

**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, 2018 to December 31, 2018



**FILED**  
08/22/2019



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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 S. 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 John A. Plasse	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Stacey J. Fueston	01-01-17 to 12-31-20
President of the Board of County Commissioners	Judith A. Anderson Brad A. Anderson	01-01-18 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	Aaron D. Loudermilk	01-01-18 to 12-31-19



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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, 2018, 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, 2018.

***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, 2018, 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 August 14, 2019, 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

August 14, 2019



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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, 2018, and the related notes to the financial statement, and have issued our report thereon dated August 14, 2019, 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.


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

**Compliance and Other Matters**

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

**Purpose of This Report**

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

  
Paul D. Joyce, CPA  
State Examiner

August 14, 2019

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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  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Treasurer's Trust After Settlement Collections	\$ 3,230,095	\$ 2,853,450	\$ 3,228,595	\$ 2,854,950
Sheriff's Inmate Trust	49,076	859,574	868,928	39,722
Sheriff / Jail Commissary - Supp CAR	37,741	370,536	334,886	73,391
Clerk's Trust	1,099,494	4,556,348	4,487,191	1,168,651
General Fund	18,816,747	37,957,466	34,108,284	22,665,929
Sheriff Accident Report	3,538	7,705	7,508	3,735
Animal Control Fund	5,589	155	5,594	150
CAGIT County Certified Shares	2,468,810	-	2,468,810	-
Campaign Finance Enforcement	40	50	-	90
EDIT-County Portion	15,027,751	5,665,292	4,657,256	16,035,787
City/Town Court Cost	-	14,915	-	14,915
Clerk Perpetuation	186,409	58,833	19,222	226,020
Adult Community Corrections	162,580	965,688	1,044,306	83,962
Community Transition Program	41,425	69,825	95,317	15,933
Cong School-Interest	5,824	-	-	5,824
Cong School-Principal	57,146	-	-	57,146
Convention & Tourism	3,154,334	2,065,200	2,870,883	2,348,651
Dog Tax	374	-	-	374
County Sales Disclosure	116,794	11,000	8,800	118,994
Covered Bridge	7,543	1,850	-	9,393
Cumulative Bridge	4,050,802	1,005,930	2,157,701	2,899,031
Cumulative Capital Development	61,475	530,027	487,000	104,502
Drug Free Community	54,313	54,557	50,000	58,870
LEPC	52,706	10,983	16,797	46,892
Recorder Enhanced Access	75,533	512	-	76,045
Food and Beverage Tax	-	266,487	-	266,487
General Drain	341,431	-	-	341,431
Health	801,246	1,808,814	1,586,524	1,023,536
Recorder Security Protection	76,785	14,091	29,350	61,526
Levy Excess.County Gen	231	-	-	231
Health Maintenance	3,040	74,624	58,836	18,828
Local Road & Street	359,226	966,753	737,719	588,260
Highway	1,758,109	5,746,687	4,460,478	3,044,318
Parks And Rec Non-Revert Cap	36,491	30,000	30,000	36,491
Parks And Rec Non-Reverting	210,385	173,130	126,201	257,314
Plat Mapping	274,412	19,105	137,479	156,038
Rainy Day	979,411	-	200	979,211
Reassessment 2015	1,223,770	794,672	777,403	1,241,039
Recorders Record Perpetuation	336,029	233,035	112,786	456,278
Riverboat Wagering Tax Revenue	509,432	638,883	751,472	396,843
Solid Waste User Fees	675,940	389,898	439,846	625,992
Supplemental Public Defender	124,021	42,407	22,475	143,953
Surplus Tax	272,270	100,998	112,641	260,627
Surveyors Cornerstone	162,270	71,468	20,590	213,148
Tax Sale Cost	81,677	88,671	107,874	62,474
Tax Sale Redemption	35,393	401,273	396,006	40,660
Tax Sale Surplus	1,481,979	1,380,618	1,131,226	1,731,371
CASA	8,778	300	1,271	7,807
Co Auditor Ineligible Deducts	368,202	-	12,944	355,258
Co Elected Officials Training	38,428	13,836	4,451	47,813
Park & Recreation	787,180	1,229,959	1,197,408	819,731
County Offender Transportation	1,125	500	-	1,625
Vigo County 911	767,249	798,733	909,375	656,607
LOIT Special Distribution	697,623	-	69,722	627,901
Supp. Juvenile Probation	10,181	7,440	10,153	7,468
Supplemental Adult Probation	103,777	109,928	155,421	58,284
Alternative Dispute Resolution	15,840	7,531	-	23,371
User Fee Infraction Deferral	281,578	170,280	239,138	212,720
Drainage Maintenance	36,510	530	-	37,040
Sheriff Sale	6,001	36,310	40,109	2,202

VIGO COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Drug Task Force Grant	79,610	-	-	79,610
Alarm Control Non-Reverting	400	-	400	-
Certainited TIF	1,351,241	247,412	1,950	1,596,703
Bond And Int Redemp Jail Bond	275,457	589,110	572,000	292,567
Supplemental Insurance-COBRA	564	-	491	73
United Way	48	2,132	2,132	48
Hospital Benefits	4,611,328	6,700,344	7,208,445	4,103,227
Prepaid Legal Service	155	-	-	155
Deferred Compensation	-	355,499	355,499	-
Federal Tax	192	2,069,376	2,069,376	192
Medicare	71	1,683,361	1,683,361	71
Flexible Spending Acct (FSA)	6,672	42,399	38,605	10,466
Retirement	2,925	9,277	9,277	2,925
Sheriff Pension	-	20,352	20,352	-
State Withholding	16	1,035,240	1,035,223	33
Highway Union Dues	1,783	-	-	1,783
Cintas Highway Uniforms	447	-	-	447
Garnishments	1,235	149,704	149,452	1,487
Settlement	-	105,231,260	105,231,260	-
County Wheel Tax	4,077	1,388,580	1,392,218	439
CVET	-	487,541	487,541	-
State Welfare Excise Tax	-	2,761,618	2,761,618	-
Weed Lien Collections	-	43,086	43,086	-
Surplus Sewage Collection	3,092	593,650	593,650	3,092
Financial Institution Tax	-	1,192,349	1,192,349	-
Homestead Credit Distribution	8,575	-	-	8,575
Fines & Forfeitures	6,557	13,569	19,216	910
Infraction Judgments	13,628	59,431	69,938	3,121
Overweight Judgments	1,175	3,585	4,301	459
Special Death Benefit	315	1,740	1,895	160
State Sales Disclosure Fees	1,820	11,000	12,090	730
State Coroners CE Fees	3,068	19,458	21,167	1,359
Interstate Transfer Fee	-	500	500	-
Mortgage Recording Fees-State	1,298	7,140	7,878	560
Child Restraint Violation Fine	25	525	550	-
Inheritance Tax	6,043	-	-	6,043
LIT Certified Shares	-	14,888,082	14,731,617	156,465
LIT Economic Development (EDIT)	-	10,204,131	10,099,821	104,310
ARRA Grant.Clerk Incentive	20,252	-	20,252	-
CG Incentive	5,101	46,196	49,589	1,708
Prosecutor Incentive IV-D	236,162	69,500	45,420	260,242
Clerk Incentive	16,422	-	508	15,914
New Clerk Incentive	57,959	63,200	58,636	62,523
Jury Pay Users	146,584	11,261	-	157,845
User Fees Sheriff Cont ED	4,435	3,360	1,455	6,340
Alcohol & Drug	18,543	854	-	19,397
Drug Court User Fee	79,921	138,086	95,909	122,098
Crime Victim Donation	13,228	-	-	13,228
Health Donation Fund	56,307	19,034	38,904	36,437
Juvenile Donation	1,365	-	-	1,365
Parks and Recreation Donation	69,362	60,274	62,806	66,830
Sheriff Donation	9,251	20	5,080	4,191
EMA Donation Fund	2,525	4,820	1,230	6,115
Veterans Memorial Donation	2	-	-	2
CASA Donation	14,260	21,391	21,573	14,078
Courthouse Bond	124,921	225,042	200,000	149,963
Staples TIF	1,830,566	416,416	1,038,236	1,208,746
Pfizer TIF	9,022	-	-	9,022
Air Pollution Non-Reverting	17,201	-	-	17,201
Canal Road Construction	1,252,000	-	-	1,252,000

