

**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, 2017 to December 31, 2017



**FILED**  
01/11/2019



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### SCHEDULE OF OFFICIALS

| <u>Office</u>                                     | <u>Official</u>                 | <u>Term</u>                                  |
|---|---------------------------------|--|
| County Auditor                                    | James W. Bramble                | 01-01-17 to 12-31-20                         |
| County Treasurer                                  | Nancy Allsup                    | 01-01-17 to 12-31-20                         |
| Clerk of the Circuit Court                        | Bradley M. Newman               | 01-01-17 to 12-21-20                         |
| County Sheriff                                    | Gregory T. Ewing                | 01-01-15 to 12-31-18                         |
| County Recorder                                   | Stacey J. Fueston               | 01-01-17 to 12-31-20                         |
| President of the Board of<br>County Commissioners | Judith A. Anderson              | 01-01-17 to 12-31-18                         |
| President of the<br>County Council                | Bill Thomas<br>Aaron Loudermilk | 01-01-17 to 12-31-17<br>01-01-18 to 12-31-18 |



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF VIGO COUNTY, INDIANA

**Report on the Financial Statement**

We have audited the accompanying financial statement of Vigo County (County), which comprises the financial position and results of operations for the year ended December 31, 2017, and the related notes to the financial statement as listed in the Table of Contents.

***Management's Responsibility for the Financial Statement***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free 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, 2017.

***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, 2017, 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, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

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 November 20, 2018, 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 solely 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 effectiveness of the County's 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

November 20, 2018



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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, 2017, and the related notes to the financial statement, and have issued our report thereon dated November 20, 2018, 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 items 2017-001, 2017-002, and 2017-003, that we consider to be material weaknesses.

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

**Compliance and Other Matters**


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2017-001, 2017-002, and 2017-003.

**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

November 20, 2018

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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, 2017

| Fund                           | Cash and<br>Investments<br>01-01-17 | Receipts      | Disbursements | Cash and<br>Investments<br>12-31-17 |
|--------------------------------|-------------------------------------|---------------|---------------|-------------------------------------|
| General Fund                   | \$ 18,841,387                       | \$ 33,413,428 | \$ 33,439,219 | \$ 18,815,596                       |
| Sheriff Accident Report        | 6,121                               | 9,384         | 11,967        | 3,538                               |
| Animal Control Fund            | 5,294                               | 295           | -             | 5,589                               |
| CAGIT County Certified Shares  | 3,615,617                           | 40,460        | 1,187,267     | 2,468,810                           |
| Campaign Finance Enforcement   | 40                                  | -             | -             | 40                                  |
| EDIT-County Portion            | 14,944,695                          | 5,381,754     | 5,298,698     | 15,027,751                          |
| City/Town Court Cost           | 6,521                               | 14,614        | 21,135        | -                                   |
| Clerk Perpetuation             | 156,919                             | 57,102        | 27,612        | 186,409                             |
| Adult Community Corrections    | 156,914                             | 1,015,613     | 1,009,947     | 162,580                             |
| Community Transition Program   | 52,651                              | 123,550       | 134,776       | 41,425                              |
| Cong School-Interest           | 5,824                               | -             | -             | 5,824                               |
| Cong School-Principal          | 57,146                              | -             | -             | 57,146                              |
| Convention & Tourism           | 2,258,330                           | 2,027,247     | 1,131,243     | 3,154,334                           |
| Dog Tax                        | 374                                 | -             | -             | 374                                 |
| County Sales Disclosure        | 113,735                             | 12,005        | 8,946         | 116,794                             |
| Covered Bridge                 | 16,690                              | 1,850         | 10,997        | 7,543                               |
| Cumulative Bridge              | 3,660,167                           | 948,775       | 558,140       | 4,050,802                           |
| Cumulative Capital Development | 233,418                             | 515,057       | 687,000       | 61,475                              |
| Drug Free Community            | 49,969                              | 49,346        | 45,002        | 54,313                              |
| LEPC                           | 59,205                              | 8,605         | 15,104        | 52,706                              |
| Recorder Enhanced Access       | 89,749                              | 12,926        | 27,142        | 75,533                              |
| General Drain                  | 341,431                             | -             | -             | 341,431                             |
| Health                         | 773,131                             | 1,493,782     | 1,465,667     | 801,246                             |
| Recorder Security Protection   | 97,503                              | 9,532         | 30,250        | 76,785                              |
| Levy Excess.County Gen         | 231                                 | -             | -             | 231                                 |
| Health Maintenance             | 54,068                              | 36,336        | 87,364        | 3,040                               |
| Local Road & Street            | 200,105                             | 708,905       | 549,784       | 359,226                             |
| Highway                        | 1,039,858                           | 4,758,261     | 4,040,010     | 1,758,109                           |
| Parks And Rec Non-Revert Cap   | 36,491                              | 30,000        | 30,000        | 36,491                              |
| Parks And Rec Non-Reverting    | 276,448                             | 169,104       | 235,167       | 210,385                             |
| Plat Mapping                   | 257,033                             | 20,115        | 2,736         | 274,412                             |
| Rainy Day                      | 1,009,411                           | -             | 30,000        | 979,411                             |
| Reassessment 2015              | 1,143,533                           | 907,020       | 826,783       | 1,223,770                           |
| Recorders Record Perpetuation  | 361,633                             | 160,495       | 186,099       | 336,029                             |
| Riverboat Wagering Tax Revenue | 386,285                             | 638,883       | 515,736       | 509,432                             |
| Solid Waste User Fees          | 545,574                             | 403,961       | 273,595       | 675,940                             |
| Supplemental Public Defender   | 112,992                             | 43,736        | 32,707        | 124,021                             |
| Surplus Tax                    | 246,868                             | 139,278       | 113,876       | 272,270                             |
| Surveyors Cornerstone          | 142,170                             | 40,836        | 20,736        | 162,270                             |
| Tax Sale Cost                  | 80,982                              | 84,321        | 83,626        | 81,677                              |
| Tax Sale Redemption            | 93,815                              | 412,802       | 471,224       | 35,393                              |
| Tax Sale Surplus               | 1,860,621                           | 1,468,033     | 1,846,675     | 1,481,979                           |
| CASA                           | 8,658                               | 120           | -             | 8,778                               |
| Co Auditor Ineligible Deducts  | 367,461                             | 741           | -             | 368,202                             |
| Co Elected Officials Training  | 35,364                              | 9,574         | 6,510         | 38,428                              |
| Park & Recreation              | 511,014                             | 1,555,191     | 1,279,025     | 787,180                             |
| County Offender Transportation | 375                                 | 750           | -             | 1,125                               |
| Vigo County 911                | 785,574                             | 780,308       | 798,633       | 767,249                             |
| LOIT Special Distribution      | 1,025,133                           | -             | 327,510       | 697,623                             |
| Supp. Juvenile Probation       | 12,494                              | 6,747         | 9,060         | 10,181                              |
| Supplemental Adult Probation   | 139,454                             | 119,711       | 155,388       | 103,777                             |
| Alternative Dispute Resolution | 7,540                               | 8,300         | -             | 15,840                              |
| User Fee Infraction Deferral   | 109,280                             | 276,135       | 103,837       | 281,578                             |
| Drainage Maintenance           | 33,209                              | 3,301         | -             | 36,510                              |
| Sheriff Sale                   | 4,831                               | 48,720        | 47,550        | 6,001                               |
| Drug Task Force Grant          | 79,610                              | -             | -             | 79,610                              |

VIGO COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2017

| Fund                            | Cash and<br>Investments<br>01-01-17 | Receipts    | Disbursements | Cash and<br>Investments<br>12-31-17 |
|---------------------------------|-------------------------------------|-------------|---------------|-------------------------------------|
| Courthouse Lights Donation      | 50                                  | -           | 50            | -                                   |
| Alarm Control Non-Reverting     | 7,594                               | 400         | 7,594         | 400                                 |
| Certainteed TIF                 | 1,093,654                           | 257,587     | -             | 1,351,241                           |
| Bond And Int Redemp Jail Bond   | 543,687                             | 581,270     | 849,500       | 275,457                             |
| Supplemental Insurance-COBRA    | 94                                  | 1,603       | 1,133         | 564                                 |
| United Way                      | 48                                  | -           | -             | 48                                  |
| Hospital Benefits               | 4,754,915                           | 6,252,125   | 6,395,833     | 4,611,207                           |
| Prepaid Legal Service           | 155                                 | -           | -             | 155                                 |
| Deferred Compensation           | -                                   | 314,675     | 314,675       | -                                   |
| Federal Tax                     | (210)                               | 2,457,603   | 2,457,201     | 192                                 |
| Medicare                        | (332)                               | 1,645,432   | 1,645,029     | 71                                  |
| Flexible Spending Acct (FSA)    | 8,286                               | 37,550      | 39,164        | 6,672                               |
| Retirement                      | 2,925                               | 10,980      | 10,980        | 2,925                               |
| Sheriff Pension                 | -                                   | 19,974      | 19,974        | -                                   |
| State Withholding               | (193)                               | 978,770     | 978,561       | 16                                  |
| Highway Union Dues              | 1,783                               | -           | -             | 1,783                               |
| Cintas Highway Uniforms         | 447                                 | -           | -             | 447                                 |
| Garnishments                    | -                                   | 148,635     | 147,400       | 1,235                               |
| Settlement                      | -                                   | 103,608,333 | 103,608,333   | -                                   |
| County Wheel Tax                | 1,754                               | 1,415,165   | 1,412,842     | 4,077                               |
| CVET                            | -                                   | 502,632     | 502,632       | -                                   |
| State Welfare Excise Tax        | -                                   | 2,623,796   | 2,623,796     | -                                   |
| Surplus Sewage Collection       | 3,092                               | 11,482      | 11,482        | 3,092                               |
| Financial Institution Tax       | -                                   | 1,261,528   | 1,261,528     | -                                   |
| Fines & Forfeitures             | 4,325                               | 8,936       | 6,704         | 6,557                               |
| Infraction Judgments            | -                                   | 66,907      | 53,279        | 13,628                              |
| Overweight Judgments            | 868                                 | 8,454       | 8,147         | 1,175                               |
| Special Death Benefit           | 220                                 | 3,540       | 3,445         | 315                                 |
| State Sales Disclosure Fees     | 905                                 | 12,005      | 11,090        | 1,820                               |
| State Coroners CE Fees          | 1,444                               | 16,930      | 15,306        | 3,068                               |
| Interstate Transfer Fee         | -                                   | 750         | 750           | -                                   |
| Mortgage Recording Fees-State   | 748                                 | 7,439       | 6,889         | 1,298                               |
| Child Restraint Violation Fine  | -                                   | 675         | 650           | 25                                  |
| Inheritance Tax                 | 504                                 | 5,539       | -             | 6,043                               |
| LIT Certified Shares            | -                                   | 15,158,531  | 15,158,531    | -                                   |
| LIT Economic Development (EDIT) | -                                   | 10,357,319  | 10,357,319    | -                                   |
| ARRA Grant.Clerk Incentive      | 27,664                              | -           | 7,412         | 20,252                              |
| CG Incentive                    | 93,764                              | 47,309      | 135,972       | 5,101                               |
| Prosecutor Incentive IV-D       | 178,556                             | 71,172      | 13,566        | 236,162                             |
| Clerk Incentive                 | 19,054                              | -           | 2,632         | 16,422                              |
| New Clerk Incentive             | 68,413                              | 47,309      | 57,763        | 57,959                              |
| Jury Pay Users                  | 134,068                             | 12,516      | -             | 146,584                             |
| User Fees Sheriff Cont Ed       | 4,767                               | 3,475       | 3,807         | 4,435                               |
| Alcohol & Drug                  | 17,687                              | 856         | -             | 18,543                              |
| Drug Court User Fee             | 50,268                              | 83,453      | 53,800        | 79,921                              |
| Veterans Memorial Donation      | 2                                   | -           | -             | 2                                   |
| EMA Donation Fund               | 25                                  | 2,500       | -             | 2,525                               |
| Crime Victim Donation           | 13,228                              | -           | -             | 13,228                              |
| Juvenile Donation               | 1,365                               | -           | -             | 1,365                               |
| Health Donation Fund            | 52,290                              | 28,922      | 24,905        | 56,307                              |
| Parks and Recreation Donation   | 87,188                              | 82,714      | 100,540       | 69,362                              |
| Sheriff Donation                | 16,553                              | 1,174       | 8,476         | 9,251                               |
| Homestead Credit Distribution   | 8,575                               | -           | -             | 8,575                               |
| Courthouse Bond                 | 250,061                             | 215,305     | 340,445       | 124,921                             |
| Local Road Matching Grant       | 818,334                             | 999,875     | 1,211,267     | 606,942                             |
| Adult Probation.DOC Grant       | 36,931                              | 61,500      | 83,636        | 14,795                              |

