auditor Ineligible Deducts	363,615	3,847	-	367,462
Co Elected Officials Training	26,353	6,703	1,664	31,392
Park & Recreation	634,452	1,173,103	1,189,677	617,878
Vigo County 911	749,107	622,336	696,969	674,474
Supp. Juvenile Probation	12,074	9,730	12,251	9,553
Supplemental Adult Probation	310,658	96,789	180,292	227,155
User Fee Infraction Deferral	237,274	721,280	716,013	242,541
Drainage Maintenance	28,207	5,413	4,000	29,620
DTF Buy Money - Supp CAR	292	39,000	36,000	3,292
Sheriff Sale	8,504	45,930	50,893	3,541
Drug Task Force Grant	79,610	-	-	79,610
Courthouse Lights Donation	177,879	187,494	178,221	187,152
Alarm Control Non-Reverting	15,291	7,600	7,699	15,192
Certaineed TIF	136,306	516,863	-	653,169
Bond And Int Redemp Jail Bond	120,679	915,080	762,965	272,794
Supplemental Insurance-COBRA	63	955	1,043	(25)
United Way	48	-	-	48
Hospital Benefits	2,587,306	7,949,957	6,406,632	4,130,631
Prepaid Legal Service	155	-	-	155
Deferred Compensation	-	224,724	224,724	-
Federal Tax	192	2,305,352	2,305,352	192
Medicare	57	1,581,781	1,581,767	71
Flexible Spending Acct (FSA)	3,960	36,677	32,754	7,883
Retirement	2,925	11,842	11,842	2,925
Sheriff Pension	-	20,826	20,826	-
State Withholding	40	952,866	952,866	40
Highway Union Dues	1,783	-	-	1,783

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, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Cintas Highway Uniforms	430	5,570	5,554	446
Garnishments	-	159,769	159,769	-
Settlement	8,647	71,773,514	71,773,586	8,575
County Wheel Tax	-	1,370,793	1,370,793	-
CVET	-	581,939	581,939	-
State Welfare Excise Tax	-	2,464,756	2,464,756	-
Surplus Sewage Collection	3,092	99,368	99,368	3,092
Financial Institution Tax	-	1,300,494	1,300,494	-
HEA 1001-2007-2008 PTRC & HSC	231	-	231	-
Fines & Forfeitures	8,189	11,501	11,841	7,849
Infraction Judgments	8,205	87,608	92,129	3,684
Overweight Judgments	852	12,510	12,519	843
Special Death Benefit	310	4,670	4,380	600
State Sales Disclosure Fees	900	10,685	10,615	970
State Coroners CE Fees	1,506	17,912	17,734	1,684
Interstate Transfer Fee	-	1,750	1,750	-
Mortgage Recording Fees-State	398	6,964	6,864	498
Ineligible HS Penalty State 1%	15	-	15	-
Child Restraint Violation Fine	722	229	950	1
Inheritance Tax	25,815	35,172	60,483	504
CAGIT	-	13,846,442	13,846,442	-
CEDIT	-	9,470,163	9,470,163	-
ARRA Grant.Clerk Incentive	30,700	-	66	30,634
CG Incentive	145,579	48,723	56,875	137,427
Prosecutor Incentive IV-D	62,780	72,840	16,709	118,911
Clerk Incentive	19,508	-	454	19,054
New Clerk Incentive	79,730	48,412	49,202	78,940
Sheriff/Jail Commissary-Supp CAR	3,700	258,728	226,703	35,725
Work Release Inmate Trust - Supp CAR	3,009	204,586	206,883	712
Staples TIF	1,097,298	552,867	-	1,650,165
Air Pollution Non-Reverting	17,201	-	-	17,201
Canal Road Construction	1,273,434	-	-	1,273,434
Canal Road Reserve	1,374,500	-	1,374,500	-
Redevelopment District Capital	647,062	205,354	11,664	840,752
Prosecutor Equitable Sharing	-	19,640	-	19,640
Vigo County Industrial Park Ls	26,499	-	-	26,499
Enhanced Access	780	-	-	780
Surplus Tax Overpayments	39,964	28,847	39,325	29,486
Records Check	256	993	928	321
Sheriff Process Svc - Pension	-	288,275	277,980	10,295
Sheriff Hand Gun Permit	20,203	26,400	17,635	28,968
Park Land Acquisition-Wellands	12	-	-	12
Tax Certificate Sale	47,072	137,572	136,320	48,324
CC Project Income	(35,247)	1,061,878	917,289	109,342
Commissary Comm Corrections	8,344	21,849	17,690	12,503
Seized Assets/Drug Task Force	170,855	40,748	201,011	10,592
Engineering	70,113	302,619	285,605	87,127
Road Closure	22,551	30,000	12,279	40,272
E-share Asset Forfeiture	3,784	34,409	-	38,193
Interlocal Co-op Agreement	29,955	-	-	29,955
Supplemental Insurance	4,880	503,454	501,626	6,708
Common School Fund	-	795	795	-
Guardian Ad Litem Fee	42,320	76,526	83,261	35,585
Crime Control	4,905	16,984	22,170	(281)
97.039.FEMA Buyout	118,405	119,915	-	238,320
FEMA	6,498	-	-	6,498
Crime Victim Assistance	13,964	-	-	13,964
93.268 Hlth Immunization Grant	-	56,675	57,844	(1,169)
District 7 Grant	-	100,000	2,000	98,000
Homeland Defense	1,639	-	-	1,639
Homeland Security	21,940	32,411	26,507	27,844
Project 21	1,675	2,816	4,400	91
Operation Pullover	35,504	98,155	92,203	41,456
Juvenile Lunch N/R	12,965	19,308	25,022	7,251
Juvenile Justice Center Ed	12,328	22,000	17,913	16,415
Ace 70 Grant (Sheriff)	1,881	-	-	1,881
Menard's Local Grant	1,747	-	-	1,747
LHD Trust(Local Health Dept)	50,411	44,598	56,972	38,037
INDot Grant Industrial Park	297	-	-	297
Breast Cancer Grant	570	-	-	570
Casey's IDGF Grant	-	200,000	200,000	-
Totals	\$ 72,876,517	\$ 186,267,678	\$ 186,347,289	\$ 72,796,906

