

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

SUPPLEMENTAL COMPLIANCE REPORT

OF

LAKE COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
04/14/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	John Petalas	01-01-21 to 12-31-22
	Peggy Holinga Katona	01-01-23 to 12-31-23
County Treasurer	Peggy Holinga Katona	01-01-21 to 12-31-22
	John Petalas	01-01-23 to 12-31-23
Clerk of the Circuit Court	Lorenzo Arredondo	01-01-21 to 07-14-22
	(Vacant)	07-15-22 to 08-05-22
	Michael A. Brown	08-06-22 to 12-31-23
County Sheriff	Oscar Martinez, Jr.	01-01-21 to 12-31-23
County Recorder	Gina Pimentel	01-01-21 to 12-31-23
President of the Board of County Commissioners	Michael C. Repay	01-01-21 to 12-31-23
President of the County Council	Ted F. Bilski, II	01-01-21 to 12-31-22
	Charlie Brown	01-01-23 to 12-31-23



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

TO: THE OFFICIALS OF LAKE COUNTY, INDIANA

This report is supplemental to our audit report of Lake County (County), for the period from January 1, 2021 to December 31, 2021. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the County. It should be read in conjunction with our Financial Statements Audit Report of the County, which provides our opinions on the County's financial statements. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Audit Results and Comments, incorporated within this report, was not verified for accuracy.

Beth Kelley, CPA, CFE
Deputy State Examiner

April 5, 2023

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COUNTY AUDITOR
LAKE COUNTY

COUNTY AUDITOR
LAKE COUNTY
AUDIT RESULTS AND COMMENTS

FINANCIAL TRANSACTIONS AND REPORTING

The same comment also appeared in prior Reports B56720 and B59489.

Condition and Context

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

Financial Statements and Notes to the Financial Statements

The County contracted with a consultant to prepare the County's financial statements and note disclosures in accordance with Generally Accepted Accounting Principles (GAAP). The consultant used the County's cash basis Annual Financial Report (AFR) submitted on the Indiana Gateway for Government Units financial reporting system as the basis for the financial statements. The County had a documented review over the cash basis AFR as well as a documented review and approval of the adjustments needed to convert the cash basis AFR to GAAP financial statements. In addition, the County did have a documented review and approval of the completed GAAP financial statements, note disclosures, and other information.

However, the internal controls were not effective to ensure that the financial statements and note disclosure were accurate and complete. The checklist used to document the review and approval process did not include all material areas of the financial statements. The following errors were noted:

1. The County received an advance grant of \$47,150,662 from the American Rescue Plan Act (ARPA) as Local Fiscal Recovery Funds. Advance grants received are to be reported as unearned revenue when received and as revenue and expenditures when disbursed.

The County, however, reported the advance as an intergovernmental payable in the ARPA 2021 Local Fiscal Recovery Fund major fund. This resulted in the overstatement of intergovernmental payable and understatement of unearned revenue by \$47,150,662 on the Statement of Net Position and Governmental Funds - Balance Sheet.

The County did not disburse any of the Local Fiscal Recovery Funds received during 2021. However, the County reported the total \$47,150,662 as intergovernmental revenue and health and welfare expenditures. This resulted in the overstatement of revenues and expenditures on the Statement of Activities and Governmental Funds - Statement of Revenues, Expenditures and Changes in Fund Balances.

2. The County received other advance grants from the ARPA which were not fully disbursed during 2021 and were determined to not be properly reported. This resulted in the overstatement of intergovernmental payable and understatement of unearned revenue by \$5,285,855 on the Statement of Net Position and Governmental Funds - Balance Sheet. This also resulted in the overstatement of revenues and expenditures on the Statement of Activities and Governmental Funds - Statement of Revenues, Expenditures and Changes in Fund Balances by \$5,285,855.

Adjustments were proposed, accepted by the County, and made to the financial statements presented in this report.

COUNTY AUDITOR
LAKE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

Capital Assets and Net Position - Net Investment in Capital Assets

The County contracted with a consultant to determine the detailed listing of capital assets. The County did not have internal controls in place to verify that the amounts on the detailed listing from the consultant were accurate or complete. Additionally, the County did not perform a complete physical inventory as required.

Numerous errors were noted on the capital asset detailed listing. The financial statements and notes to the financial statements reported an overstated beginning balance of \$22,992,333 in construction in progress. This was due to an error in the prior audit in which the financial statements and notes to the financial statements reported an increase in additions of \$22,992,333 for construction in progress but the detailed capital asset listing did not include the increase and was not corrected by the County from the prior audit.

Furthermore, the County failed to analyze and determine the outstanding principal and premiums of capital-related borrowings that are to be netted against Total Capital Assets, Net of Accumulated Depreciation, for the calculation of the Net Investment in Capital Assets portion of Net Position.

The County was unable to provide supporting documentation for any of the requested beginning capital assets reported and failed to calculate a net investment in capital asset. As a result, we were unable to audit capital assets, accumulated depreciation, depreciation expense and net investment in capital assets portion of Net Position for the County. The opinion of the Governmental Activities opinion unit reflects this matter.

Other Post-Employment Benefits (OPEB)

The County had not separated incompatible activities related to the OPEB Census Data. The Census Data was compiled by the County's Third-Party Administrator and sent to the County's Payroll Department, Human Resources Department, and to the Actuary. There was no written documentation ensuring the accuracy of the Census Data by the County prior to the actuary preparing the Valuation Report.

In addition, the County failed to establish controls to ensure OPEB benefits were only paid to retirees and beneficiaries that were alive and eligible for the OPEB benefits.

The census data provided was determined to include deceased individuals which overstated the number of retirees provided to the Actuary. We do not know the impact on the actuarial determined amounts reported had accurate census data been provided. The opinion of the Governmental Activities reflects this matter.

Discretely Presented Component Units

The County did not include the Lake County, Crown Point, or Lowell Public Libraries as discretely presented component units on the financial statements. The County determined it would not be able to obtain any of the libraries' financial statements in a timely manner, so the libraries were omitted from the financial statements discretely presented component units. The opinion on the Aggregate Discretely Presented Component Units reflects this matter.

COUNTY AUDITOR
LAKE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

Blended Component Unit-Building Corporation

The County reported the building corporation as a blended component unit; however, there were no internal controls in place for the cash and investment balances, revenue, or expenses activity reported on the financial statements.

Taxes Receivable

The tax rates were sent by the state to the County and uploaded into the County's tax system to be used for billing taxes without a review or oversight process to ensure that the different tax rates were uploaded correctly.

After taxes were calculated by the County's tax system, the reports were sent to a consultant for further review. When the County receives the reports back from the consultant, the County reviewed this information. However, there was no documentation that the additional review occurred at the County.

The County failed to design and implement control procedures to ensure the accuracy and completeness of the Taxes Receivable and Deferred Inflows of Resources - Unavailable Revenue amounts reported.

Criteria

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

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

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

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

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

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

COUNTY AUDITOR
LAKE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

Indiana Code 5-15-6-3 states:

"No financial records or records relating to financial records shall be destroyed until the earlier of the following actions:

- (1) The audit of the records by the state board of accounts has been completed, report filed, and any exceptions set out in the report satisfied.
- (2) The financial record or records have been copied or reproduced in accordance with a retention schedule or with the written consent of the administration."

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

SUBSEQUENT EVENT - AUDITOR RECONCILEMENT WITH TREASURER

Condition and Context

Beginning in July 2022, the County converted to a new financial accounting software system. Receipt and vendor payment financial activity were processed through the new financial accounting software system. The processing of payroll transactions remained in the old software system.

As of December 8, 2022, the County Auditor's records have not been reconciled to the Treasurer's Cash Book since June 2022. The County Treasurer provided the Monthly Financial Statement, County Form 61, information to the County Auditor's office. However, the County has not been able to complete the reconciliation due to inability of staff to export the information needed from the new financial accounting software system.

Criteria

At the close of each calendar month a Monthly Financial Statement, County Form No. 61, shall be prepared, showing the financial transactions for the month and year to date, for each fund and in total.

The county treasurer is also required to independently prepare a Monthly Financial Statement on the same form and the two statements must be reconciled. If any differences exist between the records of the auditor and the treasurer, they must be identified and immediate steps taken to bring the records of the two offices into agreement.

The statements are prescribed to be placed in a post-binder and shall be carefully preserved as a permanent record. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 7)

MOTOR VEHICLE HIGHWAY (MVH) - RESTRICTED

A similar comment also appeared in the prior reports B56720 and B59489.

COUNTY AUDITOR
LAKE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

Condition and Context

The County created a Motor Vehicle Highway (MVH) Restricted sub-fund within the Motor Vehicle Highway Fund and posted 50 percent of the state motor vehicle highway distributions to the sub-fund as required. However, the County disbursed \$122,901 for diesel and unleaded fuel from the MVH Restricted Fund. This disbursement was not for the construction, reconstruction, and preservation of the County's highways.

Criteria

Indiana Code 8-14-1-4(b) states: "For funds distributed to a county from the motor vehicle highway account, the county shall use at least fifty percent (50%) of the money for the construction, reconstruction, and preservation of the county's highways."

CERTIFICATION ON INTERNAL CONTROL STANDARDS

Condition and Context

The County Auditor incorrectly certified on the Annual Financial Report on February 25, 2022, that the County had provided employees with internal control training. The County did not provide documentation that 3 of 25 employees tested, whose official duties included receiving, processing, depositing, disbursing, or otherwise having access to funds received training over the County's adopted internal control standards as required.

Criteria

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

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

COUNTY AUDITOR
LAKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 5, 2023, with John Petalas, County Treasurer; Ajaz Mohammed, Director of Financial Operations; Michael C. Repay, President of the Board of County Commissioners; Jerry Tippy, County Commissioner; Christine Cid, County Council member; Kathy Piekut, Chief Deputy Auditor; Glenn Cantrell, Investment Management/Finance Manager; Priscilla Kirrin, Bookkeeping Supervisor; Larry Blanchard, County Council Finance; and Matthew Fech, County Attorney.

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COUNTY TREASURER
LAKE COUNTY

COUNTY TREASURER
LAKE COUNTY
AUDIT RESULT AND COMMENT

SUBSEQUENT EVENT - TREASURER RECONCILEMENT WITH AUDITOR

Condition and Context

Beginning in July 2022, the County converted to a new financial accounting software system. Receipt and vendor payment financial activity were processed through the new financial accounting software system. The processing of payroll transactions remained in the old software system.

As of December 8, 2022, the County Treasurer's Cash Book has not been reconciled to the County Auditor's records since June 2022. The County Treasurer provided the Monthly Financial Statement, County Form 61, information to the County Auditor's office. However, the County has not been able to complete the reconciliation due to inability of staff to export the information needed from the new financial accounting software system.

Criteria

The Monthly Financial Statement, Form 61, is a permanent record prepared from the treasurer's funds ledger at the close of each month. It is prepared after all postings to the ledger have been completed for the month and reflects the total receipts and disbursements and the balance for each fund for the month and for the year to date. The statement must agree with a similar statement kept by the county auditor, giving consideration to any adjustments required to reconcile the ledgers of the two offices. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 5)

COUNTY TREASURER
LAKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 5, 2023, with John Petalas, County Treasurer; Ajaz Mohammed, Director of Financial Operations; Michael C. Repay, President of the Board of County Commissioners; Jerry Tippy, County Commissioner; Christine Cid, County Council member; Kathy Piekut, Chief Deputy Auditor; Glenn Cantrell, Investment Management/Finance Manager; Priscilla Kirrin, Bookkeeping Supervisor; Larry Blanchard, County Council Finance; and Matthew Fech, County Attorney.

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CLERK OF THE CIRCUIT COURT
LAKE COUNTY

CLERK OF THE CIRCUIT COURT
LAKE COUNTY
AUDIT RESULT AND COMMENT

CLERK'S TRUST ITEMS

A similar comment also appeared in ten prior reports, including the most recent Report B59489, entitled CLERK'S TRUST ITEMS, and Reports B53069 and B56270, entitled BOND FORFEITURES.

Condition and Context

Indiana Code required the Court to forfeit the bond of a defendant who fails to appear in Court. The amount of the forfeited bond shall be transferred to the state common school fund less any court fees retained by the Clerk of the Circuit Court (Clerk), or any amounts collected in satisfaction of a judgement. In Lake County, bonds were not forfeited; instead, warrants were issued for the defendant's arrest. If the defendant was arrested within five years, the bond was used to pay fines and fees, court cost, and attorney fees. If the defendant was not arrested within five years, the bond was remitted to the state as unclaimed property where the defendant could potentially recover the bond amount.

The Clerk had \$24,012,229 held in trust at December 31, 2021. Of the 25 trust items tested, 8 items, or 32 percent, were determined to not have been properly distributed as follows:

1. Of the items placed in trust, 2 should have been returned to either plaintiff or defendant.
2. Of the items placed in trust, 4 should have been forfeited but were waiting on an order from the court.
3. Of the items held in trust, 1 was for a clerk error and should have been returned to the defendant.
4. Of the items held in trust, 1 had a satisfaction of judgment filed but remained held in trust.

Criteria

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 1)

Indiana Code 32-34-1.5-4 states in part:

"Subject to section 11 of this chapter, the following property is presumed abandoned if it is unclaimed by the apparent owner during the period specified as follows: . . .

- (9) For property held by a court, including property received as proceeds of a class action, one (1) year after the property becomes distributable. . . ."

CLERK OF THE CIRCUIT COURT
LAKE COUNTY
AUDIT RESULT AND COMMENT
(Continued)

Indiana Code 35-33-8-7 states:

"(a) If a defendant:

- (1) was admitted to bail under section 3.2(a)(2) of this chapter; and
- (2) has failed to appear before the court as ordered;

the court shall, except as provided in subsection (b) or section 8(b) of this chapter, declare the bond forfeited not earlier than one hundred twenty (120) days or more than three hundred sixty-five (365) days after the defendant's failure to appear and issue a warrant for the defendant's arrest.

(b) In a criminal case, if the court having jurisdiction over the criminal case receives written notice of a pending civil action or unsatisfied judgment against the criminal defendant arising out of the same transaction or occurrence forming the basis of the criminal case, funds deposited with the clerk of the court under section 3.2(a)(2) of this chapter may not be declared forfeited by the court, and the court shall order the deposited funds to be held by the clerk. If there is an entry of final judgment in favor of the plaintiff in the civil action, and if the deposit and the bond are subject to forfeiture, the criminal court shall order payment of all or any part of the deposit to the plaintiff in the action, as is necessary to satisfy the judgment. The court shall then order the remainder of the deposit, if any, and the bond forfeited.

(c) Any proceedings concerning the bond, or its forfeiture, judgment, or execution of judgment, shall be held in the court that admitted the defendant to bail.

(d) After a bond has been forfeited under subsection (a) or (b), the clerk shall mail notice of forfeiture to the defendant. In addition, unless the court finds that there was justification for the defendant's failure to appear, the court shall immediately enter judgment, without pleadings and without change of judge or change of venue, against the defendant for the amount of the bail bond, and the clerk shall record the judgment.

(e) If a bond is forfeited and the court has entered a judgment under subsection (d), the clerk shall transfer to the state common school fund:

- (1) any amount remaining on deposit with the court (less the fees retained by the clerk); and
 - (2) any amount collected in satisfaction of the judgment.
- (f) The clerk shall return a deposit, less the administrative fee, made under section 3.2(a)(2) of this chapter to the defendant, if the defendant appeared at trial and the other critical stages of the legal proceedings."

OFFICIAL RESPONSE

Date: Feb 10th 2023

Indiana State Board of Accounts
302 West Washington St. Room E418
Indianapolis, IN 46204-2765

Re: Clerk's Trust Items

This letter is in response to the comment regarding the Clerk's Trust Items entitled BOND FORFEITURES.

Indiana code 35-33-8-7 requires the Court to forfeit the bond.

The Clerk's office can only fulfill its statutory function of releasing bond forfeitures after the Court has entered an order to do so. The Clerk's office will then follow the signed Judges order to process the forfeited bond to the state common school fund.

- The Clerk's office will continue to communicate with all Court Judges to issue signed orders declaring bonds be forfeited so that the funds can be forwarded to the State Common School Fund.
- The Clerk's Office will have a good system of communication with each court for when an order is generated to release funds from bond, escrow or trust.

Thank you,

Michael A Brown

Lake County Clerk

CLERK OF THE CIRCUIT COURT
LAKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on February 9, 2023, with Mike Brown, Clerk of the Circuit Court; Nikki Angel, Executive Chief Deputy - Clerk of the Circuit Court; Rebecca Dowling, Finance Manager; and Wanda Epps, Personnel Director.

The contents of this report were discussed on April 5, 2023, with John Petalas, County Treasurer; Ajaz Mohammed, Director of Financial Operations; Michael C. Repay, President of the Board of County Commissioners; Jerry Tippy, County Commissioner; Christine Cid, County Council member; Kathy Piekut, Chief Deputy Auditor; Glenn Cantrell, Investment Management/Finance Manager; Priscilla Kirrin, Bookkeeping Supervisor; Larry Blanchard, County Council Finance; and Matthew Fech, County Attorney.

