

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, 2016 to December 31, 2016



FILED
09/01/2017

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



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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, 2016, 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, 2016.

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, 2016, 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



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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, 2016, 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 2016-001, 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 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 item 2016-001.

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

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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, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Treasurer's Trust/After Settlement Collections	\$ 2,477,449	\$ 2,307,460	\$ 2,477,448	\$ 2,307,461
Sheriff Inmate Trust - Supp CAR	20,004	674,107	620,408	73,703
Clerk's Trust - Supp CAR	1,166,559	6,994,598	6,967,594	1,193,563
General Fund	21,024,298	29,286,095	31,469,005	18,841,388
Sheriff Accident Report	780	9,550	4,209	6,121
Animal Control Fund	5,094	200	-	5,294
CAGIT County Certified Shares	3,518,007	4,133,630	4,036,019	3,615,618
Campaign Finance Enforcement	40	-	-	40
EDIT-County Portion	15,884,035	5,062,064	6,001,404	14,944,695
City/Town Court Cost	-	13,470	6,949	6,521
Clerk Perpetuation	140,468	53,241	36,790	156,919
Adult Community Corrections	157,100	917,170	917,356	156,914
Community Transition Program	25,119	146,041	118,508	52,652
Cong School-Interest	8,109	-	2,286	5,823
Cong School-Principal	57,146	-	-	57,146
Convention & Tourism	2,598,632	1,884,797	2,225,100	2,258,329
Dog Tax	374	-	-	374
County Sales Disclosure	112,369	11,575	10,209	113,735
Covered Bridge	14,840	1,850	-	16,690
Cumulative Bridge	3,593,042	995,219	928,095	3,660,166
Cumulative Capital Development	1	509,418	276,000	233,419
Drug Free Community	58,940	47,077	56,049	49,968
LEPC	66,339	7,394	14,528	59,205
Recorder Enhanced Access	64,019	26,130	400	89,749
General Drain	341,431	-	-	341,431
Health	1,139,713	1,190,967	1,557,548	773,132
Recorder Security Protection	109,939	6,683	19,118	97,504
Levy Excess.County Gen	231	-	-	231
Health Maintenance	15,073	109,008	70,014	54,067
Local Road & Street	271,204	556,146	627,245	200,105
Highway	1,176,565	4,617,828	4,754,534	1,039,859
Parks And Rec Non-Revert Cap	42,017	30,000	35,526	36,491
Parks And Rec Non-Reverting	276,231	158,455	158,236	276,450
Plat Mapping	278,180	19,150	40,296	257,034
Rainy Day	1,009,411	999,875	999,875	1,009,411
Reassessment 2015	1,145,455	759,423	761,345	1,143,533
Recorders Record Perpetuation	392,046	114,876	145,288	361,634
Riverboat Wagering Tax Revenue	153,208	638,860	405,783	386,285
Solid Waste User Fees	521,043	381,792	357,261	545,574
Supplemental Public Defender	127,424	40,817	55,249	112,992
Surplus Tax	272,044	138,454	163,629	246,869
Surveyors Cornerstone	147,358	19,753	24,941	142,170
Tax Sale Cost	78,425	73,914	71,357	80,982
Tax Sale Redemption	40,846	497,363	444,395	93,814
Tax Sale Surplus	1,440,569	1,364,251	944,201	1,860,619
CASA	8,338	320	-	8,658
Co Auditor Ineligible Deducts	367,462	-	-	367,462
Co Elected Officials Training	31,392	6,671	2,698	35,365
Park & Recreation	617,878	1,138,922	1,245,786	511,014
County Offender Transportation	-	375	-	375
Vigo County 911	674,474	789,175	678,075	785,574
LOIT Special Distribution	-	1,783,030	757,897	1,025,133
Supp. Juvenile Probation	9,553	13,130	10,190	12,493
Supplemental Adult Probation	227,155	104,655	192,356	139,454
Alternative Dispute Resolution	-	7,540	-	7,540
User Fee Infraction Deferral	100,721	148,500	139,942	109,279
Drainage Maintenance	29,620	3,589	-	33,209
Vigo County Drug Task Force - Supp CAR	3,292	20,569	22,500	1,361
Sheriff Sale	3,541	55,143	53,852	4,832
Drug Task Force Grant	79,610	-	-	79,610
Courthouse Lights Donation	50	-	-	50
Alarm Control Non-Reverting	15,192	100	7,699	7,593
Certainited TIF	653,169	440,485	-	1,093,654
Bond And Int Redemp Jail Bond	213,564	609,623	279,500	543,687
Supplemental Insurance-COBRA	(25)	891	772	94
United Way	48	-	-	48
Hospital Benefits	4,130,631	6,655,809	6,031,524	4,754,916

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, 2016
(Continued)