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. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

VIGO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for 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. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's 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, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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 contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2015.

VIGO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Holding Corporation

The County has entered into capital leases 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 2015 totaled \$1,536,000.

Note 9. Subsequent Events

There are currently two class-action lawsuits pending regarding the overcrowding at the Vigo County Jail. The Board of County Commissioners and County Sheriff are actively working on the design of a new facility with the engaged architect DLZ. Vigo County has planned for a new 432 general population bed design with more specialty cells for mentally ill/substance abusers. The Construction Manager, Garmong, estimates the approximate price for a completed structure to be in the high 50 million dollar range.

(This page intentionally left blank.)

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

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

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Treasurer's Trust/After Settlement Collections	Sheriff Inmate Trust	Clerk's Trust-Clerk Supp CAR	General Fund	Sheriff Accident Report	Animal Control Fund	CAGIT County Certified Shares
Cash and investments - beginning	\$ 2,480,514	\$ 38,323	\$ 1,072,739	\$ 22,508,521	\$ 2,199	\$ 5,034	\$ 3,482,715
Receipts:							
Taxes	-	-	-	20,569,453	-	-	-
Licenses and permits	-	-	-	115,728	-	-	-
Intergovernmental receipts	-	-	-	1,864,801	-	-	-
Charges for services	-	-	-	1,380,335	2,040	-	24,801
Fines and forfeits	-	-	-	1,064,042	-	-	-
Other receipts	2,477,449	644,701	6,521,565	3,823,125	8,456	60	4,035,129
Total receipts	2,477,449	644,701	6,521,565	28,817,484	10,496	60	4,059,930
Disbursements:							
Personal services	-	-	-	19,763,652	-	-	3,297,997
Supplies	-	-	-	771,938	-	-	194,259
Other services and charges	-	-	-	5,889,695	-	-	273,393
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,239,901	-	-	258,989
Other disbursements	2,480,514	663,020	6,427,745	2,636,521	11,915	-	-
Total disbursements	2,480,514	663,020	6,427,745	30,301,707	11,915	-	4,024,638
Excess (deficiency) of receipts over disbursements	(3,065)	(18,319)	93,820	(1,484,223)	(1,419)	60	35,292
Cash and investments - ending	\$ 2,477,449	\$ 20,004	\$ 1,166,559	\$ 21,024,298	\$ 780	\$ 5,094	\$ 3,518,007

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Campaign Finance Enforcement	EDIT-County Portion	City/Town Court Cost	Clerk Perpetuation	Adult Community Corrections	Community Transition Program	Cong School-Interest
Cash and investments - beginning	\$ 40	\$ 14,588,752	\$ -	\$ 113,531	\$ 97,408	\$ 36,587	\$ 10,395
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	14,026	41,195	-	-	-
Other receipts	-	5,073,055	-	-	876,400	118,650	-
Total receipts	-	5,073,055	14,026	41,195	876,400	118,650	-
Disbursements:							
Personal services	-	-	-	10,415	427,482	-	-
Supplies	-	-	-	1,248	50,792	3,751	-
Other services and charges	-	762,590	-	2,435	338,434	126,367	-
Debt service - principal and interest	-	2,113,108	-	-	-	-	-
Capital outlay	-	807,074	-	160	-	-	-
Other disbursements	-	95,000	14,026	-	-	-	2,286
Total disbursements	-	3,777,772	14,026	14,258	816,708	130,118	2,286
Excess (deficiency) of receipts over disbursements	-	1,295,283	-	26,937	59,692	(11,468)	(2,286)
Cash and investments - ending	\$ 40	\$ 15,884,035	\$ -	\$ 140,468	\$ 157,100	\$ 25,119	\$ 8,109

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Cong School-Principal	Convention & Tourism	Dog Tax	County Sales Disclosure	Covered Bridge	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 57,146	\$ 2,360,043	\$ 374	\$ 109,469	\$ 12,990	\$ 3,931,568	\$ 18,571
Receipts:							
Taxes	-	1,789,178	-	-	-	791,709	466,921
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	76,496	45,099
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	635	-	10,790	1,850	119,888	-
Total receipts	-	1,789,813	-	10,790	1,850	988,093	512,020
Disbursements:							
Personal services	-	-	-	-	-	79,790	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	7,890	-	1,246,829	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	530,590
Other disbursements	-	1,551,224	-	-	-	-	-
Total disbursements	-	1,551,224	-	7,890	-	1,326,619	530,590
Excess (deficiency) of receipts over disbursements	-	238,589	-	2,900	1,850	(338,526)	(18,570)
Cash and investments - ending	\$ 57,146	\$ 2,598,632	\$ 374	\$ 112,369	\$ 14,840	\$ 3,593,042	\$ 1