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COUNTY SHERIFF
LAKE COUNTY

COUNTY SHERIFF
LAKE COUNTY
AUDIT RESULTS AND COMMENTS

CREDIT CARD SUPPORTING DOCUMENTATION

Condition and Context

We reviewed \$78,452 of credit charge charges and payments made from the Jail Commissary Fund. Purchases of \$61,797 made by the County Sheriff's department via credit cards were not supported by itemized receipts, and the payments were based solely upon credit card statements. Some of the undocumented charges include restaurant meals, hotels, parking, car washes, parade candy and supplies, Ubers, rental cars, and tolls.

Due to the lack of detailed itemized receipts, we could not determine if the expenses were related to the functions and purposes of the County Sheriff's department as restricted by Indiana Code 36-8-10-21.

Additionally, the County did not have an ordinance or resolution authorizing the use of a credit card.

Criteria

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the unit. Any personal expenses paid by the unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

The SBOA will not take exception to the use of credit cards by a unit provided the following criteria are observed:

1. The governing board must authorize credit card use through an ordinance/resolution, which has been approved in a meeting and documented in the minutes.
2. Issuance and use should be handled by an official or employee designated by the governing body.
3. The purposes for which the credit card may be used must be specifically stated in the ordinance/resolution.
4. When the purpose for which the credit card has been issued has been accomplished, the card must be returned to the custody of the responsible person.
5. The designated responsible official or employee must maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned.
6. Credit cards must not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing body and other officials with timely and accurate accounting information and monitoring of the accounting system.
7. Payment cannot be made on the basis of a statement or a credit card slip only. Procedures for payments must be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee may be the personal obligation of the responsible officer or employee.

COUNTY SHERIFF
LAKE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

8. If authorized, an annual fee may be paid.

(Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

PUBLIC PURCHASES

Condition and Context

Purchases made from the Jail Commissary Fund were not made in compliance with laws and regulations related to public purchasing.

Testing noted purchases totaling \$484,782 and \$278,560, for seven vehicles and an armored vehicle, respectively. Evidence of invitation for bids for purchases over \$150,000 or the use of Special Purchasing methods in accordance with Indiana Code 5-22-10 was not provided for audit.

In addition, documentation of at least three quotes for purchases made between \$50,000 and \$150,000, for a boat and mobile rock-climbing wall from the Jail Commissary fund were not provided for audit.

Criteria

Indiana Code 5-22-7-1 states: "A purchasing agent shall follow the procedure described in this chapter in awarding a contract for supplies, unless another purchasing method is required or authorized by this article."

Indiana Code 5-22-7-2 states:

"(a) A purchasing agent shall issue an invitation for bids.

(b) An invitation for bids must include the following:

(1) A purchase description.

(2) All contractual terms and conditions that apply to the purchase.

(3) A statement of the evaluation criteria that will be used, including any of the following:

(A) Inspection.

(B) Testing.

(C) Quality.

(D) Workmanship.

(E) Delivery.

(F) Suitability for a particular purpose.

(G) The requirement imposed under [IC 5-22-3-5](#).

(4) The time and place for opening the bids.

(5) A statement concerning whether the bid must be accompanied by a certified check or other evidence of financial responsibility that may be imposed in accordance with rules or policies of the governmental body.

COUNTY SHERIFF
LAKE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

- (6) A statement concerning the conditions under which a bid may be canceled or rejected in whole or in part as specified under [IC 5-22-18-2](#)."

Indiana Code 5-22-8-3 states:

"(a) This section applies only if the purchasing agent expects the purchase to be:

- (1) at least fifty thousand dollars (\$50,000); and
- (2) not more than one hundred fifty thousand dollars (\$150,000).

(b) A purchasing agent may purchase supplies under this section by inviting quotes from at least three (3) persons known to deal in the lines or classes of supplies to be purchased.

(c) The purchasing agent shall mail an invitation to quote to the persons described in subsection (b) at least seven (7) days before the time fixed for receiving quotes.

(d) If the purchasing agent receives a satisfactory quote, the purchasing agent shall award a contract to the lowest responsible and responsive offeror for each line or class of supplies required.

(e) The purchasing agent may reject all quotes.

(f) If the purchasing agent does not receive a quote from a responsible and responsive offeror, the purchasing agent may purchase the supplies under [IC 5-22-10-10](#).

Indiana Code 5-22-10-1 states: "Notwithstanding any other provision of this article, a purchasing agent may make a purchase under this chapter without soliciting bids or proposals."

Indiana Code 5-22-10-2 states: "A special purchase must be made with competition as is practicable under the circumstances."

Indiana Code 5-22-10-3 states:

"(a) A purchasing agent shall maintain the contract records for a special purchase in a separate file.

(b) A purchasing agent shall include in the contract file a written determination of the basis for:

- (1) the special purchase; and
- (2) the selection of a particular contractor.

(c) Notwithstanding any other law, a governmental body shall maintain a record listing all contracts made under this chapter for a minimum of five (5) years. The record must contain the following information:

- (1) Each contractor's name.
- (2) The amount and type of each contract.
- (3) A description of the supplies purchased under each contract.

COUNTY SHERIFF
LAKE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

(d) The contract records for a special purchase are subject to audit by the state board of accounts."

GATEWAY MONTHLY AND ANNUAL UPLOADS

A similar comment also appeared in a Management Letter addressed to the County Sheriff for the audit periods ending December 31, 2019, and 2020.

Condition and Context

The files and governmental unit information that are required to be uploaded monthly include County Sheriff Form 54, the Sheriff's Cash Book; Form 205, the Ledger of Receipts, Disbursements, and Balances for the Commissary Fund; and Form 358, the Ledger of Receipts, Disbursements, and Balances for the Inmate Trust Fund.

The file and governmental unit information that is required to be uploaded annually include the Inmate Trust Fund Subsidiary Detail listing.

The County Sheriff did not comply with the directive and failed to upload the monthly files noted above on the Indiana Gateway for Government Units financial reporting system for 2021, and subsequently for 2022 as of December 7, 2022. Additionally, the annual upload submitted for the Inmate Trust Subsidiary Detail listing for 2021 was a summary report and lacked the required detail.

Criteria

All counties, cities, towns, townships, libraries, schools and special districts will use the Engagement Uploads to upload files containing financial and governmental unit information on Gateway to allow the SBOA to conduct audit planning and audit processes prior to on-site work at a unit. This remote process will provide for more efficient data processing and save audit costs for our clients.

A user guide for the Engagement Uploads is available and located at: <https://gateway.ifionline.org/userguides/engagementguide>. It is pertinent that this user guide be used in conjunction with this Directive. It provides critical information to you that will help guide you to uploading the correct documents. (Amended State Examiner Directive 2018-1)

John M. Kopack
Attorney at Law

9111 Broadway, Suite GG
Merrillville, IN 46410
Tx: (219) 738-2978
Fax: (219) 738-2818

February 23, 2023

OFFICIAL RESPONSE

Paul Joyce, CPA, State Examiner
Indiana State Board of Accounts
302 West Washington St. Room E418
Indianapolis, IN 46204-2765

RE: Lake County Sheriff's Department
2293 N. Main Street, Crown Point, IN 46307
Audit Period: January 1, 2021 to December 31, 2021

Dear Examiner Joyce,

On February 7, 2023, SBOA field examiner Biljana Loskoski conducted an exit conference concerning an audit of the Lake County Sheriff's Department ("LCSD") for 2021. During this meeting, Ms. Loskoski advised the only SBOA audit concerns were questions relating to: a lack of detailed itemized receipts for certain Commissary Fund credit cards purchases; vehicle and other Commissary Fund purchases that appear to lack supporting documentation; and a delay in the Gateway website monthly report uploads relating to the Commissary Fund. After meeting with staff and the LCSD's consulting CPA, the official response¹ of the LCSD to the audit comments noted at the exit conference on February 7, 2023, are stated below.

A. Commissary Fund Credit Cards & Supporting Documentation.

SBOA Audit Concern: "Purchases of \$61,797.46 made by the Sheriff department via credit cards [in 2021] were not supported by itemized receipts, and the payments were based solely upon credit card statements. Some of the undocumented charges include restaurant meals, hotels, parking, car washes, parade candy and supplies, Ubers, rental cars, and tolls."

Sheriff's Response:

Oscar Martinez, Jr. was sworn in as Sheriff of Lake County on October 16, 2017. When Sheriff Martinez took office there were already Commissary Fund credit cards in existence that had been approved for use, by former Sheriffs, for payment of law enforcement and training related expenses (e.g., seminars/courses, travel, meals, hotels, vehicle rental, etc.) authorized under the Sheriff's Commissary Statute (Ind. Code § 36-8-10-21).

¹The SBOA advised at the 02/07/23 exit conference that the Sheriff's Office had ten (10) calendar days to file an "official response" to the SBOA's preliminary audit report. On 02/15/23, the SBOA graciously extended the deadline for an official response to 02/24/23. Due to the short time periods involved, the Sheriff's Office does not waive and explicitly reserves the right to amend or supplement this official response with additional comments, records, analysis or objections.

Ind. Code § 36-8-10-21, the statute that established the Lake County Sheriff's Commissary Fund, provides as follows:

(a) This section applies to any county that has a jail commissary that sells merchandise to inmates.

(b) A jail commissary fund is established, referred to in this section as "the fund". The fund is separate from the general fund, and money in the fund does not revert to the general fund.

(c) The sheriff, or the sheriff's designee, shall deposit all money from commissary sales into the fund, which the sheriff or the sheriff's designee shall keep in a depository designated under IC 5-13-8.

(d) The sheriff, or the sheriff's designee, at the sheriff's or the sheriff's designee's discretion and without appropriation by the county fiscal body, may disburse money from the fund for:

(1) merchandise for resale to inmates through the commissary;

(2) expenses of operating the commissary, including, but not limited to, facilities and personnel;

(3) special training in law enforcement for employees of the sheriff's department;

(4) equipment installed in the county jail;

(5) equipment, including vehicles and computers, computer software, communication devices, office machinery and furnishings, cameras and photographic equipment, animals, animal training, holding and feeding equipment and supplies, or attire used by an employee of the sheriff's department in the course of the employee's official duties;

(6) an activity provided to maintain order and discipline among the inmates of the county jail;

(7) an activity or program of the sheriff's department intended to reduce or prevent occurrences of criminal activity, including the following:

- (A) Substance abuse.
- (B) Child abuse.
- (C) Domestic violence.
- (D) Drinking and driving.
- (E) Juvenile delinquency;

(8) expenses related to the establishment, operation, or maintenance of the sex and violent offender registry web site under IC 36-2-13-5.5; or

(9) any other purpose that benefits the sheriff's department that is mutually agreed upon by the county fiscal body and the county sheriff.

Money disbursed from the fund under this subsection must be supplemental or in addition to, rather than a replacement for, regular appropriations made to carry out the purposes listed in subdivisions (1) through (8).

(e) The sheriff shall maintain a record of the fund's receipts and disbursements. The state board of accounts shall prescribe the form for this record. The sheriff shall semiannually provide a copy of this record of receipts and disbursements to the county fiscal body. The semiannual reports are due on July 1 and December 31 of each year.

Hence, the Commissary Statute expressly states: Commissary Funds are separate from the general fund (i.e., tax revenues/public funds); money held in the Commissary Fund does not revert to the general fund; and only a Sheriff (or his/her designee) can authorize expenditures of money from a Commissary Fund for the purposes listed in Ind. Code § 36-8-10-21(d)(1) through (d)(9). Therefore, under the law, a county sheriff (or his/her designee) is the only public official that can authorize the use of a credit card for expenditures from a Commissary Fund - not any other county official or body. Accordingly, all credit cards currently in use by the Lake County Sheriff's Commissary Fund have been authorized for such use by the Lake County Sheriff or his/her designee.

Sheriff's Remedial Plan: To address the concerns noted by the SBOA in its report, the Sheriff has ordered all relevant staff involved in operating and supervising the Commissary Fund to:

- 1) Review each 2021 credit card statement of charges and the expenditures included in the \$61,797.46 identified by the SBOA in its preliminary report.
- 2) Create an itemized spreadsheet of the questioned 2021 credit card charges and expenditures that includes detailed comments and/or supporting records that identify each expenditure and the statutory authorization for the expenditure that is contained in Ind. Code § 36-8-10-21(d).
- 3) Conduct monthly "financial meetings" to review, discuss, maintain, and reconcile records and/or receipts with credit card statements and update the Form 205 credit card spreadsheet on a monthly basis and as needed.
- 4) Meet and confer with the LCSD's consulting CPA to review SBOA training aids, directives, and forms relating to proper record-keeping and credit card usage for Commissary Fund purchases and expenditures.

B. Commissary Fund Vehicle and Equipment Purchases.

SBOA Audit Concerns: "Purchases made from the Jail Commissary Fund were not made in compliance with laws and regulations related to public purchasing. Testing noted purchases totaling \$484,782 and \$278,560 for seven vehicles and an armored vehicle, respectively. Evidence of invitation for bids for purchases over \$150,000 or the use of Special Purchasing methods in accordance with Indiana Code 5-22-10 was not provided for audit. In addition, documentation of at least three quotes for purchases made between \$50,000 and \$150,000 for a boat and mobile rock-climbing wall from the Jail Commissary fund were not provided for audit."

Sheriff's Response:

Ind. Code § 36-8-10-21(d)(5) expressly authorizes a Sheriff to make vehicle purchases from a Commissary Fund, *at his discretion*, without any further limitations or other purchasing requirements:

(d) The sheriff, or the sheriff's designee, at the sheriff's or the sheriff's designee's discretion and without appropriation by the county fiscal body, may disburse money from the fund for:

(5) equipment, including **vehicles** and computers, computer software, communication devices, office machinery and furnishings, cameras and photographic equipment, animals, animal training, holding and feeding equipment and supplies, or attire used by an employee of the sheriff's department in the course of the employee's official duties;

In addition to the express statutory authorization above, Ind Code § 5-22-10 authorizes “special purchasing” methods for governmental purchases “without soliciting bids or proposals.” Ind. Code § 5-22-10-1. These special purchasing methods include:

- 1) When “there exists a unique opportunity to obtain supplies or services at a substantial savings to the governmental body.” Ind. Code § 5-22-10-5.
- 2) When: “(1) the compatibility of equipment, accessories, or replacement parts is a substantial consideration in the purchase; and (2) only one (1) source meets the using agency’s reasonable requirements.” Ind. Code § 5-22-10-8.
- 3) When: “the governmental body is able to receive a dollar or percentage discount of the established price.” Ind. Code § IC 5-22-10-12.
- 4) When: “there is only one (1) source for the supply.” Ind. Code § IC 5-22-10-13.

The LCSD purchased numerous vehicles for law enforcement use in 2021, including those listed in the chart below consisting of: (1) used 2017 GMC Yukon 4x4; nine (9) squad cars (5 Jeeps and 4 Dodge Chargers); and one (1) sole source Lenco Bearcat Armored Rescue Vehicle.

Date Purchased	Fund Used	Year - Make - Model
3/18/2021	Commissary	2017 GMC Yukon 4x4 (used)
6/8/2021	Commissary	2021 Jeep SRT Trackhawk (\$5,545 Discount)
6/8/2021	Commissary	2021 Jeep SRT (\$4,655 Discount)
7/9/2021	Commissary	2021 Lenco Bearcat - Armored Rescue Vehicle
7/22/2021	Asset Forfeiture #145	2021 Jeep SRT (\$4,655 Discount)
7/22/2021	Asset Forfeiture #181	2021 Jeep SRT (\$4,655 Discount)
7/22/2021	Asset Forfeiture #182	2021 Jeep SRT (\$4,655 Discount)
8/30/2021	Commissary	2021 Dodge Charger SRT (\$2100 Discount)
8/30/2021	Commissary	2021 Dodge Charger SRT (\$2100 Discount)
8/30/2021	Commissary	2021 Dodge Charger SRT (\$2100 Discount)
8/30/2021	Commissary	2021 Dodge Charger SRT (\$2100 Discount)

2017 GMC Yukon: This was a discretionary purchase authorized by the Sheriff under Ind. Code § 36-8-10-21(d)(5) of a “vehicle” . . . “used by an employee of the sheriff’s department in the course of the employee’s official duties.” The paperwork supporting the purchase clearly shows that comparable vehicles and prices/quotes were researched and explored on March 16, 2021, before the used 2017 Yukon was purchased with Commissary Funds. See *Exhibit A, pp. 1-5*. (Note: the Lake County Purchasing Manual ² adopted in 2020 also recognizes the Sheriff has the sole authority to contract and make purchases authorized by Ind. Code § 36-8-10-21.)