VIGO COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2017

| Fund   | Cash and<br>Investments<br>01-01-17 | Receipts              | Disbursements         | Cash and<br>Investments<br>12-31-17 |
|--|-------------------------------------|-----------------------|-----------------------|-------------------------------------|
| Byrne JAG (Veteran's Ct)                         | -                                   | 3,325                 | 2,905                 | 420                                 |
| Fayette Twp Water Grant                          | 55,374                              | 422,126               | 477,500               | -                                   |
| Treasurer's Trust / After Settlement Collections | 2,307,460                           | 3,230,095             | 2,307,460             | 3,230,095                           |
| Sheriff / Jail Commissary - Supp CAR             | 12,096                              | 309,784               | 284,139               | 37,741                              |
| Sheriff's Inmate Trust - Supp CAR                | 73,703                              | 789,672               | 808,553               | 54,822                              |
| Clerk's Trust                                    | 1,193,562                           | 5,366,066             | 5,460,134             | 1,099,494                           |
| Staples TIF                                      | 2,071,277                           | 423,355               | 664,066               | 1,830,566                           |
| Pfizer TIF                                       | -                                   | 9,522                 | 500                   | 9,022                               |
| Air Pollution Non-Reverting                      | 17,201                              | -                     | -                     | 17,201                              |
| Canal Road Construction                          | 1,273,434                           | -                     | 21,434                | 1,252,000                           |
| Redevelopment District Capital                   | 951,782                             | 160,631               | 60,524                | 1,051,889                           |
| Prosecutor Equitable Sharing                     | 19,640                              | -                     | 1,511                 | 18,129                              |
| Vigo County Industrial Park Ls                   | 26,499                              | -                     | -                     | 26,499                              |
| Enhanced Access                                  | 780                                 | -                     | -                     | 780                                 |
| Surplus Tax Overpayments                         | 48,410                              | 11,801                | 43,726                | 16,485                              |
| Records Check                                    | 948                                 | 600                   | -                     | 1,548                               |
| Sheriff Process Svc - Pension                    | 18,997                              | 306,958               | 325,954               | 1                                   |
| Sheriff Hand Gun Permit                          | 9,446                               | 28,640                | 26,936                | 11,150                              |
| Park Land Acquisition-Wetlands                   | 12                                  | -                     | -                     | 12                                  |
| Property Acquisition                             | -                                   | 36,478                | -                     | 36,478                              |
| Tax Certificate Sale                             | 66,552                              | 125,763               | 79,255                | 113,060                             |
| CC Project Income                                | 286,579                             | 1,329,546             | 1,168,847             | 447,278                             |
| Commissary Comm Corrections                      | 35,736                              | 29,512                | 33,492                | 31,756                              |
| Seized Assets/Drug Task Force                    | 18,989                              | 15,730                | 29,337                | 5,382                               |
| Engineering                                      | 93,386                              | 348,558               | 290,850               | 151,094                             |
| Road Closure                                     | 56,187                              | -                     | -                     | 56,187                              |
| E-share Asset Forfeiture                         | 2,313                               | 42,966                | 43,199                | 2,080                               |
| Interlocal Co-op Agreement                       | 29,955                              | -                     | -                     | 29,955                              |
| Supplemental Insurance                           | 6,768                               | 491,268               | 491,647               | 6,389                               |
| Guardian Ad Litem Fee                            | 43,690                              | 104,856               | 97,153                | 51,393                              |
| Crime Control                                    | (6,254)                             | 68,713                | 74,916                | (12,457)                            |
| 97.039.FEMA Buyout                               | 154,351                             | -                     | -                     | 154,351                             |
| FEMA   | 6,498                               | -                     | -                     | 6,498                               |
| Crime Victim Assistance                          | 13,964                              | -                     | -                     | 13,964                              |
| 93.268 Hlth Immunization Grant                   | (5,991)                             | 59,159                | 62,348                | (9,180)                             |
| District 7 Grant                                 | 160,851                             | 10,999                | 8,695                 | 163,155                             |
| Homeland Defense                                 | 1,639                               | -                     | -                     | 1,639                               |
| Homeland Security                                | 33,646                              | 52,193                | 54,576                | 31,263                              |
| Operation Pullover                               | 90,100                              | 112,798               | 162,170               | 40,728                              |
| Juvenile Lunch N/R                               | 1,873                               | 28,508                | 23,148                | 7,233                               |
| Juvenile Justice Center Ed                       | 23,008                              | 24,000                | 39,706                | 7,302                               |
| Ace 70 Grant (Sheriff)                           | 1,881                               | -                     | -                     | 1,881                               |
| Menard's Local Grant                             | 1,747                               | -                     | -                     | 1,747                               |
| LHD Trust(Local Health Dept)                     | 55,844                              | 22,299                | 19,344                | 58,799                              |
| INDot Grant Industrial Park                      | 297                                 | -                     | -                     | 297                                 |
| Family Court Grant                               | 24,278                              | -                     | 3,572                 | 20,706                              |
| Veterans Court                                   | 21,190                              | 126,048               | 65,347                | 81,891                              |
| Veterans Court - Drug Screens                    | -                                   | 1,485                 | -                     | 1,485                               |
| Public Defender ICJI Grant                       | -                                   | 50,642                | 12,284                | 38,358                              |
| Totals   | <u>\$ 74,116,200</u>                | <u>\$ 221,545,750</u> | <u>\$ 220,383,009</u> | <u>\$ 75,278,941</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 nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include 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 lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy and Annual Pension Cost*

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

**B. County Police Retirement Plan**

*Plan Description*

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

*Funding Policy*

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

**C. County Police Benefit Plan**

*Plan Description*

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

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursement for expenditures by the County were not received by December 31, 2017.

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. *Holding Corporation***

The County has entered into capital leases with Vigo County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2017 totaled \$2,181,525.

**Note 9. *Subsequent Events***

The American Civil Liberties Union of Indiana (ICLU) has joined the federal lawsuit as counsel for the class of inmates, which serve as the Plaintiff's in the lawsuit related to the conditions at the current Vigo County Jail. This development has advanced the federal litigation to the point where judgment in favor of the Plaintiff's Class has been rendered and the current Vigo County Jail has been ruled unconstitutional. The plan is for a new 494 bed facility to be constructed and counsel for the Plaintiff's Class has indicated new construction is the only remedy he views as viable. This facility will be constructed, but over the course of the next 30-36 months. The Common Council of Vigo County adopted a .75 percent increase in the local income tax rate to provide for the funding, which is expected to be in the high 50 million dollar range for total project costs (hard costs and soft costs of constructing the building).

#### OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units 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, 2017

|  | General<br>Fund | Sheriff<br>Accident<br>Report | Animal<br>Control<br>Fund | CAGIT<br>County<br>Certified<br>Shares | Campaign<br>Finance<br>Enforcement | EDIT-County<br>Portion |
|--|-----------------|-------------------------------|---------------------------|--|------------------------------------|------------------------|
| Cash and investments - beginning                   | \$ 18,841,387   | \$ 6,121                      | \$ 5,294                  | \$ 3,615,617                           | \$ 40                              | \$ 14,944,695          |
| Receipts:  |                 |                               |                           |  |                                    |                        |
| Taxes  | 22,168,405      | -                             | -                         | -                                      | -                                  | -                      |
| Licenses and permits                               | 146,599         | -                             | -                         | -                                      | -                                  | -                      |
| Intergovernmental receipts                         | 5,413,994       | -                             | -                         | -                                      | -                                  | 5,297,183              |
| Charges for services                               | 1,465,213       | 840                           | -                         | -                                      | -                                  | -                      |
| Fines and forfeits                                 | 1,306,504       | -                             | -                         | -                                      | -                                  | -                      |
| Other receipts                                     | 2,912,713       | 8,544                         | 295                       | 40,460                                 | -                                  | 84,571                 |
| Total receipts                                     | 33,413,428      | 9,384                         | 295                       | 40,460                                 | -                                  | 5,381,754              |
| Disbursements:                                     |                 |                               |                           |  |                                    |                        |
| Personal services                                  | 24,350,579      | -                             | -                         | 345,000                                | -                                  | -                      |
| Supplies   | 927,347         | -                             | -                         | 4,935                                  | -                                  | -                      |
| Other services and charges                         | 6,231,837       | -                             | -                         | 421,875                                | -                                  | 584,087                |
| Debt service - principal and interest              | -               | -                             | -                         | -                                      | -                                  | 2,426,807              |
| Capital outlay                                     | 805,005         | -                             | -                         | 415,457                                | -                                  | 2,287,804              |
| Other disbursements                                | 1,124,451       | 11,967                        | -                         | -                                      | -                                  | -                      |
| Total disbursements                                | 33,439,219      | 11,967                        | -                         | 1,187,267                              | -                                  | 5,298,698              |
| Excess (deficiency) of receipts over disbursements | (25,791)        | (2,583)                       | 295                       | (1,146,807)                            | -                                  | 83,056                 |
| Cash and investments - ending                      | \$ 18,815,596   | \$ 3,538                      | \$ 5,589                  | \$ 2,468,810                           | \$ 40                              | \$ 15,027,751          |

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | City/Town<br>Court<br>Cost | Clerk<br>Perpetuation | Adult<br>Community<br>Corrections | Community<br>Transition<br>Program | Cong<br>School-Interest | Cong<br>School-Principal |
|---|----------------------------|-----------------------|-----------------------------------|------------------------------------|-------------------------|--------------------------|
| Cash and investments - beginning                      | \$ 6,521                   | \$ 156,919            | \$ 156,914                        | \$ 52,651                          | \$ 5,824                | \$ 57,146                |
| Receipts:   |                            |                       |                                   |                                    |                         |                          |
| Taxes   | -                          | -                     | -                                 | -                                  | -                       | -                        |
| Licenses and permits                                  | -                          | -                     | -                                 | -                                  | -                       | -                        |
| Intergovernmental receipts                            | -                          | -                     | -                                 | -                                  | -                       | -                        |
| Charges for services                                  | -                          | -                     | -                                 | -                                  | -                       | -                        |
| Fines and forfeits                                    | 14,614                     | 57,102                | -                                 | -                                  | -                       | -                        |
| Other receipts  | -                          | -                     | 1,015,613                         | 123,550                            | -                       | -                        |
| Total receipts  | 14,614                     | 57,102                | 1,015,613                         | 123,550                            | -                       | -                        |
| Disbursements:  |                            |                       |                                   |                                    |                         |                          |
| Personal services                                     | -                          | 20,395                | 507,932                           | -                                  | -                       | -                        |
| Supplies  | -                          | 3,941                 | 85,502                            | 8,954                              | -                       | -                        |
| Other services and charges                            | -                          | 3,276                 | 345,616                           | 122,282                            | -                       | -                        |
| Debt service - principal and interest                 | -                          | -                     | -                                 | -                                  | -                       | -                        |
| Capital outlay  | -                          | -                     | 70,897                            | 3,540                              | -                       | -                        |
| Other disbursements                                   | 21,135                     | -                     | -                                 | -                                  | -                       | -                        |
| Total disbursements                                   | 21,135                     | 27,612                | 1,009,947                         | 134,776                            | -                       | -                        |
| Excess (deficiency) of receipts over<br>disbursements | (6,521)                    | 29,490                | 5,666                             | (11,226)                           | -                       | -                        |
| Cash and investments - ending                         | \$ -                       | \$ 186,409            | \$ 162,580                        | \$ 41,425                          | \$ 5,824                | \$ 57,146                |

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | Convention<br>&<br>Tourism | Dog<br>Tax | County<br>Sales<br>Disclosure | Covered<br>Bridge | Cumulative<br>Bridge | Cumulative<br>Capital<br>Development |
|---|----------------------------|------------|-------------------------------|-------------------|----------------------|--------------------------------------|
| Cash and investments - beginning                      | \$ 2,258,330               | \$ 374     | \$ 113,735                    | \$ 16,690         | \$ 3,660,167         | \$ 233,418                           |
| Receipts:   |                            |            |                               |                   |                      |                                      |
| Taxes   | 2,008,374                  | -          | -                             | -                 | 831,911              | 490,072                              |
| Licenses and permits                                  | -                          | -          | -                             | -                 | -                    | -                                    |
| Intergovernmental receipts                            | -                          | -          | -                             | -                 | 42,379               | 24,985                               |
| Charges for services                                  | -                          | -          | -                             | -                 | -                    | -                                    |
| Fines and forfeits                                    | -                          | -          | -                             | -                 | -                    | -                                    |
| Other receipts  | 18,873                     | -          | 12,005                        | 1,850             | 74,485               | -                                    |
| Total receipts  | 2,027,247                  | -          | 12,005                        | 1,850             | 948,775              | 515,057                              |
| Disbursements:  |                            |            |                               |                   |                      |                                      |
| Personal services                                     | -                          | -          | -                             | -                 | 64,623               | -                                    |
| Supplies  | -                          | -          | -                             | -                 | -                    | -                                    |
| Other services and charges                            | -                          | -          | 8,946                         | -                 | 493,517              | -                                    |
| Debt service - principal and interest                 | -                          | -          | -                             | -                 | -                    | -                                    |
| Capital outlay  | -                          | -          | -                             | -                 | -                    | 687,000                              |
| Other disbursements                                   | 1,131,243                  | -          | -                             | 10,997            | -                    | -                                    |
| Total disbursements                                   | 1,131,243                  | -          | 8,946                         | 10,997            | 558,140              | 687,000                              |
| Excess (deficiency) of receipts over<br>disbursements | 896,004                    | -          | 3,059                         | (9,147)           | 390,635              | (171,943)                            |
| Cash and investments - ending                         | \$ 3,154,334               | \$ 374     | \$ 116,794                    | \$ 7,543          | \$ 4,050,802         | \$ 61,475                            |