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Prepaid Legal Service	155	-	-	155
Deferred Compensation	-	262,194	262,194	-
Federal Tax	192	2,415,246	2,415,648	(210)
Medicare	71	1,606,901	1,607,304	(332)
Flexible Spending Acct (FSA)	7,883	44,346	43,943	8,286
Retirement	2,925	14,216	14,216	2,925
Sheriff Pension	-	21,134	21,134	-
State Withholding	40	965,979	966,212	(193)
Highway Union Dues	1,783	-	-	1,783
Cintas Highway Uniforms	446	-	-	446
Garnishments	-	145,908	145,908	-
Settlement	-	99,800,676	99,800,676	-
County Wheel Tax	-	1,376,131	1,374,377	1,754
CVET	-	518,403	518,403	-
State Welfare Excise Tax	-	2,473,698	2,473,698	-
Surplus Sewage Collection	3,092	38,269	38,269	3,092
Financial Institution Tax	-	1,401,978	1,401,978	-
Fines & Forfeitures	7,849	8,894	12,418	4,325
Infraction Judgments	3,684	64,182	67,866	-
Overweight Judgments	843	8,533	8,509	867
Special Death Benefit	600	3,585	3,965	220
State Sales Disclosure Fees	970	11,405	11,470	905
State Coroners CE Fees	1,684	18,088	18,328	1,444
Interstate Transfer Fee	-	500	500	-
Mortgage Recording Fees-State	498	7,620	7,370	748
Child Restraint Violation Fine	1	450	450	1
Inheritance Tax	504	-	-	504
CAGIT	-	14,355,907	14,355,907	-
CEDIT	-	9,811,613	9,811,613	-
LOIT 2016 Special Distribution	-	4,135,951	4,135,951	-
ARRA Grant.Clerk Incentive	30,634	-	2,970	27,664
CG Incentive	137,427	47,264	90,926	93,765
Prosecutor Incentive IV-D	118,911	71,109	11,464	178,556
Clerk Incentive	19,054	-	-	19,054
New Clerk Incentive	78,940	47,264	57,791	68,413
Courthouse Bond	59,230	255,331	64,500	250,061
Jury Pay Users	122,694	11,374	-	134,068
User Fees Sheriff cont Ed	3,128	3,969	2,330	4,767
Alcohol & Drug	15,729	23,385	21,427	17,687
Drug Court User Fee	268	50,000	-	50,268
Crime Victim Donation	13,228	-	-	13,228
Health Donation Fund	65,014	34,606	47,331	52,289
Juvenile Donation	1,365	-	-	1,365
Parks and Recreation Donation	89,851	340,412	343,074	87,189
Sheriff Donation	17,618	2,170	3,236	16,552
EMA Donation Fund	25	-	-	25
Veterans Memorial Donation	2	-	-	2
Homestead Credit Distribution	8,575	-	-	8,575
Sheriff / Jail Commissary - Supp CAR	35,725	261,961	285,591	12,095
Local Road Matching Grant / Community Crossings	-	999,875	181,541	818,334
Adult Probation. DOC Grant	-	38,438	1,507	36,931
Fayette Twp Water Grant	-	77,874	22,500	55,374
Staples TIF	1,650,165	421,112	-	2,071,277
Air Pollution Non-Reverting	17,201	-	-	17,201
Canal Road Construction	1,273,434	-	-	1,273,434
Redevelopment District Capital	840,752	175,111	64,081	951,782
Prosecutor Equitable Sharing	19,640	-	-	19,640
Vigo County Industrial Park Ls	26,499	-	-	26,499
Enhanced Access	780	-	-	780
Surplus Tax Overpayments	29,486	45,053	26,128	48,411
Records Check	321	627	-	948
Sheriff Process Svc - Pension	10,295	266,246	257,545	18,996
Sheriff Hand Gun Permit	28,968	48,860	68,383	9,445
Park Land Acquisition-Wetlands	12	-	-	12
Tax Certificate Sale	48,324	105,342	87,114	66,552
CC Project Income	109,342	1,588,854	1,411,616	286,580
Commissary Comm Corrections	12,503	32,955	9,722	35,736

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, 2016
(Continued)

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Seized Assets/Drug Task Force	10,592	41,679	33,283	18,988
Engineering	87,127	312,337	306,079	93,385
Road Closure	40,272	15,915	-	56,187
E-share Asset Forfeiture	38,193	2,120	38,000	2,313
Interlocal Co-op Agreement	29,955	-	-	29,955
Supplemental Insurance	6,708	503,484	503,424	6,768
Guardian Ad Litem Fee	35,585	113,760	105,658	43,687
Crime Control	(281)	42,859	48,832	(6,254)
97.039.FEMA Buyout	238,320	-	83,969	154,351
FEMA	6,498	-	-	6,498
Crime Victim Assistance	13,964	-	-	13,964
93.268 Hlth Immunization Grant	(1,169)	68,194	73,016	(5,991)
District 7 Grant	98,000	123,019	60,168	160,851
Homeland Defense	1,639	-	-	1,639
Homeland Security	27,844	43,956	38,153	33,647
Project 21	91	4,000	4,091	-
Operation Pullover	41,456	92,133	43,489	90,100
Juvenile Lunch N/R	7,251	25,119	30,496	1,874
Juvenile Justice Center Ed	16,415	22,211	15,619	23,007
Ace 70 Grant (Sheriff)	1,881	-	-	1,881
Menard's Local Grant	1,747	-	-	1,747
LHD Trust(Local Health Dept)	38,037	69,334	51,527	55,844
INDot Grant Industrial Park	297	-	-	297
Breast Cancer Grant	570	-	570	-
Family Court Grant	-	25,000	722	24,278
Veterans Court	-	34,365	13,175	21,190
Totals	<u>\$ 72,796,194</u>	<u>\$ 222,577,712</u>	<u>\$ 221,256,344</u>	<u>\$ 74,117,562</u>

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

VIGO COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

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:

VIGO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Funding Policy and Annual Pension Cost

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

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.

VIGO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of timing differences on payroll withholding funds, and funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2016.

Note 8. Restatements

For the year ended December 31, 2016, 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	Balance as of December 31, 2015	Prior Period Adjustment	Balance as of January 1, 2016
Work Release Inmate Trust - Supp CAR	\$ 712	\$ (712)	\$ -

Note 9. 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 2016 totaled \$1,490,000.

Note 10. Combined Funds

Five funds related to user fees, eight funds related to donations, two funds related to settlement, and two funds related to bond debt service are reported individually in the current financial statement, but were combined into four funds in the prior financial statement as User Fee Infraction Deferral fund, Courthouse Lights Donation fund, Settlement fund, and Bond and Interest Redemption Jail Bond fund, respectively.

Note 11. 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 estimates the approximate price for a completed structure to be in the high fifty million dollar range.