² See: *Lake County Purchasing Manual, 2020, Page 11, Tab A-1* found at: <https://www.lakecounty.in.gov/departments/commissioners/purchasing-manual>

2021 Jeep Cherokee SRT (4) and Trackhawk (1): On March 26, 2021, Dep. Cmdr. Brian Marsh sent a memo, and three (3) quotes from Bosak Motors dated March 16, 2021, to the Lake County purchasing staff (*Exhibit A, pp. 14-17*) for the purchase of three (3) Jeep Cherokee SRT vehicles (with a discount of \$4,655.99 each) from “asset forfeiture funds” that provided:

“The Lake County Sheriffs Department request to purchase a 2021 Jeep Grand Cherokee SRT 4X4. Bosak Motor of Merrillville LLC quoted the 2021 Jeep Grand Cherokee SRT 4X4 to be \$74,040.00. Bosak Motor of Merrillville LLC will give the Lake County Sheriff’s Department a Bosak Discount of \$4,655.00. The cost of the Jeep Grand Cherokee SRT 4X4 will be \$69,385.00, which is a savings of approximately 6.25%.”

On March 30, 2021, Bosak sent Dep. Cmdr. Marsh updated quotes for four (4) Jeep SRTs (with the same \$4,655 discount) and one (1) Jeep Trackhawk (with a \$5,545.00 discount). *Exhibit A, pp. 18-22*. On May 6, 2021, Brenda Koselke, head of county purchasing, determined, based on Bosak’s 6.25% discount, the three (3) Jeep SRTs being purchased with asset forfeiture funds were “special purchases” that did not require any quotes or bidding. *Exhibit A, pp 26-34*. After Ms. Koselke determined the three (3) Jeeps being purchased with asset forfeiture funds were “special purchases,” the Sheriff exercised his discretion and authorized Dep. Cmdr. Marsh to purchase one (1) additional Jeep SRT (at the same \$4,655.00 discount) and one (1) Jeep Trackhawk (with a \$5,545.00 discount) with Commissary Funds. Hence, just like the three (3) Jeeps purchased with asset forfeiture funds, the additional Jeep SRT and Jeep Trackhawk purchased in 2021 with Commissary Funds, qualified as “special purchases” due to the large discounts provided.

Dodge Charger SRT (4): In 2020-2021 law enforcement agencies across the nation experienced difficulties in obtaining new police vehicles and maintaining the operational readiness and safety of their fleets because of production slow-downs or stoppages, global chip shortages, and supply chain disruptions caused by the Covid-19 pandemic. In early 2021, the LCSD became aware of special discounts (\$2,100 per vehicle) available on Dodge Charger SRT vehicles from Bosak Motors in Merrillville, Indiana. These specially equipped vehicles were designed to increase the effectiveness and safety of police officers that required dependable high performance vehicles for use in high crime area and joint task force duty assignments and operations. Therefore, the Sheriff exercised his discretion under the Commissary Fund Statute to meet the Department’s need and placed an order with Bosak Motors for the discretionary purchase of four (4) specially equipped Dodge Charger SRTs (with \$2100 discounts each). The purchase of these special vehicles was authorized and in full compliance with the Sheriff’s Commissary Fund Statute and the requirements outlined by the SBOA for special purchases in its preliminary audit report. *Exhibit A, pp. 35-43*.

2021 Lenco Bearcat Armored Rescue Vehicle: In 2018 and 2019 the LCSD obtained quotes and solicited bids for an Armored Rescue Vehicle that would be capable of protecting officers and members of the public involved in high risk law enforcement activities (e.g., responding to active shooter threats, SWAT related deployments, high risk rescues and other activities involving serious threats public safety). In early 2019 a bid for a new armored “Pit-Bull” vehicle was awarded to low bidder Alpine Armoring, Inc., from Chantilly, Virginia, with a vehicle delivery deadline of December 19, 2019. Shortly after the bid was awarded LCSD staff began making regular visits to the production facility where the Pit-Bull was being manufactured. During these visits the Sheriff’s staff found numerous defects in the vehicle that Alpine repeatedly failed to cure. After repeated visits to the Alpine plant in 2019 and early 2020, and Alpine’s failure to cure 43 defects that rendered its vehicle unfit for its intended purpose, the Sheriff met with his staff and exercised his discretion under the Commissary Fund Statute to purchase a 2021 Lenco Bearcat Armored Rescue Vehicle for law enforcement purposes with revenue available in the Commissary Fund. See *Exhibit A, pp. 44-47*.

2021 Brig Dive Boat: During 2020 and 2021 LCSD staff was involved in the process of obtaining quotes and information related to the purchase of a new or used “dive boat” for use by the LCSD Marine Unit patrol, rescue, and recovery operations routinely performed along the southern shore of Lake Michigan and other marine waterways (rivers, ponds, small lakes, etc.) throughout Northwest Indiana. This type of water-craft is generally referred to as a “zodiac” or “inflatable” type craft that is lightweight, agile, and small in size but with sufficient power to safely pull multiple divers underwater in rough weather on Lake Michigan. During the course of their approximately 18 month search, the staff obtained various quotes and comparables ranging from \$400,000 for a new boat, \$140,000 for a used boat, and a low quote of \$49,790.00 for a 2021 Brig Navigator Model 610, that the Sheriff accepted and approved for discretionary purchase through the Commissary Fund on May 13, 2021. See *Exhibit A, pp. 48 to 76*.

Rock-Climbing Wall : On May 12, 2021, Sheriff Martinez issued a special order to purchase a Monolith MW5 Mobile Rock Climbing Wall from Extreme Engineering for use at the county fair and other public events by families, teens and young adults to promote public safety and reduce juvenile delinquency. See <https://extremeengineering.com/products/mobile-climbing-wall/> and *Exhibit A pp. 77-79*. This \$38,494.75 expenditure from the Commissary Fund was specifically authorized under the Commissary Statute:

Ind. Code § 36-8-10-21(d)(7): The sheriff, or the sheriff's designee, at the sheriff's or the sheriff's designee's discretion and without appropriation by the county fiscal body, may disburse money from the fund for:

(7) an activity or program of the sheriff's department intended to reduce or prevent occurrences of criminal activity, including the following:

- (A) Substance abuse.
- (B) Child abuse.
- (C) Domestic violence.
- (D) Drinking and driving.
- (E) Juvenile delinquency;

Sheriff's Remedial Plan: To address concerns noted by the SBOA in its report, the Sheriff has ordered all relevant staff involved in operating and supervising the Commissary Fund to:

- 1) Create an itemized spreadsheet for all future vehicle and large ticket items purchased with Commissary Funds. Maintain appropriate records and documentation of each purchase per the appropriate SBOA guidelines and identify the statutory authorization for the purchase list in Ind. Code § 36-8-10-21(d).
- 2) Conduct monthly “financial meetings” to review, discuss, maintain, and reconcile records and/or receipts and update Form 205 on a monthly basis, as needed.
- 3) Meet and confer with the LCSD's consulting CPA to review SBOA training aids, directives, and forms relating to proper record-keeping related to Commissary Fund purchases and expenditures.

C. Gateway Monthly and Annual Uploads:

SBOA Audit Concerns: “The files and governmental unit information that are required to be uploaded monthly include County Sheriff Form 54, the Sheriffs Cash Book; Form 205, the Ledger of Receipts, Disbursements, and Balances Commissary Fund; and Form 358, the Ledger of Receipts, Disbursements, and Balances for the Inmate Trust. . . . The LCSD “did not comply with the directive and failed to upload the monthly files noted above on the Indiana Gateway for Government Units (Gateway) financial reporting system for 2021 and subsequently for 2022 as of December 7, 2022. Additionally, the annual upload submitted for the Inmate Trust Subsidiary Detail listing for 2021 was a summary report and lacked the required detail.”

Sheriff’s Response: The LCSD Commander of Staff Services is responsible for accurately and timely uploading all required reports to the Indiana “Gateway” website. Due to a misunderstanding of the specific reporting requirements of the Gateway, and some recent changes in the SBOA’s Gateway reporting forms that were not properly transmitted to the Commander of Staff Services, there was a delay in uploading the appropriate data and forms to the Gateway.

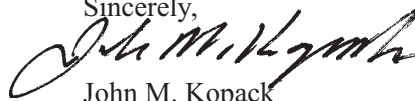
Sheriff’s Remedial Plan: To address concerns noted by the SBOA in its report, the Sheriff has ordered the Commander of Staff Services to:

- 1) Meet and confer with the LCSD’s consulting CPA to review SBOA training aids, directives, and forms relating to all monthly and annual data and reporting forms that must be uploaded to the Gateway.
- 2) Become familiar with and participate in training related to SBOA requirements for reporting and uploading data to the Gateway.
- 3) Conduct thorough reviews of the status of monthly Gateway uploads for 2021 and 2022 and cure any missing form/data uploads in a timely manner.
- 4) Create a calendaring system containing reminders for all future Gateway reporting deadlines to ensure timely compliance with relevant guidelines and procedures.

D. Conclusion:

The LCSD appreciates the guidance and comments contained in the SBOA’s preliminary audit report of February 7, 2023. Although all monies are accounted for in the Commissary Fund, the SBOA identified several issues involving record-keeping and procedures that the LCSD is prepared to address and rectify. The LCSD appreciates your time and effort in this matter and the opportunity to provide this official response pursuant to Indiana Code § 5-11-5-1(b). We hope this response will be fairly considered and results in pertinent revisions to your report.

Sincerely,



John M. Kopack
Attorney at law

JMK/th
Encl: As stated above
cc: Sheriff Oscar Martinez, Jr.
Chief Vincent Balbo
Staff Services



2017 GMC Yukon SLT 4WD - \$41,998



PRICE ANALYSIS

Fair Deal

\$41,998 Dealer's Price

\$535 Above market

Dealer Info



Martin Nissan

- Monday 9:00 AM - 9:00 PM
- Tuesday 9:00 AM - 9:00 PM
- Wednesday 9:00 AM - 9:00 PM
- Thursday 9:00 AM - 9:00 PM
- Friday 9:00 AM - 9:00 PM
- Saturday 9:00 AM - 6:00 PM
- Sunday Closed

5240 Golf Rd
Skokie, IL 60077

Call (224) 435-4093

Stats

41,778 ^{mi}

Dealer's Price:
\$41,998

Mileage:
44,821 miles

Transmission:
6-Speed Automatic Overdrive

Exterior Color:
Onyx Black

Interior Color:
Jet Black

Engine:
V8 Flex Fuel Vehicle

VIN:
1GKS2BKC2HR356824

Stock #:
P02730

Major Options:
Leather Seats, Sunroof/Moonroof, Navigation System, Suspension Package, Alloy Wheels, Third Row Seating, Blind Spot Monitoring, Premium Package, Premium Smooth Ride Suspension Package, Heated Seats, Android Auto, CarPlay, Bluetooth, Memory Package, Backup Camera, Remote Start



Comparable Listings

2017 GMC Yukon SLT 4WD
\$36,250 79,230 miles Automatic

- Leather Seats
- Navigation System
- Suspension Package
- + 13 more...

2017 GMC Yukon SLT 4WD
\$46,995 61,177 miles 6-Speed Automatic Overdrive

- Leather Seats
- Sunroof/Moonroof
- Navigation System
- + 12 more...

2017 GMC Yukon SLT 4WD
\$39,651 63,052 miles Automatic

- Leather Seats
- Sunroof/Moonroof
- Navigation System
- + 11 more...

Exhibit A

Page 1



2020 GMC Yukon SLT 4WD - \$50,962



PRICE ANALYSIS

Good Deal

\$50,962 Dealer's Price

\$2,269 Below Market

Dealer Info



Heller Ford

- Ⓞ Monday
8:00 AM - 8:00 PM
- Tuesday
8:00 AM - 8:00 PM
- Wednesday
8:00 AM - 8:00 PM
- Thursday
8:00 AM - 8:00 PM
- Friday
8:00 AM - 5:30 PM
- Saturday
8:00 AM - 4:00 PM
- Sunday Closed

700 West Main Street
El Paso, IL 61738

Call (309) 808-6250

Stats

Dealer's Price:
\$50,962

Mileage:
30,703 miles

Transmission:
Automatic

Exterior Color:
Onyx Black

Interior Color:
Black

Engine:
V8

VIN:
1GKS2BKC5LR137994

Stock #:
U20113

Major Options:

Sunroof/Moonroof, Navigation System, Suspension Package, Alloy Wheels, Third Row Seating, Blind Spot Monitoring, Premium Package, Premium Smooth Ride Suspension Package, Heated Seats, Tow Package, Android Auto, CarPlay, Memory Package, Backup Camera

Comparable Listings

2020 GMC Yukon SLT 4WD

\$51,799 25,776 miles 6-Speed Automatic Overdrive

- Leather Seats
- Sunroof/Moonroof
- Navigation System
- + 14 more...

2020 GMC Yukon SLT 4WD

\$46,888 36,629 miles 6-Speed Automatic Overdrive

- Leather Seats
- Sunroof/Moonroof
- Navigation System
- + 14 more...

2020 GMC Yukon SLT 4WD

\$52,167 17,536 miles 6-Speed Automatic Overdrive

- Leather Seats
- Sunroof/Moonroof
- Power Package
- + 33 more...



Vehicle History Report™

US \$39.99

2017 GMC YUKON SLT

VIN: 1GKS2BKC2HR356824
4 DOOR WAGON/SPORT UTILITY
5.3L V8 F OHV 16V
GASOLINE
REAR WHEEL DRIVE W/ 4X4



No accidents or damage reported to CARFAX



2 Previous owners



7 Service history records



Types of owners: Commercial, Personal



Last owned in Michigan



43,376 Last reported odometer reading



This CARFAX Vehicle History Report is based only on information supplied to CARFAX and available as of 3/18/21 at 10:00:22 AM (CDT). Other information about this vehicle, including problems, may not have been reported to CARFAX. Use this report as one important tool, along with a vehicle inspection and test drive, to make a better decision about your next used car.



Ownership History

The number of owners is estimated


	Owner 1	Owner 2
Year purchased	2017	2020
Type of owner	Commercial	Personal
Estimated length of ownership	2 yrs. 9 mo.	25 days
Owned in the following states/provinces	Ontario	Ontario, Michigan
Estimated miles driven per year	14,500/yr	---
Last reported odometer reading	40,999	43,376



Title History

CARFAX guarantees the information in this section

	Owner 1	Owner 2
Salvage Junk Rebuilt Fire Flood Hail Lemon	<input checked="" type="checkbox"/> Guaranteed No Problem	<input checked="" type="checkbox"/> Guaranteed No Problem
Not Actual Mileage Exceeds Mechanical Limits	<input checked="" type="checkbox"/> Guaranteed No Problem	<input checked="" type="checkbox"/> Guaranteed No Problem

 **GUARANTEED** - None of these major title problems were reported by a state Department of Motor Vehicles (DMV). If you find that any of these title problems were reported by a DMV and not included in this report, CARFAX will buy this vehicle back. View Certificate



Additional History

Not all accidents / issues are reported to CARFAX

	Owner 1	Owner 2
Total Loss No total loss reported to CARFAX.	<input checked="" type="checkbox"/> No Issues Reported	<input checked="" type="checkbox"/> No Issues Reported
Structural Damage No structural damage reported to CARFAX.	<input checked="" type="checkbox"/> No Issues Reported	<input checked="" type="checkbox"/> No Issues Reported
Airbag Deployment	<input checked="" type="checkbox"/> No Issues	<input checked="" type="checkbox"/> No Issues

Exhibit A

Page 3

No airbag deployment reported to CARFAX.	Reported	Reported
Odometer Check No indication of an odometer rollback.	No Issues Indicated	No Issues Indicated
Accident / Damage No accidents or damage reported to CARFAX.	No Issues Reported	No Issues Reported
Manufacturer Recall No open recalls reported to CARFAX. Check for open recalls on GM vehicles at recalls.gm.com .	No Recalls Reported	No Recalls Reported
Basic Warranty Original warranty estimated to have expired.	Warranty Expired	Warranty Expired

CARFAX Detailed History

Owner 1
Purchased:
2017



Low mileage! This owner drove less than the industry average of 15,000 miles per year.