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | Drug<br>Free<br>Community | LEPC      | Recorder<br>Enhanced<br>Access | General<br>Drain | Health     | Recorder<br>Security<br>Protection |
|---|---------------------------|-----------|--------------------------------|------------------|------------|------------------------------------|
| Cash and investments - beginning                      | \$ 49,969                 | \$ 59,205 | \$ 89,749                      | \$ 341,431       | \$ 773,131 | \$ 97,503                          |
| Receipts:   |                           |           |                                |                  |            |                                    |
| Taxes   | -                         | -         | -                              | -                | 1,181,973  | -                                  |
| Licenses and permits                                  | -                         | -         | -                              | -                | 251,561    | -                                  |
| Intergovernmental receipts                            | -                         | -         | -                              | -                | 60,248     | -                                  |
| Charges for services                                  | -                         | -         | -                              | -                | -          | -                                  |
| Fines and forfeits                                    | 49,346                    | -         | -                              | -                | -          | -                                  |
| Other receipts  | -                         | 8,605     | 12,926                         | -                | -          | 9,532                              |
| Total receipts  | 49,346                    | 8,605     | 12,926                         | -                | 1,493,782  | 9,532                              |
| Disbursements:  |                           |           |                                |                  |            |                                    |
| Personal services                                     | -                         | -         | -                              | -                | 1,285,867  | -                                  |
| Supplies  | -                         | 19        | -                              | -                | 104,755    | -                                  |
| Other services and charges                            | 45,002                    | 5,089     | -                              | -                | 73,197     | 30,250                             |
| Debt service - principal and interest                 | -                         | -         | -                              | -                | -          | -                                  |
| Capital outlay  | -                         | 9,996     | 27,142                         | -                | 1,848      | -                                  |
| Other disbursements                                   | -                         | -         | -                              | -                | -          | -                                  |
| Total disbursements                                   | 45,002                    | 15,104    | 27,142                         | -                | 1,465,667  | 30,250                             |
| Excess (deficiency) of receipts over<br>disbursements | 4,344                     | (6,499)   | (14,216)                       | -                | 28,115     | (20,718)                           |
| Cash and investments - ending                         | \$ 54,313                 | \$ 52,706 | \$ 75,533                      | \$ 341,431       | \$ 801,246 | \$ 76,785                          |

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|  | Levy<br>Excess County<br>Gen | Health<br>Maintenance | Local<br>Road<br>&<br>Street | Highway      | Parks<br>And<br>Rec<br>Non-Revert<br>Cap | Parks<br>And<br>Rec<br>Non-Reverting |
|--|------------------------------|-----------------------|------------------------------|--------------|--|--------------------------------------|
| Cash and investments - beginning                   | \$ 231                       | \$ 54,068             | \$ 200,105                   | \$ 1,039,858 | \$ 36,491                                | \$ 276,448                           |
| Receipts:  |                              |                       |                              |              |  |                                      |
| Taxes  | -                            | -                     | -                            | -            | -  | -                                    |
| Licenses and permits                               | -                            | -                     | -                            | -            | -  | -                                    |
| Intergovernmental receipts                         | -                            | -                     | 708,905                      | 4,748,777    | -  | -                                    |
| Charges for services                               | -                            | -                     | -                            | -            | -  | -                                    |
| Fines and forfeits                                 | -                            | -                     | -                            | -            | -  | -                                    |
| Other receipts                                     | -                            | 36,336                | -                            | 9,484        | 30,000                                   | 169,104                              |
| Total receipts                                     | -                            | 36,336                | 708,905                      | 4,758,261    | 30,000                                   | 169,104                              |
| Disbursements:                                     |                              |                       |                              |              |  |                                      |
| Personal services                                  | -                            | 87,364                | 253,862                      | 2,192,120    | -  | 50,162                               |
| Supplies   | -                            | -                     | 266,121                      | 996,719      | -  | 16,121                               |
| Other services and charges                         | -                            | -                     | 29,801                       | 544,963      | -  | 34,205                               |
| Debt service - principal and interest              | -                            | -                     | -                            | -            | -  | -                                    |
| Capital outlay                                     | -                            | -                     | -                            | 306,208      | 30,000                                   | 125,684                              |
| Other disbursements                                | -                            | -                     | -                            | -            | -  | 8,995                                |
| Total disbursements                                | -                            | 87,364                | 549,784                      | 4,040,010    | 30,000                                   | 235,167                              |
| Excess (deficiency) of receipts over disbursements | -                            | (51,028)              | 159,121                      | 718,251      | -  | (66,063)                             |
| Cash and investments - ending                      | \$ 231                       | \$ 3,040              | \$ 359,226                   | \$ 1,758,109 | \$ 36,491                                | \$ 210,385                           |

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|  | Plat<br>Mapping | Rainy<br>Day | Reassessment<br>2015 | Recorders<br>Record<br>Perpetuation | Riverboat<br>Wagering<br>Tax<br>Revenue | Solid<br>Waste<br>User<br>Fees |
|--|-----------------|--------------|----------------------|-------------------------------------|---|--------------------------------|
| Cash and investments - beginning                   | \$ 257,033      | \$ 1,009,411 | \$ 1,143,533         | \$ 361,633                          | \$ 386,285                              | \$ 545,574                     |
| Receipts:  |                 |              |                      |                                     |   |                                |
| Taxes  | -               | -            | 863,059              | -                                   | -                                       | -                              |
| Licenses and permits                               | -               | -            | -                    | -                                   | -                                       | -                              |
| Intergovernmental receipts                         | -               | -            | 43,961               | -                                   | -                                       | -                              |
| Charges for services                               | -               | -            | -                    | -                                   | -                                       | -                              |
| Fines and forfeits                                 | -               | -            | -                    | -                                   | -                                       | -                              |
| Other receipts                                     | 20,115          | -            | -                    | 160,495                             | 638,883                                 | 403,961                        |
| Total receipts                                     | 20,115          | -            | 907,020              | 160,495                             | 638,883                                 | 403,961                        |
| Disbursements:                                     |                 |              |                      |                                     |   |                                |
| Personal services                                  | -               | -            | 344,465              | 57,373                              | -                                       | 67,826                         |
| Supplies   | 141             | -            | 2,931                | 41,855                              | 135,000                                 | 53,411                         |
| Other services and charges                         | 2,595           | 30,000       | 477,636              | 55,238                              | -                                       | 66,092                         |
| Debt service - principal and interest              | -               | -            | -                    | -                                   | -                                       | -                              |
| Capital outlay                                     | -               | -            | 1,751                | 30,964                              | -                                       | 86,266                         |
| Other disbursements                                | -               | -            | -                    | 669                                 | 380,736                                 | -                              |
| Total disbursements                                | 2,736           | 30,000       | 826,783              | 186,099                             | 515,736                                 | 273,595                        |
| Excess (deficiency) of receipts over disbursements | 17,379          | (30,000)     | 80,237               | (25,604)                            | 123,147                                 | 130,366                        |
| Cash and investments - ending                      | \$ 274,412      | \$ 979,411   | \$ 1,223,770         | \$ 336,029                          | \$ 509,432                              | \$ 675,940                     |

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | Supplemental<br>Public<br>Defender | Surplus<br>Tax | Surveyors<br>Cornerstone | Tax<br>Sale<br>Cost | Tax<br>Sale<br>Redemption | Tax<br>Sale<br>Surplus |
|---|------------------------------------|----------------|--------------------------|---------------------|---------------------------|------------------------|
| Cash and investments - beginning                      | \$ 112,992                         | \$ 246,868     | \$ 142,170               | \$ 80,982           | \$ 93,815                 | \$ 1,860,621           |
| Receipts:   |                                    |                |                          |                     |                           |                        |
| Taxes   | -                                  | -              | -                        | -                   | -                         | -                      |
| Licenses and permits                                  | -                                  | -              | -                        | -                   | -                         | -                      |
| Intergovernmental receipts                            | -                                  | -              | -                        | -                   | -                         | -                      |
| Charges for services                                  | -                                  | -              | -                        | -                   | -                         | -                      |
| Fines and forfeits                                    | 43,736                             | -              | -                        | -                   | -                         | -                      |
| Other receipts  | -                                  | 139,278        | 40,836                   | 84,321              | 412,802                   | 1,468,033              |
| Total receipts  | 43,736                             | 139,278        | 40,836                   | 84,321              | 412,802                   | 1,468,033              |
| Disbursements:  |                                    |                |                          |                     |                           |                        |
| Personal services                                     | -                                  | -              | -                        | -                   | -                         | -                      |
| Supplies  | -                                  | -              | -                        | -                   | -                         | -                      |
| Other services and charges                            | 32,707                             | -              | 2,395                    | 68,427              | -                         | -                      |
| Debt service - principal and interest                 | -                                  | -              | -                        | -                   | -                         | -                      |
| Capital outlay  | -                                  | -              | 18,341                   | -                   | -                         | -                      |
| Other disbursements                                   | -                                  | 113,876        | -                        | 15,199              | 471,224                   | 1,846,675              |
| Total disbursements                                   | 32,707                             | 113,876        | 20,736                   | 83,626              | 471,224                   | 1,846,675              |
| Excess (deficiency) of receipts over<br>disbursements | 11,029                             | 25,402         | 20,100                   | 695                 | (58,422)                  | (378,642)              |
| Cash and investments - ending                         | \$ 124,021                         | \$ 272,270     | \$ 162,270               | \$ 81,677           | \$ 35,393                 | \$ 1,481,979           |

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|  | CASA     | Co<br>Auditor<br>Ineligible<br>Deducts | Co<br>Elected<br>Officials<br>Training | Park<br>&<br>Recreation | County<br>Offender<br>Transportation | Vigo<br>County<br>911 |
|--|----------|--|--|-------------------------|--------------------------------------|-----------------------|
| Cash and investments - beginning                   | \$ 8,658 | \$ 367,461                             | \$ 35,364                              | \$ 511,014              | \$ 375                               | \$ 785,574            |
| Receipts:  |          |  |  |                         |                                      |                       |
| Taxes  | -        | 674                                    | -                                      | 1,479,762               | -                                    | -                     |
| Licenses and permits                               | -        | -                                      | -                                      | -                       | -                                    | -                     |
| Intergovernmental receipts                         | -        | -                                      | -                                      | 75,429                  | -                                    | -                     |
| Charges for services                               | -        | -                                      | -                                      | -                       | -                                    | -                     |
| Fines and forfeits                                 | 120      | 67                                     | -                                      | -                       | 750                                  | -                     |
| Other receipts                                     | -        | -                                      | 9,574                                  | -                       | -                                    | 780,308               |
| Total receipts                                     | 120      | 741                                    | 9,574                                  | 1,555,191               | 750                                  | 780,308               |
| Disbursements:                                     |          |  |  |                         |                                      |                       |
| Personal services                                  | -        | -                                      | -                                      | 778,915                 | -                                    | 307,557               |
| Supplies   | -        | -                                      | -                                      | 95,125                  | -                                    | 3,013                 |
| Other services and charges                         | -        | -                                      | 6,510                                  | 257,907                 | -                                    | 252,345               |
| Debt service - principal and interest              | -        | -                                      | -                                      | -                       | -                                    | -                     |
| Capital outlay                                     | -        | -                                      | -                                      | 147,078                 | -                                    | 235,718               |
| Other disbursements                                | -        | -                                      | -                                      | -                       | -                                    | -                     |
| Total disbursements                                | -        | -                                      | 6,510                                  | 1,279,025               | -                                    | 798,633               |
| Excess (deficiency) of receipts over disbursements | 120      | 741                                    | 3,064                                  | 276,166                 | 750                                  | (18,325)              |
| Cash and investments - ending                      | \$ 8,778 | \$ 368,202                             | \$ 38,428                              | \$ 787,180              | \$ 1,125                             | \$ 767,249            |