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Drug Free Community	LEPC	Recorder Enhanced Access	General Drain	Health	Recorder Security Protection	Levy Excess County Gen
Cash and investments - beginning	\$ 66,223	\$ 63,588	\$ 46,645	\$ 341,431	\$ 1,092,783	\$ 124,223	\$ -
Receipts:							
Taxes	-	-	-	-	1,140,873	-	-
Licenses and permits	-	-	-	-	243,360	-	-
Intergovernmental receipts	-	6,000	-	-	110,178	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	58,360	-	-	-	-	-	-
Other receipts	-	6,199	17,374	-	61	6,716	231
Total receipts	58,360	12,199	17,374	-	1,494,472	6,716	231
Disbursements:							
Personal services	-	-	-	-	1,259,086	-	-
Supplies	-	-	-	-	100,699	-	-
Other services and charges	65,643	9,448	-	-	86,005	21,000	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,752	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	65,643	9,448	-	-	1,447,542	21,000	-
Excess (deficiency) of receipts over disbursements	(7,283)	2,751	17,374	-	46,930	(14,284)	231
Cash and investments - ending	\$ 58,940	\$ 66,339	\$ 64,019	\$ 341,431	\$ 1,139,713	\$ 109,939	\$ 231

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Health Maintenance	Local Road & Street	Highway	Parks And Rec Non-Revert Cap	Parks And Rec Non-Reverting	Plat Mapping	Rainy Day
Cash and investments - beginning	\$ 9,557	\$ 94,291	\$ 825,011	\$ 36,491	\$ 286,842	\$ 266,489	\$ 3,471,100
Receipts:							
Taxes	-	-	713,869	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	559,585	3,695,089	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	72,672	662	37,697	30,000	142,483	19,836	-
Total receipts	72,672	560,247	4,446,655	30,000	142,483	19,836	-
Disbursements:							
Personal services	67,156	236,201	2,106,265	-	-	-	-
Supplies	-	122,771	1,038,191	-	12,682	1,796	-
Other services and charges	-	24,362	467,291	-	15,755	6,349	-
Debt service - principal and interest	-	-	-	-	-	-	2,410
Capital outlay	-	-	483,354	24,474	117,073	-	649,896
Other disbursements	-	-	-	-	7,584	-	1,809,383
Total disbursements	67,156	383,334	4,095,101	24,474	153,094	8,145	2,461,689
Excess (deficiency) of receipts over disbursements	5,516	176,913	351,554	5,526	(10,611)	11,691	(2,461,689)
Cash and investments - ending	\$ 15,073	\$ 271,204	\$ 1,176,565	\$ 42,017	\$ 276,231	\$ 278,180	\$ 1,009,411

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Reassessment 2015	Recorders Record Perpetuation	Riverboat Wagering Tax Revenue	Solid Waste User Fees	Supplemental Public Defender	Surplus Tax
Cash and investments - beginning	\$ 1,332,602	\$ 521,992	\$ 61	\$ 306,209	\$ 143,277	\$ 224,905
Receipts:						
Taxes	538,130	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	51,949	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	45,850	-
Other receipts	-	103,560	638,883	361,202	-	154,552
Total receipts	590,079	103,560	638,883	361,202	45,850	154,552
Disbursements:						
Personal services	323,976	39,059	-	60,621	-	-
Supplies	3,284	144,599	-	28,561	-	-
Other services and charges	446,418	38,512	105,000	30,159	55,623	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	3,548	11,336	-	27,027	6,080	-
Other disbursements	-	-	380,736	-	-	107,413
Total disbursements	777,226	233,506	485,736	146,368	61,703	107,413
Excess (deficiency) of receipts over disbursements	(187,147)	(129,946)	153,147	214,834	(15,853)	47,139
Cash and investments - ending	\$ 1,145,455	\$ 392,046	\$ 153,208	\$ 521,043	\$ 127,424	\$ 272,044

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Surveyors Cornerstone	Tax Sale Cost	Tax Sale Redemption	Tax Sale Surplus	CASA	Co Auditor Ineligible Deducts	Co Elected Officials Training
Cash and investments - beginning	\$ 166,061	\$ 96,157	\$ 33,722	\$ 1,344,387	\$ 7,838	\$ 363,615	\$ 26,353
Receipts:							
Taxes	-	-	-	-	-	3,573	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	500	270	-
Other receipts	19,598	74,851	578,315	1,505,132	-	4	6,703
Total receipts	19,598	74,851	578,315	1,505,132	500	3,847	6,703
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	279	-	-	-	-	-	-
Other services and charges	2,332	-	-	-	-	-	1,664
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	35,690	-	-	-	-	-	-
Other disbursements	-	92,583	571,191	1,408,950	-	-	-
Total disbursements	38,301	92,583	571,191	1,408,950	-	-	1,664
Excess (deficiency) of receipts over disbursements	(18,703)	(17,732)	7,124	96,182	500	3,847	5,039
Cash and investments - ending	\$ 147,358	\$ 78,425	\$ 40,846	\$ 1,440,569	\$ 8,338	\$ 367,462	\$ 31,392