Commercial Vehicle
14,500 mi/yr

Date	Mileage	Source	Comments
Original Equipment		OnStar	Vehicle equipped with OnStar Get 3 free months of premium OnStar with Automatic Crash Response, Roadside Assistance and Remote Door Unlock by pressing the blue OnStar button Learn more
08/02/2017	14	Timmins Garage Co Ltd Timmins, ON 705-268-4122 timminsgarage.com 1 Customer Favorite	Vehicle serviced - Pre-delivery inspection completed - Mud flaps/splash guards installed - Odometer reported as 23 kilometers
08/25/2017	15	Timmins Garage Co Ltd Timmins, ON 705-268-4122 timminsgarage.com 1 Customer Favorite	Vehicle sold - Odometer reported as 24 kilometers
08/25/2017		Ontario Ministry of Transportation	Registration issued or renewed - First owner reported - Registered as commercial vehicle - Passed safety inspection - Vehicle color noted as Black
11/20/2017	3,733	Ontario Ministry of Transportation	Odometer reading reported - Odometer reported as 6,008 kilometers
12/01/2017		Ontario Ministry of Transportation	Registration issued or renewed - Registered as commercial vehicle
12/14/2017	6,949	Timmins Garage Co Ltd Timmins, ON 705-268-4122 timminsgarage.com 1 Customer Favorite	Vehicle serviced - Oil and filter changed - Odometer reported as 11,183 kilometers
11/30/2018	23,988	Ontario Ministry of Transportation	Odometer reading reported - Odometer reported as 38,605 kilometers
12/01/2018		Ontario Ministry of Transportation	Registration issued or renewed - Registered as commercial vehicle
08/13/2019	31,486	Timmins Garage Co Ltd Timmins, ON 705-268-4122 timminsgarage.com 1 Customer Favorite	Vehicle serviced - Odometer reported as 50,672 kilometers

Exhibit A

Page 4

12/10/2019	34,924	Ontario Ministry of Transportation	Registration issued or renewed - Registered as commercial vehicle - Odometer reported as 56,205 kilometers
06/22/2020	40,999	Timmins Garage Inc Timmins, ON 705-268-4122 timminsgarage.com ♥ 1 Customer Favorite	✂ Vehicle serviced
06/22/2020		Timmins Garage Inc Timmins, ON 705-268-4122 timminsgarage.com ♥ 1 Customer Favorite	Vehicle offered for sale
06/23/2020		Ontario Ministry of Transportation	Passed Ontario safety standards inspection - Dealer took title of this vehicle while it was in inventory
07/21/2020		Larry Hudson Chevrolet Buick GMC Listowel, ON 519-291-3791 larryhudson.com ♥ 12 Customer Favorites	Vehicle offered for sale

Owner 2

Purchased: 2020

Personal Vehicle


Date	Mileage	Source	Comments
07/23/2020		Ontario Ministry of Transportation	Passed Ontario safety standards inspection - New owner reported
08/17/2020		Michigan Motor Vehicle Dept.	Vehicle purchase reported
08/19/2020	41,501	Michigan Motor Vehicle Dept. Monroe, MI Title #MI0006307497	Title issued or updated - Dealer took title of this vehicle while it was in inventory
08/24/2020	41,508	Auto Auction	Listed as a dealer vehicle - Vehicle sold
			Millions of used vehicles are bought and sold at auction every year.
08/27/2020		Lake Chevrolet Milwaukee, WI 414-281-5000 lakechevymke.com ★ 4.5 / 5.0 414 Verified Reviews ♥ 5,500 Customer Favorites	Vehicle offered for sale
09/03/2020		Lake Chevrolet Milwaukee, WI 414-281-5000 lakechevymke.com ★ 4.5 / 5.0 414 Verified Reviews ♥ 5,500 Customer Favorites	Vehicle offered for sale
09/10/2020		Lake Chevrolet Milwaukee, WI 414-281-5000 lakechevymke.com	✂ Vehicle serviced - Maintenance inspection completed - Oil and filter changed - Tire(s) replaced

Exhibit A

Page 5



SPECIAL ORDER 21-141

TO: COMMISSARY PERSONNEL
FROM: SHERIFF OSCAR MARTINEZ
DATE: MARCH 18, 2021
SUBJECT: EXPENDITURE REQUEST

Please issue a check, from the Commissary in the amount of \$42,126.60 to Martin NISSAN to pay for 2017 GMC Yukon VIN# 1GKS2BKC2HR356824.

Please make the check payable to:

Martin NISSAN

Thank you for your assistance.


SHERIFF OSCAR MARTINEZ
/pp

MARTIN -NISSAN-

5240 Golf Road Telephone (847) 985-3460
SKOKIE, ILLINOIS 60077
www.martinissan.com

DATE **3/18/2021**
STOCK NO. **P02730**
SALESPERSON **701**
MANAGER

CONTROL NO.
LIC. PLATE NO.
STICKER NO.
EXP. DATE

BUYER
Lake County Sheriffs Department (Commissary)

SOC. SEC. NO. DOB
SOC. SEC. NO. DOB

ADDRESS
2293 N Main st

DL. NO. BUYER

CITY
Crown Point

STATE
IN

ZIP
46307

COUNTY

DL. NO. CO-BUYER

Buyer(s) hereby offers to purchase the vehicle described below under the terms and conditions specified.
All vehicles are sold as equipped unless otherwise specified.

NEW DEMO USED

Exterior Color: **BLACK**

Interior Trim:

H **219-746-7705**

W **219-746-7705**

C **219-746-7705**

SERIAL NUMBER

YEAR	MAKE	MODEL	BODY	MILEAGE	SERIAL NUMBER
2017	GMC	Yukon	LT 4WD CAPTIVAHR SUVROV	43376	1GKS2BKC2HR356824

OPTIONAL EQUIPMENT	ACCESSORIES TOTAL	SALES PRICE	
		\$	41798
		DISCOUNT INCLUDES TRADE ALLOWANCE	0
		CASH DIFFERENCE	\$
DEALER INSTALLED OPTIONS		OPTIONAL PROTECTION PACKAGE (includes rust proofing, paint sealer and fabric treatment)	+
		SEE #1 ON REVERSE SIDE	
		DOCUMENTARY SERVICE FEE	+
		ADD'L ITEMS:	+
		ADD'L ITEMS:	+
		DESTINATION	+
		ACCESSORIES TOTAL	+
		AMOUNT TAXABLE	\$
		SALES TAX 7.25% - SALES TAX 6.25%	+
		COOK COUNTY TAX	+
		CHICAGO SALES TAX IF APPLICABLE, 1.25%	+
		LIC. FEES <input type="checkbox"/> TRANSFER <input type="checkbox"/> PASS. <input type="checkbox"/> B. PLATE	+
		TOTAL	\$ 25.00
		OPTIONAL SERVICE CONTRACT	+
		TRADE-IN LIEN PAYOFF	+
		SEE #4, 5, 6, ON REVERSE SIDE	0
		DOWN PAYMENT <input type="checkbox"/> CASH <input type="checkbox"/> CHECK <input type="checkbox"/> C/C	
		REC # DATE	0
		ADD'L CASH <input type="checkbox"/> CASH <input type="checkbox"/> CHECK <input type="checkbox"/> C/C	
		ON DELIVERY AMOUNT \$ DATE	
		MFG. REBATE <input type="checkbox"/> USED AS DOWN PAYMENT	
		<input type="checkbox"/> GOES TO CUSTOMER	0
		MFG. REBATE <input type="checkbox"/> USED AS DOWN PAYMENT	
		<input type="checkbox"/> GOES TO CUSTOMER	
		BALANCE DUE	\$ 42126.60

DISPUTE RESOLUTION

The parties agree that any and all disputes and controversies of any kind and nature between Buyer(s) and Martin Nissan, Inc. arising out of or in connection with the purchase or financing of the vehicle shall be submitted to binding arbitration pursuant to the Federal Arbitration Act, Title 9, U.S.C. Section 1 et seq; and/or the Illinois Alternative Dispute Resolution Uniform Arbitration Act, 710 ILCS 5/1 et seq; and in accordance with the procedures set forth on the reverse side of this Buyer's order. The parties further waive any right to a trial by jury concerning such dispute.

Buyer's signature _____ Buyer's signature _____

The information you see on the window form (Buyer's Guide) for this vehicle is part of this contract. Information on the window form override any contrary provisions in the contract sale.

NOTICE: TO THE NEGOTIATED CASH SALE PRICE OF EACH VEHICLE, NO MORE THAN MAYBE ADDED FOR DEALER COSTS AND OVERHEAD. THE ONLY OTHER ADDITIONAL CHARGES PERMITTED ARE DEALER-ADDED OPTIONS, WARRANTY AND SERVICE CONTRACTS, INSURANCE AND THE ACTUAL COST OF LICENSE AND TITLE REGISTRATION AND TAXES.

DISCLAIMER OF WARRANTIES

Unless a warranty is specifically provided on the face of this order and in a separate written instrument showing the terms of any such warranty which has been furnished by dealer to purchaser, this vehicle here is sold "AS IS." Martin Nissan, Inc. hereby expressly disclaims all warranties, either expressed or implied, including any implied warranty of merchantability or fitness for a particular purpose. Martin Nissan, Inc. neither assumes nor authorizes any other person to assume for it any liability in connection with the sale of any vehicle.

Consequential Damages: Purchaser shall not be entitled to receive from dealer any consequential damages, damages to property, damages for loss of use, loss of profits or income, or other incidental damages.

Purchaser has read all of the provisions on both the face and reverse side of this Order, including the reference to warranty, and NO WARRANTIES OF MERCHANTABILITY OR FITNESS. Purchaser agrees that all such provisions are part of this Order and that this Order supersedes any prior agreement. THIS ORDER shall not become binding until accepted by the Dealer's Authorized Representative. In the case of a time sale, the Dealer will not be obligated to sell until a finance source approves this order and agrees to purchase a retail installment contract between the Purchaser and the Dealer based on this order. Purchaser certifies he is of majority age and has received a true copy of this Order. CUSTOMER SIGNATURE EXPRESSLY AUTHORIZES DEALER TO CHECK CREDIT.

BUYER'S SIGNATURE _____ DATE **3/18/2021**

BUYER'S SIGNATURE _____ DATE **3/18/2021**

DATE **3/18/2021**

ACCEPTED BY _____
DEALER OR HIS AUTHORIZED SIGNATURE

Page 7

March 18, 2021

Check #: 31890
Inmate ID:
Inmate Name:
Payee: Martin Nissan
5240 Golf Road
Skokie, IL 60077

Amount: 42126.60

JG

Approval: _____

Memo: 12-141 2017 GMC YUKON VIN ENDING IN 6824



ODOM-103-N-CUST

LAKE COUNTY SHERIFFS DEPARTMENT (COMMISS)

P02730

CUSTOMER'S NAME

STOCK NO.

ODOMETER DISCLOSURE STATEMENT

Federal law (and State law, if applicable) requires that you state the mileage upon transfer of ownership. Failure to complete or providing a false statement may result in fines and/or imprisonment.

I, MARTIN NISSAN (transferor's name, Print)

state that the odometer now reads 43,376 (no tenths) miles and to the best of my knowledge that it reflects the actual mileage of the vehicle described below, unless one of the following statements is checked.

(1) I hereby certify that to the best of my knowledge the odometer reading reflects the amount of mileage in excess of its mechanical limits.

(2) I hereby certify that the odometer reading is NOT the actual mileage. WARNING - ODOMETER DISCREPANCY.

Table with columns: MAKE (GMC), MODEL (YUKON), BODY TYPE (SLT 4WD CARGO), VEHICLE IDENTIFICATION NUMBER (1GKS2BK2HR356924), YEAR (2017)

X TRANSFEROR'S SIGNATURE (Signature)

MARTIN NISSAN PRINTED NAME

5240 Golf Rd TRANSFEROR'S ADDRESS (STREET)

Skokie, IL 60077 CITY STATE ZIP CODE

03/19/21 DATE OF STATEMENT

X TRANSFEREE'S SIGNATURE (Signature)

LAKE COUNTY SHERIFFS DEPARTMENT (COMMISSARY) PRINTED NAME

LAKE COUNTY SHERIFFS DEPARTMENT (COMMISSARY) TRANSFEREE'S NAME

2202 N MAIN ST TRANSFEREE'S ADDRESS (STREET)

CRUIN POINT, IN 46307 CITY STATE ZIP CODE

FORM NO. ODOM-103-N-CUST (REV. 3/19) The Reynolds and Reynolds Company CC723925 Q (1/19) THE PRINTER MAKES NO WARRANTY, EXPRESS OR IMPLIED, AS TO CONTENT OR FITNESS FOR PURPOSE OF THIS FORM. CONSULT YOUR OWN LEGAL COUNSEL.

MARTIN -NISSAN-



5240 Golf Road, Skokie, IL 60077

847-965-3460

Large Enough to Compete ... Small Enough to Care

March 24, 2021

Dear Lake County Sherrif Dept,

Please take the enclosed documents to your local DMV to complete the registration of your vehicle and obtain your plates. Any additional taxes along with your license and title fees will need to be paid by you. If your local DMV is closed please take the documents when they reopen.

If you have any questions, please call me at (847) 965-3460. I can be reached Monday-Thursday from 9:00AM-4:00PM.

Thank you,

A handwritten signature in black ink, appearing to read "Stacy Blanco".

Stacy Blanco

L&T Clerk

Martin Nissan, Inc.

Ph: 847-965-3460 x318

Fax: 847-966-0360

Sblanco@martinnissan.com



Illinois Department of Revenue

ST-556

(R-01/15)

Sales Tax Transaction Return (For Vehicles, Watercraft, Aircraft, Trailers, and Mobile Homes)

Tax return no.:
Account ID:
Taxable location no.:
Taxable location name: **SKOKIE**
Dealer's license no.: **DL983**
Rev: **05**
Form: **016**

Do not write above this line.

NS CA ED RC TL

Taxpayer Name: **Martin Nissan Inc**
Taxpayer DBA:
Taxpayer address: **5240 Golf Rd**
City, State, ZIP: **Skokie, IL 60077**
Taxpayer phone number:

1 Write the buyer's name and address

Name(s) LAKE COUNTY SHERIFFS DEPT

Street 2293 N MAIN ST City CROWN POINT State IN ZIP 46307

2 Describe the item sold

A Vehicle B Watercraft C Aircraft
 D Trailer E Mobile Home F _____

New Used

Identification no. 1GKS2BKC2HR356824

Year 2017 Make GMC

Body style and model 4D Yukon

3 Write the date of delivery 03/19/2021

(This return is due no later than 20 days after the date of delivery.)

4 Describe the trade-in, if any

Item traded in _____

Identification no. _____

Year _____ Make _____

Body style and model _____

5 Exempt or sale to a nonresident

If so, check the correct box below, and see instructions for Section 6.

- A Nonresident buyer (NOT an out-of-state dealer) See instructions.
drive-away permit no./lic. plate no. 2533878 state IN
- B Sold for resale to a DEALER _____
(Write either the Illinois dealer's Account ID or "Out-of-state dealer")
- C Exempt organization (government, school, religious, or charitable)
tax-exempt no. E- _____
- D Sold to an interstate carrier for hire for use as rolling stock
Certificate of authority no. _____
- E Sold for rental use
buyer's account ID no. _____
- F Other (describe) _____

Under penalties of perjury, we state that we have examined this return, including any schedules and statements, and to the best of our knowledge, it is true, correct, and complete. If the seller has taken a qualified trade-in, we also state that the buyer has properly assigned and surrendered the title of the trade-in to the seller.

Signature of buyer(s) _____ Date _____
Signature of seller _____ Date _____

This form is authorized as outlined by the Illinois tax laws and the Illinois Vehicle Code. Disclosure of this information is REQUIRED. Failure to provide information could result in penalties. This form has been approved by the Forms Management Center. IL-492-1556

6 Write the price, and figure the tax (Round to nearest dollar)

You must complete Lines 1 and 2 even if no tax is due.

- 1 Total price (include accessories, federal excise taxes, freight and labor, dealer preparation, documentary fees, and dealer-reimbursed rebates or incentives). \$42,127.00
- 2 Total trade-in credit or value. \$0.00
- 3 Amount subject to tax [Line 1 - Line 2] \$42,127.00
- 4 Tax [Line 3 X **0.0625**] (If you made this sale from a temporary sales location, see the instructions.) \$2,633.00
- 5 Use tax for certain districts - (see instructions)
Do not report home rule use tax below.
a. County _____
b. City _____
c. Township _____
- 6 Total tax [Line 4 + Line 5] \$2,633.00

Do not write below this line.

Date received by Illinois state government

Copy 3 - Purchasers
Signature Only Document

ATTACH PAYMENT HERE

INDIANA CERTIFICATE OF TITLE



STATE OF INDIANA
CERTIFICATE OF TITLE FOR A VEHICLE

MAKE GMC	MODEL NAME YUKON SLT	BODY TYPE 4W	YEAR 2017	VIN 1GKS2BKC2HR356824
TITLE TYPE NORMAL	FORMER TITLE/STATE MI0006307497/MI	PURCHASE DATE 03/19/21	ISSUE DATE 04/21/21	USAGE TAX PAID \$0.00

OWNER(S) NAME LAKE CNTY COMMISSIONER/SHERRIF 2293 N MAIN ST CROWN POINT IN 463071854	ODOMETER/BRAND 043376/ACTUAL	BRAND(S)
--	--	-----------------



MAILING ADDRESS 003200
LAKE CNTY COMMISSIONER/SHERRIFF DPT
2293 N MAIN ST
CROWN POINT IN 463071854

ADDITIONAL OWNER(S)



FIRST HOLDER OF LIEN, MORTGAGE OR ENCUMBRANCE **FIRST LIEN, MORTGAGE OR ENCUMBRANCE RELEASED BY:**

X

PRINTED NAME: _____ **POSITION:** _____

DATE: _____

SECOND HOLDER OF LIEN, MORTGAGE OR ENCUMBRANCE **SECOND LIEN, MORTGAGE OR ENCUMBRANCE RELEASED BY:**

X

PRINTED NAME: _____ **POSITION:** _____

DATE: _____

THIRD HOLDER OF LIEN, MORTGAGE OR ENCUMBRANCE **THIRD LIEN, MORTGAGE OR ENCUMBRANCE RELEASED BY:**

X

PRINTED NAME: _____ **POSITION:** _____

DATE: _____

The Commissioner of the Bureau of Motor Vehicles, pursuant to the laws of the State of Indiana, certifies that the vehicle/watercraft has been duly titled and the owner of the described vehicle/watercraft is subject to the liens set forth.