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|  | LOIT<br>Special<br>Distribution | Supp.<br>Juvenile<br>Probation | Supplemental<br>Adult<br>Probation | Alternative<br>Dispute<br>Resolution | User<br>Fee<br>Infraction<br>Deferral | Drainage<br>Maintenance |
|--|---------------------------------|--------------------------------|------------------------------------|--------------------------------------|---------------------------------------|-------------------------|
| Cash and investments - beginning                   | \$ 1,025,133                    | \$ 12,494                      | \$ 139,454                         | \$ 7,540                             | \$ 109,280                            | \$ 33,209               |
| Receipts:  |                                 |                                |                                    |                                      |                                       |                         |
| Taxes  | -                               | -                              | -                                  | -                                    | -                                     | -                       |
| Licenses and permits                               | -                               | -                              | -                                  | -                                    | -                                     | -                       |
| Intergovernmental receipts                         | -                               | -                              | -                                  | -                                    | -                                     | -                       |
| Charges for services                               | -                               | -                              | -                                  | -                                    | -                                     | -                       |
| Fines and forfeits                                 | -                               | 6,747                          | 119,711                            | 8,300                                | 276,135                               | -                       |
| Other receipts                                     | -                               | -                              | -                                  | -                                    | -                                     | 3,301                   |
| Total receipts                                     | -                               | 6,747                          | 119,711                            | 8,300                                | 276,135                               | 3,301                   |
| Disbursements:                                     |                                 |                                |                                    |                                      |                                       |                         |
| Personal services                                  | -                               | -                              | 145,560                            | -                                    | 12,691                                | -                       |
| Supplies   | -                               | 412                            | -                                  | -                                    | 4,423                                 | -                       |
| Other services and charges                         | 327,510                         | 8,648                          | 9,828                              | -                                    | 84,572                                | -                       |
| Debt service - principal and interest              | -                               | -                              | -                                  | -                                    | -                                     | -                       |
| Capital outlay                                     | -                               | -                              | -                                  | -                                    | 2,151                                 | -                       |
| Other disbursements                                | -                               | -                              | -                                  | -                                    | -                                     | -                       |
| Total disbursements                                | 327,510                         | 9,060                          | 155,388                            | -                                    | 103,837                               | -                       |
| Excess (deficiency) of receipts over disbursements | (327,510)                       | (2,313)                        | (35,677)                           | 8,300                                | 172,298                               | 3,301                   |
| Cash and investments - ending                      | \$ 697,623                      | \$ 10,181                      | \$ 103,777                         | \$ 15,840                            | \$ 281,578                            | \$ 36,510               |

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|  | Sheriff<br>Sale | Drug<br>Task<br>Force<br>Grant | Courthouse<br>Lights<br>Donation | Alarm<br>Control<br>Non-Reverting | Certainteed<br>TIF  | Bond<br>And<br>Int<br>Redemp<br>Jail Bond |
|--|-----------------|--------------------------------|----------------------------------|-----------------------------------|---------------------|---|
| Cash and investments - beginning                   | \$ 4,831        | \$ 79,610                      | \$ 50                            | \$ 7,594                          | \$ 1,093,654        | \$ 543,687                                |
| Receipts:  |                 |                                |                                  |                                   |                     |   |
| Taxes  | -               | -                              | -                                | -                                 | -                   | 558,183                                   |
| Licenses and permits                               | -               | -                              | -                                | -                                 | -                   | -   |
| Intergovernmental receipts                         | -               | -                              | -                                | -                                 | -                   | 23,087                                    |
| Charges for services                               | 48,720          | -                              | -                                | -                                 | -                   | -   |
| Fines and forfeits                                 | -               | -                              | -                                | -                                 | -                   | -   |
| Other receipts                                     | -               | -                              | -                                | 400                               | 257,587             | -   |
| Total receipts                                     | <u>48,720</u>   | <u>-</u>                       | <u>-</u>                         | <u>400</u>                        | <u>257,587</u>      | <u>581,270</u>                            |
| Disbursements:                                     |                 |                                |                                  |                                   |                     |   |
| Personal services                                  | 26,821          | -                              | -                                | -                                 | -                   | -   |
| Supplies   | -               | -                              | -                                | -                                 | -                   | -   |
| Other services and charges                         | -               | -                              | -                                | -                                 | -                   | -   |
| Debt service - principal and interest              | -               | -                              | -                                | -                                 | -                   | 849,500                                   |
| Capital outlay                                     | -               | -                              | -                                | 7,594                             | -                   | -   |
| Other disbursements                                | 20,729          | -                              | 50                               | -                                 | -                   | -   |
| Total disbursements                                | <u>47,550</u>   | <u>-</u>                       | <u>50</u>                        | <u>7,594</u>                      | <u>-</u>            | <u>849,500</u>                            |
| Excess (deficiency) of receipts over disbursements | <u>1,170</u>    | <u>-</u>                       | <u>(50)</u>                      | <u>(7,194)</u>                    | <u>257,587</u>      | <u>(268,230)</u>                          |
| Cash and investments - ending                      | <u>\$ 6,001</u> | <u>\$ 79,610</u>               | <u>\$ -</u>                      | <u>\$ 400</u>                     | <u>\$ 1,351,241</u> | <u>\$ 275,457</u>                         |

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | Supplemental<br>Insurance-COBRA | United<br>Way | Hospital<br>Benefits | Prepaid<br>Legal<br>Service | Deferred<br>Compensation | Federal<br>Tax |
|---|---------------------------------|---------------|----------------------|-----------------------------|--------------------------|----------------|
| Cash and investments - beginning                      | \$ 94                           | \$ 48         | \$ 4,754,915         | \$ 155                      | \$ -                     | \$ (210)       |
| Receipts:   |                                 |               |                      |                             |                          |                |
| Taxes   | -                               | -             | -                    | -                           | -                        | -              |
| Licenses and permits                                  | -                               | -             | -                    | -                           | -                        | -              |
| Intergovernmental receipts                            | -                               | -             | -                    | -                           | -                        | -              |
| Charges for services                                  | -                               | -             | -                    | -                           | -                        | -              |
| Fines and forfeits                                    | -                               | -             | -                    | -                           | -                        | -              |
| Other receipts  | 1,603                           | -             | 6,252,125            | -                           | 314,675                  | 2,457,603      |
| Total receipts  | 1,603                           | -             | 6,252,125            | -                           | 314,675                  | 2,457,603      |
| Disbursements:  |                                 |               |                      |                             |                          |                |
| Personal services                                     | -                               | -             | -                    | -                           | 314,675                  | 2,457,201      |
| Supplies  | -                               | -             | -                    | -                           | -                        | -              |
| Other services and charges                            | -                               | -             | 68,270               | -                           | -                        | -              |
| Debt service - principal and interest                 | -                               | -             | -                    | -                           | -                        | -              |
| Capital outlay  | -                               | -             | -                    | -                           | -                        | -              |
| Other disbursements                                   | 1,133                           | -             | 6,327,563            | -                           | -                        | -              |
| Total disbursements                                   | 1,133                           | -             | 6,395,833            | -                           | 314,675                  | 2,457,201      |
| Excess (deficiency) of receipts over<br>disbursements | 470                             | -             | (143,708)            | -                           | -                        | 402            |
| Cash and investments - ending                         | \$ 564                          | \$ 48         | \$ 4,611,207         | \$ 155                      | \$ -                     | \$ 192         |

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | Medicare  | Flexible<br>Spending<br>Acct<br>(FSA) | Retirement | Sheriff<br>Pension | State<br>Withholding | Highway<br>Union<br>Dues |
|---|-----------|---------------------------------------|------------|--------------------|----------------------|--------------------------|
| Cash and investments - beginning                      | \$ (332)  | \$ 8,286                              | \$ 2,925   | \$ -               | \$ (193)             | \$ 1,783                 |
| Receipts:   |           |                                       |            |                    |                      |                          |
| Taxes   | -         | -                                     | -          | -                  | -                    | -                        |
| Licenses and permits                                  | -         | -                                     | -          | -                  | -                    | -                        |
| Intergovernmental receipts                            | -         | -                                     | -          | -                  | -                    | -                        |
| Charges for services                                  | -         | -                                     | -          | -                  | -                    | -                        |
| Fines and forfeits                                    | -         | -                                     | -          | -                  | -                    | -                        |
| Other receipts  | 1,645,432 | 37,550                                | 10,980     | 19,974             | 978,770              | -                        |
| Total receipts  | 1,645,432 | 37,550                                | 10,980     | 19,974             | 978,770              | -                        |
| Disbursements:  |           |                                       |            |                    |                      |                          |
| Personal services                                     | 1,645,029 | -                                     | 10,980     | 19,974             | 978,561              | -                        |
| Supplies  | -         | -                                     | -          | -                  | -                    | -                        |
| Other services and charges                            | -         | -                                     | -          | -                  | -                    | -                        |
| Debt service - principal and interest                 | -         | -                                     | -          | -                  | -                    | -                        |
| Capital outlay  | -         | -                                     | -          | -                  | -                    | -                        |
| Other disbursements                                   | -         | 39,164                                | -          | -                  | -                    | -                        |
| Total disbursements                                   | 1,645,029 | 39,164                                | 10,980     | 19,974             | 978,561              | -                        |
| Excess (deficiency) of receipts over<br>disbursements | 403       | (1,614)                               | -          | -                  | 209                  | -                        |
| Cash and investments - ending                         | \$ 71     | \$ 6,672                              | \$ 2,925   | \$ -               | \$ 16                | \$ 1,783                 |

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|  | Cintas<br>Highway<br>Uniforms | Garnishments | Settlement  | County<br>Wheel<br>Tax | CVET    | State<br>Welfare<br>Excise<br>Tax |
|--|-------------------------------|--------------|-------------|------------------------|---------|-----------------------------------|
| Cash and investments - beginning                   | \$ 447                        | \$ -         | \$ -        | \$ 1,754               | \$ -    | \$ -                              |
| Receipts:  |                               |              |             |                        |         |                                   |
| Taxes  | -                             | -            | 96,542,707  | -                      | -       | -                                 |
| Licenses and permits                               | -                             | -            | -           | -                      | -       | -                                 |
| Intergovernmental receipts                         | -                             | -            | 7,065,626   | -                      | -       | -                                 |
| Charges for services                               | -                             | -            | -           | -                      | -       | -                                 |
| Fines and forfeits                                 | -                             | -            | -           | -                      | -       | -                                 |
| Other receipts                                     | -                             | 148,635      | -           | 1,415,165              | 502,632 | 2,623,796                         |
| Total receipts                                     | -                             | 148,635      | 103,608,333 | 1,415,165              | 502,632 | 2,623,796                         |
| Disbursements:                                     |                               |              |             |                        |         |                                   |
| Personal services                                  | -                             | 147,400      | -           | -                      | -       | -                                 |
| Supplies   | -                             | -            | -           | -                      | -       | -                                 |
| Other services and charges                         | -                             | -            | -           | -                      | -       | -                                 |
| Debt service - principal and interest              | -                             | -            | -           | -                      | -       | -                                 |
| Capital outlay                                     | -                             | -            | -           | -                      | -       | -                                 |
| Other disbursements                                | -                             | -            | 103,608,333 | 1,412,842              | 502,632 | 2,623,796                         |
| Total disbursements                                | -                             | 147,400      | 103,608,333 | 1,412,842              | 502,632 | 2,623,796                         |
| Excess (deficiency) of receipts over disbursements | -                             | 1,235        | -           | 2,323                  | -       | -                                 |
| Cash and investments - ending                      | \$ 447                        | \$ 1,235     | \$ -        | \$ 4,077               | \$ -    | \$ -                              |