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, 2016

	Treasurer's Trust/After Settlement Collections	Sheriff Inmate Trust - Supp CAR	Clerk's Trust - Supp CAR	General Fund	Sheriff Accident Report	Animal Control Fund	CAGIT County Certified Shares
Cash and investments - beginning	\$ 2,477,449	\$ 20,004	\$ 1,166,559	\$ 21,024,298	\$ 780	\$ 5,094	\$ 3,518,007
Receipts:							
Taxes	-	-	-	21,077,449	-	-	-
Licenses and permits	-	-	-	112,451	-	-	-
Intergovernmental receipts	-	-	-	1,899,124	-	-	-
Charges for services	-	-	-	951,876	1,950	-	16,001
Fines and forfeits	-	-	-	1,022,180	-	-	-
Other receipts	2,307,460	674,107	6,994,598	4,223,015	7,600	200	4,117,629
Total receipts	2,307,460	674,107	6,994,598	29,286,095	9,550	200	4,133,630
Disbursements:							
Personal services	-	-	-	21,182,310	-	-	3,323,982
Supplies	-	-	-	836,838	-	-	179,748
Other services and charges	-	-	-	6,848,655	-	-	203,173
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	934,183	-	-	329,116
Other disbursements	2,477,448	620,408	6,967,594	1,667,019	4,209	-	-
Total disbursements	2,477,448	620,408	6,967,594	31,469,005	4,209	-	4,036,019
Excess (deficiency) of receipts over disbursements	(169,988)	53,699	27,004	(2,182,910)	5,341	200	97,611
Cash and investments - ending	\$ 2,307,461	\$ 73,703	\$ 1,193,563	\$ 18,841,388	\$ 6,121	\$ 5,294	\$ 3,615,618

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (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	\$ 15,884,035	\$ -	\$ 140,468	\$ 157,100	\$ 25,119	\$ 8,109
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	13,470	53,241	-	-	-
Other receipts	-	5,062,064	-	-	917,170	146,041	-
Total receipts	-	5,062,064	13,470	53,241	917,170	146,041	-
Disbursements:							
Personal services	-	-	-	11,470	495,411	-	-
Supplies	-	-	-	3,111	56,441	10,401	-
Other services and charges	-	1,128,692	-	18,209	328,081	108,107	-
Debt service - principal and interest	-	2,222,905	-	-	-	-	-
Capital outlay	-	1,637,932	-	4,000	37,423	-	-
Other disbursements	-	1,011,875	6,949	-	-	-	2,286
Total disbursements	-	6,001,404	6,949	36,790	917,356	118,508	2,286
Excess (deficiency) of receipts over disbursements	-	(939,340)	6,521	16,451	(186)	27,533	(2,286)
Cash and investments - ending	\$ 40	\$ 14,944,695	\$ 6,521	\$ 156,919	\$ 156,914	\$ 52,652	\$ 5,823

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Cong School-Principal	Convention & Tourism	Dog Tax	County Sales Disclosure	Covered Bridge	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 57,146	\$ 2,598,632	\$ 374	\$ 112,369	\$ 14,840	\$ 3,593,042	\$ 1
Receipts:							
Taxes	-	1,884,421	-	-	-	786,111	464,694
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	75,861	44,724
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	376	-	11,575	1,850	133,247	-
Total receipts	-	1,884,797	-	11,575	1,850	995,219	509,418
Disbursements:							
Personal services	-	-	-	-	-	71,511	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	10,209	-	856,584	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	276,000
Other disbursements	-	2,225,100	-	-	-	-	-
Total disbursements	-	2,225,100	-	10,209	-	928,095	276,000
Excess (deficiency) of receipts over disbursements	-	(340,303)	-	1,366	1,850	67,124	233,418
Cash and investments - ending	\$ 57,146	\$ 2,258,329	\$ 374	\$ 113,735	\$ 16,690	\$ 3,660,166	\$ 233,419

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Drug Free Community	LEPC	Recorder Enhanced Access	General Drain	Health	Recorder Security Protection	Levy Excess County Gen
Cash and investments - beginning	\$ 58,940	\$ 66,339	\$ 64,019	\$ 341,431	\$ 1,139,713	\$ 109,939	\$ 231
Receipts:							
Taxes	-	-	-	-	853,859	-	-
Licenses and permits	-	-	-	-	254,684	-	-
Intergovernmental receipts	-	-	-	-	82,371	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	47,077	-	-	-	-	-	-
Other receipts	-	7,394	26,130	-	53	6,683	-
Total receipts	47,077	7,394	26,130	-	1,190,967	6,683	-
Disbursements:							
Personal services	-	-	-	-	1,355,702	-	-
Supplies	-	175	400	-	102,430	-	-
Other services and charges	56,049	8,353	-	-	78,773	19,118	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	6,000	-	-	20,368	-	-
Other disbursements	-	-	-	-	275	-	-
Total disbursements	56,049	14,528	400	-	1,557,548	19,118	-
Excess (deficiency) of receipts over disbursements	(8,972)	(7,134)	25,730	-	(366,581)	(12,435)	-
Cash and investments - ending	\$ 49,968	\$ 59,205	\$ 89,749	\$ 341,431	\$ 773,132	\$ 97,504	\$ 231