INDIANA BUREAU OF MOTOR VEHICLES

Peter L. Lacy, Commissioner

State Form 9697 (R10 / 1-17)

Approved by State Board of Accounts, 2016

H1392355

TITLE NUMBER

21811069000019

Page 12

DO NOT ACCEPT TITLE SHOWING ANY ERASURES, ALTERATIONS OR MUTILATIONS

TO REORDER FORMS CALL
NULOGIC AT 847.337.5023

MARTIN -NISSAN-

5240 Golf Road Telephone (847) 965-3460
SKOKIE, ILLINOIS 60077
www.martinissan.com

CONTROL NO.
LIC. PLATE NO.
STICKER NO.
EXP. DATE 03/15/21

DATE 3 / 19 / 21
STOCK NO. 800730
SALESMAN CHRIS PALMER
MANAGER ALEKSANDR KRAWNER

BUYER LAKE COUNTY SHERIFFS DEPARTMENT - COMMISS	SOC. SEC. NO.	DOB N/A
CO-BUYER N/A	SOC. SEC. NO.	DOB N/A
ADDRESS 1293 N MAIN ST	DL NO. BUYER	
CITY CROFTON POINT	DL NO. CO-BUYER	
STATE TN	ZIP 45307	COUNTY LAKE

Buyer(s) hereby offers to purchase the vehicle described below under the terms and conditions specified.
All vehicles are sold as equipped unless otherwise specified.

NEW DEMO USED

Exterior Color: BLACK Interior Trim:

PHONE
H () (219) 245-1705
W () N/A

YEAR	MAKE	MODEL	BODY	MILEAGE	SERIAL NUMBER
2017	GMC	YUKON	SLT 4WD CAPT	43,370	1GKKG...BKYG2HR3516814

OPTIONAL EQUIPMENT	SALES PRICE	\$ 41,798.00
	DISCOUNT INCLUDES TRADE ALLOWANCE	-
	CASH DIFFERENCE	\$ 41,798.00
DEALER INSTALLED OPTIONS	OPTIONAL PROTECTION PACKAGE (includes rust proofing, paint sealer and fabric treatment) SEE #7 ON REVERSE SIDE	+ N/A
	DOCUMENTARY SERVICE FEE	+ 303.00
	ADD'L ITEMS:	+ N/A
	ADD'L ITEMS: LVR	+ 25.00
	AMOUNT TAXABLE	\$ 42,126.00

DISPUTE RESOLUTION

The parties agree that any and all disputes and controversies of any kind and nature between Buyer(s) and Martin Nissan, Inc. arising out of or in connection with the purchase or financing of the vehicle shall be submitted to binding arbitration pursuant to the Federal Arbitration Act, Title 9, U.S.C. Section 1 et seq. and/or the Illinois Alternative Dispute Resolution Uniform Arbitration Act, 710 ILCS 5/1 et seq. and in accordance with the procedures set forth on the reverse side of the Buyer's order. The parties further waive any right to a trial by jury concerning such dispute.

SALES TAX 7.25% - SALES TAX 8.25%	+ N/A
COOK COUNTY TAX	+ N/A
CHICAGO SALES TAX, IF APPLICABLE, 1.25%	+ N/A
LIC. FEES <input type="checkbox"/> TRANSFER <input type="checkbox"/> PASS. <input type="checkbox"/> B. PLATE	+ N/A
TOTAL	\$ 42,126.00

OPTIONAL SERVICE CONTRACT	+ N/A
TRADE-IN LIEN PAYOFF SEE #4, 5, 6, ON REVERSE SIDE	+ N/A

DOWN PAYMENT <input type="checkbox"/> CASH <input type="checkbox"/> CHECK <input type="checkbox"/> C/C	
REC # DATE 03/19/21	- N/A
ADD'L CASH <input type="checkbox"/> CASH <input type="checkbox"/> CHECK <input type="checkbox"/> C/C	
ON DELIVERY AMOUNT \$ DATE	- N/A
MFG. REBATE <input type="checkbox"/> USED AS DOWN PAYMENT <input type="checkbox"/> GOES TO CUSTOMER	N/A
MFG. REBATE <input type="checkbox"/> USED AS DOWN PAYMENT <input type="checkbox"/> GOES TO CUSTOMER	N/A
BALANCE DUE	\$ 42,126.00

TRADE-IN INFORMATION

STOCK NO. N/A	YEAR-SEE #6 ON REVERSE N/A	MAKE N/A
BODY N/A	#CYL	COLOR
MILEAGE N/A	SERIAL NUMBER N/A	MODEL N/A
CO-OWNER NAMES ON TITLE N/A		
LIEN HELD BY N/A	LENDER PHONE NO. N/A	

NOTICE: TO THE NEGOTIATED CASH SALE PRICE OF EACH VEHICLE, NO MORE THAN _____ MAY BE ADDED FOR DEALER COSTS AND OVERHEAD. THE ONLY OTHER ADDITIONAL CHARGES PERMITTED ARE DEALER-ADDED OPTIONS, WARRANTY AND SERVICE CONTRACTS, INSURANCE AND THE ACTUAL COST OF LICENSE AND TITLE REGISTRATION AND TAXES.

DISCLAIMER OF WARRANTIES

Unless a warranty is specifically provided on the face of this order and in a separate written instrument showing the terms of any such warranty which has been furnished by dealer to purchaser, this vehicle here is sold "AS IS." Martin Nissan, Inc. hereby expressly disclaims all warranties, either expressed or implied, including any implied warranty of merchantability or fitness for a particular purpose. Martin Nissan, Inc. neither assumes nor authorizes any other person to assume for it any liability in connection with the sale of any vehicle

"Consequential Damages: Purchaser shall not be entitled to receive from dealer any consequential damages, damages to property, damages for loss of use, loss of profits or income, or any other incidental damages."

Purchaser has read all of the provisions on both the face and reverse side of this Order, including the reference to warranty

Exhibit A

Page 13



OSCAR MARTINEZ
LAKE COUNTY SHERIFF
LAKE COUNTY, INDIANA

35146f

181-0500
44490

To: Lake County Commissioners
From: Lake County Sheriff's Department
Date: **March 26, 2021**
Re: Bosak Motor of Merrillville LLC

The Lake County Sheriff's Department request to purchase a 2021 Jeep Grand Cherokee SRT 4X4. Bosak Motor of Merrillville LLC quoted the 2021 Jeep Grand Cherokee SRT 4X4 to be \$74,040.00. Bosak Motor of Merrillville LLC will give the Lake County Sheriff's Department a Bosak Discount of \$4,655.00. The cost of the Jeep Grand Cherokee SRT 4X4 will be \$69,385.00, which is a savings of approximately 6.25%.

Deputy Commander Brian Marsh
Staff Services
Training Coordinator
Lake County Sheriff's Department
2293 N. Main Street
Crown Point, IN 46307
bmarsh@lakecountysheriff.com
219-755-3416 Office

4130

Bosak Motor of Merrillville LLC

3111 W Lincoln Highway (US HIGHWAY 30)
 MERRILLVILLE, IN 46110
 Phone 219-738-2323 Fax 219-738-6766

Quotation

DATE	03.16.2021
Quotation #	164
Customer ID	

Bill To:
 Lake County Indiana Sheriff Department
 2293 North Main Street
 Crown Point, IN 46307

Quotation valid until:
 While supplies last
 Prepared by: Steven M Isakson

Comments or special instructions: LAKE COUNTY DRUG TASK FORCE

Description	AMOUNT
2021 JEEP GRAND CHEROKEE SRT 4X4	\$ 69,615.00
6.4L V8 SRT HEMI MDS ENGINE	\$ -
8 SPEED AUTO 8HP70 TRANS	\$ -
GRANITE CRYSTAL EXTERIOR PAINT	\$ 245.00
COMPACT SPARE TIRE	\$ 395.00
20 X 10 BLACK SATIN ALUM WHEELS	\$ 995.00
HIGH PERFORMANCE 6 PISTON BRAKES	\$ 1,295.00
FACTORY DESTINATION	\$ 1,495.00
FCA FLEET DISCOUNT	\$ -
BOSAK FLEET DISCOUNT	\$ (4,655.00)
	\$ -
	\$ -
PER UNIT TOTAL	\$ 69,385.00
	\$ 69,385.00

If you have any questions concerning this quotation, contact Steven M Isakson, (219) 973-1602
 commercial@bosakmail.com

THANK YOU FOR YOUR BUSINESS!

Bosak Auto Group: _____

Accepted by: _____

Title/Position: _____

Purchase Order #: _____

Date: _____

Bosak Motor of Merrillville LLC

3111 W Lincoln Highway (US HIGHWAY 30)
 MERRILLVILLE, IN 46110
 Phone 219-738-2323 Fax 219-738-6766

Quotation

DATE	03.16.2021
Quotation #	164
Customer ID	

Bill To:
 Lake County Indiana Sheriff Department
 2293 North Main Street
 Crown Point, IN 46307

Quotation valid until:

	While supplies last
Prepared by:	Steven M Isakson

Comments or special instructions: LAKE COUNTY DRUG TASK FORCE

Description	AMOUNT
2021 JEEP GRAND CHEROKEE SRT 4X4	\$ 69,615.00
6.4L V8 SRT HEMI MDS ENGINE	\$ -
8 SPEED AUTO 8HP70 TRANS	\$ -
GRANITE CRYSTAL EXTERIOR PAINT	\$ 245.00
COMPACT SPARE TIRE	\$ 395.00
20 X 10 BLACK SATIN ALUM WHEELS	\$ 995.00
HIGH PERFORMANCE 6 PISTON BRAKES	\$ 1,295.00
FACTORY DESTINATION	\$ 1,495.00
FCA FLEET DISCOUNT	
BOSAK FLEET DISCOUNT	\$ -
	\$ (4,655.00)
	\$ -
PER UNIT TOTAL	\$ 69,385.00
	\$ 69,385.00

If you have any questions concerning this quotation, contact Steven M Isakson, (219) 973-1602
 commercial@bosakmail.com

THANK YOU FOR YOUR BUSINESS!

Bosak Auto Group: _____
 Accepted by: _____
 Title/Position: _____
 Purchase Order #: _____
 Date: _____

Bosak Motor of Merrillville LLC

3111 W Lincoln Highway (US HIGHWAY 30)
 MERRILLVILLE, IN 46110
 Phone 219-738-2323 Fax 219-738-6766

Quotation

DATE	03.30.2021
Quotation #	164b
Customer ID	

Bill To:
 Lake County Indiana Sheriff Department / 145
 2293 North Main Street
 Crown Point, IN 46307

Quotation valid until:

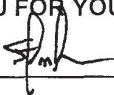
While supplies last	
Prepared by:	Steven M Isakson

Comments or special instructions: LAKE COUNTY DRUG TASK FORCE

Description	AMOUNT
2021 JEEP GRAND CHEROKEE SRT 4X4	\$ 69,615.00
6.2 L SUPERCHARGED HEMI V8 SRT ENGINE	\$ -
8 SPEED AUTO 8HP70 TRANS	\$ -
PXJ DIAMON BLACK CRYSTAL PC	\$ 245.00
COMPACT SPARE TIRE	\$ 395.00
20 X 10 BLACK SATING ALUM WHEELS	\$ 995.00
HIGH PERFORMANCE 6 PISTON BRAKES	\$ 1,295.00
FACTORY DESTINATION	\$ 1,495.00
FCA FLEET DISCOUNT	
BOSAK FLEET DISCOUNT	\$ (4,655.00)
	\$ -
	\$ -
PER UNIT TOTAL	\$ 69,385.00
SINGLE UNIT	\$ 69,385.00

If you have any questions concerning this quotation, contact Steven M Isakson, (219) 973-1602
 commercial@bosakmail.com

THANK YOU FOR YOUR BUSINESS!

Bosak Auto Group: 
 Accepted by: _____
 Title/Position: _____
 Purchase Order #: _____
 Date: _____

Bosak Motor of Merrillville LLC

3111 W Lincoln Highway (US HIGHWAY 30)
 MERRILLVILLE, IN 46110
 Phone 219-738-2323 Fax 219-738-6766

Quotation

DATE	03.30.2021
Quotation #	164b
Customer ID	

Bill To:
 Lake County Indiana Sheriff Department / 181
 2293 North Main Street
 Crown Point, IN 46307

Quotation valid until:

	While supplies last
Prepared by:	Steven M Isakson


Comments or special instructions: LAKE COUNTY DRUG TASK FORCE

Description	AMOUNT
2021 JEEP GRAND CHEROKEE SRT 4X4	\$ 69,615.00
6.2 L SUPERCHARGED HEMI V8 SRT ENGINE	\$ -
8 SPEED AUTO 8HP70 TRANS	\$ -
PXJ DIAMON BLACK CRYSTAL PC	\$ 245.00
COMPACT SPARE TIRE	\$ 395.00
20 X 10 BLACK SATING ALUM WHEELS	\$ 995.00
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FACTORY DESTINATION	\$ 1,495.00
FCA FLEET DISCOUNT	
BOSAK FLEET DISCOUNT	\$ (4,655.00)
	\$ -
	\$ -
PER UNIT TOTAL	\$ 69,385.00
SINGLE UNIT	\$ 69,385.00

If you have any questions concerning this quotation, contact Steven M Isakson, (219) 973-1602
 commercial@bosakmail.com

THANK YOU FOR YOUR BUSINESS!

Bosak Auto Group:



Accepted by:

Title/Position:

Purchase Order #:

Date:

Bosak Motor of Merrillville LLC

3111 W Lincoln Highway (US HIGHWAY 30)
 MERRILLVILLE, IN 46110
 Phone 219-738-2323 Fax 219-738-6766

Quotation

DATE	03.30.2021
Quotation #	164b
Customer ID	

Bill To:
 Lake County Indiana Sheriff Department / 182
 2293 North Main Street
 Crown Point, IN 46307

Quotation valid until:

While supplies last	
Prepared by:	Steven M Isakson

Comments or special instructions: LAKE COUNTY DRUG TASK FORCE

Description	AMOUNT
2021 JEEP GRAND CHEROKEE SRT 4X4	\$ 69,615.00
6.2 L SUPERCHARGED HEMI V8 SRT ENGINE	\$ -
8 SPEED AUTO 8HP70 TRANS	\$ -
PXJ DIAMON BLACK CRYSTAL PC	\$ 245.00
COMPACT SPARE TIRE	\$ 395.00
20 X 10 BLACK SATING ALUM WHEELS	\$ 995.00
HIGH PERFORMANCE 6 PISTON BRAKES	\$ 1,295.00
FACTORY DESTINATION	\$ 1,495.00
FCA FLEET DISCOUNT	
BOSAK FLEET DISCOUNT	\$ (4,655.00)
	\$ -
	\$ -
PER UNIT TOTAL	\$ 69,385.00
SINGLE UNIT	\$ 69,385.00

If you have any questions concerning this quotation, contact Steven M Isakson, (219) 973-1602
 commercial@bosakmail.com

THANK YOU FOR YOUR BUSINESS!

Bosak Auto Group: _____
 Accepted by: _____
 Title/Position: _____
 Purchase Order #: _____
 Date: _____

Bosak Motor of Merrillville LLC

3111 W Lincoln Highway (US HIGHWAY 30)
 MERRILLVILLE, IN 46110
 Phone 219-738-2323 Fax 219-738-6766

Quotation

DATE	03.30.2021
Quotation #	164b
Customer ID	

Bill To:
 Lake County Indiana Sheriff Department / COMMISSARY
 2293 North Main Street
 Crown Point, IN 46307

Quotation valid until:

	While supplies last
Prepared by:	Steven M Isakson

Comments or special instructions: LAKE COUNTY DRUG TASK FORCE

Description	AMOUNT
2021 JEEP GRAND CHEROKEE SRT 4X4	\$ 69,615.00
6.2 L SUPERCHARGED HEMI V8 SRT ENGINE	\$ -
8 SPEED AUTO 8HP70 TRANS	\$ -
PXJ DIAMON BLACK CRYSTAL PC	\$ 245.00
COMPACT SPARE TIRE	\$ 395.00
20 X 10 BLACK SATING ALUM WHEELS	\$ 995.00
HIGH PERFORMANCE 6 PISTON BRAKES	\$ 1,295.00
FACTORY DESTINATION	\$ 1,495.00
FCA FLEET DISCOUNT	
BOSAK FLEET DISCOUNT	\$ (4,655.00)
	\$ -
	\$ -
PER UNIT TOTAL	\$ 69,385.00
SINGLE UNIT	\$ 69,385.00

If you have any questions concerning this quotation, contact Steven M Isakson, (219) 973-1602
 commercial@bosakmail.com

THANK YOU FOR YOUR BUSINESS!