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | Surplus<br>Sewage<br>Collection | Financial<br>Institution<br>Tax | Fines<br>&<br>Forfeitures | Infraction<br>Judgments | Overweight<br>Judgments | Special<br>Death<br>Benefit |
|---|---------------------------------|---------------------------------|---------------------------|-------------------------|-------------------------|-----------------------------|
| Cash and investments - beginning                      | \$ 3,092                        | \$ -                            | \$ 4,325                  | \$ -                    | \$ 868                  | \$ 220                      |
| Receipts:   |                                 |                                 |                           |                         |                         |                             |
| Taxes   | -                               | -                               | -                         | -                       | -                       | -                           |
| Licenses and permits                                  | -                               | -                               | -                         | -                       | -                       | -                           |
| Intergovernmental receipts                            | -                               | -                               | -                         | -                       | -                       | -                           |
| Charges for services                                  | -                               | -                               | -                         | -                       | -                       | -                           |
| Fines and forfeits                                    | -                               | -                               | 8,936                     | 66,907                  | 8,454                   | 3,540                       |
| Other receipts  | 11,482                          | 1,261,528                       | -                         | -                       | -                       | -                           |
| Total receipts  | 11,482                          | 1,261,528                       | 8,936                     | 66,907                  | 8,454                   | 3,540                       |
| Disbursements:  |                                 |                                 |                           |                         |                         |                             |
| Personal services                                     | -                               | -                               | -                         | -                       | -                       | -                           |
| Supplies  | -                               | -                               | -                         | -                       | -                       | -                           |
| Other services and charges                            | -                               | -                               | -                         | -                       | -                       | -                           |
| Debt service - principal and interest                 | -                               | -                               | -                         | -                       | -                       | -                           |
| Capital outlay  | -                               | -                               | -                         | -                       | -                       | -                           |
| Other disbursements                                   | 11,482                          | 1,261,528                       | 6,704                     | 53,279                  | 8,147                   | 3,445                       |
| Total disbursements                                   | 11,482                          | 1,261,528                       | 6,704                     | 53,279                  | 8,147                   | 3,445                       |
| Excess (deficiency) of receipts over<br>disbursements | -                               | -                               | 2,232                     | 13,628                  | 307                     | 95                          |
| Cash and investments - ending                         | \$ 3,092                        | \$ -                            | \$ 6,557                  | \$ 13,628               | \$ 1,175                | \$ 315                      |

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | State<br>Sales<br>Disclosure<br>Fees | State<br>Coroners<br>CE<br>Fees | Interstate<br>Transfer<br>Fee | Mortgage<br>Recording<br>Fees-State | Child<br>Restraint<br>Violation<br>Fine | Inheritance<br>Tax |
|---|--------------------------------------|---------------------------------|-------------------------------|-------------------------------------|---|--------------------|
| Cash and investments - beginning                      | \$ 905                               | \$ 1,444                        | \$ -                          | \$ 748                              | \$ -                                    | \$ 504             |
| Receipts:   |                                      |                                 |                               |                                     |   |                    |
| Taxes   | -                                    | -                               | -                             | -                                   | -                                       | -                  |
| Licenses and permits                                  | -                                    | -                               | -                             | -                                   | -                                       | -                  |
| Intergovernmental receipts                            | -                                    | -                               | -                             | -                                   | -                                       | -                  |
| Charges for services                                  | -                                    | -                               | -                             | -                                   | -                                       | -                  |
| Fines and forfeits                                    | -                                    | -                               | 750                           | -                                   | 675                                     | -                  |
| Other receipts  | 12,005                               | 16,930                          | -                             | 7,439                               | -                                       | 5,539              |
| Total receipts  | 12,005                               | 16,930                          | 750                           | 7,439                               | 675                                     | 5,539              |
| Disbursements:  |                                      |                                 |                               |                                     |   |                    |
| Personal services                                     | -                                    | -                               | -                             | -                                   | -                                       | -                  |
| Supplies  | -                                    | -                               | -                             | -                                   | -                                       | -                  |
| Other services and charges                            | -                                    | -                               | -                             | -                                   | -                                       | -                  |
| Debt service - principal and interest                 | -                                    | -                               | -                             | -                                   | -                                       | -                  |
| Capital outlay  | -                                    | -                               | -                             | -                                   | -                                       | -                  |
| Other disbursements                                   | 11,090                               | 15,306                          | 750                           | 6,889                               | 650                                     | -                  |
| Total disbursements                                   | 11,090                               | 15,306                          | 750                           | 6,889                               | 650                                     | -                  |
| Excess (deficiency) of receipts over<br>disbursements | 915                                  | 1,624                           | -                             | 550                                 | 25                                      | 5,539              |
| Cash and investments - ending                         | \$ 1,820                             | \$ 3,068                        | \$ -                          | \$ 1,298                            | \$ 25                                   | \$ 6,043           |

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|  | LIT<br>Certified<br>Shares | LIT<br>Economic<br>Development<br>(EDIT) | ARRA<br>Grant.Clerk<br>Incentive | CG<br>Incentive | Prosecutor<br>Incentive<br>IV-D | Clerk<br>Incentive |
|--|----------------------------|--|----------------------------------|-----------------|---------------------------------|--------------------|
| Cash and investments - beginning                   | \$ -                       | \$ -                                     | \$ 27,664                        | \$ 93,764       | \$ 178,556                      | \$ 19,054          |
| Receipts:  |                            |  |                                  |                 |                                 |                    |
| Taxes  | -                          | -  | -                                | -               | -                               | -                  |
| Licenses and permits                               | -                          | -  | -                                | -               | -                               | -                  |
| Intergovernmental receipts                         | 15,158,531                 | 10,357,319                               | -                                | -               | -                               | -                  |
| Charges for services                               | -                          | -  | -                                | 47,309          | 71,172                          | -                  |
| Fines and forfeits                                 | -                          | -  | -                                | -               | -                               | -                  |
| Other receipts                                     | -                          | -  | -                                | -               | -                               | -                  |
| Total receipts                                     | <u>15,158,531</u>          | <u>10,357,319</u>                        | <u>-</u>                         | <u>47,309</u>   | <u>71,172</u>                   | <u>-</u>           |
| Disbursements:                                     |                            |  |                                  |                 |                                 |                    |
| Personal services                                  | -                          | -  | -                                | -               | -                               | -                  |
| Supplies   | -                          | -  | 6,526                            | -               | 1,720                           | -                  |
| Other services and charges                         | -                          | -  | 886                              | -               | 10,669                          | -                  |
| Debt service - principal and interest              | -                          | -  | -                                | -               | -                               | -                  |
| Capital outlay                                     | -                          | -  | -                                | -               | 1,177                           | -                  |
| Other disbursements                                | 15,158,531                 | 10,357,319                               | -                                | 135,972         | -                               | 2,632              |
| Total disbursements                                | <u>15,158,531</u>          | <u>10,357,319</u>                        | <u>7,412</u>                     | <u>135,972</u>  | <u>13,566</u>                   | <u>2,632</u>       |
| Excess (deficiency) of receipts over disbursements | <u>-</u>                   | <u>-</u>                                 | <u>(7,412)</u>                   | <u>(88,663)</u> | <u>57,606</u>                   | <u>(2,632)</u>     |
| Cash and investments - ending                      | <u>\$ -</u>                | <u>\$ -</u>                              | <u>\$ 20,252</u>                 | <u>\$ 5,101</u> | <u>\$ 236,162</u>               | <u>\$ 16,422</u>   |

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|  | New<br>Clerk<br>Incentive | Jury<br>Pay<br>Users | User<br>Fees<br>Sheriff<br>Cont<br>Ed | Alcohol<br>&<br>Drug | Drug<br>Court<br>User<br>Fee | Veterans<br>Memorial<br>Donation |
|--|---------------------------|----------------------|---------------------------------------|----------------------|------------------------------|----------------------------------|
| Cash and investments - beginning                   | \$ 68,413                 | \$ 134,068           | \$ 4,767                              | \$ 17,687            | \$ 50,268                    | \$ 2                             |
| Receipts:  |                           |                      |                                       |                      |                              |                                  |
| Taxes  | -                         | -                    | -                                     | -                    | -                            | -                                |
| Licenses and permits                               | -                         | -                    | -                                     | -                    | -                            | -                                |
| Intergovernmental receipts                         | -                         | -                    | -                                     | -                    | -                            | -                                |
| Charges for services                               | 47,309                    | -                    | -                                     | -                    | -                            | -                                |
| Fines and forfeits                                 | -                         | 12,516               | 2,270                                 | 856                  | 12,975                       | -                                |
| Other receipts                                     | -                         | -                    | 1,205                                 | -                    | 70,478                       | -                                |
| Total receipts                                     | 47,309                    | 12,516               | 3,475                                 | 856                  | 83,453                       | -                                |
| Disbursements:                                     |                           |                      |                                       |                      |                              |                                  |
| Personal services                                  | 57,763                    | -                    | -                                     | -                    | 46,133                       | -                                |
| Supplies   | -                         | -                    | -                                     | -                    | 2,638                        | -                                |
| Other services and charges                         | -                         | -                    | -                                     | -                    | 4,035                        | -                                |
| Debt service - principal and interest              | -                         | -                    | -                                     | -                    | -                            | -                                |
| Capital outlay                                     | -                         | -                    | -                                     | -                    | 994                          | -                                |
| Other disbursements                                | -                         | -                    | 3,807                                 | -                    | -                            | -                                |
| Total disbursements                                | 57,763                    | -                    | 3,807                                 | -                    | 53,800                       | -                                |
| Excess (deficiency) of receipts over disbursements | (10,454)                  | 12,516               | (332)                                 | 856                  | 29,653                       | -                                |
| Cash and investments - ending                      | \$ 57,959                 | \$ 146,584           | \$ 4,435                              | \$ 18,543            | \$ 79,921                    | \$ 2                             |

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | EMA<br>Donation<br>Fund | Crime<br>Victim<br>Donation | Juvenile<br>Donation | Health<br>Donation<br>Fund | Parks<br>and<br>Recreation<br>Donation | Sheriff<br>Donation |
|---|-------------------------|-----------------------------|----------------------|----------------------------|--|---------------------|
| Cash and investments - beginning                      | \$ 25                   | \$ 13,228                   | \$ 1,365             | \$ 52,290                  | \$ 87,188                              | \$ 16,553           |
| Receipts:   |                         |                             |                      |                            |  |                     |
| Taxes   | -                       | -                           | -                    | -                          | -                                      | -                   |
| Licenses and permits                                  | -                       | -                           | -                    | -                          | -                                      | -                   |
| Intergovernmental receipts                            | -                       | -                           | -                    | -                          | -                                      | -                   |
| Charges for services                                  | -                       | -                           | -                    | 28,666                     | -                                      | -                   |
| Fines and forfeits                                    | -                       | -                           | -                    | -                          | -                                      | -                   |
| Other receipts  | 2,500                   | -                           | -                    | 256                        | 82,714                                 | 1,174               |
| Total receipts  | 2,500                   | -                           | -                    | 28,922                     | 82,714                                 | 1,174               |
| Disbursements:  |                         |                             |                      |                            |  |                     |
| Personal services                                     | -                       | -                           | -                    | 23,706                     | -                                      | -                   |
| Supplies  | -                       | -                           | -                    | 1,199                      | -                                      | -                   |
| Other services and charges                            | -                       | -                           | -                    | -                          | -                                      | -                   |
| Debt service - principal and interest                 | -                       | -                           | -                    | -                          | -                                      | -                   |
| Capital outlay  | -                       | -                           | -                    | -                          | -                                      | -                   |
| Other disbursements                                   | -                       | -                           | -                    | -                          | 100,540                                | 8,476               |
| Total disbursements                                   | -                       | -                           | -                    | 24,905                     | 100,540                                | 8,476               |
| Excess (deficiency) of receipts over<br>disbursements | 2,500                   | -                           | -                    | 4,017                      | (17,826)                               | (7,302)             |
| Cash and investments - ending                         | \$ 2,525                | \$ 13,228                   | \$ 1,365             | \$ 56,307                  | \$ 69,362                              | \$ 9,251            |

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | Homestead<br>Credit<br>Distribution | Courthouse<br>Bond | Local<br>Road<br>Matching<br>Grant | Adult<br>Probation,DOC<br>Grant | Byrne<br>JAG<br>(Veteran's<br>Ct) | Fayette<br>Twp<br>Water<br>Grant |
|---|-------------------------------------|--------------------|------------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| Cash and investments - beginning                      | \$ 8,575                            | \$ 250,061         | \$ 818,334                         | \$ 36,931                       | \$ -                              | \$ 55,374                        |
| Receipts:   |                                     |                    |                                    |                                 |                                   |                                  |
| Taxes   | -                                   | 206,766            | -                                  | -                               | -                                 | -                                |
| Licenses and permits                                  | -                                   | -                  | -                                  | -                               | -                                 | -                                |
| Intergovernmental receipts                            | -                                   | 8,539              | 999,875                            | 61,500                          | 3,325                             | 422,126                          |
| Charges for services                                  | -                                   | -                  | -                                  | -                               | -                                 | -                                |
| Fines and forfeits                                    | -                                   | -                  | -                                  | -                               | -                                 | -                                |
| Other receipts  | -                                   | -                  | -                                  | -                               | -                                 | -                                |
| Total receipts  | -                                   | 215,305            | 999,875                            | 61,500                          | 3,325                             | 422,126                          |
| Disbursements:  |                                     |                    |                                    |                                 |                                   |                                  |
| Personal services                                     | -                                   | -                  | -                                  | 47,177                          | -                                 | -                                |
| Supplies  | -                                   | -                  | -                                  | -                               | -                                 | -                                |
| Other services and charges                            | -                                   | 4,945              | -                                  | -                               | 2,905                             | -                                |
| Debt service - principal and interest                 | -                                   | 335,500            | -                                  | -                               | -                                 | -                                |
| Capital outlay  | -                                   | -                  | -                                  | -                               | -                                 | -                                |
| Other disbursements                                   | -                                   | -                  | 1,211,267                          | 36,459                          | -                                 | 477,500                          |
| Total disbursements                                   | -                                   | 340,445            | 1,211,267                          | 83,636                          | 2,905                             | 477,500                          |
| Excess (deficiency) of receipts over<br>disbursements | -                                   | (125,140)          | (211,392)                          | (22,136)                        | 420                               | (55,374)                         |
| Cash and investments - ending                         | \$ 8,575                            | \$ 124,921         | \$ 606,942                         | \$ 14,795                       | \$ 420                            | \$ -                             |