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (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	\$ 15,073	\$ 271,204	\$ 1,176,565	\$ 42,017	\$ 276,231	\$ 278,180	\$ 1,009,411
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	556,146	4,406,505	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	109,008	-	211,323	30,000	158,455	19,150	999,875
Total receipts	<u>109,008</u>	<u>556,146</u>	<u>4,617,828</u>	<u>30,000</u>	<u>158,455</u>	<u>19,150</u>	<u>999,875</u>
Disbursements:							
Personal services	70,014	237,824	2,149,640	-	-	-	-
Supplies	-	335,012	1,575,272	-	15,947	91	-
Other services and charges	-	54,409	609,531	-	35,291	40,205	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	420,091	35,526	98,502	-	-
Other disbursements	-	-	-	-	8,496	-	999,875
Total disbursements	<u>70,014</u>	<u>627,245</u>	<u>4,754,534</u>	<u>35,526</u>	<u>158,236</u>	<u>40,296</u>	<u>999,875</u>
Excess (deficiency) of receipts over disbursements	<u>38,994</u>	<u>(71,099)</u>	<u>(136,706)</u>	<u>(5,526)</u>	<u>219</u>	<u>(21,146)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 54,067</u>	<u>\$ 200,105</u>	<u>\$ 1,039,859</u>	<u>\$ 36,491</u>	<u>\$ 276,450</u>	<u>\$ 257,034</u>	<u>\$ 1,009,411</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Reassessment 2015	Recorders Record Perpetuation	Riverboat Wagering Tax Revenue	Solid Waste User Fees	Supplemental Public Defender	Surplus Tax	Surveyors Cornerstone
Cash and investments - beginning	\$ 1,145,455	\$ 392,046	\$ 153,208	\$ 521,043	\$ 127,424	\$ 272,044	\$ 147,358
Receipts:							
Taxes	692,620	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	66,803	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	40,817	-	-
Other receipts	-	114,876	638,860	381,792	-	138,454	19,753
Total receipts	<u>759,423</u>	<u>114,876</u>	<u>638,860</u>	<u>381,792</u>	<u>40,817</u>	<u>138,454</u>	<u>19,753</u>
Disbursements:							
Personal services	347,090	40,881	-	63,851	-	-	-
Supplies	2,820	67,081	-	21,168	-	-	-
Other services and charges	409,580	36,433	-	46,752	26,050	-	2,592
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,855	893	25,060	225,490	29,199	-	22,349
Other disbursements	-	-	380,723	-	-	163,629	-
Total disbursements	<u>761,345</u>	<u>145,288</u>	<u>405,783</u>	<u>357,261</u>	<u>55,249</u>	<u>163,629</u>	<u>24,941</u>
Excess (deficiency) of receipts over disbursements	<u>(1,922)</u>	<u>(30,412)</u>	<u>233,077</u>	<u>24,531</u>	<u>(14,432)</u>	<u>(25,175)</u>	<u>(5,188)</u>
Cash and investments - ending	<u>\$ 1,143,533</u>	<u>\$ 361,634</u>	<u>\$ 386,285</u>	<u>\$ 545,574</u>	<u>\$ 112,992</u>	<u>\$ 246,869</u>	<u>\$ 142,170</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Tax Sale Cost	Tax Sale Redemption	Tax Sale Surplus	CASA	Co Auditor Ineligible Deducts	Co Elected Officials Training	Park & Recreation
Cash and investments - beginning	\$ 78,425	\$ 40,846	\$ 1,440,569	\$ 8,338	\$ 367,462	\$ 31,392	\$ 617,878
Receipts:							
Taxes	-	-	-	-	-	-	1,038,648
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	100,204
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	320	-	-	-
Other receipts	73,914	497,363	1,364,251	-	-	6,671	70
Total receipts	<u>73,914</u>	<u>497,363</u>	<u>1,364,251</u>	<u>320</u>	<u>-</u>	<u>6,671</u>	<u>1,138,922</u>
Disbursements:							
Personal services	-	-	-	-	-	-	796,148
Supplies	-	-	-	-	-	-	72,732
Other services and charges	33,637	-	-	-	-	2,698	262,908
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	113,998
Other disbursements	37,720	444,395	944,201	-	-	-	-
Total disbursements	<u>71,357</u>	<u>444,395</u>	<u>944,201</u>	<u>-</u>	<u>-</u>	<u>2,698</u>	<u>1,245,786</u>
Excess (deficiency) of receipts over disbursements	<u>2,557</u>	<u>52,968</u>	<u>420,050</u>	<u>320</u>	<u>-</u>	<u>3,973</u>	<u>(106,864)</u>
Cash and investments - ending	<u>\$ 80,982</u>	<u>\$ 93,814</u>	<u>\$ 1,860,619</u>	<u>\$ 8,658</u>	<u>\$ 367,462</u>	<u>\$ 35,365</u>	<u>\$ 511,014</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	County Offender Transportation	Vigo County 911	LOIT Special Distribution	Supp. Juvenile Probation	Supplemental Adult Probation	Alternative Dispute Resolution	User Fee Infraction Deferral
Cash and investments - beginning	\$ -	\$ 674,474	\$ -	\$ 9,553	\$ 227,155	\$ -	\$ 100,721
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	1,783,030	-	-	-	-
Fines and forfeits	375	-	-	13,130	104,655	7,540	148,500
Other receipts	-	789,175	-	-	-	-	-
Total receipts	<u>375</u>	<u>789,175</u>	<u>1,783,030</u>	<u>13,130</u>	<u>104,655</u>	<u>7,540</u>	<u>148,500</u>
Disbursements:							
Personal services	-	370,419	-	-	185,973	-	15,015
Supplies	-	2,247	-	2,283	-	-	-
Other services and charges	-	293,404	757,897	7,907	6,383	-	123,973
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	12,005	-	-	-	-	954
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>678,075</u>	<u>757,897</u>	<u>10,190</u>	<u>192,356</u>	<u>-</u>	<u>139,942</u>
Excess (deficiency) of receipts over disbursements	<u>375</u>	<u>111,100</u>	<u>1,025,133</u>	<u>2,940</u>	<u>(87,701)</u>	<u>7,540</u>	<u>8,558</u>
Cash and investments - ending	<u>\$ 375</u>	<u>\$ 785,574</u>	<u>\$ 1,025,133</u>	<u>\$ 12,493</u>	<u>\$ 139,454</u>	<u>\$ 7,540</u>	<u>\$ 109,279</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Drainage Maintenance	Vigo County Drug Task Force - Supp CAR	Sheriff Sale	Drug Task Force Grant	Courthouse Lights Donation	Alarm Control Non-Reverting	Certainteed TIF
Cash and investments - beginning	\$ 29,620	\$ 3,292	\$ 3,541	\$ 79,610	\$ 50	\$ 15,192	\$ 653,169
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	55,143	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,589	20,569	-	-	-	100	440,485
Total receipts	<u>3,589</u>	<u>20,569</u>	<u>55,143</u>	<u>-</u>	<u>-</u>	<u>100</u>	<u>440,485</u>
Disbursements:							
Personal services	-	-	24,352	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	7,699	-
Other disbursements	-	22,500	29,500	-	-	-	-
Total disbursements	<u>-</u>	<u>22,500</u>	<u>53,852</u>	<u>-</u>	<u>-</u>	<u>7,699</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,589</u>	<u>(1,931)</u>	<u>1,291</u>	<u>-</u>	<u>-</u>	<u>(7,599)</u>	<u>440,485</u>
Cash and investments - ending	<u>\$ 33,209</u>	<u>\$ 1,361</u>	<u>\$ 4,832</u>	<u>\$ 79,610</u>	<u>\$ 50</u>	<u>\$ 7,593</u>	<u>\$ 1,093,654</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Bond And Int Redemp Jail Bond	Supplemental Insurance-COBRA	United Way	Hospital Benefits	Prepaid Legal Service	Deferred Compensation	Federal Tax
Cash and investments - beginning	\$ 213,564	\$ (25)	\$ 48	\$ 4,130,631	\$ 155	\$ -	\$ 192
Receipts:							
Taxes	564,899	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	44,724	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	891	-	6,655,809	-	262,194	2,415,246
Total receipts	609,623	891	-	6,655,809	-	262,194	2,415,246
Disbursements:							
Personal services	-	-	-	-	-	262,194	2,415,648
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	79,614	-	-	-
Debt service - principal and interest	279,500	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	772	-	5,951,910	-	-	-
Total disbursements	279,500	772	-	6,031,524	-	262,194	2,415,648
Excess (deficiency) of receipts over disbursements	330,123	119	-	624,285	-	-	(402)
Cash and investments - ending	\$ 543,687	\$ 94	\$ 48	\$ 4,754,916	\$ 155	\$ -	\$ (210)