VIGO COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Redevelopment District Capital	1,051,889	94,797	166,697	979,989
Prosecutor Equitable Sharing	18,129	-	10,000	8,129
Vigo County Industrial Park Ls	26,499	-	-	26,499
Enhanced Access	780	-	-	780
Surplus Tax Overpayments	16,485	5,061	11,219	10,327
Records Check	1,548	577	1,500	625
Sheriff Process Svc - Pension	1	334,615	331,326	3,290
Sheriff Hand Gun Permit	11,150	24,140	30,807	4,483
Park Land Acquisition-Wetlands	12	-	-	12
Property Acquisition	36,478	-	-	36,478
Capital Improvement Board Fund	-	1,707,482	938,678	768,804
Tax Certificate Sale	113,060	81,538	134,830	59,768
Health Non-Reverting	-	2,800	1,231	1,569
CC Project Income	447,278	1,231,582	1,069,150	609,710
Commissary Comm Corrections	31,756	23,804	11,997	43,563
Seized Assets/Drug Task Force	5,382	80,599	25,801	60,180
Engineering	151,094	369,083	259,985	260,192
Road Closure	56,187	-	-	56,187
E-share Asset Forfeiture	2,080	32,208	-	34,288
Interlocal Co-op Agreement	29,955	-	-	29,955
Supplemental Insurance	6,389	526,072	526,031	6,430
Guardian Ad Litem Fee	51,393	144,253	119,650	75,996
Crime Control	(12,457)	48,240	40,625	(4,842)
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	(9,180)	68,380	66,400	(7,200)
District 7 Grant	163,155	-	-	163,155
VOCA Grant-CASA #7153-16.575	-	-	12,734	(12,734)
Election Security Grant	-	-	50,855	(50,855)
Homeland Defense	1,639	-	-	1,639
Homeland Security	31,263	2,381	15,167	18,477
Drug Court SAMHSA Grant 93.243	-	162,413	-	162,413
Veterans Grant SAMHSA 93.243	-	96,785	-	96,785
Operation Pullover	40,728	96,188	96,188	40,728
Juvenile Lunch N/R	7,233	22,637	24,564	5,306
Juvenile Justice Center Ed	7,302	25,355	27,983	4,674
Ace 70 Grant (Sheriff)	1,881	-	-	1,881
Menard's Local Grant	1,747	-	-	1,747
LHD Trust(Local Health Dept)	58,799	44,598	50,348	53,049
INDot Grant Industrial Park	297	-	-	297
Family Court Grant	20,706	-	4,413	16,293
Veterans Court	81,891	155,118	113,880	123,129
Local Road Matching Grant	606,942	631,574	934,020	304,496
Veterans Court - Drug Screens	1,485	9,595	6,123	4,957
Counsel in the Court Grant	-	23,521	9,909	13,612
Adult Probation.DOC Grant	14,795	23,063	7,958	29,900
Adult Probation.DOC Grant.Even	-	38,438	23,851	14,587
Public Defender ICJI Grant	38,358	-	16,159	22,199
Byrne JAG (Veteran's Ct)	420	-	-	420
Jail Treatment Grant - DOC	-	237,500	322	237,178
Totals	<u>\$ 75,288,727</u>	<u>\$ 229,912,159</u>	<u>\$ 227,193,433</u>	<u>\$ 78,007,453</u>

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

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

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

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

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

**E. Disbursements**

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

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

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

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

*Debt service - principal and interest.* Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Capital outlay.* Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

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

**F. Interfund Transfers**

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the Town authority to contribute to the plan.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the Town authority to contribute to the plan.

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

INPRS 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. (844) 464-6777

*Contributions*

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

*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.

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2018.

**Note 8. Restatements**

For the year ended December 31, 2018, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2017	Adjustment	Balance as of January 1, 2018
Sheriff's Inmate Trust	\$ 54,822	\$ (5,746)	\$ 49,076
General Fund	18,815,596	1,151	18,816,747
Hospital Benefits	4,611,207	121	4,611,328
CASA Donation	-	14,260	14,260

**Note 9. Holding Corporation**

The County has entered into a capital lease with the Vigo County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2018 totaled \$1,504,000.

**Note 10. Subsequent Events**

The American Civil Liberties Union of Indiana has joined the federal lawsuit as counsel for the class of inmates, which serve as the Plaintiffs 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 to build a new 501 bed facility to be constructed, as counsel for the Plaintiff's class has indicated new construction is the only remedy he views as viable. This facility will hopefully be bonded sometime in 2019 and construction will likely last 20-24 months. The Common Council of Vigo County adopted a 0.75 percent increase in the local income tax rate to provide the funding for the project with 0.45 percent of the increase tied to tax rates that specifically fund the jail and expire at the time when the bonds are paid off or when prescribed by statute. The total project cost at this point is projected to be \$63.5 million.

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Interlocal Agreement for Joint Financing of Convention Center*

On May 14, 2019, the County entered into an interlocal agreement with the City of Terre Haute, the Terre Haute Redevelopment Commission, the Terre Haute Convention and Visitors Bureau, and the Vigo County Capital Improvement Board for a multi-party financing agreement to design and construct a Convention Center for the attraction and location of economic development and job creation opportunities related thereto.

The County has pledged to budget, appropriate, and pay \$250,000 into the Capital Improvement Board Fund on January 1<sup>st</sup> and July 1<sup>st</sup> of each year beginning on July 1, 2019, and ending on January 1, 2028. Additionally, in June 2019 the County contributed \$5,000,000 to the Capital Improvement Board Fund. The total commitment is \$10,000,000.