Bosak Auto Group: _____
 Accepted by: _____
 Title/Position: _____
 Purchase Order #: _____
 Date: _____

Bosak Motor of Merrillville LLC

3111 W Lincoln Highway (US HIGHWAY 30)
 MERRILLVILLE, IN 46110
 Phone 219-738-2323 Fax 219-738-6766

Quotation

DATE	03.30.2021
Quotation #	164b
Customer ID	

Bill To:
 Lake County Indiana Sheriff Department / COMMISSARY
 2293 North Main Street
 Crown Point, IN 46307

Quotation valid until:

	While supplies last
Prepared by:	Steven M Isakson

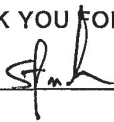
Comments or special instructions: LAKE COUNTY DRUG TASK FORCE

Description	AMOUNT
2021 JEEP GRAND CHEROKEE TRACKHAWK 4X4	\$ 88,120.00
6.2 L SUPERCHARGED HEMI V8 SRT ENGINE	\$ -
8 SPEED AUTO 8HP70 TRANS	\$ -
PXJ DIAMON BLACK CRYSTAL PC	\$ 245.00
COMPACT SPARE TIRE	\$ 395.00
FACTORY DESTINATION	\$ 1,495.00
FCA FLEET DISCOUNT	
BOSAK FLEET DISCOUNT	\$ (5,545.00)
	\$ -
	\$ -
	\$ -
PER UNIT TOTAL	\$ 84,710.00
SINGLE UNIT	\$ 84,710.00

If you have any questions concerning this quotation, contact Steven M Isakson, (219) 973-1602
 commercial@bosakmail.com

THANK YOU FOR YOUR BUSINESS!

Bosak Auto Group:



Accepted by:

Title/Position:

Purchase Order #:

Date:

LAKE COUNTY
CROWN POINT, INDIANA

PURCHASE ORDER

THIS NUMBER MUST BE SHOWN ON INVOICE, CLAIM AND DELIVERY MEMOS
4103145-000

PURCHASE ORDER NO.

ORDER DATE

03/30/21

CONTRACT NO.

PAGE

1

CONFIRMATION	
CONFIRMED TO	
DATE	
TIME	

4130

05000

SHIP VIA	
INSTRUCTIONS	
TERMS	NONE
F.O.B.	
DATE REQUIRED	
F.O.B. DESTINATION UNLESS CITED HEREIN	

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BOSAK MOTOR SALES INC
3111 W LINCOLN HWY
MERRILLVILLE IN 46410

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LAKE COUNTY SHERIFF
ATTN: MELANIE DILLON
2293 NORTH MAIN STREET
CROWN POINT IN 46307

ITEM	COMMODITY	QUANTITY	UNIT	UNIT COST	ACCOUNT CODE	TOTAL COST
1	JEEP GRAND CHEROKEE SRT 4X4	1.0000 EA		69385.0000	0500 991810500 44490	69,385.00
PC	JEEP GRAND SRT 4X4				Other Equipment	
	\$U06 Supplies				IC 5-22-8-3 Purchases at least \$50,000 and less than \$150,000	
					- 3 Quotes at Public Meeting	

SPECIAL INSTRUCTIONS

TOTAL > 69,385.00

I HEREBY CERTIFY THAT THERE IS AN UNOBLIGATED BALANCE IN THIS APPROPRIATION SUFFICIENT TO PAY FOR THE ABOVE ORDER.

BILLING ON THIS ORDER MUST BE ACCORDING TO PROCES SHOWN ABOVE

AUDITOR

John Petala

ORDERED BY

[Signature]

TITLE

LAKE COUNTY SHERIFF

THIS ORDER IS ISSUED IN COMPLIANCE WITH CHAPTER 99, ACTS 1945 AND ACTS AMENDATORY THEREOF AND SUPPLEMENT. THERETO.

NOTE: NO CLAIM WILL BE APPROVED FOR PAYMENT UNLESS ORIGINAL COPY OR THIS ORDER OR PURCHASE ORDER NUMBER IS MADE A PART OF THE CLAIM.

FEDERAL EXCISE AND INDIANA RETAIL TAX EXEMPT NUMBER
356000168 003 4

BOARD OF COMMISSIONERS OF THE COUNTY OF LAKE

[Signature]
PURCHASING AGENT

ORIGINAL

VENDOR COPY

Exhibit A

Page 23

LAKE COUNTY
CROWN POINT, INDIANA

PURCHASE ORDER

THIS NUMBER MUST BE SHOWN ON INVOICE, CLAIM AND DELIVERY MEMOS
4103146-000

PURCHASE ORDER NO.
ORDER DATE 03/30/21
CONTRACT NO.
PAGE 1

CONFIRMATION
CONFIRMED TO
DATE
TIME

4130 05000

SHIP VIA
INSTRUCTIONS
TERMS NONE
F.O.B.
DATE REQUIRED
F.O.B. DESTINATION UNLESS CITED HEREIN

VENDOR

BOSAK MOTOR SALES INC
3111 W LINCOLN HWY
MERRILLVILLE IN 46410

SHIP TO

LAKE COUNTY SHERIFF
ATTN: MELANIE DILLON
2293 NORTH MAIN STREET
CROWN POINT IN 46307

ITEM	COMMODITY	QUANTITY	UNIT	UNIT COST	ACCOUNT CODE	TOTAL COST
1	JEEP GRAND CHEROKEE	1.0000	EA	69385.0000	0582 991450582 44490	69,385.00
PC	JEEP GRAND CHEROKEE		SRT	Other Equipment		
	SU40 Supplies		IC 5-22-8-1	Purchases at least \$2,500 and less than \$50,000	Requires 3 Quotes by Department/Office	

SPECIAL INSTRUCTIONS

TOTAL > 69,385.00

I HEREBY CERTIFY THAT THERE IS AN UNOBLIGATED BALANCE IN THIS APPROPRIATION SUFFICIENT TO PAY FOR THE ABOVE ORDER.

BILLING ON THIS ORDER MUST BE ACCORDING TO PROCES SHOWN ABOVE

AUDITOR *John Petate*

ORDERED BY *[Signature]*
TITLE LAKE COUNTY SHERIFF

THIS ORDER IS ISSUED IN COMPLIANCE WITH CHAPTER 99, ACTS 1945 AND ACTS AMENDATORY THEREOF AND SUPPLEMENT, THERETO.

NOTE: NO CLAIM WILL BE APPROVED FOR PAYMENT UNLESS ORIGINAL COPY OR THIS ORDER OR PURCHASE ORDER NUMBER IS MADE A PART OF THE CLAIM.

FEDERAL EXCISE AND INDIANA RETAIL TAX EXEMPT NUMBER
356000168 003 4

BOARD OF COMMISSIONERS OF THE COUNTY OF LAKE
[Signature]
PURCHASING AGENT

ORIGINAL VENDOR COPY

Exhibit A

Page 24

LAKE COUNTY
CROWN POINT, INDIANA

PURCHASE ORDER

THIS NUMBER MUST BE SHOWN ON INVOICE, CLAIM AND DELIVERY MEMOS

4103147-000

PURCHASE ORDER NO.

ORDER DATE

03/30/21

CONTRACT NO.

PAGE

1

CONFIRMATION	
CONFIRMED TO	
DATE	
TIME	

4130

05000

SHIP VIA	
INSTRUCTIONS	
TERMS	NONE
F.O.B.	
DATE REQUIRED	
F.O.B. DESTINATION UNLESS CITED HEREIN	

VENDOR

BOSAK MOTOR SALES INC
3111 W LINCOLN HWY
MERRILLVILLE IN 46410

SHIP TO

LAKE COUNTY SHERIFF
ATTN: MELANIE DILLON
2293 NORTH MAIN STREET
CROWN POINT IN 46307

ITEM	COMMODITY	QUANTITY	UNIT	UNIT COST	ACCOUNT CODE	TOTAL COST
1	JEEP GRAND CHEROKEE	1.0000 EA		69385.0000	0582 991820582 44490	69,385.00
PC	JEEP GRAND CHEROKEE				Other Equipment	
	SU40 Supplies IC 5-22-8-1 Purchases at least \$2,500 and less than \$50,000 - Requires 3 Quotes by Department/Office					

SPECIAL INSTRUCTIONS

TOTAL >

69,385.00

I HEREBY CERTIFY THAT THERE IS AN UNOBLIGATED BALANCE IN THIS APPROPRIATION SUFFICIENT TO PAY FOR THE ABOVE ORDER.

BILLING ON THIS ORDER MUST BE ACCORDING TO PROCES SHOWN ABOVE

AUDITOR *John Petala*

ORDERED BY *[Signature]*
TITLE LAKE COUNTY SHERIFF

THIS ORDER IS ISSUED IN COMPLIANCE WITH CHAPTER 99, ACTS 1945 AND ACTS AMENDATORY THEREOF AND SUPPLEMENT. THERETO.

NOTE: NO CLAIM WILL BE APPROVED FOR PAYMENT UNLESS ORIGINAL COPY OR THIS ORDER OR PURCHASE ORDER NUMBER IS MADE A PART OF THE CLAIM.

FEDERAL EXCISE AND INDIANA RETAIL TAX EXEMPT NUMBER
356000168 003 4

[Signature]
BOARD OF COMMISSIONERS OF THE COUNTY OF LAKE
[Signature]
PURCHASING AGENT

ORIGINAL

VENDOR COPY

Exhibit A

Page 25

MAY 6, 2020

PURCHASING REQUEST FORM SPECIAL PURCHASING TECHNIQUE

TO: PURCHASING MANAGER

FROM: Deputy Commander Brian Marsh (03-26-2021)

PURPOSE OF REQUEST: Purchase Vehicle

USE SPECIAL PURCHASING TECHNIQUE (CHECK BOX)

- | | |
|---|--|
| <input type="checkbox"/> Emergency | <input checked="" type="checkbox"/> Unique Opportunity/Substantial Savings |
| <input type="checkbox"/> Auction | <input type="checkbox"/> Compatibility/Sole Source |
| <input type="checkbox"/> Seriously Impair Functioning | <input type="checkbox"/> No Offer Received |
| <input type="checkbox"/> Government Discount | <input type="checkbox"/> Sole Source |
| <input type="checkbox"/> Supply Evaluation | <input type="checkbox"/> General Services Administration |
| <input type="checkbox"/> Vendor Has Contract with
Federal Agency or State of Indiana | |

1. Name of Vendor Bosak Motor of Merrillville LLC
 2. Attach One Quote One Quote Attached
 3. General Nature of Supplies Covered By The Quote Purchase 2021 Jeep Grand Cherokee SRT 4X4

4. Are There Other Vendors Who Can Provide This Supply
 Yes
 No

5. If Yes, Why Was This Vendor Chosen
Dealer discount of 6.25%

6. Estimate of Total Annual Dollar Purchases\$ _____

7. PURCHASING MANAGER ACTION

Approved Denied

8. Reason For Denial _____

If Denied Purchasing Manager's Signature _____

IF APPROVED THE QUOTE RECEIVED PLUS PURCHASING MANAGER'S
SIGNATURE THIS 26th DAY OF March, 2021 FORM THE
CONTRACT


SIGNATURE

**PURCHASING REQUEST FORM
SPECIAL PURCHASING TECHNIQUE**

TO: PURCHASING MANAGER

FROM: Deputy Commander Brian Marsh (03-26-2021)

PURPOSE OF REQUEST: Purchase Vehicle

USE SPECIAL PURCHASING TECHNIQUE (CHECK BOX)

- | | |
|---|--|
| <input type="checkbox"/> Emergency | <input checked="" type="checkbox"/> Unique Opportunity/Substantial Savings |
| <input type="checkbox"/> Auction | <input type="checkbox"/> Compatibility/Sole Source |
| <input type="checkbox"/> Seriously Impair Functioning | <input type="checkbox"/> No Offer Received |
| <input type="checkbox"/> Government Discount | <input type="checkbox"/> Sole Source |
| <input type="checkbox"/> Supply Evaluation | <input type="checkbox"/> General Services Administration |
| <input type="checkbox"/> Vendor Has Contract with
Federal Agency or State of Indiana | |

1. Name of Vendor Bosak Motor of Merrillville LLC
2. Attach One Quote One Quote Attached
3. General Nature of Supplies Covered By The Quote Purchase 2021 Jeep Grand Cherokee SRT 4X4
4. Are There Other Vendors Who Can Provide This Supply
 Yes
 No
5. If Yes, Why Was This Vendor Chosen
Dealer discount of 6.25%
6. Estimate of Total Annual Dollar Purchases\$ _____

7. PURCHASING MANAGER ACTION

Approved Denied

8. Reason For Denial _____

If Denied Purchasing Manager's Signature _____

IF APPROVED THE QUOTE RECEIVED PLUS PURCHASING MANAGER'S
SIGNATURE THIS 24th DAY OF March, 2021 FORM THE
CONTRACT


SIGNATURE

7. PURCHASING MANAGER ACTION

Approved Denied

8. Reason For Denial _____

If Denied Purchasing Manager's Signature _____

IF APPROVED THE QUOTE RECEIVED PLUS PURCHASING MANAGER'S
SIGNATURE THIS 25th DAY OF March, 2021 FORM THE
CONTRACT

Donald R. Heath
SIGNATURE



SPECIAL ORDER 21-334

TO: COMMISSARY PERSONNEL
FROM: SHERIFF OSCAR MARTINEZ
DATE: JUNE 9, 2021
SUBJECT: EXPENDITURE REQUEST

Please issue a check, from the Commissary in the amount of \$288,560.00 to Bosak Motor of Merrillville LLC to pay for (4) 2021 Dodge Charger SRT Hellcat Widebody 23T Package

VIN#
VIN#
VIN#
VIN#

Please make the check payable to: Bosak Motor of Merrillville LLC

Thank you for your assistance.


SHERIFF OSCAR MARTINEZ
/pp



REQUEST FOR PURCHASE

J. Stahl
NAME

June 09, 2021
DATE

- ADMINISTRATION
 CRIMINAL INVESTIGATION
 UNIFORM PATROL
 STAFF SERVICES
 CIVIL
 CORRECTIONS
 WORK RELEASE

Administration
OTHER

J. Stahl
DIVISION COMMANDER/DEPUTY COMMANDER (Print)

[Signature]
DIVISION COMMANDER/DEPUTY COMMANDER (Signature)
C1007494

QTY	DESCRIPTION	UNIT PRICE	TOTAL
4	2021 Dodge Charger SRT Hellcat Widebody 23T Package	72,140.00	288,560
Order Explanation:		SHIPPING & HANDLING:	0.00
		REQUEST TOTAL:	288,560

VENDOR: Bosak Motor of Merrillville LLC 3111 W Lincoln Highway Merrillville, IN 46110

[Signature]
SHERIFF OSCAR MARTINEZ

CHIEF VINCE BALBO

DEPUTY CHIEF EDWARD JENKINS

APPROVED DISAPPROVED

6-9-2021
DATE

ACCOUNT TO PAY FROM:

COMMISSARY: _____ FUND 3100: _____ FUND 181: _____
 SOCIAL SECURITY: _____ FUND 3150: _____ FUND 152: _____
 FUND 0500: _____ FUND 141: _____ FUND 707: _____

APPROVED 03/10/2020

2020V1

Exhibit A

Page 37

032203

August 30, 2021

Check #: 32203
Inmate ID:
Inmate Name:

Amount: 288560.00

Payee: Bosak Motor of Merrillville LLC
3111 W. Lincoln Highway
Merrillville, IN 46410

JG

Approval: _____

Memo: 21-334 FOUR 2021 DODGE CHARGER VEHICLES





Lake County Sheriff's Office
Crown Point, IN

LENCO BearCat®
Lenco Stock: 6318 VIN: 1FDUF5HT8LDA09145

I have inspected & accepted the Lenco BearCat based on the Order Lenco received as listed above.

Signed by:  LCO #444

Print Name: Jim Stahl

Date Inspected: 07-13-2021



Protecting Our Nation's Defenders™

10 Betnr Industrial Drive – Pittsfield, MA 01201
 PH (413) 443-7359 – FAX (413) 445-7865

Invoice 19603BC

Date: 06/30/21

Tax ID #: 04-2719777

Rear A/C - Heating System: High Capacity	BCHAC	1	\$2,972.00	\$2,972.00
Rear A/C - Heating System: High Capacity Upgrade	BCHACUP	1	\$4,210.00	\$4,210.00
Heated Windshield Upgrade	BCHGW	1	\$2,153.00	\$2,153.00
G3/G4 Spare Tire with Run-Flat	BC40STRF	1	\$4,954.00	\$4,954.00
Exterior Equipment Storage Compartment (Armored/Paddle Lock)	BCSCOMP	1	\$3,020.00	\$3,020.00
Hydraulic Front Mounted Receiver with Ram Post and Plate	BCHYDRAM	1	\$12,479.00	\$12,479.00
Gas Injector Unit	BCGIU	1	\$14,552.00	\$14,552.00
Gas Injector Storage Basket	BCGISB	1	\$1,295.00	\$1,295.00
Bedrock Paint	BCPJ	1	\$3,058.00	\$3,058.00
Ballistic Skid Round Shield	BCBSRS2	2	\$1,936.00	\$3,872.00
Armored Oil Pan Guard	BCAOPG	1	\$1,936.00	\$1,936.00
Take Down Light (Bumper Mounted)	BCTDL	1	\$1,853.00	\$1,853.00
			Subtotal	\$375,880.25
			Shipping and Handling, FOB Crown Point, IN	\$4,000.00
			Less Deposit Paid 9/9/20	(\$100,000.00)
			Less Deposit Paid 1/20/21	(\$1,853.00)
			Total	\$278,027.25

PAID

CK. NO.