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | Treasurer's<br>Trust /<br>After<br>Settlement<br>Collections | Sheriff<br>/<br>Jail<br>Commissary<br>- Supp CAR | Sheriff<br>Inmate<br>Trust<br>- Supp CAR | Clerk's<br>Trust | Staples<br>TIF | Pfizer<br>TIF |
|---|--|--|--|------------------|----------------|---------------|
| Cash and investments - beginning                      | \$ 2,307,460   | \$ 12,096  | \$ 73,703                                | \$ 1,193,562     | \$ 2,071,277   | \$ -          |
| Receipts:   |  |  |  |                  |                |               |
| Taxes   | -  | -  | -  | -                | -              | -             |
| Licenses and permits                                  | -  | -  | -  | -                | -              | -             |
| Intergovernmental receipts                            | -  | -  | -  | -                | -              | -             |
| Charges for services                                  | -  | -  | -  | -                | -              | -             |
| Fines and forfeits                                    | -  | -  | -  | -                | -              | -             |
| Other receipts  | 3,230,095  | 309,784  | 789,672                                  | 5,366,066        | 423,355        | 9,522         |
| Total receipts  | 3,230,095  | 309,784  | 789,672                                  | 5,366,066        | 423,355        | 9,522         |
| Disbursements:  |  |  |  |                  |                |               |
| Personal services                                     | -  | -  | -  | -                | -              | -             |
| Supplies  | -  | -  | -  | -                | -              | -             |
| Other services and charges                            | -  | -  | -  | -                | -              | -             |
| Debt service - principal and interest                 | -  | -  | -  | -                | -              | -             |
| Capital outlay  | -  | -  | -  | -                | -              | -             |
| Other disbursements                                   | 2,307,460  | 284,139  | 808,553                                  | 5,460,134        | 664,066        | 500           |
| Total disbursements                                   | 2,307,460  | 284,139  | 808,553                                  | 5,460,134        | 664,066        | 500           |
| Excess (deficiency) of receipts over<br>disbursements | 922,635  | 25,645   | (18,881)                                 | (94,068)         | (240,711)      | 9,022         |
| Cash and investments - ending                         | \$ 3,230,095   | \$ 37,741  | \$ 54,822                                | \$ 1,099,494     | \$ 1,830,566   | \$ 9,022      |

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|  | Air<br>Pollution<br>Non-Reverting | Canal<br>Road<br>Construction | Redevelopment<br>District<br>Capital | Prosecutor<br>Equitable<br>Sharing | Vigo<br>County<br>Industrial<br>Park<br>Ls | Enhanced<br>Access |
|--|-----------------------------------|-------------------------------|--------------------------------------|------------------------------------|--|--------------------|
| Cash and investments - beginning                   | \$ 17,201                         | \$ 1,273,434                  | \$ 951,782                           | \$ 19,640                          | \$ 26,499                                  | \$ 780             |
| Receipts:  |                                   |                               |                                      |                                    |  |                    |
| Taxes  | -                                 | -                             | -                                    | -                                  | -  | -                  |
| Licenses and permits                               | -                                 | -                             | -                                    | -                                  | -  | -                  |
| Intergovernmental receipts                         | -                                 | -                             | -                                    | -                                  | -  | -                  |
| Charges for services                               | -                                 | -                             | -                                    | -                                  | -  | -                  |
| Fines and forfeits                                 | -                                 | -                             | -                                    | -                                  | -  | -                  |
| Other receipts                                     | -                                 | -                             | 160,631                              | -                                  | -  | -                  |
| Total receipts                                     | -                                 | -                             | 160,631                              | -                                  | -  | -                  |
| Disbursements:                                     |                                   |                               |                                      |                                    |  |                    |
| Personal services                                  | -                                 | -                             | -                                    | -                                  | -  | -                  |
| Supplies   | -                                 | -                             | -                                    | -                                  | -  | -                  |
| Other services and charges                         | -                                 | -                             | -                                    | -                                  | -  | -                  |
| Debt service - principal and interest              | -                                 | -                             | -                                    | -                                  | -  | -                  |
| Capital outlay                                     | -                                 | -                             | -                                    | -                                  | -  | -                  |
| Other disbursements                                | -                                 | 21,434                        | 60,524                               | 1,511                              | -  | -                  |
| Total disbursements                                | -                                 | 21,434                        | 60,524                               | 1,511                              | -  | -                  |
| Excess (deficiency) of receipts over disbursements | -                                 | (21,434)                      | 100,107                              | (1,511)                            | -  | -                  |
| Cash and investments - ending                      | \$ 17,201                         | \$ 1,252,000                  | \$ 1,051,889                         | \$ 18,129                          | \$ 26,499                                  | \$ 780             |

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | Surplus<br>Tax<br>Overpayments | Records<br>Check | Sheriff<br>Process<br>Svc<br>-<br>Pension | Sheriff<br>Hand<br>Gun<br>Permit | Park Land<br>Acquisition-<br>Wetlands | Property<br>Acquisition |
|---|--------------------------------|------------------|---|----------------------------------|---------------------------------------|-------------------------|
| Cash and investments - beginning                      | \$ 48,410                      | \$ 948           | \$ 18,997                                 | \$ 9,446                         | \$ 12                                 | \$ -                    |
| Receipts:   |                                |                  |   |                                  |                                       |                         |
| Taxes   | -                              | -                | -   | -                                | -                                     | -                       |
| Licenses and permits                                  | -                              | -                | -   | -                                | -                                     | -                       |
| Intergovernmental receipts                            | -                              | -                | -   | -                                | -                                     | -                       |
| Charges for services                                  | -                              | 600              | 23,265                                    | 28,640                           | -                                     | -                       |
| Fines and forfeits                                    | -                              | -                | 283,693                                   | -                                | -                                     | -                       |
| Other receipts  | 11,801                         | -                | -   | -                                | -                                     | 36,478                  |
| Total receipts  | 11,801                         | 600              | 306,958                                   | 28,640                           | -                                     | 36,478                  |
| Disbursements:  |                                |                  |   |                                  |                                       |                         |
| Personal services                                     | -                              | -                | -   | -                                | -                                     | -                       |
| Supplies  | -                              | -                | -   | -                                | -                                     | -                       |
| Other services and charges                            | -                              | -                | -   | -                                | -                                     | -                       |
| Debt service - principal and interest                 | -                              | -                | -   | -                                | -                                     | -                       |
| Capital outlay  | -                              | -                | -   | -                                | -                                     | -                       |
| Other disbursements                                   | 43,726                         | -                | 325,954                                   | 26,936                           | -                                     | -                       |
| Total disbursements                                   | 43,726                         | -                | 325,954                                   | 26,936                           | -                                     | -                       |
| Excess (deficiency) of receipts over<br>disbursements | (31,925)                       | 600              | (18,996)                                  | 1,704                            | -                                     | 36,478                  |
| Cash and investments - ending                         | \$ 16,485                      | \$ 1,548         | \$ 1                                      | \$ 11,150                        | \$ 12                                 | \$ 36,478               |

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | Tax<br>Certificate<br>Sale | CC<br>Project<br>Income | Commissary<br>Comm<br>Corrections | Seized<br>Assets/Drug<br>Task<br>Force | Engineering | Road<br>Closure |
|---|----------------------------|-------------------------|-----------------------------------|--|-------------|-----------------|
| Cash and investments - beginning                      | \$ 66,552                  | \$ 286,579              | \$ 35,736                         | \$ 18,989                              | \$ 93,386   | \$ 56,187       |
| Receipts:   |                            |                         |                                   |  |             |                 |
| Taxes   | -                          | -                       | -                                 | -                                      | -           | -               |
| Licenses and permits                                  | -                          | -                       | -                                 | -                                      | 78,558      | -               |
| Intergovernmental receipts                            | -                          | -                       | -                                 | -                                      | -           | -               |
| Charges for services                                  | -                          | 102,883                 | -                                 | -                                      | -           | -               |
| Fines and forfeits                                    | -                          | -                       | -                                 | -                                      | -           | -               |
| Other receipts  | 125,763                    | 1,226,663               | 29,512                            | 15,730                                 | 270,000     | -               |
| Total receipts  | 125,763                    | 1,329,546               | 29,512                            | 15,730                                 | 348,558     | -               |
| Disbursements:  |                            |                         |                                   |  |             |                 |
| Personal services                                     | -                          | 1,063,311               | -                                 | -                                      | 262,587     | -               |
| Supplies  | -                          | 177                     | 33,492                            | 2,142                                  | 8,105       | -               |
| Other services and charges                            | -                          | 104,872                 | -                                 | 26,539                                 | 9,600       | -               |
| Debt service - principal and interest                 | -                          | -                       | -                                 | -                                      | -           | -               |
| Capital outlay  | -                          | -                       | -                                 | 656                                    | 9,618       | -               |
| Other disbursements                                   | 79,255                     | 487                     | -                                 | -                                      | 940         | -               |
| Total disbursements                                   | 79,255                     | 1,168,847               | 33,492                            | 29,337                                 | 290,850     | -               |
| Excess (deficiency) of receipts over<br>disbursements | 46,508                     | 160,699                 | (3,980)                           | (13,607)                               | 57,708      | -               |
| Cash and investments - ending                         | \$ 113,060                 | \$ 447,278              | \$ 31,756                         | \$ 5,382                               | \$ 151,094  | \$ 56,187       |

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | E-share<br>Asset<br>Forfeiture | Interlocal<br>Co-op<br>Agreement | Supplemental<br>Insurance | Guardian<br>Ad<br>Litem<br>Fee | Crime<br>Control | 97.039.FEMA<br>Buyout |
|---|--------------------------------|----------------------------------|---------------------------|--------------------------------|------------------|-----------------------|
| Cash and investments - beginning                      | \$ 2,313                       | \$ 29,955                        | \$ 6,768                  | \$ 43,690                      | \$ (6,254)       | \$ 154,351            |
| Receipts:   |                                |                                  |                           |                                |                  |                       |
| Taxes   | -                              | -                                | -                         | -                              | -                | -                     |
| Licenses and permits                                  | -                              | -                                | -                         | -                              | -                | -                     |
| Intergovernmental receipts                            | -                              | -                                | -                         | 104,856                        | 68,713           | -                     |
| Charges for services                                  | -                              | -                                | -                         | -                              | -                | -                     |
| Fines and forfeits                                    | -                              | -                                | -                         | -                              | -                | -                     |
| Other receipts  | 42,966                         | -                                | 491,268                   | -                              | -                | -                     |
| Total receipts  | 42,966                         | -                                | 491,268                   | 104,856                        | 68,713           | -                     |
| Disbursements:  |                                |                                  |                           |                                |                  |                       |
| Personal services                                     | -                              | -                                | 491,647                   | 71,780                         | 54,626           | -                     |
| Supplies  | -                              | -                                | -                         | 3,420                          | -                | -                     |
| Other services and charges                            | 19,999                         | -                                | -                         | 21,783                         | -                | -                     |
| Debt service - principal and interest                 | -                              | -                                | -                         | -                              | -                | -                     |
| Capital outlay  | 23,200                         | -                                | -                         | 170                            | -                | -                     |
| Other disbursements                                   | -                              | -                                | -                         | -                              | 20,290           | -                     |
| Total disbursements                                   | 43,199                         | -                                | 491,647                   | 97,153                         | 74,916           | -                     |
| Excess (deficiency) of receipts over<br>disbursements | (233)                          | -                                | (379)                     | 7,703                          | (6,203)          | -                     |
| Cash and investments - ending                         | \$ 2,080                       | \$ 29,955                        | \$ 6,389                  | \$ 51,393                      | \$ (12,457)      | \$ 154,351            |