In addition to the financial commitment, the County plans to issue \$22,000,000 of general revenue bonds in the fall of 2019. The bonds are expected to be repaid over approximately 20 years and be repaid by general revenues of the Convention Center with a property tax back-up.

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#### 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, 2018

	Treasurer's Trust After Settlement Collections	Sheriff's Inmate Trust	Sheriff / Jail Commissary - Supp CAR	Clerk's Trust	General Fund	Sheriff Accident Report
Cash and investments - beginning	\$ 3,230,095	\$ 49,076	\$ 37,741	\$ 1,099,494	\$ 18,816,747	\$ 3,538
Receipts:						
Taxes	-	-	-	-	22,616,530	-
Licenses and permits	-	-	-	-	234,842	-
Intergovernmental receipts	-	-	-	-	6,306,596	-
Charges for services	-	-	-	-	1,309,872	745
Fines and forfeits	-	-	-	-	928,893	-
Other receipts	2,853,450	859,574	370,536	4,556,348	6,560,733	6,960
Total receipts	2,853,450	859,574	370,536	4,556,348	37,957,466	7,705
Disbursements:						
Personal services	-	-	-	-	25,064,901	-
Supplies	-	-	-	-	1,020,833	-
Other services and charges	-	-	-	-	6,639,288	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	929,984	-
Other disbursements	3,228,595	868,928	334,886	4,487,191	453,278	7,508
Total disbursements	3,228,595	868,928	334,886	4,487,191	34,108,284	7,508
Excess (deficiency) of receipts over disbursements	(375,145)	(9,354)	35,650	69,157	3,849,182	197
Cash and investments - ending	\$ 2,854,950	\$ 39,722	\$ 73,391	\$ 1,168,651	\$ 22,665,929	\$ 3,735

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Animal Control Fund	CAGIT County Certified Shares	Campaign Finance Enforcement	EDIT-County Portion	City/Town Court Cost	Clerk Perpetuation
Cash and investments - beginning	\$ 5,589	\$ 2,468,810	\$ 40	\$ 15,027,751	\$ -	\$ 186,409
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	5,183,126	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	50	-	14,915	58,833
Other receipts	155	-	-	482,166	-	-
Total receipts	155	-	50	5,665,292	14,915	58,833
Disbursements:						
Personal services	-	-	-	-	-	13,747
Supplies	-	-	-	-	-	762
Other services and charges	-	17,994	-	1,106,613	-	2,914
Debt service - principal and interest	-	-	-	735,098	-	-
Capital outlay	5,594	33,710	-	2,815,545	-	1,799
Other disbursements	-	2,417,106	-	-	-	-
Total disbursements	5,594	2,468,810	-	4,657,256	-	19,222
Excess (deficiency) of receipts over disbursements	(5,439)	(2,468,810)	50	1,008,036	14,915	39,611
Cash and investments - ending	\$ 150	\$ -	\$ 90	\$ 16,035,787	\$ 14,915	\$ 226,020

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Adult Community Corrections	Community Transition Program	Cong School-Interest	Cong School-Principal	Convention & Tourism	Dog Tax
Cash and investments - beginning	\$ 162,580	\$ 41,425	\$ 5,824	\$ 57,146	\$ 3,154,334	\$ 374
Receipts:						
Taxes	-	-	-	-	2,063,981	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	965,688	69,825	-	-	1,219	-
Total receipts	965,688	69,825	-	-	2,065,200	-
Disbursements:						
Personal services	716,003	-	-	-	-	-
Supplies	40,109	11,185	-	-	-	-
Other services and charges	269,470	84,132	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	18,724	-	-	-	-	-
Other disbursements	-	-	-	-	2,870,883	-
Total disbursements	1,044,306	95,317	-	-	2,870,883	-
Excess (deficiency) of receipts over disbursements	(78,618)	(25,492)	-	-	(805,683)	-
Cash and investments - ending	\$ 83,962	\$ 15,933	\$ 5,824	\$ 57,146	\$ 2,348,651	\$ 374

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	County Sales Disclosure	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	LEPC
Cash and investments - beginning	\$ 116,794	\$ 7,543	\$ 4,050,802	\$ 61,475	\$ 54,313	\$ 52,706
Receipts:						
Taxes	-	-	819,277	482,308	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	81,062	47,719	-	2,064
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	54,557	-
Other receipts	11,000	1,850	105,591	-	-	8,919
Total receipts	11,000	1,850	1,005,930	530,027	54,557	10,983
Disbursements:						
Personal services	-	-	64,750	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	8,800	-	2,092,951	-	50,000	7,858
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	487,000	-	8,939
Other disbursements	-	-	-	-	-	-
Total disbursements	8,800	-	2,157,701	487,000	50,000	16,797
Excess (deficiency) of receipts over disbursements	2,200	1,850	(1,151,771)	43,027	4,557	(5,814)
Cash and investments - ending	\$ 118,994	\$ 9,393	\$ 2,899,031	\$ 104,502	\$ 58,870	\$ 46,892

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Recorder Enhanced Access	Food and Beverage Tax	General Drain	Health	Recorder Security Protection	Levy Excess.County Gen
Cash and investments - beginning	\$ 75,533	\$ -	\$ 341,431	\$ 801,246	\$ 76,785	\$ 231
Receipts:						
Taxes	-	266,487	-	1,394,404	-	-
Licenses and permits	-	-	-	273,660	-	-
Intergovernmental receipts	-	-	-	137,958	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	512	-	-	2,792	14,091	-
Total receipts	512	266,487	-	1,808,814	14,091	-
Disbursements:						
Personal services	-	-	-	1,328,797	-	-
Supplies	-	-	-	131,042	-	-
Other services and charges	-	-	-	78,005	29,350	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	48,640	-	-
Other disbursements	-	-	-	40	-	-
Total disbursements	-	-	-	1,586,524	29,350	-
Excess (deficiency) of receipts over disbursements	512	266,487	-	222,290	(15,259)	-
Cash and investments - ending	\$ 76,045	\$ 266,487	\$ 341,431	\$ 1,023,536	\$ 61,526	\$ 231

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Health Maintenance	Local Road & Street	Highway	Parks And Rec Non-Revert Cap	Parks And Rec Non-Reverting	Plat Mapping
Cash and investments - beginning	\$ 3,040	\$ 359,226	\$ 1,758,109	\$ 36,491	\$ 210,385	\$ 274,412
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	966,753	5,689,514	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	74,624	-	57,173	30,000	173,130	19,105
Total receipts	74,624	966,753	5,746,687	30,000	173,130	19,105
Disbursements:						
Personal services	58,836	255,550	2,335,219	-	50,626	-
Supplies	-	454,996	1,393,445	-	15,739	80
Other services and charges	-	27,173	554,343	-	17,646	137,399
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	177,471	30,000	32,688	-
Other disbursements	-	-	-	-	9,502	-
Total disbursements	58,836	737,719	4,460,478	30,000	126,201	137,479
Excess (deficiency) of receipts over disbursements	15,788	229,034	1,286,209	-	46,929	(118,374)
Cash and investments - ending	\$ 18,828	\$ 588,260	\$ 3,044,318	\$ 36,491	\$ 257,314	\$ 156,038