DATE 7/13

Thank You for our order

TOTAL ORDER AMOUNT USD \$278,027.25

Exhibit A

Page 45

0318

LHLIN LAKE CO IN

CERTIFICATE OF ORIGIN FOR A VEHICLE



DATE
JULY 02, 2020

INVOICE NO.
DA09145 2

VEHICLE IDENTIFICATION NO.
1FDUF5HT8LDA09145

YEAR
2020

MAKE
FORD

BODY TYPE
145 F550 4X4 REG CHAS CAB DRW

SHIPPING WEIGHT
7462 LBS.

H.P. (S.A.E.) 48.61
G.V.W.R. 19500 LBS
NOMINAL TONNAGE

NO. CYLS.
8
2

SERIES OR MODEL
F5H9

CERTIFIED FOR SALE IN CALIFORNIA

I, the undersigned authorized representative of the company, firm or corporation named below, hereby certify that the new vehicle described above is the property of the said company, firm or corporation and is transferred on the above date and under the Invoice Number indicated to the following distributor or dealer.

NAME OF DISTRIBUTOR, DEALER, ETC.

Heritage F-M Fleet
2075 Edsel Lane
Corydon IN 47112

47W727

It is further certified that this was the first transfer of such new motor vehicle in ordinary trade and commerce.

MEMO DATA

FINANCE SOURCE 000001

Ford Motor Credit Co
P.O. Box 1732, Room
Dearborn MI
48121

BY

Jonathan E Osgood

JONATHAN E. OSGOOD, SECRETARY

(AGENT)

DEARBORN, MICHIGAN

CITY - STATE

B52513619



INDIANA CERTIFICATE OF TITLE



STATE OF INDIANA
CERTIFICATE OF TITLE FOR A VEHICLE



MAKE FORD	MODEL NAME F550 SUPER DUTY	BODY TYPE TK	YEAR 2020	VIN 1FDUF5HT8LDA09145
TITLE TYPE NORMAL	FORMER TITLE/STATE C OF O/IN	PURCHASE DATE 06/30/21	ISSUE DATE 10/16/21	USAGE TAX PAID \$0.00

OWNER(S) NAME LAKE CNTY COMMISSIONER/SHERRIF 2293 N MAIN ST CROWN POINT IN 463071854	ODOMETER/BRAND 000040/ACTUAL	BRAND(S)
--	--	-----------------



MAILING ADDRESS 003471
LAKE CNTY COMMISSIONER/SHERRIFF DPT
2293 N MAIN ST
CROWN POINT IN 463071854

ADDITIONAL OWNER(S)



FIRST HOLDER OF LIEN, MORTGAGE OR ENCUMBRANCE **FIRST LIEN, MORTGAGE OR ENCUMBRANCE RELEASED BY:**

X

PRINTED NAME: **POSITION:**

DATE:

SECOND HOLDER OF LIEN, MORTGAGE OR ENCUMBRANCE **SECOND LIEN, MORTGAGE OR ENCUMBRANCE RELEASED BY:**

X

PRINTED NAME: **POSITION:**

DATE:

THIRD HOLDER OF LIEN, MORTGAGE OR ENCUMBRANCE **THIRD LIEN, MORTGAGE OR ENCUMBRANCE RELEASED BY:**

X

PRINTED NAME: **POSITION:**

DATE:

The Commissioner of the Bureau of Motor Vehicles, pursuant to the laws of the State of Indiana, certifies that the vehicle/watercraft has been duly titled and the owner of the described vehicle/watercraft is subject to the liens set forth.

INDIANA BUREAU OF MOTOR VEHICLES

Peter L. Lacy, Commissioner

State Form 9697 (R10/1-17)

Approved by State Board of Accounts, 2016

TITLE NUMBER

2181119600093

H2654671

Exhibit A

Page 47

DO NOT ACCEPT TITLE SHOWING ANY ERASURES, ALTERATIONS OR MUTILATIONS

OSCAR MARTINEZ JR
LAKE COUNTY SHERIFF
LAKE COUNTY, INDIANA

SPECIAL ORDER 21-288


TO: COMMISSARY PERSONNEL
FROM: SHERIFF OSCAR MARTINEZ
DATE: MAY 13, 2021
SUBJECT: EXPENDITURE REQUEST

Please issue a check, from the Commissary Fund, in the amount of \$56,030.00 to West Michigan Yacht Sales (Brig) for 2021 Navigator 610 and Freight charges

INV/Quote No. 102020 Dated 10/20/2020
INV/Quote No. 011321 Dated 1/13/2021

Please make the check payable to: West Michigan Yacht Sales

Thank you for your assistance.


SHERIFF OSCAR MARTINEZ
/pp



*Preliminary
Quotation*

BRIG West Michigan
139 South River Ave
Holland, MI 49423

Date: 10/20/20

Customer Contact Information:

Name: Lake County Sheriff Marine Unit
 Address: _____
 Attn: James Weller
 Email: jweller@lakecountysheriff.com
 Phone: 219.398.9033 (office) 219.951.6517 (cell.)

MODEL	DESCRIPTION	PRICE
2021 Navigator 610	Tube Color: Black Hull Color: Black Seats: TBD Length: 20' 1" Beam: 7' 6" Wet Weight: 1880 (approx.) Honda BF150A Motor w/power trim Phoenix Aluminum Single Axle Trailer Standard Equipment: Helm Console, Tachometer, SeaDek Flooring, Storage Cover, Bimini Top, Auto Bilge Pump, Tubular Arch w/ ski tow point	\$ 49,780.00 Included Included
	SUB TOTAL	\$ 49,780.00
	STATE OF MI SALES TAX	N/A
	STATE OF MI REGISTRATION FEES	N/A
	Total	\$ 49,780.00

CUSTOMER SIGNATURE: _____
 DATE: _____



Quotation

BRIG West Michigan
139 South River Ave
Holland, MI 49423

Date: 1/13/2021

Customer Contact Information:

Name: Lake County Sheriff Marine Unit
Address: _____
Attn: Jim Stahl
Email: jstahl@lakecountysheriff.com
Phone: 219.299.6284

MODEL	DESCRIPTION	PRICE
2021 Navigator 610	Black T-top with black support legs Price includes freight charges	\$ 6,250.00
	STATE OF MI SALES TAX	N/A
	STATE OF MI REGISTRATION FEES	N/A
	Total	\$ 6,250.00

CUSTOMER SIGNATURE: _____
DATE: _____

SARRATT MARINE SERVICES, LLC

MARINE SURVEYS AND LOSS INVESTIGATIONS

MARYLAND • VIRGINIA • DELAWARE and parts of PENNSYLVANIA and NEW JERSEY

Phone: (410) 279-3546 Fax: (410)-956-6679 call ahead

1414 Catlyn Pl. Annapolis MD 21401

SarrattSurveys@msn.com

By Curtis Sarratt

PRE-PURCHASE SURVEY REPORT OF THE VESSEL



FILE DATA

File # 4305

Jim Weller Cell: 219-951-6517

Client: Lake County Sheriff, Indiana

Wk phone: 219-398-9033

Address: 2293 N. Main Street

Crown Point, IN 46307

Date Survey written: February 7, 2021

E-mail: jweller@lakecountysheriff.com

VESSEL DATA

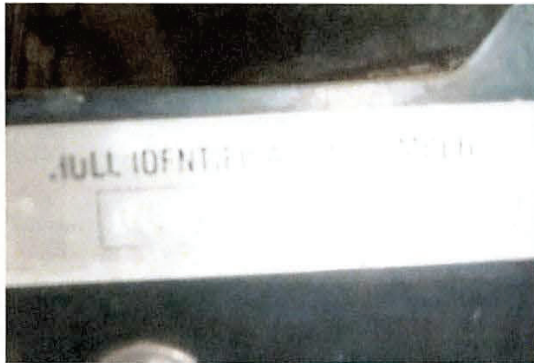
- Make & Model, Year: Ocean Craft Marine, 9.5, 2015
- Vessel Name: n/a
- Hailing Port: n/a
- Hull ID#: OCM95004B515
- Registration#: n/a
- Documentation #: n/a
- Hull Length: 31' 2" plus extensions for a LOA of ~32'
- Beam: 10' 4"
- Draft: ~3'
- Displacement-Dry: Boat 3,200 lbs. With engines and equipment ~6,000 lbs
- Hull Material: fiberglass reinforced plastic
- Fuel Type & Engine Horsepower: Gasoline, twin 300 hp Total: 600 hp
- Top Speed under power: ~50 kts.

VALUATION

Market Value: \$140,000 to \$150,000 to include the trailer which has a value of about \$5,000 used in good condition.

See Valuation Methodology below

New Replacement Value for similar boat: approximately \$440,000.



HIN #



Twin 2015 Evinrude Vtec 300 hp

INTRODUCTION	
Purpose of Survey	This Pre-purchase survey was prepared for the named client, for the purpose of determining condition and value and for obtaining insurance and/or financing. This report is not transferable to any other person or entity; therefore, other potential buyers are specifically excluded as third party users of this report. Use by any other person is prohibited.
Conditions of Survey and People in Attendance	The vessel was inspected on February 6, 2021 while indoors in a building at Bay Bridge Marina in Stevensville, MD. Weather at the time of inspection was 45 degrees Fahrenheit. The survey was conducted by Curtis Sarratt with the sales representatives Lukas Marvin and Troy present for the entire survey. The buyers, Lake County Sheriff dept. had just recently inspected the vessel and gone out for a sea trial. The tested the equipment while underway as reported.
Vessel's General Description & Condition	The vessel is a semi-production Rigid Hull Inflatable Boat (RHIB) inflatable center console style vessel. The vessel is an open boat that is purpose outfitted for Police use. It had two seats at the console and four standing pedestal seats. For propulsion it was equipped with twin 300 Evinrude Vtec 2 stroke fuel injected outboard engines. It also included a tandem axel aluminum I-beam trailer. It was very well outfitted with electronics. The general condition of the vessel was very good with little wear showing.
Limitations of Inspection	The inspection was conduct with the boat on its trailer and inside a building. The engines were not operated and a sea trial was not conducted. Comments: Inspection was made in a non-invasive manner without the removal of fixed or sealed hull or machinery components. The Inspection was made with some reference to USCG, ABYC and NFPA requirements and suggestions as well as marine industry convention. An engine survey was not performed. It is always advised to have a mechanic perform an engine inspection and servicing which was reported to have been accomplished as ongoing

	<p>maintenance. The navigation instruments were not checked for accuracy.</p>
Valuation Methodology & Assumptions	<p>The above stated Market Value reflects the condition of the vessel at the time of survey and assumes that the propulsion engines are in serviceable condition and does not need major repair or replacement. This value also assumes that portions of the vessel that were not accessible for inspection or were not able to be operationally tested have no damage and are in serviceable conditions</p> <p>A search was made for similar RIB inflatable's on many sites on the internet such as www.rib.net, www.yachtworld.com, www.boattrader.com and other sources. Good comparables were not found. NADA Guides did not have the brand listed. The listing price of \$120,000 to include the complete boat, motors trailer and all equipment is an extremely good value. A police boat or Search and Rescue vessel like this was not able to be found used on the open market meaning that a new one was the only option comparably equipped is about \$460,000.</p> <p>The subject vessel is fully customized with extra stiffeners to secure the hypalon tubes to the fiberglass hull. The vessel is outfitted with all the electronics that could be expected to be on a boat of this size and style including 4 head sets connected to an intercom and a night vision Flir camera. The police siren and lights as well as the hailer are already installed. There are extra engine covers included. A new center floor section is included to replace the existing damaged floor section. The trailer is included. The engines have been maintained had have new power heads installed. All the systems are in good serviceable condition. In short the vessel can be put into service right away. The boat is now almost 6 years old, but it was a factory demo and has therefore been properly maintained. This boat could be expected to sell for \$140,000 to \$150,000 quite easily. It is a specialized piece of equipment. Engines can and will be replaced over time.</p> <p>Age of the vessel, equipment, condition, and wear and tear, were taken into consideration.</p>

S=Serviceable or Satisfactory
R=Recommendation
NI=Not Inspected
NT=Not Tested

SECTION 1	CONSTRUCTION	CONDITION
Hull Specifics Above Waterline	<p>The inflatable tubes of the boat are made of hypalon. They are attached with glue to the fiberglass bottom. There were 3 inch strips of aluminum that wrapped around the bow about 6 feet on each side to reinforce the bond where the vessel could take the most stress. This was extra equipment not stock. There was also a similar aluminum strip that was installed in the bow around the fwd deck to provide reinforcement to the inside bonding.</p> <p>The hull is constructed of solid fiberglass composite materials in accordance with generally accepted boatbuilding practices. The hull was sounded with a plastic mallet and moisture readings were taken with an Electrophysics GRP 33 moisture meter. No</p>	<p>S S=Serviceable or Satisfactory</p>

	anomalies were found.	
Transom	The transom has a plywood core for stiffening to support the engines. The transom was checked and sounded with a plastic hammer. Moisture readings were taken with the moisture meter. The readings were low. Bouncing on the cavitation plate by a person was done as I inspected the transom for movement. No movement was seen. There were no cracks around the edges of the transom that could have been caused by flexing.	S
Bottom Underwater	The bottom was sounded and checked with the moisture meter. No damage was noted. The moisture reading on the fiberglass above the antifouling paint were low. The portion of the bottom with antifouling applied was high but that was due to the antifouling paint. There was no damage seen and no cracks were found on the bottom. The antifouling paint appeared to still be in serviceable condition.	S
<p>NOTE: No fiberglass vessels are exempt from bottom repairs. It should be anticipated that all fiberglass vessel owners will eventually be faced with bottom repairs of some type. It must be understood that no prediction whatever can be made as to the extent of eventual blister damage or cost of repairs at that time. Keeping the boat out of the water during the winter greatly reduces the probability of blisters.</p>		
Deck Specifics	The decks were sounded with a plastic mallet. I also used the moisture meter to evaluate the condition of the core material in the decks. The center section down the deck was weak and known to have water in the core material. This is a separate removable panel, and a new replacement panel was provided and present at the facility waiting to be installed. It was not clear if the panel was going to be installed or just provided. The entry point for water to get into the core of the existing panel was from inspection ports that were not properly sealed. The new panel was reported to have solid construction in these areas to eliminate this from occurring again. The boat is well designed so that removing this panel provides access to the fuel tanks in case they ever require replacement or removal. Sounding and moisture readings were taken of the rest of the deck structure. The soundings were good and the moisture readings were low to medium throughout. No readings were received in the red/wet sector. Attention should be made to any hardware mounting locations that could require re-bedding/ resealing to prevent future water intrusion into the underlying core material.	S R) Determine if the installation of the replacement center panel is to be included in the sale of the vessel.
Structural Reinforcements	Access to the stringers and other structural reinforcements is limited due to the construction of the vessel. Much of the hull interior cannot be seen without disassembly of the vessel, which is beyond the scope of this survey. Where visible the fiberglass and fiberglass tabbing was in good condition.	S
Hull to Deck Joint	The tube to hull attachment was found to be intact and no indication of de-bonding existed. As mentioned above, additional aluminum reinforcement to the hull and deck was installed with bolts.	S
Rubrail	The Hypalon tubes provide excellent rubrail protection, however the	S

	tubes had three sets of rub rail bonded to the sides for extra protection.	
Stern Platform	Not equipped for this type vessel.	n/a
Transom Ladder	Not equipped but this vessel has many hand holds provide to include grab lines inside and out. The boat is intended to be properly manned when in use. There are reported plans to install a fold down ladder on the side to assist with access out of the water.	R) Install a fold down ladder to assist with access out of the water. (This is reported to be already scheduled.)
Windshield	The windshield on the center console was flat tempered glass, was well secured and in good condition.	S
Nonskid	The original molded gelcoat non-skid surface provides adequate traction. There were diamond plate pattern nonskid panels bonded to the hypalon tubes in several areas.	S
Helm Console	The console was a Shockwave 2 man shock mitigating console. The entire console and the two helm seats were supported by the pneumatic air shock system. The air shocks were reported to have been just replaced with new units. Demonstration of this was done during the test drive with the Sheriff Dept. The console was in good condition.	S
Appendages	There were two pneumatic jump seat units which has two seats for each unit. These are height adjustable with built in shock absorbing and seat belts. Other appendages are in section 3 below. There was very heavy duty bow eye connected to a plate on the bow at the waterline that was securely attached.	S
Trailer	Float On aluminum I-beam tandem axel bunk trailer. Has a value of about \$5,000. No inspection of the trailer was performed as that is required to be done by a certified inspection station. Overall the trailed appeared to be in good condition. A new fender was included to replace on with a small dent in it.	S