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | FEMA     | Crime<br>Victim<br>Assistance | 93.268<br>Hlth<br>Immunization<br>Grant | District<br>7<br>Grant | Homeland<br>Defense | Homeland<br>Security |
|---|----------|-------------------------------|---|------------------------|---------------------|----------------------|
| Cash and investments - beginning                      | \$ 6,498 | \$ 13,964                     | \$ (5,991)                              | \$ 160,851             | \$ 1,639            | \$ 33,646            |
| Receipts:   |          |                               |   |                        |                     |                      |
| Taxes   | -        | -                             | -                                       | -                      | -                   | -                    |
| Licenses and permits                                  | -        | -                             | -                                       | -                      | -                   | -                    |
| Intergovernmental receipts                            | -        | -                             | 59,159                                  | 10,298                 | -                   | 52,193               |
| Charges for services                                  | -        | -                             | -                                       | -                      | -                   | -                    |
| Fines and forfeits                                    | -        | -                             | -                                       | -                      | -                   | -                    |
| Other receipts  | -        | -                             | -                                       | 701                    | -                   | -                    |
| Total receipts  | -        | -                             | 59,159                                  | 10,999                 | -                   | 52,193               |
| Disbursements:  |          |                               |   |                        |                     |                      |
| Personal services                                     | -        | -                             | 39,645                                  | -                      | -                   | -                    |
| Supplies  | -        | -                             | 3,128                                   | -                      | -                   | -                    |
| Other services and charges                            | -        | -                             | 19,575                                  | -                      | -                   | -                    |
| Debt service - principal and interest                 | -        | -                             | -                                       | -                      | -                   | -                    |
| Capital outlay  | -        | -                             | -                                       | 8,695                  | -                   | 54,576               |
| Other disbursements                                   | -        | -                             | -                                       | -                      | -                   | -                    |
| Total disbursements                                   | -        | -                             | 62,348                                  | 8,695                  | -                   | 54,576               |
| Excess (deficiency) of receipts over<br>disbursements | -        | -                             | (3,189)                                 | 2,304                  | -                   | (2,383)              |
| Cash and investments - ending                         | \$ 6,498 | \$ 13,964                     | \$ (9,180)                              | \$ 163,155             | \$ 1,639            | \$ 31,263            |

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | Operation<br>Pullover | Juvenile<br>Lunch<br>N/R | Juvenile<br>Justice<br>Center<br>Ed | Ace<br>70<br>Grant<br>(Sheriff) | Menard's<br>Local<br>Grant | LHD<br>Trust(Local<br>Health<br>Dept) |
|---|-----------------------|--------------------------|-------------------------------------|---------------------------------|----------------------------|---------------------------------------|
| Cash and investments - beginning                      | \$ 90,100             | \$ 1,873                 | \$ 23,008                           | \$ 1,881                        | \$ 1,747                   | \$ 55,844                             |
| Receipts:   |                       |                          |                                     |                                 |                            |                                       |
| Taxes   | -                     | -                        | -                                   | -                               | -                          | -                                     |
| Licenses and permits                                  | -                     | -                        | -                                   | -                               | -                          | -                                     |
| Intergovernmental receipts                            | 112,798               | -                        | -                                   | -                               | -                          | -                                     |
| Charges for services                                  | -                     | -                        | 24,000                              | -                               | -                          | -                                     |
| Fines and forfeits                                    | -                     | -                        | -                                   | -                               | -                          | -                                     |
| Other receipts  | -                     | 28,508                   | -                                   | -                               | -                          | 22,299                                |
| Total receipts  | 112,798               | 28,508                   | 24,000                              | -                               | -                          | 22,299                                |
| Disbursements:  |                       |                          |                                     |                                 |                            |                                       |
| Personal services                                     | -                     | -                        | -                                   | -                               | -                          | 11,551                                |
| Supplies  | -                     | -                        | -                                   | -                               | -                          | -                                     |
| Other services and charges                            | -                     | -                        | -                                   | -                               | -                          | 7,793                                 |
| Debt service - principal and interest                 | -                     | -                        | -                                   | -                               | -                          | -                                     |
| Capital outlay  | -                     | -                        | -                                   | -                               | -                          | -                                     |
| Other disbursements                                   | 162,170               | 23,148                   | 39,706                              | -                               | -                          | -                                     |
| Total disbursements                                   | 162,170               | 23,148                   | 39,706                              | -                               | -                          | 19,344                                |
| Excess (deficiency) of receipts over<br>disbursements | (49,372)              | 5,360                    | (15,706)                            | -                               | -                          | 2,955                                 |
| Cash and investments - ending                         | \$ 40,728             | \$ 7,233                 | \$ 7,302                            | \$ 1,881                        | \$ 1,747                   | \$ 58,799                             |

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|  | INDot<br>Grant<br>Industrial<br>Park | Family<br>Court<br>Grant | Veterans<br>Court | Veterans<br>Court<br>-<br>Drug<br>Screens | Public<br>Defender<br>ICJI<br>Grant | Totals        |
|--|--------------------------------------|--------------------------|-------------------|---|-------------------------------------|---------------|
| Cash and investments - beginning                   | \$ 297                               | \$ 24,278                | \$ 21,190         | \$ -                                      | \$ -                                | \$ 74,116,200 |
| Receipts:  |                                      |                          |                   |   |                                     |               |
| Taxes  | -                                    | -                        | -                 | -   | -                                   | 126,331,886   |
| Licenses and permits                               | -                                    | -                        | -                 | -   | -                                   | 476,718       |
| Intergovernmental receipts                         | -                                    | -                        | 116,000           | -   | 50,642                              | 51,090,448    |
| Charges for services                               | -                                    | -                        | -                 | -   | -                                   | 1,888,617     |
| Fines and forfeits                                 | -                                    | -                        | 10,048            | 1,485                                     | -                                   | 2,296,237     |
| Other receipts                                     | -                                    | -                        | -                 | -   | -                                   | 39,461,844    |
| Total receipts                                     | -                                    | -                        | 126,048           | 1,485                                     | 50,642                              | 221,545,750   |
| Disbursements:                                     |                                      |                          |                   |   |                                     |               |
| Personal services                                  | -                                    | -                        | 14,825            | -   | -                                   | 38,657,683    |
| Supplies   | -                                    | -                        | -                 | -   | 539                                 | 2,813,811     |
| Other services and charges                         | -                                    | 3,572                    | 49,192            | -   | 11,745                              | 11,022,733    |
| Debt service - principal and interest              | -                                    | -                        | -                 | -   | -                                   | 3,611,807     |
| Capital outlay                                     | -                                    | -                        | -                 | -   | -                                   | 5,399,530     |
| Other disbursements                                | -                                    | -                        | 1,330             | -   | -                                   | 158,877,445   |
| Total disbursements                                | -                                    | 3,572                    | 65,347            | -   | 12,284                              | 220,383,009   |
| Excess (deficiency) of receipts over disbursements | -                                    | (3,572)                  | 60,701            | 1,485                                     | 38,358                              | 1,162,741     |
| Cash and investments - ending                      | \$ 297                               | \$ 20,706                | \$ 81,891         | \$ 1,485                                  | \$ 38,358                           | \$ 75,278,941 |

VIGO COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2017

| <u>Government or Enterprise</u> | <u>Accounts<br/>Payable</u> | <u>Accounts<br/>Receivable</u> |
|---------------------------------|-----------------------------|--------------------------------|
| Governmental activities         | <u>\$ 9,813,176</u>         | <u>\$ 933,035</u>              |

VIGO COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2017

| Lessor                           | Purpose                                      | Annual<br>Lease<br>Payment | Lease<br>Beginning<br>Date | Lease<br>Ending<br>Date |
|----------------------------------|--|----------------------------|----------------------------|-------------------------|
| Governmental activities:         |  |                            |                            |                         |
| Vigo County Building Corporation | Courthouse Renovation                        | \$ 684,500                 | 01/15/2008                 | 01/15/2024              |
| Ford Motor Credit Company LLC    | Animal Control & Area Planning Vehicle Lease | 13,453                     | 05/30/2014                 | 05/30/2018              |
| Ford Motor Credit Company LLC    | Surveyor Cornerstone Vehicle Lease           | 7,450                      | 02/19/2014                 | 02/19/2018              |
| Ford Motor Credit Company LLC    | Sheriff & EMA Vehicle Lease                  | 177,045                    | 02/19/2014                 | 02/19/2018              |
| Ford Motor Credit Company LLC    | Building Inspection Vehicle Lease            | 7,000                      | 03/21/2016                 | 03/21/2020              |
| Vigo County Building Corporation | Jail Bond                                    | 558,000                    | 01/15/2008                 | 01/15/2024              |
| Vigo County Building Corporation | Juvenile Center                              | <u>245,000</u>             | 07/01/2013                 | 07/01/2020              |
| Total of annual lease payments   |  | <u>\$ 1,692,448</u>        |                            |                         |

| Type                     | Description of Debt<br>Purpose   | Ending<br>Principal<br>Balance | Principal and<br>Interest Due<br>Within One<br>Year |
|--------------------------|--|--------------------------------|---|
| Governmental activities: |  |                                |   |
| Revenue bonds            | Pfizer Project   | \$ 2,820,000                   | \$ 738,000  |
| Revenue bonds            | Canal Road/Economic Development Income Tax Refunding Revenue Bonds Series 2015 | 835,000                        | 843,350   |
| Revenue bonds            | Convention & Visitors Bureau/Innkeeper's Tax Revenue Bond                      | <u>3,205,000</u>               | <u>422,831</u>                                      |
| Totals                   |  | <u>\$ 6,860,000</u>            | <u>\$ 2,004,181</u>                                 |

VIGO COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2017

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

|                                    | <u>Ending<br/>Balance</u> |
|------------------------------------|---------------------------|
| Governmental activities:           |                           |
| Land                               | \$ 8,430,725              |
| Infrastructure                     | 61,632,746                |
| Buildings                          | 43,681,580                |
| Machinery, equipment, and vehicles | <u>8,945,930</u>          |
| Total capital assets               | <u>\$ 122,690,981</u>     |

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
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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, 2017. 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, 2017.

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

November 20, 2018

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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, 2017

| Federal Grantor Agency<br>Cluster Title/Program Title/Project Title   | Pass-Through Entity or Direct Grant           | Federal<br>CFDA<br>Number | Pass-Through<br>Entity (or Other)<br>Identifying<br>Number | Passed Through<br>to Subrecipient | Total<br>Federal Awards<br>Expended |
|---|---|---------------------------|--|-----------------------------------|-------------------------------------|
| <u>Department of Agriculture</u>  |   |                           |  |                                   |                                     |
| Child Nutrition Cluster<br>School Breakfast Program   | Indiana Department of Education               | 10.553                    | FY 17  | \$ -                              | \$ 11,234                           |
| National School Lunch Program   | Indiana Department of Education               | 10.555                    | FY 17  | -                                 | 17,274                              |
| Total - Child Nutrition Cluster   |   |                           |  | -                                 | 28,508                              |
| Total - Department of Agriculture   |   |                           |  | -                                 | 28,508                              |
| <u>Department of Housing and Urban Development</u>  |   |                           |  |                                   |                                     |
| Community Development Block Grants/State's Program and<br>Non-Entitlement Grants in Hawaii<br>Fayette Twp Water Grant               | Indiana Office of Rural and Community Affairs | 14.228                    | EDS# A192-16-44-14-109                                     | 422,126                           | 422,126                             |
| Total - Department of Housing and Urban Development   |   |                           |  | 422,126                           | 422,126                             |
| <u>Department of Justice</u>  |   |                           |  |                                   |                                     |
| Edward Byrne Memorial Justice Assistance Grant Program  | City of Terre Haute                           | 16.738                    | 2016-DJ-BX-0518  | -                                 | 2,905                               |
| Edward Byrne Memorial Justice Assistance Grant Program<br>Public Defender ICJI Grant  | Indiana Department of Justice                 | 16.738                    | EDS # D-3-17-11658   | -                                 | 8,504                               |
| Total - Edward Byrne Memorial Justice Assistance Grant Program  |   |                           |  | -                                 | 11,409                              |
| Crime Victim Assistance   | Indiana Criminal Justice Institute            | 16.575                    | 2013-VA-GX-0036  | -                                 | 24,285                              |
|   |   | 16.575                    | 2014-VA-GX-0062  | -                                 | 44,428                              |
| Total - Crime Victim Assistance   |   |                           |  | -                                 | 68,713                              |
| Total - Department of Justice   |   |                           |  | -                                 | 80,122                              |
| <u>Department of Transportation</u>   |   |                           |  |                                   |                                     |
| Highway Planning and Construction Cluster<br>Highway Planning and Construction<br>SFY 2012-20105 Transportation Improvement Program | Indiana Department of Transportation          | 20.205                    | DES 1298669  | -                                 | 59,900                              |
| Transportation Improvement Program<br>Lafayette to Haythorne to Park  |   | 20.205                    | DES 1600483  | -                                 | 37,466                              |
| SFY 2012-2015 Transportation Improvement Program  |   | 20.205                    | DES 1298009  | -                                 | 14,585                              |
| Total - Highway Planning and Construction   |   |                           |  | -                                 | 111,951                             |
| Total - Highway Planning and Construction Cluster   |   |                           |  | -                                 | 111,951                             |