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Rainy Day	Reassessment 2015	Recorders Record Perpetuation	Riverboat Wagering Tax Revenue	Solid Waste User Fees	Supplemental Public Defender
Cash and investments - beginning	\$ 979,411	\$ 1,223,770	\$ 336,029	\$ 509,432	\$ 675,940	\$ 124,021
Receipts:						
Taxes	-	723,093	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	71,579	-	258,147	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	42,407
Other receipts	-	-	233,035	380,736	389,898	-
Total receipts	-	794,672	233,035	638,883	389,898	42,407
Disbursements:						
Personal services	-	338,635	72,738	-	71,009	-
Supplies	-	3,184	8,784	135,000	33,273	-
Other services and charges	-	434,969	31,030	-	81,766	11,003
Debt service - principal and interest	200	-	-	-	-	-
Capital outlay	-	615	-	235,736	253,798	11,472
Other disbursements	-	-	234	380,736	-	-
Total disbursements	200	777,403	112,786	751,472	439,846	22,475
Excess (deficiency) of receipts over disbursements	(200)	17,269	120,249	(112,589)	(49,948)	19,932
Cash and investments - ending	\$ 979,211	\$ 1,241,039	\$ 456,278	\$ 396,843	\$ 625,992	\$ 143,953

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Surplus Tax	Surveyors Cornerstone	Tax Sale Cost	Tax Sale Redemption	Tax Sale Surplus	CASA
Cash and investments - beginning	\$ 272,270	\$ 162,270	\$ 81,677	\$ 35,393	\$ 1,481,979	\$ 8,778
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	100,998	71,468	88,671	401,273	1,380,618	300
Total receipts	<u>100,998</u>	<u>71,468</u>	<u>88,671</u>	<u>401,273</u>	<u>1,380,618</u>	<u>300</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	2,150	75	-	-	1,271
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	18,440	-	-	-	-
Other disbursements	112,641	-	107,799	396,006	1,131,226	-
Total disbursements	<u>112,641</u>	<u>20,590</u>	<u>107,874</u>	<u>396,006</u>	<u>1,131,226</u>	<u>1,271</u>
Excess (deficiency) of receipts over disbursements	<u>(11,643)</u>	<u>50,878</u>	<u>(19,203)</u>	<u>5,267</u>	<u>249,392</u>	<u>(971)</u>
Cash and investments - ending	<u>\$ 260,627</u>	<u>\$ 213,148</u>	<u>\$ 62,474</u>	<u>\$ 40,660</u>	<u>\$ 1,731,371</u>	<u>\$ 7,807</u>

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Co Auditor Ineligible Deducts	Co Elected Officials Training	Park & Recreation	County Offender Transportation	Vigo County 911	LOIT Special Distribution
Cash and investments - beginning	\$ 368,202	\$ 38,428	\$ 787,180	\$ 1,125	\$ 767,249	\$ 697,623
Receipts:						
Taxes	-	-	1,119,226	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	110,733	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	500	-	-
Other receipts	-	13,836	-	-	798,733	-
Total receipts	-	13,836	1,229,959	500	798,733	-
Disbursements:						
Personal services	-	-	778,993	-	337,698	-
Supplies	-	-	80,295	-	1,815	-
Other services and charges	-	4,451	251,120	-	272,137	69,722
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	12,944	-	87,000	-	297,725	-
Other disbursements	-	-	-	-	-	-
Total disbursements	12,944	4,451	1,197,408	-	909,375	69,722
Excess (deficiency) of receipts over disbursements	(12,944)	9,385	32,551	500	(110,642)	(69,722)
Cash and investments - ending	\$ 355,258	\$ 47,813	\$ 819,731	\$ 1,625	\$ 656,607	\$ 627,901

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Supp. Juvenile Probation	Supplemental Adult Probation	Alternative Dispute Resolution	User Fee Infraction Deferral	Drainage Maintenance	Sheriff Sale
Cash and investments - beginning	\$ 10,181	\$ 103,777	\$ 15,840	\$ 281,578	\$ 36,510	\$ 6,001
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	36,310
Fines and forfeits	7,440	109,928	7,531	170,280	-	-
Other receipts	-	-	-	-	530	-
Total receipts	7,440	109,928	7,531	170,280	530	36,310
Disbursements:						
Personal services	-	146,926	-	12,751	-	23,209
Supplies	860	-	-	577	-	-
Other services and charges	9,293	8,495	-	219,744	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	6,066	-	-
Other disbursements	-	-	-	-	-	16,900
Total disbursements	10,153	155,421	-	239,138	-	40,109
Excess (deficiency) of receipts over disbursements	(2,713)	(45,493)	7,531	(68,858)	530	(3,799)
Cash and investments - ending	\$ 7,468	\$ 58,284	\$ 23,371	\$ 212,720	\$ 37,040	\$ 2,202

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Drug Task Force Grant	Alarm Control Non-Reverting	Certainfeed TIF	Bond And Int Redemp Jail Bond	Supplemental Insurance- COBRA	United Way
Cash and investments - beginning	\$ 79,610	\$ 400	\$ 1,351,241	\$ 275,457	\$ 564	\$ 48
Receipts:						
Taxes	-	-	-	545,061	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	44,049	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	247,412	-	-	2,132
Total receipts	-	-	247,412	589,110	-	2,132
Disbursements:						
Personal services	-	-	-	-	-	2,132
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	572,000	-	-
Capital outlay	-	400	-	-	-	-
Other disbursements	-	-	1,950	-	491	-
Total disbursements	-	400	1,950	572,000	491	2,132
Excess (deficiency) of receipts over disbursements	-	(400)	245,462	17,110	(491)	-
Cash and investments - ending	\$ 79,610	\$ -	\$ 1,596,703	\$ 292,567	\$ 73	\$ 48

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Hospital Benefits	Prepaid Legal Service	Deferred Compensation	Federal Tax	Medicare	Flexible Spending Acct (FSA)
Cash and investments - beginning	\$ 4,611,328	\$ 155	\$ -	\$ 192	\$ 71	\$ 6,672
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	84,138	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,616,206	-	355,499	2,069,376	1,683,361	42,399
Total receipts	6,700,344	-	355,499	2,069,376	1,683,361	42,399
Disbursements:						
Personal services	50	-	355,499	2,069,376	1,683,361	1,889
Supplies	-	-	-	-	-	-
Other services and charges	25,824	-	-	-	-	36,716
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	7,182,571	-	-	-	-	-
Total disbursements	7,208,445	-	355,499	2,069,376	1,683,361	38,605
Excess (deficiency) of receipts over disbursements	(508,101)	-	-	-	-	3,794
Cash and investments - ending	\$ 4,103,227	\$ 155	\$ -	\$ 192	\$ 71	\$ 10,466