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Park & Recreation	Vigo County 911	Supp. Juvenile Probation	Supplemental Adult Probation	User Fee Infraction Deferral	Drainage Maintenance	DTF Buy Money - Supp CAR
Cash and investments - beginning	\$ 634,452	\$ 749,107	\$ 12,074	\$ 310,658	\$ 237,274	\$ 28,207	\$ 292
Receipts:							
Taxes	1,069,754	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	103,327	-	-	-	33,501	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	9,730	96,789	519,521	-	-
Other receipts	22	622,336	-	-	168,258	5,413	39,000
Total receipts	1,173,103	622,336	9,730	96,789	721,280	5,413	39,000
Disbursements:							
Personal services	783,862	314,317	-	172,539	549,343	-	-
Supplies	90,159	2,477	1,594	-	2,758	-	-
Other services and charges	231,413	218,027	10,657	7,753	130,287	4,000	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	84,243	162,148	-	-	30,000	-	-
Other disbursements	-	-	-	-	3,625	-	36,000
Total disbursements	1,189,677	696,969	12,251	180,292	716,013	4,000	36,000
Excess (deficiency) of receipts over disbursements	(16,574)	(74,633)	(2,521)	(83,503)	5,267	1,413	3,000
Cash and investments - ending	\$ 617,878	\$ 674,474	\$ 9,553	\$ 227,155	\$ 242,541	\$ 29,620	\$ 3,292

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Sheriff Sale	Drug Task Force Grant	Courthouse Lights Donation	Alarm Control Non-Reverting	Certainteed TIF	Bond And Int Redemp Jail Bond	Supplemental Insurance-COBRA
Cash and investments - beginning	\$ 8,504	\$ 79,610	\$ 177,879	\$ 15,291	\$ 136,306	\$ 120,679	\$ 63
Receipts:							
Taxes	-	-	-	-	-	847,147	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	67,933	-
Charges for services	45,930	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	187,494	7,600	516,863	-	955
Total receipts	<u>45,930</u>	<u>-</u>	<u>187,494</u>	<u>7,600</u>	<u>516,863</u>	<u>915,080</u>	<u>955</u>
Disbursements:							
Personal services	29,793	-	36,786	-	-	-	-
Supplies	-	-	15,701	-	-	-	-
Other services and charges	-	-	5,443	-	-	4,965	-
Debt service - principal and interest	-	-	-	-	-	758,000	-
Capital outlay	-	-	-	7,699	-	-	-
Other disbursements	21,100	-	120,291	-	-	-	1,043
Total disbursements	<u>50,893</u>	<u>-</u>	<u>178,221</u>	<u>7,699</u>	<u>-</u>	<u>762,965</u>	<u>1,043</u>
Excess (deficiency) of receipts over disbursements	<u>(4,963)</u>	<u>-</u>	<u>9,273</u>	<u>(99)</u>	<u>516,863</u>	<u>152,115</u>	<u>(88)</u>
Cash and investments - ending	<u>\$ 3,541</u>	<u>\$ 79,610</u>	<u>\$ 187,152</u>	<u>\$ 15,192</u>	<u>\$ 653,169</u>	<u>\$ 272,794</u>	<u>\$ (25)</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	United Way	Hospital Benefits	Prepaid Legal Service	Deferred Compensation	Federal Tax	Medicare	Flexible Spending Acct (FSA)
Cash and investments - beginning	\$ 48	\$ 2,587,306	\$ 155	\$ -	\$ 192	\$ 57	\$ 3,960
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	7,949,957	-	224,724	2,305,352	1,581,781	36,677
Total receipts	-	7,949,957	-	224,724	2,305,352	1,581,781	36,677
Disbursements:							
Personal services	-	-	-	224,724	2,305,352	1,581,767	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	81,483	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	6,325,149	-	-	-	-	32,754
Total disbursements	-	6,406,632	-	224,724	2,305,352	1,581,767	32,754
Excess (deficiency) of receipts over disbursements	-	1,543,325	-	-	-	14	3,923
Cash and investments - ending	\$ 48	\$ 4,130,631	\$ 155	\$ -	\$ 192	\$ 71	\$ 7,883

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Retirement	Sheriff Pension	State Withholding	Highway Union Dues	Cintas Highway Uniforms	Garnishments	Settlement
Cash and investments - beginning	\$ 2,925	\$ -	\$ 40	\$ 1,783	\$ 430	\$ -	\$ 8,647
Receipts:							
Taxes	-	-	-	-	-	-	904,819
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	11,842	20,826	952,866	-	5,570	159,769	70,868,695
Total receipts	11,842	20,826	952,866	-	5,570	159,769	71,773,514
Disbursements:							
Personal services	11,842	20,826	952,866	-	5,554	159,769	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	71,773,586
Total disbursements	11,842	20,826	952,866	-	5,554	159,769	71,773,586
Excess (deficiency) of receipts over disbursements	-	-	-	-	16	-	(72)
Cash and investments - ending	\$ 2,925	\$ -	\$ 40	\$ 1,783	\$ 446	\$ -	\$ 8,575