VIGO COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended December 31, 2017

| Federal Grantor Agency<br>Cluster Title/Program Title/Project Title | Pass-Through Entity or Direct Grant     | Federal<br>CFDA<br>Number | Pass-Through<br>Entity (or Other)<br>Identifying<br>Number | Passed Through<br>to Subrecipient | Total<br>Federal Awards<br>Expended |
|---|---|---------------------------|--|-----------------------------------|-------------------------------------|
| <b>Highway Safety Cluster</b>                                       |   |                           |  |                                   |                                     |
| State and Community Highway Safety                                  | Indiana Criminal Justice Institute      |                           |  |                                   |                                     |
| FY2017 Operation Pull Over Enforcement Grant VCSD                   |   | 20.600                    | Grant 5765   | -                                 | 3,873                               |
| FY2017 Operation Pull Over Enforcement Grant THPD                   |   | 20.600                    | Grant 5765   | 65,529                            | 65,529                              |
| FY2017 Operation Pull Over Enforcement Grant WTHPD                  |   | 20.600                    | Grant 5765   | 5,238                             | 5,238                               |
| Total - State and Community Highway Safety                          |   |                           |  | 70,767                            | 74,640                              |
| <b>Alcohol Impaired Driving Countermeasures Incentive Grants I</b>  |   |                           |  |                                   |                                     |
| FY2017 DUI & DUID Taskforce Grant VCSC                              | Indiana Criminal Justice Institute      | 20.601                    | Grant 5833   | -                                 | 1,394                               |
| FY2017 DUI & DUID Taskforce Grant THPD                              |   | 20.601                    | Grant 5833   | 35,571                            | 35,571                              |
| FY2017 DUI & DUID Taskforce Grant WTH                               |   | 20.601                    | Grant 5833   | 6,461                             | 6,461                               |
| Total - Alcohol Impaired Driving Countermeasures Incentive Grants I |   |                           |  | 42,032                            | 43,426                              |
| Total - Highway Safety Cluster                                      |   |                           |  | 112,799                           | 118,066                             |
| Total - Department of Transportation                                |   |                           |  | 112,799                           | 230,017                             |
| <b>Department of Health and Human Services</b>                      |   |                           |  |                                   |                                     |
| Immunization  |   |                           |  |                                   |                                     |
| Immunization Cooperative Agreements<br>Health Immunization Grant    | Indiana Department of Health            | 93.268                    | FY 17  | -                                 | 59,159                              |
| Total - Immunization  |   |                           |  | -                                 | 59,159                              |
| Child Support Enforcement   |   |                           |  |                                   |                                     |
| Title IV-D Child Support Reimbursement                              | Indiana Department of Child Services    | 93.563                    | FY 17  | -                                 | 820,379                             |
| Prosecutor Incentive  |   |                           | FY 17  | -                                 | 13,566                              |
| New Clerk Incentive   |   |                           | FY 17  | -                                 | 60,395                              |
| County General Incentive/Superior Court IV-D/Child Support          |   |                           | FY 17  | -                                 | 135,972                             |
| Child Support (Indirect Costs)                                      |   |                           | FY 17  | -                                 | 246,148                             |
| Total - Child Support Enforcement                                   |   |                           |  | -                                 | 1,276,460                           |
| Total - Department of Health and Human Services                     |   |                           |  | -                                 | 1,335,619                           |
| <b>Department of Homeland Security</b>                              |   |                           |  |                                   |                                     |
| Emergency Management Performance Grants                             |   |                           |  |                                   |                                     |
| EMA Performance Grants (Salaries)                                   | Indiana Department of Homeland Security | 97.042                    | C44P-5-766B  | -                                 | 63,973                              |
| 2016 EMPG De-Obligation Funds                                       |   | 97.042                    | EMC-2016-EP-00006-S01                                      | -                                 | 2,193                               |
| EMA Competitive Grant- Vehicle                                      |   | 97.042                    | EMC-2016-EP-00006-S01                                      | -                                 | 50,000                              |
| Total - Emergency Management Performance Grants                     |   |                           |  | -                                 | 116,166                             |
| Homeland Security Grant Program<br>EMA-District 7 Equipment         | Indiana Department of Homeland Security | 97.067                    | FY 17  | -                                 | 10,999                              |
| Total - Department of Homeland Security                             |   |                           |  | -                                 | 127,165                             |
| Total federal awards expended                                       |   |                           |  | \$ 534,925                        | \$ 2,223,557                        |

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, 2017. 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 weaknesses identified?                      | yes   |
| Significant deficiencies identified?                 | none reported   |
| Noncompliance material to financial statement noted? | yes   |

Federal Awards:

|  |               |
|--|---------------|
| Internal control over major program:   |               |
| Material weaknesses identified?  | no            |
| Significant deficiencies identified?   | none reported |
| Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? | no            |

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

| <u>CFDA<br/>Number</u> | <u>Name of Federal Program or Cluster</u> | <u>Opinion<br/>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 2017-001**

Subject: Financial Transactions and Reporting - County Treasurer  
Audit Findings: Material Weakness, Noncompliance

*Condition*

There were deficiencies in the internal control system of the County Treasurer (Treasurer) related to financial transactions and reporting. There was a lack of adequate segregation of duties as the Treasurer had not separated incompatible activities related to cash and investments and financial transactions and reporting.

*Cash and Investments*

The Treasurer's monthly bank reconciliements were prepared by the Deputy Treasurer and submitted to the Treasurer; however, documentation of a review or approval by the Treasurer or another employee was not provided.

VIGO COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

The Treasurer's Cash Book balance exceeded the reconciled depository balance by \$1,660 at December 31, 2017.

*Financial Transactions and Reporting*

Unidentified posting differences between the County Auditor's office and the Treasurer's office accounting records resulted in an amount on deposit that exceeded the funds balance by \$335,058 at December 31, 2017.

*Context*

The lack of adequate internal controls and noncompliance were systemic issues throughout the audit period.

*Criteria*

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

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

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

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

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

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

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 1)

VIGO COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Cause*

The Treasurer had not established a proper system of internal control over cash and investments and financial transactions and reporting.

*Effect*

The failure to establish and properly implement controls could have enabled material misstatements or irregularities to remain undetected.

*Recommendation*

We recommended that the Treasurer establish a system of internal controls, including proper segregation of duties, related to cash and investments and financial transactions and reporting. We also recommended that the Treasurer ensure that the Treasurer's Cash Book reconciles to the depository balance on a monthly basis and that the accounting records of the Treasurer's office reconciles with the County Auditor's office.

*Views of Responsible Officials*

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

**FINDING 2017-002**

Subject: Financial Transactions and Reporting - County Auditor  
Audit Findings: Material Weakness, Noncompliance

*Condition*

There were several deficiencies in the internal control system of the County Auditor (Auditor) related to financial transactions and reporting.

The Auditor did not have a proper system of internal control in place to prevent, or detect and correct, errors on the County's Annual Financial Report (AFR) and financial statement. The financial transactions were input by the Deputy Auditor into the Indiana Gateway for Government Units financial reporting system, which is the source of the AFR and financial statement. The information submitted was reviewed by the Auditor prior to submission; however, the review did not detect reporting errors.

*Context*

The lack of effective controls allowed the following errors to occur on the financial:

1. The Treasurer's Trust / After Settlement Collections fund receipts and disbursements were overstated by \$11,612,412.
2. Fund activity for the Sheriff's Inmate Trust - Supp CAR fund was omitted.
3. Fund activity for the Vigo County Health Department was duplicated in error.

VIGO COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

4. The beginning and ending cash and investment balances for the Convention & Tourism fund was overstated by \$62,000 due to an uncorrected error in 2016.

Audit adjustments were proposed, accepted by the County, and made to the financial statement.

*Criteria*

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

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

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

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

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

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

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](#)."

*Cause*

The Auditor had not established a proper system of internal control over financial transactions and reporting.

*Effect*

The failure to establish and properly implement controls enabled material misstatements or irregularities to remain undetected.

VIGO COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Recommendation*

We recommended that the Auditor establish an effective system of internal controls related to financial transactions and reporting. We also recommended that the Auditor ensure compliance by providing accurate financial information in the County's AFR.

*Views of Responsible Officials*

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

**FINDING 2017-003**

Subject: Preparation of the Schedule of Expenditures of Federal Awards  
Audit Findings: Material Weakness, Noncompliance

*Repeat Finding*

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2016-001.

*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, which is the source of the SEFA. The information submitted was reviewed by the County Auditor prior to submission; however, the review did not detect reporting errors.

*Context*

Due to the lack of effective controls, the SEFA contained the following errors:

1. The National School Lunch Program expenditures were overstated by \$300.
2. The Child Support Enforcement expenditures were overstated by \$28,059.
3. The Highway Planning and Construction expenditures were overstated by \$21,678.
4. The Edward Byrne Memorial Justice Assistance Grant Program expenditures were overstated by \$42,138.
5. The Homeland Security Grant Program expenditures were understated by \$2,304.
6. The State and Community Highway Safety expenditures were overstated by \$10.
7. Expenditures for the Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii, State and Community Highway Safety, and Alcohol Impaired Driving Countermeasures Incentive Grants I were not identified as a passed through to a subrecipient.

The errors resulted in a net \$89,881 overstatement of the federal expenditures on the SEFA. Audit adjustments were proposed, accepted by the County, and made to the SEFA.

VIGO COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Criteria*

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

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

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

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

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

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

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.

VIGO COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- (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 the 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."

*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 *Context*.

*Recommendation*

We recommended that management of the County establish controls and ensures compliance with Federal guidelines related to the preparation of the SEFA.

*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.

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#### AUDITEE-PREPARED DOCUMENTS

The subsequent documents were 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](mailto:cheryl.loudermilk@vigocounty.in.gov)

November 13, 2018

### **SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

#### FINDING 2016-001

Fiscal year in which the finding initially occurred: 2016

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. We are continuing to make progress to insure that expenditures are properly reported on The Schedule of Expenditures of Federal Awards.

In order to prevent misstatements in the future we are in the process of implementing new procedures for those departments that receive federal funding and provide adequate training for those employees involved in the administration and reporting of federal awards. We will also continue improving on internal controls and segregation of duties to prevent errors on the SEFA.

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

James W Bramble, CPA  
Vigo County Auditor

**NANCY S. ALLSUP**  
TREASURER OF VIGO COUNTY

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

VIGO COUNTY ANNEX  
191 OAK STREET  
TERRE HAUTE, INDIANA 47807

[nancy.allsup@vigocounty.in.gov](mailto:nancy.allsup@vigocounty.in.gov)

CORRECTIVE ACTION PLAN

**FINDING 2017-001**

Contact Person Responsible for Corrective Action: Nancy Allsup  
Contact Phone Number: 812-462-3251

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

1. The Deputy Treasurer will prepare the monthly bank reconciliation and submit it to the Treasurer and Chief Deputy Treasurer for review. The Treasurer or Chief Deputy Treasurer will provide written documentation of the review and approval to ensure internal controls.
2. The Chief Deputy Treasurer will research past transactions and work with the Auditor's office in an effort to identify the differences between the Funds Ledger and the Cash Book as well as the differences between the bank reconciliations and the Depository Balance per the Cash Book. In addition, she will monitor the differences monthly and strive to properly balance between the Funds Ledger, Cash Book and bank reconciliation.

Anticipated Completion Date: 12/31/2018.

  
Nancy Allsup  
(Signature)

Treasurer  
(Title)

11-15-18  
(Date)



**Vigo County Auditor**  
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James W Bramble  
James.bramble@vigocounty.in.gov

Cheryl Loudermilk, Chief Deputy Auditor  
[cheryl.loudermilk@vigocounty.in.gov](mailto:cheryl.loudermilk@vigocounty.in.gov)

November 13, 2018

### **CORRECTIVE ACTION PLAN**

#### FINDING 2017-002

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 all employees involved in the administration of financials of the county. This will include establishing proper internal controls and segregation of duties for financial transactions and reporting. We will also require more extensive review of the work product for these employees.

Anticipated Completion Date: 12/31/18

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

James W Bramble, CPA  
Vigo County Auditor



**Vigo County Auditor**  
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Cheryl Loudermilk, Chief Deputy Auditor  
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November 13, 2018

### **CORRECTIVE ACTION PLAN**

#### FINDING 2017-003

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 of federal expenditures on the SEFA, it is our plan to provide adequate training for all employees involved in the administration of federal expenditures. This will include establishing proper internal controls and segregation of duties to prevent and/or detect errors prior to reporting on the SEFA or on the SEFA itself.

Anticipated Completion Date: 12/31/18

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/>.