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Retirement	Sheriff Pension	State Withholding	Highway Union Dues	Cintas Highway Uniforms	Garnishments
Cash and investments - beginning	\$ 2,925	\$ -	\$ 16	\$ 1,783	\$ 447	\$ 1,235
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,277	20,352	1,035,240	-	-	149,704
Total receipts	9,277	20,352	1,035,240	-	-	149,704
Disbursements:						
Personal services	9,277	20,352	1,035,223	-	-	149,452
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	9,277	20,352	1,035,223	-	-	149,452
Excess (deficiency) of receipts over disbursements	-	-	17	-	-	252
Cash and investments - ending	\$ 2,925	\$ -	\$ 33	\$ 1,783	\$ 447	\$ 1,487

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Settlement	County Wheel Tax	CVET	State Welfare Excise Tax	Weed Lien Collections	Surplus Sewage Collection
Cash and investments - beginning	\$ -	\$ 4,077	\$ -	\$ -	\$ -	\$ 3,092
Receipts:						
Taxes	97,876,529	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	7,354,731	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,388,580	487,541	2,761,618	43,086	593,650
Total receipts	<u>105,231,260</u>	<u>1,388,580</u>	<u>487,541</u>	<u>2,761,618</u>	<u>43,086</u>	<u>593,650</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	105,231,260	1,392,218	487,541	2,761,618	43,086	593,650
Total disbursements	<u>105,231,260</u>	<u>1,392,218</u>	<u>487,541</u>	<u>2,761,618</u>	<u>43,086</u>	<u>593,650</u>
Excess (deficiency) of receipts over disbursements	-	(3,638)	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 439</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,092</u>

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Financial Institution Tax	Homestead Credit Distribution	Fines & Forfeitures	Infraction Judgments	Overweight Judgments	Special Death Benefit
Cash and investments - beginning	\$ -	\$ 8,575	\$ 6,557	\$ 13,628	\$ 1,175	\$ 315
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	13,569	59,431	3,585	1,740
Other receipts	1,192,349	-	-	-	-	-
Total receipts	1,192,349	-	13,569	59,431	3,585	1,740
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,192,349	-	19,216	69,938	4,301	1,895
Total disbursements	1,192,349	-	19,216	69,938	4,301	1,895
Excess (deficiency) of receipts over disbursements	-	-	(5,647)	(10,507)	(716)	(155)
Cash and investments - ending	\$ -	\$ 8,575	\$ 910	\$ 3,121	\$ 459	\$ 160

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	State Sales Disclosure Fees	State Coroners CE Fees	Interstate Transfer Fee	Mortgage Recording Fees-State	Child Restraint Violation Fine	Inheritance Tax
Cash and investments - beginning	\$ 1,820	\$ 3,068	\$ -	\$ 1,298	\$ 25	\$ 6,043
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	500	-	525	-
Other receipts	11,000	19,458	-	7,140	-	-
Total receipts	11,000	19,458	500	7,140	525	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	12,090	21,167	500	7,878	550	-
Total disbursements	12,090	21,167	500	7,878	550	-
Excess (deficiency) of receipts over disbursements	(1,090)	(1,709)	-	(738)	(25)	-
Cash and investments - ending	\$ 730	\$ 1,359	\$ -	\$ 560	\$ -	\$ 6,043

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	LIT Certified Shares	LIT Economic Development (EDIT)	ARRA Grant.Clerk Incentive	CG Incentive	Prosecutor Incentive IV-D	Clerk Incentive
Cash and investments - beginning	\$ -	\$ -	\$ 20,252	\$ 5,101	\$ 236,162	\$ 16,422
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	14,888,082	10,204,131	-	-	-	-
Charges for services	-	-	-	46,196	69,500	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	14,888,082	10,204,131	-	46,196	69,500	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	3,248	-	2,708	-
Other services and charges	-	-	-	-	9,482	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	213	-
Other disbursements	14,731,617	10,099,821	17,004	49,589	33,017	508
Total disbursements	14,731,617	10,099,821	20,252	49,589	45,420	508
Excess (deficiency) of receipts over disbursements	156,465	104,310	(20,252)	(3,393)	24,080	(508)
Cash and investments - ending	\$ 156,465	\$ 104,310	\$ -	\$ 1,708	\$ 260,242	\$ 15,914

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	New Clerk Incentive	Jury Pay Users	User Fees Sheriff Cont ED	Alcohol & Drug	Drug Court User Fee	Crime Victim Donation
Cash and investments - beginning	\$ 57,959	\$ 146,584	\$ 4,435	\$ 18,543	\$ 79,921	\$ 13,228
Receipts:						
Taxes	-	11,261	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	7,500	-
Charges for services	46,196	-	-	-	-	-
Fines and forfeits	-	-	1,976	854	24,920	-
Other receipts	17,004	-	1,384	-	105,666	-
Total receipts	63,200	11,261	3,360	854	138,086	-
Disbursements:						
Personal services	58,541	-	-	-	91,495	-
Supplies	95	-	-	-	972	-
Other services and charges	-	-	-	-	2,580	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	862	-
Other disbursements	-	-	1,455	-	-	-
Total disbursements	58,636	-	1,455	-	95,909	-
Excess (deficiency) of receipts over disbursements	4,564	11,261	1,905	854	42,177	-
Cash and investments - ending	\$ 62,523	\$ 157,845	\$ 6,340	\$ 19,397	\$ 122,098	\$ 13,228

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Health Donation Fund	Juvenile Donation	Parks and Recreation Donation	Sheriff Donation	EMA Donation Fund	Veterans Memorial Donation
Cash and investments - beginning	\$ 56,307	\$ 1,365	\$ 69,362	\$ 9,251	\$ 2,525	\$ 2
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	19,034	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	60,274	20	4,820	-
Total receipts	19,034	-	60,274	20	4,820	-
Disbursements:						
Personal services	38,904	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	62,806	5,080	1,230	-
Total disbursements	38,904	-	62,806	5,080	1,230	-
Excess (deficiency) of receipts over disbursements	(19,870)	-	(2,532)	(5,060)	3,590	-
Cash and investments - ending	\$ 36,437	\$ 1,365	\$ 66,830	\$ 4,191	\$ 6,115	\$ 2

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	CASA Donation	Courthouse Bond	Staples TIF	Pfizer TIF	Air Pollution Non-Reverting	Canal Road Construction
Cash and investments - beginning	\$ 14,260	\$ 124,921	\$ 1,830,566	\$ 9,022	\$ 17,201	\$ 1,252,000
Receipts:						
Taxes	-	208,218	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	16,824	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	21,391	-	416,416	-	-	-
Total receipts	21,391	225,042	416,416	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	200,000	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	21,573	-	1,038,236	-	-	-
Total disbursements	21,573	200,000	1,038,236	-	-	-
Excess (deficiency) of receipts over disbursements	(182)	25,042	(621,820)	-	-	-
Cash and investments - ending	\$ 14,078	\$ 149,963	\$ 1,208,746	\$ 9,022	\$ 17,201	\$ 1,252,000