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Medicare	Flexible Spending Acct (FSA)	Retirement	Sheriff Pension	State Withholding	Highway Union Dues	Cintas Highway Uniforms
Cash and investments - beginning	\$ 71	\$ 7,883	\$ 2,925	\$ -	\$ 40	\$ 1,783	\$ 446
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,606,901	44,346	14,216	21,134	965,979	-	-
Total receipts	<u>1,606,901</u>	<u>44,346</u>	<u>14,216</u>	<u>21,134</u>	<u>965,979</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	1,607,304	-	14,216	21,134	966,212	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	43,943	-	-	-	-	-
Total disbursements	<u>1,607,304</u>	<u>43,943</u>	<u>14,216</u>	<u>21,134</u>	<u>966,212</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(403)</u>	<u>403</u>	<u>-</u>	<u>-</u>	<u>(233)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (332)</u>	<u>\$ 8,286</u>	<u>\$ 2,925</u>	<u>\$ -</u>	<u>\$ (193)</u>	<u>\$ 1,783</u>	<u>\$ 446</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Garnishments	Settlement	County Wheel Tax	CVET	State Welfare Excise Tax	Surplus Sewage Collection	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,092	\$ -
Receipts:							
Taxes	-	991,449	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	145,908	98,809,227	1,376,131	518,403	2,473,698	38,269	1,401,978
Total receipts	145,908	99,800,676	1,376,131	518,403	2,473,698	38,269	1,401,978
Disbursements:							
Personal services	145,908	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	99,800,676	1,374,377	518,403	2,473,698	38,269	1,401,978
Total disbursements	145,908	99,800,676	1,374,377	518,403	2,473,698	38,269	1,401,978
Excess (deficiency) of receipts over disbursements	-	-	1,754	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 1,754	\$ -	\$ -	\$ 3,092	\$ -

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Fines & Forfeitures	Infraction Judgments	Overweight Judgments	Special Death Benefit	State Sales Disclosure Fees	State Coroners CE Fees	Interstate Transfer Fee
Cash and investments - beginning	\$ 7,849	\$ 3,684	\$ 843	\$ 600	\$ 970	\$ 1,684	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	8,894	64,182	8,533	3,585	-	-	500
Other receipts	-	-	-	-	11,405	18,088	-
Total receipts	<u>8,894</u>	<u>64,182</u>	<u>8,533</u>	<u>3,585</u>	<u>11,405</u>	<u>18,088</u>	<u>500</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	12,418	67,866	8,509	3,965	11,470	18,328	500
Total disbursements	<u>12,418</u>	<u>67,866</u>	<u>8,509</u>	<u>3,965</u>	<u>11,470</u>	<u>18,328</u>	<u>500</u>
Excess (deficiency) of receipts over disbursements	<u>(3,524)</u>	<u>(3,684)</u>	<u>24</u>	<u>(380)</u>	<u>(65)</u>	<u>(240)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,325</u>	<u>\$ -</u>	<u>\$ 867</u>	<u>\$ 220</u>	<u>\$ 905</u>	<u>\$ 1,444</u>	<u>\$ -</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Mortgage Recording Fees-State	Child Restraint Violation Fine	Inheritance Tax	CAGIT	CEDIT	LOIT 2016 Special Distribution	ARRA Grant.Clerk Incentive
Cash and investments - beginning	\$ 498	\$ 1	\$ 504	\$ -	\$ -	\$ -	\$ 30,634
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	450	-	-	-	-	-
Other receipts	7,620	-	-	14,355,907	9,811,613	4,135,951	-
Total receipts	7,620	450	-	14,355,907	9,811,613	4,135,951	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	2,806
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,370	450	-	14,355,907	9,811,613	4,135,951	164
Total disbursements	7,370	450	-	14,355,907	9,811,613	4,135,951	2,970
Excess (deficiency) of receipts over disbursements	250	-	-	-	-	-	(2,970)
Cash and investments - ending	\$ 748	\$ 1	\$ 504	\$ -	\$ -	\$ -	\$ 27,664