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	County Wheel Tax	CVET	State Welfare Excise Tax	Surplus Sewage Collection	Financial Institution Tax	HEA 1001-2007-2008 PTRC & HSC	Fines & Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 3,092	\$ -	\$ 231	\$ 8,189
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	11,501
Other receipts	1,370,793	581,939	2,464,756	99,368	1,300,494	-	-
Total receipts	<u>1,370,793</u>	<u>581,939</u>	<u>2,464,756</u>	<u>99,368</u>	<u>1,300,494</u>	<u>-</u>	<u>11,501</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,370,793	581,939	2,464,756	99,368	1,300,494	231	11,841
Total disbursements	<u>1,370,793</u>	<u>581,939</u>	<u>2,464,756</u>	<u>99,368</u>	<u>1,300,494</u>	<u>231</u>	<u>11,841</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(231)	(340)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,092</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,849</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Infraction Judgments	Overweight Judgments	Special Death Benefit	State Sales Disclosure Fees	State Coroners CE Fees	Interstate Transfer Fee	Mortgage Recording Fees-State
Cash and investments - beginning	\$ 8,205	\$ 852	\$ 310	\$ 900	\$ 1,506	\$ -	\$ 398
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	87,608	12,510	4,670	-	-	1,750	-
Other receipts	-	-	-	10,685	17,912	-	6,964
Total receipts	<u>87,608</u>	<u>12,510</u>	<u>4,670</u>	<u>10,685</u>	<u>17,912</u>	<u>1,750</u>	<u>6,964</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	92,129	12,519	4,380	10,615	17,734	1,750	6,864
Total disbursements	<u>92,129</u>	<u>12,519</u>	<u>4,380</u>	<u>10,615</u>	<u>17,734</u>	<u>1,750</u>	<u>6,864</u>
Excess (deficiency) of receipts over disbursements	<u>(4,521)</u>	<u>(9)</u>	<u>290</u>	<u>70</u>	<u>178</u>	<u>-</u>	<u>100</u>
Cash and investments - ending	<u>\$ 3,684</u>	<u>\$ 843</u>	<u>\$ 600</u>	<u>\$ 970</u>	<u>\$ 1,684</u>	<u>\$ -</u>	<u>\$ 498</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Ineligible HS Penalty State 1%	Child Restraint Violation Fine	Inheritance Tax	CAGIT	CEDIT	ARRA Grant.Clerk Incentive	CG Incentive
Cash and investments - beginning	\$ 15	\$ 722	\$ 25,815	\$ -	\$ -	\$ 30,700	\$ 145,579
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	48,412
Fines and forfeits	-	229	-	-	-	-	-
Other receipts	-	-	35,172	13,846,442	9,470,163	-	311
Total receipts	-	229	35,172	13,846,442	9,470,163	-	48,723
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	15	950	60,483	13,846,442	9,470,163	66	56,875
Total disbursements	15	950	60,483	13,846,442	9,470,163	66	56,875
Excess (deficiency) of receipts over disbursements	(15)	(721)	(25,311)	-	-	(66)	(8,152)
Cash and investments - ending	\$ -	\$ 1	\$ 504	\$ -	\$ -	\$ 30,634	\$ 137,427

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Prosecutor Incentive IV-D	Clerk Incentive	New Clerk Incentive	Sheriff/Jail Commissary-Supp CAR	Work Release Inmate Trust - Supp CAR	Staples TIF	Air Pollution Non-Reverting
Cash and investments - beginning	\$ 62,780	\$ 19,508	\$ 79,730	\$ 3,700	\$ 3,009	\$ 1,097,298	\$ 17,201
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	72,840	-	48,412	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	258,728	204,586	552,867	-
Total receipts	72,840	-	48,412	258,728	204,586	552,867	-
Disbursements:							
Personal services	-	-	49,202	-	-	-	-
Supplies	3,676	-	-	-	-	-	-
Other services and charges	10,460	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	2,573	-	-	-	-	-	-
Other disbursements	-	454	-	226,703	206,883	-	-
Total disbursements	16,709	454	49,202	226,703	206,883	-	-
Excess (deficiency) of receipts over disbursements	56,131	(454)	(790)	32,025	(2,297)	552,867	-
Cash and investments - ending	\$ 118,911	\$ 19,054	\$ 78,940	\$ 35,725	\$ 712	\$ 1,650,165	\$ 17,201

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Canal Road Construction	Canal Road Reserve	Redevelopment District Capital	Prosecutor Equitable Sharing	Vigo County Industrial Park Ls	Enhanced Access	Surplus Tax Overpayments
Cash and investments - beginning	\$ 1,273,434	\$ 1,374,500	\$ 647,062	\$ -	\$ 26,499	\$ 780	\$ 39,964
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	205,354	19,640	-	-	28,847
Total receipts	-	-	205,354	19,640	-	-	28,847
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	11,664	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	1,374,500	-	-	-	-	39,325
Total disbursements	-	1,374,500	11,664	-	-	-	39,325
Excess (deficiency) of receipts over disbursements	-	(1,374,500)	193,690	19,640	-	-	(10,478)
Cash and investments - ending	\$ 1,273,434	\$ -	\$ 840,752	\$ 19,640	\$ 26,499	\$ 780	\$ 29,486