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Redevelopment District Capital	Prosecutor Equitable Sharing	Vigo County Industrial Park Ls	Enhanced Access	Surplus Tax Overpayments	Records Check
Cash and investments - beginning	\$ 1,051,889	\$ 18,129	\$ 26,499	\$ 780	\$ 16,485	\$ 1,548
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	577
Fines and forfeits	-	-	-	-	-	-
Other receipts	94,797	-	-	-	5,061	-
Total receipts	94,797	-	-	-	5,061	577
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	166,697	10,000	-	-	11,219	1,500
Total disbursements	166,697	10,000	-	-	11,219	1,500
Excess (deficiency) of receipts over disbursements	(71,900)	(10,000)	-	-	(6,158)	(923)
Cash and investments - ending	\$ 979,989	\$ 8,129	\$ 26,499	\$ 780	\$ 10,327	\$ 625

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Sheriff Process Svc - Pension	Sheriff Hand Gun Permit	Park Land Acquisition- Wetlands	Property Acquisition	Capital Improvement Board Fund	Tax Certificate Sale
Cash and investments - beginning	\$ 1	\$ 11,150	\$ 12	\$ 36,478	\$ -	\$ 113,060
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	22,887	24,140	-	-	-	-
Fines and forfeits	311,728	-	-	-	-	-
Other receipts	-	-	-	-	1,707,482	81,538
Total receipts	334,615	24,140	-	-	1,707,482	81,538
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	331,326	30,807	-	-	938,678	134,830
Total disbursements	331,326	30,807	-	-	938,678	134,830
Excess (deficiency) of receipts over disbursements	3,289	(6,667)	-	-	768,804	(53,292)
Cash and investments - ending	\$ 3,290	\$ 4,483	\$ 12	\$ 36,478	\$ 768,804	\$ 59,768

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Health Non-Reverting	CC Project Income	Commissary Comm Corrections	Seized Assets/Drug Task Force	Engineering	Road Closure
Cash and investments - beginning	\$ -	\$ 447,278	\$ 31,756	\$ 5,382	\$ 151,094	\$ 56,187
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	104,083	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	72,035	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,800	1,159,547	23,804	80,599	265,000	-
Total receipts	2,800	1,231,582	23,804	80,599	369,083	-
Disbursements:						
Personal services	-	902,716	-	-	238,943	-
Supplies	1,231	3,293	11,997	1,115	8,801	-
Other services and charges	-	162,559	-	23,914	9,600	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	772	2,641	-
Other disbursements	-	582	-	-	-	-
Total disbursements	1,231	1,069,150	11,997	25,801	259,985	-
Excess (deficiency) of receipts over disbursements	1,569	162,432	11,807	54,798	109,098	-
Cash and investments - ending	\$ 1,569	\$ 609,710	\$ 43,563	\$ 60,180	\$ 260,192	\$ 56,187

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	E-share Asset Forfeiture	Interlocal Co-op Agreement	Supplemental Insurance	Guardian Ad Litem Fee	Crime Control	97.039.FEMA Buyout
Cash and investments - beginning	\$ 2,080	\$ 29,955	\$ 6,389	\$ 51,393	\$ (12,457)	\$ 154,351
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	144,253	43,618	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	32,208	-	526,072	-	4,622	-
Total receipts	32,208	-	526,072	144,253	48,240	-
Disbursements:						
Personal services	-	-	526,017	75,617	40,625	-
Supplies	-	-	-	1,924	-	-
Other services and charges	-	-	-	42,109	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	14	-	-	-
Total disbursements	-	-	526,031	119,650	40,625	-
Excess (deficiency) of receipts over disbursements	32,208	-	41	24,603	7,615	-
Cash and investments - ending	\$ 34,288	\$ 29,955	\$ 6,430	\$ 75,996	\$ (4,842)	\$ 154,351

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	FEMA	Crime Victim Assistance	93,268 Hlth Immunization Grant	District 7 Grant	VOCA Grant-CASA #7153-16.575	Election Security Grant
Cash and investments - beginning	\$ 6,498	\$ 13,964	\$ (9,180)	\$ 163,155	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	68,380	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	68,380	-	-	-
Disbursements:						
Personal services	-	-	39,209	-	12,363	-
Supplies	-	-	5,346	-	-	-
Other services and charges	-	-	21,845	-	371	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	50,855
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	66,400	-	12,734	50,855
Excess (deficiency) of receipts over disbursements	-	-	1,980	-	(12,734)	(50,855)
Cash and investments - ending	\$ 6,498	\$ 13,964	\$ (7,200)	\$ 163,155	\$ (12,734)	\$ (50,855)

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Homeland Defense	Homeland Security	Drug Court SAMHSA Grant 93,243	Veterans Grant SAMHSA 93,243	Operation Pullover	Juvenile Lunch N/R
Cash and investments - beginning	\$ 1,639	\$ 31,263	\$ -	\$ -	\$ 40,728	\$ 7,233
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	2,381	162,413	96,785	96,188	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	22,637
Total receipts	-	2,381	162,413	96,785	96,188	22,637
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	15,167	-	-	-	-
Other disbursements	-	-	-	-	96,188	24,564
Total disbursements	-	15,167	-	-	96,188	24,564
Excess (deficiency) of receipts over disbursements	-	(12,786)	162,413	96,785	-	(1,927)
Cash and investments - ending	\$ 1,639	\$ 18,477	\$ 162,413	\$ 96,785	\$ 40,728	\$ 5,306

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Juvenile Justice Center Ed	Ace 70 Grant (Sheriff)	Menard's Local Grant	LHD Trust(Local Health Dept)	INDot Grant Industrial Park	Family Court Grant
Cash and investments - beginning	\$ 7,302	\$ 1,881	\$ 1,747	\$ 58,799	\$ 297	\$ 20,706
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	24,000	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,355	-	-	44,598	-	-
Total receipts	25,355	-	-	44,598	-	-
Disbursements:						
Personal services	-	-	-	9,909	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	40,439	-	4,413
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	27,983	-	-	-	-	-
Total disbursements	27,983	-	-	50,348	-	4,413
Excess (deficiency) of receipts over disbursements	(2,628)	-	-	(5,750)	-	(4,413)
Cash and investments - ending	\$ 4,674	\$ 1,881	\$ 1,747	\$ 53,049	\$ 297	\$ 16,293