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	CG Incentive	Prosecutor Incentive IV-D	Clerk Incentive	New Clerk Incentive	Courthouse Bond	Jury Pay Users	User Fees Sheriff cont Ed
Cash and investments - beginning	\$ 137,427	\$ 118,911	\$ 19,054	\$ 78,940	\$ 59,230	\$ 122,694	\$ 3,128
Receipts:							
Taxes	-	-	-	-	236,649	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	18,682	-	-
Charges for services	47,264	71,109	-	47,264	-	-	-
Fines and forfeits	-	-	-	-	-	11,374	2,285
Other receipts	-	-	-	-	-	-	1,684
Total receipts	<u>47,264</u>	<u>71,109</u>	<u>-</u>	<u>47,264</u>	<u>255,331</u>	<u>11,374</u>	<u>3,969</u>
Disbursements:							
Personal services	-	-	-	57,791	-	-	-
Supplies	-	1,588	-	-	-	-	-
Other services and charges	-	9,876	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	64,500	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	90,926	-	-	-	-	-	2,330
Total disbursements	<u>90,926</u>	<u>11,464</u>	<u>-</u>	<u>57,791</u>	<u>64,500</u>	<u>-</u>	<u>2,330</u>
Excess (deficiency) of receipts over disbursements	<u>(43,662)</u>	<u>59,645</u>	<u>-</u>	<u>(10,527)</u>	<u>190,831</u>	<u>11,374</u>	<u>1,639</u>
Cash and investments - ending	<u>\$ 93,765</u>	<u>\$ 178,556</u>	<u>\$ 19,054</u>	<u>\$ 68,413</u>	<u>\$ 250,061</u>	<u>\$ 134,068</u>	<u>\$ 4,767</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Alcohol & Drug	Drug Court User Fee	Crime Victim Donation	Health Donation Fund	Juvenile Donation	Parks and Recreation Donation	Sheriff Donation
Cash and investments - beginning	\$ 15,729	\$ 268	\$ 13,228	\$ 65,014	\$ 1,365	\$ 89,851	\$ 17,618
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	33,981	-	-	-
Fines and forfeits	16,173	-	-	-	-	-	-
Other receipts	7,212	50,000	-	625	-	340,412	2,170
Total receipts	23,385	50,000	-	34,606	-	340,412	2,170
Disbursements:							
Personal services	21,427	-	-	35,302	-	-	-
Supplies	-	-	-	3,363	-	-	-
Other services and charges	-	-	-	8,426	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	240	-	343,074	3,236
Total disbursements	21,427	-	-	47,331	-	343,074	3,236
Excess (deficiency) of receipts over disbursements	1,958	50,000	-	(12,725)	-	(2,662)	(1,066)
Cash and investments - ending	\$ 17,687	\$ 50,268	\$ 13,228	\$ 52,289	\$ 1,365	\$ 87,189	\$ 16,552

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	EMA Donation Fund	Veterans Memorial Donation	Homestead Credit Distribution	Sheriff / Jail Commissary - Supp CAR	Local Road Matching Grant / Community Crossings	Adult Probation. DOC Grant	Fayette Twp Water Grant
Cash and investments - beginning	\$ 25	\$ 2	\$ 8,575	\$ 35,725	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	261,961	999,875	38,438	77,874
Total receipts	-	-	-	261,961	999,875	38,438	77,874
Disbursements:							
Personal services	-	-	-	-	-	1,507	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	285,591	181,541	-	22,500
Total disbursements	-	-	-	285,591	181,541	1,507	22,500
Excess (deficiency) of receipts over disbursements	-	-	-	(23,630)	818,334	36,931	55,374
Cash and investments - ending	<u>\$ 25</u>	<u>\$ 2</u>	<u>\$ 8,575</u>	<u>\$ 12,095</u>	<u>\$ 818,334</u>	<u>\$ 36,931</u>	<u>\$ 55,374</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Staples TIF	Air Pollution Non-Reverting	Canal Road Construction	Redevelopment District Capital	Prosecutor Equitable Sharing	Vigo County Industrial Park Ls	Enhanced Access
Cash and investments - beginning	\$ 1,650,165	\$ 17,201	\$ 1,273,434	\$ 840,752	\$ 19,640	\$ 26,499	\$ 780
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	421,112	-	-	175,111	-	-	-
Total receipts	421,112	-	-	175,111	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	64,081	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	64,081	-	-	-
Excess (deficiency) of receipts over disbursements	421,112	-	-	111,030	-	-	-
Cash and investments - ending	<u>\$ 2,071,277</u>	<u>\$ 17,201</u>	<u>\$ 1,273,434</u>	<u>\$ 951,782</u>	<u>\$ 19,640</u>	<u>\$ 26,499</u>	<u>\$ 780</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Surplus Tax Overpayments	Records Check	Sheriff Process Svc - Pension	Sheriff Hand Gun Permit	Park Land Acquisition-Wetlands	Tax Certificate Sale	CC Project Income
Cash and investments - beginning	\$ 29,486	\$ 321	\$ 10,295	\$ 28,968	\$ 12	\$ 48,324	\$ 109,342
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	381,735
Charges for services	-	627	19,638	48,860	-	-	39,939
Fines and forfeits	-	-	246,608	-	-	-	-
Other receipts	45,053	-	-	-	-	105,342	1,167,180
Total receipts	<u>45,053</u>	<u>627</u>	<u>266,246</u>	<u>48,860</u>	<u>-</u>	<u>105,342</u>	<u>1,588,854</u>
Disbursements:							
Personal services	-	-	-	-	-	-	976,470
Supplies	-	-	-	-	-	-	5,578
Other services and charges	-	-	-	-	-	-	424,424
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	3,435
Other disbursements	26,128	-	257,545	68,383	-	87,114	1,709
Total disbursements	<u>26,128</u>	<u>-</u>	<u>257,545</u>	<u>68,383</u>	<u>-</u>	<u>87,114</u>	<u>1,411,616</u>
Excess (deficiency) of receipts over disbursements	<u>18,925</u>	<u>627</u>	<u>8,701</u>	<u>(19,523)</u>	<u>-</u>	<u>18,228</u>	<u>177,238</u>
Cash and investments - ending	<u>\$ 48,411</u>	<u>\$ 948</u>	<u>\$ 18,996</u>	<u>\$ 9,445</u>	<u>\$ 12</u>	<u>\$ 66,552</u>	<u>\$ 286,580</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Commissary Comm Corrections	Seized Assets/Drug Task Force	Engineering	Road Closure	E-share Asset Forfeiture	Interlocal Co-op Agreement	Supplemental Insurance
Cash and investments - beginning	\$ 12,503	\$ 10,592	\$ 87,127	\$ 40,272	\$ 38,193	\$ 29,955	\$ 6,708
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	61,397	-	-	-	-
Intergovernmental receipts	-	5,973	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	32,955	35,706	250,940	15,915	2,120	-	503,484
Total receipts	32,955	41,679	312,337	15,915	2,120	-	503,484
Disbursements:							
Personal services	-	-	276,981	-	-	-	503,424
Supplies	9,449	4,423	7,582	-	-	-	-
Other services and charges	-	27,767	-	-	38,000	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,093	21,516	-	-	-	-
Other disbursements	273	-	-	-	-	-	-
Total disbursements	9,722	33,283	306,079	-	38,000	-	503,424
Excess (deficiency) of receipts over disbursements	23,233	8,396	6,258	15,915	(35,880)	-	60
Cash and investments - ending	\$ 35,736	\$ 18,988	\$ 93,385	\$ 56,187	\$ 2,313	\$ 29,955	\$ 6,768