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Records Check	Sheriff Process Svc - Pension	Sheriff Hand Gun Permit	Park Land Acquisition-Wetlands	Tax Certificate Sale	CC Project Income	Commissary Comm Corrections
Cash and investments - beginning	\$ 256	\$ -	\$ 20,203	\$ 12	\$ 47,072	\$ (35,247)	\$ 8,344
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	36,706	-
Charges for services	993	4,060	26,400	-	-	-	-
Fines and forfeits	-	284,215	-	-	-	-	-
Other receipts	-	-	-	-	137,572	1,025,172	21,849
Total receipts	993	288,275	26,400	-	137,572	1,061,878	21,849
Disbursements:							
Personal services	-	-	-	-	-	878,515	-
Supplies	-	-	-	-	-	-	17,690
Other services and charges	-	-	-	-	-	38,289	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	928	277,980	17,635	-	136,320	485	-
Total disbursements	928	277,980	17,635	-	136,320	917,289	17,690
Excess (deficiency) of receipts over disbursements	65	10,295	8,765	-	1,252	144,589	4,159
Cash and investments - ending	\$ 321	\$ 10,295	\$ 28,968	\$ 12	\$ 48,324	\$ 109,342	\$ 12,503

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Seized Assets/Drug Task Force	Engineering	Road Closure	E-share Asset Forfeiture	Interlocal Co-op Agreement	Supplemental Insurance	Common School Fund
Cash and investments - beginning	\$ 170,855	\$ 70,113	\$ 22,551	\$ 3,784	\$ 29,955	\$ 4,880	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	55,833	-	-	-	-	-
Intergovernmental receipts	5,985	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	795
Other receipts	34,763	246,786	30,000	34,409	-	503,454	-
Total receipts	40,748	302,619	30,000	34,409	-	503,454	795
Disbursements:							
Personal services	-	276,281	-	-	-	501,626	-
Supplies	9,705	8,609	-	-	-	-	-
Other services and charges	183,167	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	8,139	715	-	-	-	-	-
Other disbursements	-	-	12,279	-	-	-	795
Total disbursements	201,011	285,605	12,279	-	-	501,626	795
Excess (deficiency) of receipts over disbursements	(160,263)	17,014	17,721	34,409	-	1,828	-
Cash and investments - ending	\$ 10,592	\$ 87,127	\$ 40,272	\$ 38,193	\$ 29,955	\$ 6,708	\$ -

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Guardian Ad Litem Fee	Crime Control	97.039.FEMA Buyout	FEMA	Crime Victim Assistance	93.268 Hlth Immunization Grant	District 7 Grant
Cash and investments - beginning	\$ 42,320	\$ 4,905	\$ 118,405	\$ 6,498	\$ 13,964	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	76,076	16,984	-	-	-	56,675	-
Charges for services	-	-	119,915	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	450	-	-	-	-	-	100,000
Total receipts	<u>76,526</u>	<u>16,984</u>	<u>119,915</u>	<u>-</u>	<u>-</u>	<u>56,675</u>	<u>100,000</u>
Disbursements:							
Personal services	49,027	22,170	-	-	-	21,630	-
Supplies	2,708	-	-	-	-	3,695	-
Other services and charges	26,328	-	-	-	-	15,721	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	5,198	-	-	-	-	16,798	-
Other disbursements	-	-	-	-	-	-	2,000
Total disbursements	<u>83,261</u>	<u>22,170</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,844</u>	<u>2,000</u>
Excess (deficiency) of receipts over disbursements	<u>(6,735)</u>	<u>(5,186)</u>	<u>119,915</u>	<u>-</u>	<u>-</u>	<u>(1,169)</u>	<u>98,000</u>
Cash and investments - ending	<u>\$ 35,585</u>	<u>\$ (281)</u>	<u>\$ 238,320</u>	<u>\$ 6,498</u>	<u>\$ 13,964</u>	<u>\$ (1,169)</u>	<u>\$ 98,000</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Homeland Defense	Homeland Security	Project 21	Operation Pullover	Juvenile Lunch N/R	Juvenile Justice Center Ed	Ace 70 Grant (Sheriff)
Cash and investments - beginning	\$ 1,639	\$ 21,940	\$ 1,675	\$ 35,504	\$ 12,965	\$ 12,328	\$ 1,881
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	32,411	2,816	98,155	-	-	-
Charges for services	-	-	-	-	-	22,000	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	19,308	-	-
Total receipts	-	32,411	2,816	98,155	19,308	22,000	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	26,507	-	-	-	-	-
Other disbursements	-	-	4,400	92,203	25,022	17,913	-
Total disbursements	-	26,507	4,400	92,203	25,022	17,913	-
Excess (deficiency) of receipts over disbursements	-	5,904	(1,584)	5,952	(5,714)	4,087	-
Cash and investments - ending	\$ 1,639	\$ 27,844	\$ 91	\$ 41,456	\$ 7,251	\$ 16,415	\$ 1,881