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Veterans Court	Local Road Matching Grant	Veterans Court - Drug Screens	Counsel in the Court Grant	Adult Probation.DOC Grant
Cash and investments - beginning	\$ 81,891	\$ 606,942	\$ 1,485	\$ -	\$ 14,795
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	139,284	315,787	-	23,521	23,063
Charges for services	-	-	-	-	-
Fines and forfeits	5,834	-	9,595	-	-
Other receipts	10,000	315,787	-	-	-
Total receipts	155,118	631,574	9,595	23,521	23,063
Disbursements:					
Personal services	76,262	-	-	-	7,958
Supplies	-	-	-	90	-
Other services and charges	37,618	934,020	6,123	9,819	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	113,880	934,020	6,123	9,909	7,958
Excess (deficiency) of receipts over disbursements	41,238	(302,446)	3,472	13,612	15,105
Cash and investments - ending	\$ 123,129	\$ 304,496	\$ 4,957	\$ 13,612	\$ 29,900

VIGO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Adult Probation.DOC Grant.Even	Public Defender ICJI Grant	Byrne JAG (Veteran's Ct)	Jail Treatment Grant - DOC	Totals
Cash and investments - beginning	\$ -	\$ 38,358	\$ 420	\$ -	\$ 75,288,727
Receipts:					
Taxes	-	-	-	-	128,126,375
Licenses and permits	-	-	-	-	612,585
Intergovernmental receipts	38,438	-	-	237,500	52,762,179
Charges for services	-	-	-	-	1,755,630
Fines and forfeits	-	-	-	-	1,829,591
Other receipts	-	-	-	-	44,825,799
Total receipts	<u>38,438</u>	<u>-</u>	<u>-</u>	<u>237,500</u>	<u>229,912,159</u>
Disbursements:					
Personal services	23,851	-	-	-	39,139,409
Supplies	-	997	-	-	3,373,796
Other services and charges	-	15,162	-	322	13,904,078
Debt service - principal and interest	-	-	-	-	1,507,298
Capital outlay	-	-	-	-	5,584,800
Other disbursements	-	-	-	-	163,684,052
Total disbursements	<u>23,851</u>	<u>16,159</u>	<u>-</u>	<u>322</u>	<u>227,193,433</u>
Excess (deficiency) of receipts over disbursements	<u>14,587</u>	<u>(16,159)</u>	<u>-</u>	<u>237,178</u>	<u>2,718,726</u>
Cash and investments - ending	<u>\$ 14,587</u>	<u>\$ 22,199</u>	<u>\$ 420</u>	<u>\$ 237,178</u>	<u>\$ 78,007,453</u>

VIGO COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 8,063,908</u>	<u>\$ 1,443,431</u>

VIGO COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
First Financial Bank	Courthouse Renovation	\$ 685,500	01/15/08	01/15/24
Ford Motor Credit Company LLC	Building Inspection Vehicle Lease	7,000	03/21/16	03/21/20
Vigo County Building Corporation	Juvenile Center	<u>245,000</u>	07/01/13	07/01/20
Total of annual lease payments		<u>\$ 937,500</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Jail Bond	\$ 555,000	\$ 572,613
Revenue bonds	Pfizer Project	2,480,000	736,150
Revenue bonds	Convention & Visitors Bureau/Innkeeper's Tax Revenue Bond	<u>2,890,000</u>	<u>424,918</u>
Totals		<u>\$ 5,925,000</u>	<u>\$ 1,733,681</u>

VIGO COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2018

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

	Ending Balance
Governmental activities:	
Land	\$ 8,430,725
Infrastructure	63,010,565
Buildings	43,886,956
Improvements other than buildings	523,563
Machinery, equipment, and vehicles	10,157,032
Books and other	<u>6,934</u>
Total capital assets	<u>\$ 126,015,775</u>

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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

TO: THE OFFICIALS OF VIGO COUNTY, INDIANA

**Report on Compliance for the Major Federal Program**

We have audited Vigo County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2018. 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, 2018.

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

***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2018-001. Our opinion on the major federal program is not modified with respect to these matters.

The County's response to the noncompliance 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 compliance and, accordingly, we express no opinion on the response.

**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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2018-001, that we consider to be a significant deficiency.

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

The County's response to the internal control over compliance 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 compliance and, accordingly, we express no opinion on the response.

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*  
Paul D. Joyce, CPA  
State Examiner

August 14, 2019

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, 2018

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of Agriculture</u>					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553	FY 2018	\$ -	\$ 9,034
School Breakfast Program					
National School Lunch Program	Indiana Department of Education	10.555	FY 2018	-	13,603
National School Lunch Program					
Total - Child Nutrition Cluster				-	22,637
Total - Department of Agriculture				-	22,637
<u>Department of Justice</u>					
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575			
Victim Assistance			EDS # D3-17-111523	-	43,618
Victim Assistance			EDS # D3-18-12270	-	24,412
Total - Crime Victim Assistance				-	68,030
Edward Byrne Memorial Justice Assistance Grant Program Public Defender ICJI Grant	Indiana Department of Justice	16.738	EDS # D3-17-11658	-	15,919
Total - Department of Justice				-	83,949
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
Lafayette to Haythorne to Park			DES 1600483	-	115,386
Transportation Improvement Program			DES 1500254	-	30,448
Transportation Improvement Program			DES 1700440	-	23,764
Transportation Improvement Program			DES 1700439	-	1,346
Transportation Improvement Program			DES 1700438	-	24,593
Bridge 37			DES 1700437	-	25,440
Harlan Road			DES 1700436	-	6,198
Springhill to 7th St			DES 1401314	-	72,660
Total - Highway Planning and Construction Cluster				-	299,835
Highway Safety Cluster					
State and Community Highway Safety	Indiana Criminal Justice Institute	20.600			
2018 Operation Pull Over Enforcement Grant VCSD			#032NHNTSA402CF17	-	4,762
2018 Operation Pull Over Enforcement Grant THPD			#032NHNTSA402CF17	59,803	59,803
2018 Operation Pull Over Enforcement Grant WTHPD			#032NHNTSA402CF17	4,181	4,181
Total - State and Community Highway Safety				63,984	68,746
Alcohol Impaired Driving Countermeasures Incentive Grants I	Indiana Criminal Justice Institute	20.601			
2018 DUI & DUID Taskforce Grant THPD			#032NHNTSA405DCF15	26,548	26,548
2018 DUI & DUID Taskforce Grant VCSC			#032NHNTSA405DCF15	-	2,977
2018 DUI & DUID Taskforce Grant WTHPD			#032NHNTSA405DCF15	4,929	4,929
Total - Alcohol Impaired Driving Countermeasures Incentive Grants I				31,476	34,454
Total - Highway Safety Cluster				95,461	103,200