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (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	\$ 35,585	\$ (281)	\$ 238,320	\$ 6,498	\$ 13,964	\$ (1,169)	\$ 98,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	113,600	42,859	-	-	-	68,194	123,019
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	160	-	-	-	-	-	-
Total receipts	<u>113,760</u>	<u>42,859</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>68,194</u>	<u>123,019</u>
Disbursements:							
Personal services	76,724	34,332	-	-	-	14,108	-
Supplies	3,221	-	-	-	-	13,063	-
Other services and charges	24,192	-	-	-	-	29,569	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,521	-	-	-	-	16,276	60,168
Other disbursements	-	14,500	83,969	-	-	-	-
Total disbursements	<u>105,658</u>	<u>48,832</u>	<u>83,969</u>	<u>-</u>	<u>-</u>	<u>73,016</u>	<u>60,168</u>
Excess (deficiency) of receipts over disbursements	<u>8,102</u>	<u>(5,973)</u>	<u>(83,969)</u>	<u>-</u>	<u>-</u>	<u>(4,822)</u>	<u>62,851</u>
Cash and investments - ending	<u>\$ 43,687</u>	<u>\$ (6,254)</u>	<u>\$ 154,351</u>	<u>\$ 6,498</u>	<u>\$ 13,964</u>	<u>\$ (5,991)</u>	<u>\$ 160,851</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (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	\$ 27,844	\$ 91	\$ 41,456	\$ 7,251	\$ 16,415	\$ 1,881
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	43,956	4,000	92,133	-	-	-
Charges for services	-	-	-	-	-	22,211	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	25,119	-	-
Total receipts	-	43,956	4,000	92,133	25,119	22,211	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	38,153	-	-	-	-	-
Other disbursements	-	-	4,091	43,489	30,496	15,619	-
Total disbursements	-	38,153	4,091	43,489	30,496	15,619	-
Excess (deficiency) of receipts over disbursements	-	5,803	(91)	48,644	(5,377)	6,592	-
Cash and investments - ending	\$ 1,639	\$ 33,647	\$ -	\$ 90,100	\$ 1,874	\$ 23,007	\$ 1,881

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Menard's Local Grant	LHD Trust(Local Health Dept)	INDot Grant Industrial Park	Breast Cancer Grant	Family Court Grant	Veterans Court	Totals
Cash and investments - beginning	\$ 1,747	\$ 38,037	\$ 297	\$ 570	\$ -	\$ -	\$ 72,796,194
Receipts:							
Taxes	-	-	-	-	-	-	28,590,799
Licenses and permits	-	-	-	-	-	-	428,532
Intergovernmental receipts	-	-	-	-	25,000	34,000	8,229,613
Charges for services	-	-	-	-	-	-	3,138,893
Fines and forfeits	-	-	-	-	-	365	1,814,254
Other receipts	-	69,334	-	-	-	-	180,375,621
Total receipts	-	69,334	-	-	25,000	34,365	222,577,712
Disbursements:							
Personal services	-	8,058	-	-	-	-	38,180,333
Supplies	-	-	-	-	-	-	3,335,270
Other services and charges	-	43,469	-	-	722	10,000	13,173,793
Debt service - principal and interest	-	-	-	-	-	-	2,566,905
Capital outlay	-	-	-	-	-	-	4,380,805
Other disbursements	-	-	-	570	-	3,175	159,619,238
Total disbursements	-	51,527	-	570	722	13,175	221,256,344
Excess (deficiency) of receipts over disbursements	-	17,807	-	(570)	24,278	21,190	1,321,368
Cash and investments - ending	\$ 1,747	\$ 55,844	\$ 297	\$ -	\$ 24,278	\$ 21,190	\$ 74,117,562

VIGO COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 8,452,710</u>	<u>\$ 1,701,180</u>

VIGO COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Vigo County Building Corporation	Courthouse Renovation	\$ 681,500	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
Ford Motor Credit Company LLC	Building Inspection Vehicle Lease	7,000	3/21/2016	3/21/2020
Vigo County Building Corporation	Juvenile Center	244,000	7/1/2013	7/1/2020
Vigo County Building Corporation	Jail Bond	<u>558,000</u>	1/15/2008	1/15/2024
Total governmental activities		<u>1,688,448</u>		
Total of annual lease payments		<u>\$ 1,688,448</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	\$ 2,485,000	\$ 1,691,500
Revenue bonds	Pfizer Project	3,155,000	736,827
Revenue bonds	Convention & Visitors Bureau/Innkeeper's Tax Revenue Bond	<u>3,515,000</u>	<u>424,631</u>
Total governmental activities		<u>9,155,000</u>	<u>2,852,958</u>
Totals		<u>\$ 9,155,000</u>	<u>\$ 2,852,958</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

Telephone: (317) 232-2513
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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, 2016. 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, 2016.

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

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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, 2016