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Menard's Local Grant	LHD Trust(Local Health Dept)	INDot Grant Industrial Park	Breast Cancer Grant	Casey's IDGF Grant	Totals
Cash and investments - beginning	\$ 1,747	\$ 50,411	\$ 297	\$ 570	\$ -	\$ 72,876,517
Receipts:						
Taxes	-	-	-	-	-	28,835,426
Licenses and permits	-	-	-	-	-	414,921
Intergovernmental receipts	-	-	-	-	200,000	7,139,766
Charges for services	-	-	-	-	-	1,796,138
Fines and forfeits	-	-	-	-	-	2,253,561
Other receipts	-	44,598	-	-	-	145,827,866
Total receipts	-	44,598	-	-	200,000	186,267,678
Disbursements:						
Personal services	-	6,620	-	-	-	36,626,111
Supplies	-	-	-	-	-	2,633,622
Other services and charges	-	50,352	-	-	-	11,053,203
Debt service - principal and interest	-	-	-	-	-	2,873,518
Capital outlay	-	-	-	-	200,000	4,740,964
Other disbursements	-	-	-	-	-	128,419,871
Total disbursements	-	56,972	-	-	200,000	186,347,289
Excess (deficiency) of receipts over disbursements	-	(12,374)	-	-	-	(79,611)
Cash and investments - ending	\$ 1,747	\$ 38,037	\$ 297	\$ 570	\$ -	\$ 72,796,906

VIGO COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2015

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 3,605,330</u>	<u>\$ 163,728</u>

VIGO COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2015

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Vigo County Building Corporation	Courthouse Renovation	\$ 733,500	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
Vigo County Building Corporation	Juvenile Center	243,500	7/1/2013	7/1/2020
Vigo County Building Corporation	Jail Bond	<u>559,000</u>	1/15/2008	1/15/2024
Total governmental activities		<u>1,733,948</u>		
Total of annual lease payments		<u>\$ 1,733,948</u>		

Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	Canal Road/Economic Development Income Tax Refunding Revenue Bonds Series 2015	\$ 4,100,000	\$ 1,688,950
Revenue bonds	Pfizer Project	4,140,000	535,105
Revenue bonds	Convention & Visitors Bureau/Innkeeper's Tax Revenue Bond	<u>3,820,000</u>	<u>425,706</u>
Total governmental activities		<u>12,060,000</u>	<u>2,649,761</u>
Totals		<u>\$ 12,060,000</u>	<u>\$ 2,649,761</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF 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 *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2015. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on the Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2015.

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


Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

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


Paul D. Joyce, CPA
State Examiner

July 13, 2017

(This page intentionally left blank.)

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, 2015

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	Pass-Through To Subrecipient	Total Federal Awards Expended
Department of Agriculture					
Child Nutrition Cluster					
School Breakfast Program	Indiana Dept of Education	10.553		\$ -	\$ 7,641
Non-Reverting Lunch					
National School Lunch Program	Indiana Dept of Education	10.555		-	11,667
Non-Reverting Lunch					
Total - Child Nutrition Cluster				-	19,308
Total - Department of Agriculture				-	19,308
Department of Justice					
Crime Victim Assistance	Indiana Criminal Justice Institute				
2013 VOCA Assistance Grant		16.575	Grant 2182; 12VA1340; 2013-VA-G8-0036	-	2,564
VOCA Assistance 9 Month Grant		16.575	Grant 3450; 2014-VA-GX-0062	-	14,420
Total - Crime Victim Assistance				-	16,984
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738	Grant 3411; FE-2013-DJ-BX-0039	-	1,754
Drug Court; 2015 Edward Byrne Memorial JAG Program	Indiana Criminal Justice Institute	16.738	Grant 3411; FE-2013-DJ-BX-0039	-	18,247
Alcohol & Drug; 2015 Edward Byrne Memorial JAG Program	City of Terre Haute	16.738	2014-BJ-BX-1129	-	3,501
Total - Edward Byrne Memorial Justice Assistance Grant Program				-	23,502
Total - Department of Justice				-	40,486
Department of Transportation					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Dept of Transportation				
SFY 2012-2015 Transportation Improvement Program		20.205	DES 800360	-	49,797
SFY 2012-2015 Transportation Improvement Program		20.205	DES 1298669	-	119,888
Total - Highway Planning and Construction				-	169,685
Total - Highway Planning and Construction Cluster				-	169,685
Highway Safety Cluster					
State and Community Highway Safety	Indiana Criminal Justice Institute				
Grant 3080; FY2015 Operation Pull Over Enforcement Grant VCSD (CAGIT)		20.600	Grant 3080	-	4,664
Grant 3080; FY2015 Operation Pull Over Enforcement Grant THPD		20.600	Grant 3080	65,247	65,247
Grant 3080; FY2015 Operation Pull Over Enforcement Grant WTHPD		20.600	Grant 3080	2,742	2,742
Total - State and Community Highway Safety				67,989	72,653
Alcohol Impaired Driving Countermeasures Incentive Grants I	Indiana Criminal Justice Institute				
Grant 3079; FY 2015 DUI & DUID Taskforce Grant VCSC - CAGIT THPD		20.601	Grant 3079	2,107	2,107
Grant 3079; FY 2015 DUI & DUID Taskforce Grant THPD		20.601	Grant 3079	21,722	21,722
Grant 3079; FY 2015 DUI & DUID Taskforce Grant		20.601	Grant 3079	-	2,491
Total - Alcohol Impaired Driving Countermeasures Incentive Grants I				23,829	26,320
Occupant Protection Incentive Grants	Indiana Criminal Justice Institute				
Grant 3831; 2015 Rural Demonstration Project THPD		20.602	Grant #3831	1,494	1,494
Grant 3831; 2015 Rural Demonstration Project THPD		20.602	Grant 3831	4,683	4,683
Grant 3831; 2015 Rural Demonstration Project WTHPD		20.602	Grant 3831	1,269	1,269
Total - Occupant Protection Incentive Grants				7,446	7,446
Total - Highway Safety Cluster				99,264	106,419
Interagency Hazardous Materials Public Sector Training and Planning Grants	Indiana Department of Homeland Security				
LEPC-Hazardous Materials Emergency Preparedness Program (HMEP)		20.703	C44P-5-565B	-	6,000
Total - Department of Transportation				99,264	282,104