VIGO COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2018

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
Interagency Hazardous Materials Public Sector Training and Planning Grants 2017 Hazardous Materials Emergency Preparedness Grant	Indiana Department of Homeland Security	20.703	#38518HMEPLAN00	-	2,064
Total - Department of Transportation				95,461	405,099
<u>Department of Health and Human Services</u>					
Immunization Cooperative Agreements 2016 Health Immunization Grant 2017 Health Immunization Grant	Indiana Department of Health	93.268	#40093268317OP16 #40093268317OP17	- -	9,905 8,483
Total - Immunization Cooperative Agreements				-	18,388
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds 2017 Immunizations and Vaccines for Children PPHF Supplemental 2018 Immunizations and Vaccines for Children PPHF Supplemental	Indiana Department of Child Services	93.539	#40093539PPHF017 #40093539PPHF018	- -	30,217 19,776
Total - PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds				-	49,993
Child Support Enforcement Indirect Costs Prosecutor Expenditures Clerk Expenditures Court Expenditures Prosecutor Incentive Clerk Incentive County Incentive	Indiana Department of Child Services	93.563	FY 2018 FY 2018 FY 2018 FY 2018 FY 2018 FY 2018 FY 2018	- - - - - - -	156,504 384,062 68,722 123,819 45,419 59,144 49,589
Total - Child Support Enforcement				-	887,259
Total - Department of Health and Human Services				-	955,640
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants EMA Performance Grants (Salaries) 2017 EMPG Competitive Funds	Indiana Department of Homeland Security	97.042	C44P-5-766B EMC-2016-EP-00006-S01	- -	60,913 2,381
Total - Emergency Management Performance Grants				-	63,294
Total - Department of Homeland Security				-	63,294
Total federal awards expended				\$ 95,461	\$ 1,530,619

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, 2018. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

**Note 2. Summary of Significant Accounting Policies**

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

VIGO COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I - Summary of Auditor's Results**

Financial Statement:

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

Federal Awards:

Internal control over major program:	
Material weakness identified?	no
Significant deficiency identified?	yes
Any audit finding disclosed that is required to be reported in accordance with section 2 CFR 200.516(a)?	yes

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

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
93.563	Child Support Enforcement	Unmodified

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

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

**Section II - Financial Statement Findings**

No matters are reportable.

**Section III - Federal Award Findings and Questioned Costs**

**FINDING 2018-001**

Subject: Child Support Enforcement - Reporting  
 Federal Agency: Department of Health and Human Services  
 Federal Program: Child Support Enforcement  
 CFDA Number: 93.563  
 Federal Award Number and Year (or Other Identifying Number): FY 2018  
 Pass-Through Entity: Indiana Department of Child Services  
 Compliance Requirement: Reporting  
 Audit Finding: Significant Deficiency

VIGO COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Condition*

Management of the County had not established an effective internal control system related to the grant agreement and the Reporting compliance requirement. An employee of the County Auditor's office prepared the Quarterly Incentive Balance Reports without evidence of a review or approval process, or other compensating controls.

*Context*

The lack of controls was a systemic issue, which occurred throughout the audit period.

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

*Cause*

The County's management had not developed a system of internal controls to ensure compliance with the grant agreement and the Reporting compliance requirement.

*Effect*

The failure to establish an effective internal control system placed the County at risk of noncompliance with the grant agreement and the compliance requirement. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirement and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the County's management establish a system of internal controls to ensure compliance with the grant agreement and the Reporting compliance requirement.

*Views of Responsible Officials*

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

#### AUDITEE-PREPARED DOCUMENTS

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

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

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

VIGO COUNTY ANNEX  
191 OAK STREET  
TERRE HAUTE, INDIANA 47807

nancy.allsup@vigocounty.in.gov

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**FINDING 2017-001**

Fiscal year in which the finding initially occurred: 2017

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: N/A

Contact Person Responsible for Corrective Action: Nancy Allsup, Vigo County Treasurer


Contact Phone Number: 812-462-3251

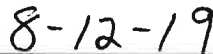
Status of Audit Finding:

The following controls have been implemented:

1. The Deputy Treasurer prepares the monthly bank reconciliation and submits it to the Treasurer and Chief Deputy Treasurer for review. The Treasurer or Chief Deputy Treasurer provides written documentation of the review and approves to ensure internal controls.
2. The Chief Deputy Treasurer has researched past transactions and has identified errors causing differences between the Funds Ledger and the Cash Book as well as differences between the bank reconciliations and the Depository Balance per the Cash Book. Corrections have been made resulting in a significant reduction in the differences between the Funds Ledger and Cash Book. The Chief Deputy Treasurer continues to research past transactions to further reduce the differences. In addition, she monitors monthly differences and continues to strive to properly balance between the Funds Ledger, Cash Book and bank reconciliation.

  
\_\_\_\_\_  
(Signature)

  
\_\_\_\_\_  
(Title)

  
\_\_\_\_\_  
(Date)



Vigo County Auditor  
VIGO COUNTY ANNEX  
131 OAK STREET  
TERRE HAUTE, INDIANA 47807  
(812) 462-3261 FAX: (812) 231-0091

James W. Bramble, CPA, Auditor  
[james.bramble@vigocounty.in.gov](mailto:james.bramble@vigocounty.in.gov)

August 12, 2019

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**FINDING 2017-002**

Fiscal year in which the finding initially occurred: 2017

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: None

Contact Person Responsible for Corrective Action: James Bramble

Contact Phone Number: 812-462-3361

Status of Audit Finding:

We have provided additional training in order to prevent misstatements in financial reports and foster a better understanding of internal control concepts among our employees. We have segregated duties for recording financial transactions and financial reporting. And have provided for more extensive review of the work product of employees.

James W Bramble  
Auditor



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

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

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

July 1, 2019

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

#### FINDING 2017-003

Fiscal year in which the finding initially occurred: 2017

Contact Person Responsible for Corrective Action: James Bramble

Contact Phone Number: 812-462-3361

#### Status of Audit Finding:

We do understand the necessity of maintaining a system of internal controls which provides a reasonable assurance regarding the reliability of financial information and records. The primary factor contributing to the failure of the system to insure that expenditures were properly reported on The Schedule of Expenditures of Federal Awards for the year ending December 31, 2017 was due to the fact we were still training new employees in the administration and reporting of federal awards and implementing Internal Controls.

In order to prevent misstatements in the future, we will continue to provide training and have implemented and trained on internal controls those employees involved in the administration and reporting of the SEFA. We have developed policies and procedures to be followed by all departments for notifying the Auditor's office of any type of grant or funding they are going to receive. We will continue to review the work product for these employees and the policies and procedures we will be implementing.

A handwritten signature in black ink, appearing to read "J W Bramble", written over a horizontal line.

James W Bramble, CPA  
Vigo County Auditor



Vigo County Auditor  
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James W. Bramble, CPA, Auditor  
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August 5, 2019

**FINDING 2018-001** (Auditor Assigned Reference Number)  
Contact Person Responsible for Corrective Action: James Bramble  
Contact Phone Number: 812-462-3361

Views of Responsible Official:

We concur with the finding.


Description of Corrective Action Plan:

The Auditor or Chief Deputy Auditor will review reports and related work papers prior to submission of the reports. The review will be documented by initialing and dating the report draft and the related work papers.

Anticipated Completion Date:

Immediately.

  
(Signature)

  
(Title)

  
(Date)

#### 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/>.