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 Non-Reverting Lunch	Indiana Dept of Education	10.553		\$ -	\$ 9,887
National School Lunch Program Non-Reverting Lunch	Indiana Dept of Education	10.555		-	15,232
Total - Child Nutrition Cluster				-	25,119
Total - Department of Agriculture				-	25,119
Department of Housing and Urban Development					
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii Fayette Township Water Grant	Office of Rural and Community Affairs	14.228	EDS# A192-16-44-14-109	77,874	77,874
Department of Justice					
Crime Victim Assistance					
VOCA One Time Grant	Indiana Criminal Justice Institute	16.575	2013-VA-GX-0036	-	10,505
VOCA Assistance 9 Month Grant		16.575	2014-VA-GX-0062	-	32,354
Total - Crime Victim Assistance				-	42,859
Edward Byrne Memorial Justice Assistance Grant Program	City of Terre Haute	16.738	2015-DJ-BX-0776	-	3,500
Total - Department of Justice				-	46,359
Department of Transportation					
Highway Planning and Construction Cluster					
Highway Planning and Construction					
SFY 2012-20105 Transportation Improvement Program	Indiana Dept of Transportation	20.205	DES 1298669	-	61,284
SFY 2012-2015 Transportation Improvement Program		20.205	DES 800350	-	1,680
SFY 2012-2015		20.205		-	71,963
SFY 2012-2015		20.205		-	4,458
Total - Highway Planning and Construction				-	139,385
Total - Highway Planning and Construction Cluster				-	139,385
Highway Safety Cluster					
State and Community Highway Safety					
FY2015 Operation Pull Over Enforcement Grant VCSD (CAGIT)	Indiana Criminal Justice Institute	20.600	Grant 3080	7,244	7,244
FY2015 Operation Pull Over Enforcement Grant WTHPD		20.600	Grant 3080	66,513	66,513
		20.600	Grant 3080	2,481	2,481
Total - State and Community Highway Safety				76,238	76,238
Alcohol Impaired Driving Countermeasures Incentive Grants I					
FY 2015 DUI & DUID Taskforce Grant VCSC - CAGIT THPD	Indiana Criminal Justice Institute	20.601	Grant 3079	4,505	4,505
FY 2015 DUI & DUID Taskforce Grant THPD		20.601	Grant 3079	19,652	19,652
		20.601	Grant 3079	-	3,487
Total - Alcohol Impaired Driving Countermeasures Incentive Grants I				24,157	27,644
Total - Highway Safety Cluster				100,395	103,882
Interagency Hazardous Materials Public Sector Training and Planning Grants LEPC-Hazardous Materials Emergency Preparedness Program (HMEP)	Indiana Department of Homeland Security	20.703	C44P-5-535B	-	5,675
Total - Department of Transportation				100,395	248,942

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, 2016
(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 State Department of Health	93.268	A70-5-073168	-	68,194
Total - Immunization Cooperative Agreements				-	68,194
Child Support Enforcement					
Title IV-D Child Support Reimb (Regular)	Indiana Dept of Child Services	93.563		-	623,778
Prosecutor Incentive		93.563		-	11,464
New Clerk Incentive		93.563		-	57,791
Child Support (Indirect Costs)		93.563		-	301,513
County General Incentive/Superior Court IV-D/Child Support		93.563		-	90,926
Subtotal - Child Support Enforcement				-	1,085,472
ARRA - Child Support Enforcement					
ARRA Grant Clerk Incentive	Indiana Department of Child Services	93.563		-	2,969
Total - Child Support Enforcement				-	1,088,441
Total - Department of Health and Human Services				-	1,156,635
Department of Homeland Security					
Emergency Management Performance Grants					
EMA Performance Grants (Salaries)	Indiana Dept of Homeland Security	97.042	C44P-5-766B	-	64,707
EMA-State Level Exercise		97.042	EMW-2015-EP-00037	-	8,651
		97.042	Contract#14939	-	17,121
Total - Emergency Management Performance Grants				-	90,479
Homeland Security Grant Program					
EMA-District 7 Training Grant	Indiana Dept of Homeland Security	97.067	C44P-6-044B	-	8,515
EMA-HazMat Equipment		97.067	C44P-6-047B	-	13,610
EMA Equipment Grant		97.067	EDS#C44P-5-044B	-	5,597
EMA Exercise Grant		97.067	EDS#C44P-6-043B	-	8,852
EMA Equipment Grant		97.067	EMW-2015-SS-00049	-	15,803
Total - Homeland Security Grant Program				-	52,377
Total - Department of Homeland Security				-	142,856
Total federal awards expended				\$ 178,269	\$ 1,697,785

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?	yes

Federal Awards:

Internal control over major program:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Any audit finding disclosed that is 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 it:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
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 2016-001 - PREPARATION OF THE SCHEDULE
OF EXPENDITURES OF FEDERAL AWARDS**

Repeat Finding

This is a repeat of Finding 2014-001 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). The grant information was entered into the Indiana Gateway for Government Units financial system (Gateway), which is the source of the SEFA, and no evidence was presented that would have indicated there was an oversight, review of approval process, or other compensating controls in place to verify the accuracy of the information and amounts.

VIGO COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The SEFA contained the following errors:

1. FY2015 Operation Pull Over Enforcement Grant WTHPD was overstated by \$1,006.
2. The LEPC-Hazardous Materials Emergency Preparedness Program (HMEP) was overstated by \$1,764.
3. The Title IV-D Child Support Reimb (Regular) included State reimbursements received, resulting in an overstatement of \$20,615.
4. An incorrect amount was reported for the Child Support (Indirect Costs). This resulted in a \$298,544 understatement.
5. The Title IV-D Child Support Reimb (Regular) was reported twice, which resulted in a \$2,664 overstatement.
6. The EMA-District 7 Equipment grant was reported as being from an Unknown Federal Agency, this should have been reported as Department of Homeland Security with CFDA 97.042.
7. The Fayette Township Water Grant was reported as being from an Unknown Federal Agency, this should have been reported as Department of Housing and Urban Development, Community Development Block Grants\State's program and Non-Entitlement Grants in Hawaii, CFDA 14.228. The amount passed through to a Subrecipient was not identified.
8. The Edward Byrne Memorial Justice Assistance Grant Program, CFDA 16.738, received a pass-through grant from the City of Terre Haute which was omitted from the schedule. The total of the understatement was \$3,500.

The errors resulted in a net \$275,995 understatement of federal expenditures on the SEFA. Audit adjustments were proposed, accepted by the County, and made to the SEFA.

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. . . .

VIGO COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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. . . ."

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

2 CFR 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

"*Schedule of expenditures of Federal awards.* The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. 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 Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal 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 must 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. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

VIGO COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

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

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Condition*.

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



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 2015-001

Fiscal year in which the finding initially occurred: 2015

Contact Person Responsible for Corrective Action: James Bramble

Contact Phone Number: 812-462-3361

Status of Audit Finding:

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. The primary factor contributing to the failure of the system to insure that expenditures were properly reported on The Schedule of Expenditures of Federal Awards for the year ending December 31, 2015 was due to a turnover of key employees responsible for administration of the system.

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.

Due to the 2015 and 2016 Audits being done concurrently we are unable to make any changes for the 2015 report.

A handwritten signature in black ink, appearing to read "James W Bramble", with a long horizontal flourish extending to the right.

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 2016-001

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

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

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/>.