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, 2015
(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	Pass-Through To Subrecipient	Total Federal Awards Expended
Department of Health and Human Services					
Immunization Cooperative Agreements Health Immunization Grant	Indiana Department of Health	93.268	A70-5-073168	-	56,675
Total - Immunization Cooperative Agreements				-	56,675
TANF Cluster					
Temporary Assistance for Needy Families	Indiana Family and Social Services Administration	93.558	EDS D12-16-108 TANF FY16	-	36,706
Total - TANF Cluster				-	36,706
Child Support Enforcement					
Title IV-D Child Support Reimb (Regular)	Indiana Department of Child Services	93.563		-	670,209
Prosecutor Incentive		93.563		-	16,709
New Clerk Incentive		93.563		-	49,202
Child Support (Indirect Costs)		93.563		-	215,806
County General Incentive/Superior Court IV-D/Child Support		93.563		-	56,875
Title IV-D Child Support Reimb (Regular)		93.563		-	454
Total - Child Support Enforcement				-	1,009,255
ARRA-Child Support Enforcement					
ARRA Grant.Clerk Incentive	Indiana Department of Child Services	93.563		-	66
Total - Child Support Enforcement				-	1,009,321
Social Services Block Grant					
Adult Protective Services Grant	Indiana Family and Social Services Administration	93.667	84-15-99-1011	-	5,000
Total - Department of Health and Human Services				-	1,107,702
Department of Homeland Security					
Hazard Mitigation Grant					
FEMA Buyout/Dresser III	Indiana Department of Homeland Security	97.039	C44P-2-071A	-	35,946
FEMA Buyout/North		97.039	C44P-4-567B	-	83,969
Total - Hazard Mitigation Grant				-	119,915
Emergency Management Performance Grants					
2014 Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	C44P-5-535B	-	8,485
EMA Performance Grants (Salaries)		97.042	C44P-5-766B	-	61,648
Total - Emergency Management Performance Grants				-	70,133
Homeland Security Grant Program					
EMA - Hazardous Materials Team Qualification Program (HMTQP)	Indiana Department of Homeland Security	97.067	C44P-5-659B	-	2,778
EMA - Competitive County Based Projects/School Safety Officer Equipment		97.067	C4P-5-630B	-	15,124
Total - Homeland Security Grant Program				-	17,902
Total - Department of Homeland Security				-	207,950
Total federal awards expended				\$ 99,264	\$ 1,657,550

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 (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2015. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

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

Federal Awards:

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

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

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

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?	no
--	----

Section II - Financial Statement Findings

**FINDING 2015-001 - PREPARATION OF THE SCHEDULE
OF EXPENDITURES OF FEDERAL AWARDS**

Repeat Finding

This is a repeat of Finding 2014-002 from the immediate prior year.

Condition

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). One individual independently prepared the SEFA for inclusion in the financial report without any oversight, review, or approval process to verify the accuracy of the information and amounts.

VIGO COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . .

The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; the list is by no means all inclusive, but is reproduced here for reference purposes: . . .

- Accurate and timely recording of transactions. . . ."

Cause

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA could have remained undetected.

Views of Responsible Officials

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

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

AUDITEE-PREPARED DOCUMENTS

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

NANCY S. ALLSUP
TREASURER OF VIGO COUNTY

OFFICE: (812) 462-3251
FAX: (812) 462-3279

VIGO COUNTY ANNEX
191 OAK STREET
TERRE HAUTE, INDIANA 47807

nancy.allsup@vigocounty.in.gov

July 6, 2017

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-001

Fiscal year in which the finding initially occurred: 2014

Contact Person Responsible for Corrective Action: Nancy Allsup

Contact Phone Number: 812-462-3251

Status of Audit Finding:

We have made changes to ensure settlement is posted before the end of the year.



Nancy Allsup

Vigo County Treasurer





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

James W Bramble
James.bramble@vigocounty.in.gov

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

July 6, 2017

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-002

Fiscal year in which the finding initially occurred: 2014

Contact Person Responsible for Corrective Action: James Bramble

Contact Phone Number: 812-462-3361

Status of Audit Finding:

We are continuing to provide employee training and proper instruction on completing the Schedule of Expenditures of Federal Awards.

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

James W Bramble, CPA
Vigo County Auditor



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

James W Bramble
James.bramble@vigocounty.in.gov

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

July 6, 2017

CORRECTIVE ACTION PLAN

FINDING 2015-001

Contact Person Responsible for Corrective Action: James Bramble

Contact Phone Number: 812-462-3361

Views of Responsible Official: We concur with the finding

Corrective Action Plan:

We do understand the necessity of maintaining a system of internal controls which provides a reasonable assurance regarding the reliability of financial information and records

In order to prevent misstatements in the future, it is our plan to provide adequate training for new employees involved in the administration and reporting of federal awards. We will also require more extensive review of the work product for these employees.

Anticipated Completion Date: 12/31/17

James W Bramble, CPA
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/>.