SECTION 2	FEDERALLY REQUIRED & OTHER SAFETY EQUIPMENT	CONDITION
Navigation Lights	Were tested.	S
Anchor light	Was not wired for the all around light to be an anchor light as well. The switch and wiring could be added if desired.	S
Personal Floatation Devices (PFDs)	Owner and or operator must insure that proper PFD's and safety equipment is on board with regard to the persons on board and the intended voyage. A throwable buoy is required to be on board and available for use. There were two life rings and two throwable lines.	S
Portable Fire Extinguishers	Two fire extinguishers were mounted under the helm seats. The fire extinguishers should be inspected and tagged annually.	R) Add a third fire extinguisher.
Emergency Flares	Owner and or operator must insure that USCG approved flares are on board with regard to the persons on board and the intended voyage. There were some flares aboard.	NI

Horns	Was tested.	S
First Aid Kit	A first aid kit should be added and maintained as needed.	NI
CO detectors and smoke detectors	Not equipped. Open boat	n/a

SECTION 3	DECK FITTINGS & GEAR	CONDITION
Railings, Ladders & Handholds	The tubes had grab lines mounted on the inside and outside of the tubes. The fittings were securely mounted to the tubes.	S
Cleats	Samson post on the fore deck and a large tow bar was installed on the stern deck. There were other suitable tie points available.	S
Hatches	All the deck hatches and console doors operated properly.	S
Arch	There was an aluminum arch mounted on the stern that was for the stern deck lighting. Other items of hardware could be mounted if desired.	S
Dock Lines Fenders	Good dock lines were provided.	S
Ground Tackle	An aluminum Fortress anchor with rode was stored in the anchor locker under the foredeck. The bitter end should remain tied off.	S
Appendages	There was an aluminum rail mounted to the stern to protect the engines from impacts. It also serves as a grab rail to position the boat or fend off if needed. The rail was powder coated with flat black. The rail did not have any rubrail protection. As a police boat it would be expected to be in contact with pleasure vessel commonly and this stern rail could do damage to hullside finishes of other vessels.	R) Suggest installing some protection around the stern engine rail. Perhaps something like a foam hot water pipe insulation, but larger, would suffice.
Other Equipment	There was a West Marine brand electric air pump for pumping up the tubes that was demonstrated.	S

SECTION 4	MECHANICAL SYSTEMS	CONDITION
Propulsion Engine	Port: <ul style="list-style-type: none"> • Make: Evinrude Vtec 300 hp 2 stroke injected outboard • Model: E300XCUABA • Serial No: 05421873 • Fuel: Gasoline • Engine hours: 554.1 • Paint condition: Very good * • Oil condition: Oil tank get filled at every gas fill • Fuel filters: Under floor mounted on the bulkhead. • Propeller: Stainless steel 3 blade in good condition. Starboard: <ul style="list-style-type: none"> • Model: E300XUABA • Serial No: 05421776 • Engine hours: 554.7 • Paint condition: Very good* 	S Proper service of the engines is necessary and expected. Obtain all maintenance records and history of the boat and engines.

	<ul style="list-style-type: none"> • Oil condition: Oil tank get filled at every gas fill • Fuel filters: Under floor mounted on the bulkhead. • Propeller: Stainless steel 3 blade in good condition. <p>There were two additional sets of cowlings included with the boat. These could be saved for future use or could be sold on the internet if desired.</p> <p>The engines were not operated and the engines were reported to have been maintained by a qualified mechanic. The engines were reported to have had new power heads installed about 100 hours ago and to have had the lower ends also replaced.</p> <p>The Etec line of Evinrude engines have been discontinued but are still being supported by the factory. It should be anticipated that new engines will eventually need to be installed.</p>	
Engine cooling	Sea water	S
Steering Systems	Sea Star hydraulic.	S
Trim Tabs	Not equipped	n/a
Zincs/Anodes	On the engines were in good condition.	S
Oil Placard	Was mounted.	S
Gauges and Helm Instruments	On Evinrude display.	S



SECTION 5	FUEL SYSTEMS	CONDITION
Fuel Tanks	Two 90 gallon Fuel tanks were not accessible for inspection due to the construction of the vessel. The condition of the underside is not known, however no fuel odors were present at the time of inspection.	The condition of the fuel tank is not fully known due to inaccessibility.
Fuel Lines	Good condition	S
Fuel Tank Shut Off	Fuel selector valves were installed to choose which tank or off position is desired.	NT
Fuel Fill Labeled	Two were labeled and mounted under the foredeck hatch.	S
Fuel Gauge	Not verified for accuracy. On Evinrude display.	S

SECTION 6	DC ELECTRICAL SYSTEMS	CONDITION
Batteries and Battery venting	Two group 27 AGM for the engines and one group 27 AGM for the house. All were reported new.	S
Battery Switches	Two on/ off with combiner position can be used if one battery is low.	S
DC Panel Over current Protection	Rocker type switches by helm with push button breakers beside.	S
Wiring & Connections	Appeared neat, secured and orderly where seen. Access to the wiring behind the console doors was good. Wiring was very neat.	S
Deck lights	Side and aft deck lights were tested	S
Spot light	ACR was tested	S

SECTION 7	AC ELECTRICAL SYSTEMS	CONDITION
Shore Power Receptacle	One 120 volt receptacle for the battery charger.	S
AC Panel, Over Current Protection	AC panel with breaker type switches	S
Wiring & Connections	Appeared neat, secured and orderly where seen.	S
GFCI	Not equipped.	n/a
Battery Charger	Power Mania 20 amp 3 bank charger was in use.	S

SECTION 8	NAVIGATION EQUIPMENT & INSTRUMENTATION	CONDITION
Steering Compass	Richie	S
VHF Radio	Standard Horizon was tested on weather. There was an Intercom system with 4 David Clark head wireless sets included.	S
Depth Finder	Garmin w/ down view and side view.	NT
GPS Multifunction display	Garmin 7610 xsv and a Garmin 7610 Multifunction displays. These can set to display any of the electronics as desired.	S
Radar	Garmin was tested.	S
Autopilot	Not equipped .	n/a
Hailer	Was tested. There was a 2 nd hailer incorporated in the VHF radio.	S
Police Siren and Lights	Were demonstrated.	S
Flir Camera	Flir night vision camera was demonstrated and displays on the Garmin MFD.	S

SECTION 9	THROUGH HULL FITTINGS, VALVES, PLUMBING & PUMPS	CONDITION
Through Hull Fittings	Good condition	S
Shut off valves	None	n/a
Hoses	Satisfactory. Inspect yearly and replace as needed as ongoing maintenance.	S
Bilge Pumps	Two Rule 1500 had a float switch and both were operated with the manual switch. *Bilge pumps require vigilant monitoring and should be inspected on a regular basis as they can fail or become clogged without notice.	S
High Water Alarm	Not equipped.	Could be added if desired.
Cockpit Drains	Drains out the sides and had one way valves installed.	S

SECTION 10	TOILETS & WASTE SYSTEMS	CONDITION
Toilets	Not equipped. A 5 gallon bucket with a lid could may a good "emergency toilet" if desired.	n/a
Holding Tank	Not equipped.	n/a
No discharge signage.	Was installed.	S

SECTION 11	FRESH WATER (PORTABLE WATER) SYSTEMS	CONDITION
Water Tanks	Not equipped.	n/a
Pumps	Not equipped.	n/a

SECTION 12	GALLEY EQUIPMENT	CONDITION
Ice Box & Refrigeration	Not equipped. Use cooler as desired.	n/a

SECTION 13	HEATING & AIR CONDITIONING SYSTEMS	CONDITION
HVAC Systems	Not equipped. Open boat.	n/a

SECTION 14	ENTERTAINMENT EQUIPMENT	CONDITION
Stereos	Not equipped.	n/a

SECTION 15	FINISHES, FABRICS & HOUSEKEEPING	CONDITION
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Hull Topsides	Good condition. Tubes were in good condition.	S
Hull Bottom	Good.	S
Deck & Superstructure	Good	S
Canvas & Covers	Had covers for the consol and the stern seating.	S
Exterior Upholstery	Good	S
Deck Finishes	Good	S
Bilges	Clean and orderly.	S
Exterior upholstery	Good condition.	S

SEA TRIAL

Not performed.

RECOMMENDATIONS

- R) Determine if the installation of the replacement center panel is to be included in the sale of the vessel.
- R) Install a fold down ladder to assist with access out of the water. (This is reported to be already scheduled.)
- R) Add a third fire extinguisher.
- R) Suggest installing some protection around the stern engine rail. Perhaps something like a foam hot water pipe insulation, but larger, would suffice.

Conclusion: The boat was in very good condition and was professionally maintained. The boat is a good value and should be reliable except the Etec engines are not as reliable as other brands, but the price reflects this and the buyers are knowledgeable about them.

This survey is prepared in good faith and is for the sole use of Lake County Indiana Sheriff Department. I certify that, to the best of my knowledge and belief: The statements of fact contained in this report are true and accurate.

Curtis Sarratt, SAMS (AMS) Accredited Marine Surveyor #1296




Sarratt Marine Surveys



17'9"

Length



26,5 Gal

Fuel Tank



12

Persons Max



150 Hp

Max Power

FIND A DEALER ([HTTPS://WWW.ZODIAC-NAUTIC.COM/EN-US/DEALERS/](https://www.zodiac-nautic.com/en-us/dealers/))

REQUEST A QUOTE ([HTTPS://WWW.ZODIAC-NAUTIC.COM/EN-US/ASK-FOR-A-QUOTATIO](https://www.zodiac-nautic.com/en-us/ask-for-a-quotatio))

[DOWNLOAD DATASHEET](#)

[PERFORMANCE DATA \(HTTPS://WWW.ZODIAC-NAUTIC.COM/WP-CONTENT/UPLOADS/2017/06/PB_ZOD_](https://www.zodiac-nautic.com/wp-content/uploads/2017/06/PB_ZOD)



(HTTPS://WWW.ZODIAC-

NAUTIC.COM/WP-CONTENT/UPLOADS/2018/05/OPEN-5.5_GC-DARK-GREY_STRONGAN_PI-1-1024X569.JPG)

[REQUEST A QUOTE \(HTTPS://WWW.ZODIAC-NAUTIC.COM/EN-US/ASK-FOR-A-QUOTATIO](https://www.zodiac-nautic.com/en-us/ask-for-a-quotatio)

OPEN 5.5

MODULARITY

Swiss army knife, at ease in all activities, the Open is considered as the seas cross-over. The versatility of this RIB has been worked out down to the last detail, to make you living your sport passion with no limit. Thanks to its design, it is easily transportable, even within flated tube, and fits to all your passions : getaways, fishing, waterskiing, wakeboarding, sunbathing etc. On the deck, turn your boat in a seating space or free some space for a fishing trip!

PERFORMANCE

With its excellent sea-keeping performance – thanks to its deep V-hull and its optimized deck plan for a better circulation on board, the Open offers an exceptional navigation comfort. It'sthe perfect balance between performance and comfort. A boat conceived to safely share your passion for the sea with friends.

STORAGE

Its storage optimization under the deck, accessible by the tilting console, offers a wide space for all the equipment (ski, fishing, diving, security...). Choose the activity you want to practice according to your mood.

IMAGES

https://www.zodiac-nautic.com/wp-content/uploads/2018/05/OPEN-5.5_GC-dark-grey_Strongan_P2.jpg



20"

Length



53 Gal

Fuel Tank



15

Persons max.



175 HP

Max. Power

FIND A DEALER ([HTTPS://WWW.ZODIAC-NAUTIC.COM/EN-US/DEALERS/](https://www.zodiac-nautic.com/en-us/dealers/))

REQUEST A QUOTE ([HTTPS://WWW.ZODIAC-NAUTIC.COM/EN-US/ASK-FOR-A-QUOTATIO](https://www.zodiac-nautic.com/en-us/ask-for-a-quotatio))

DOWNLOAD DATASHEET

PERFORMANCE DATA ([HTTPS://WWW.ZODIAC-NAUTIC.COM/WP-CONTENT/UPLOADS/2019/03/OPEN6-5](https://www.zodiac-nautic.com/wp-content/uploads/2019/03/open6-5))

([HTTPS://WWW.ZODIAC-](https://www.zodiac-)



NAUTIC.COM/WP-CONTENT/UPLOADS/2019/03/OPEN-6.5-1000-ZODIAC-NAUTIC-_0002_OPEN-6.5-
NÉO_LIGHT_TTOP_PI.JPG)

REQUEST A QUOTE ([HTTPS://WWW.ZODIAC-NAUTIC.COM/EN-US/ASK-FOR-A-QUOTATIO](https://www.zodiac-nautic.com/en-us/ask-for-a-quotatio))

OPEN 6.5

MODULARITY

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PERFORMANCE

Exhibit A

<https://www.zodiac-nautic.com/en-us/shop/produits/boats-en-us/open-en-us/open-6-5/>

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With its excellent sea-keeping performance – thanks to its deep V-hull and its optimized deck plan for a better circulation on board, the Open offers an exceptional navigation comfort. It's the perfect balance between performance and comfort. A boat conceived to safely share your passion for the sea with friends.

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Choose the activity you want to practice according to your mood.

IMAGES

https://www.zodiac-nautic.com/wp-content/uploads/2019/03/Image_Page_Gamme.jpg

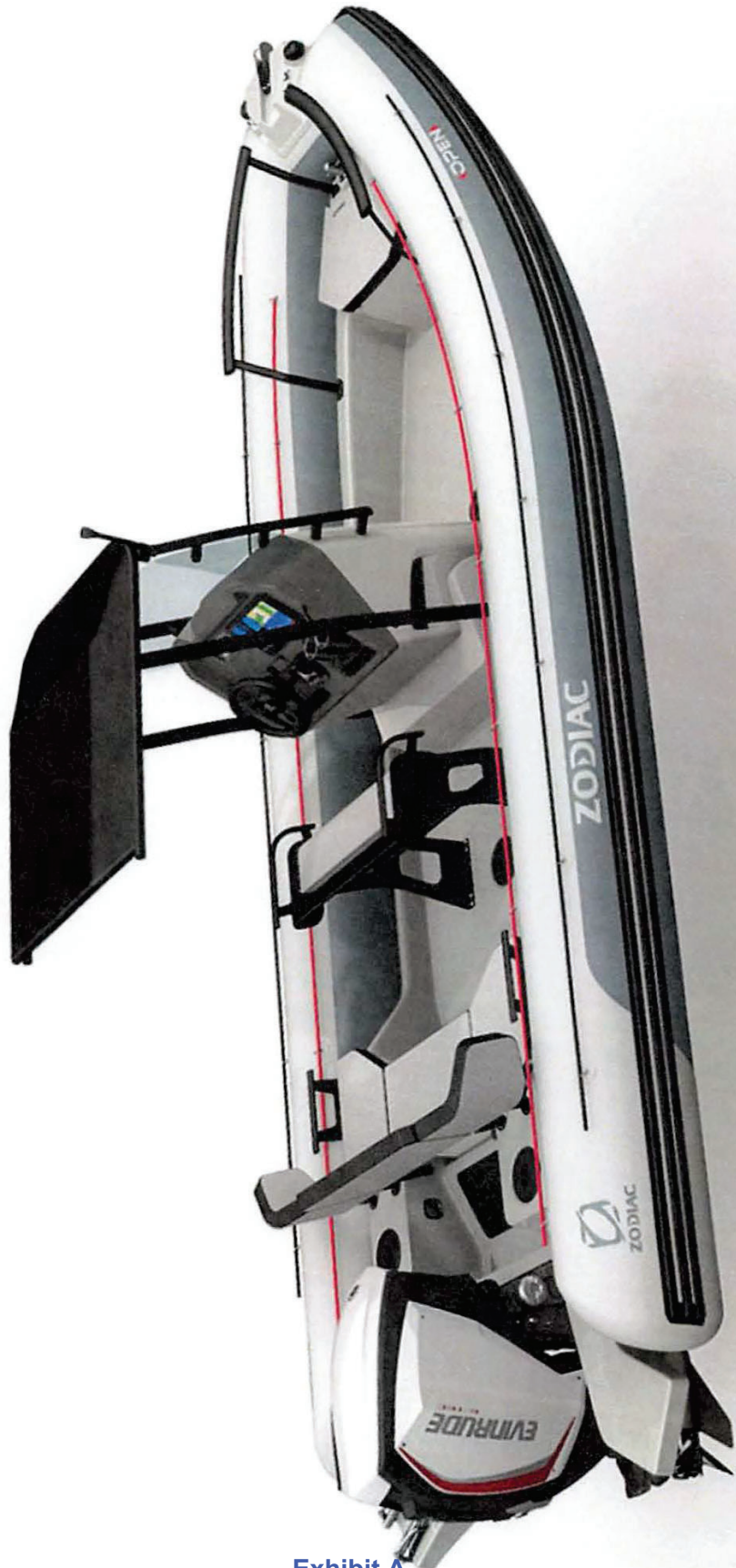
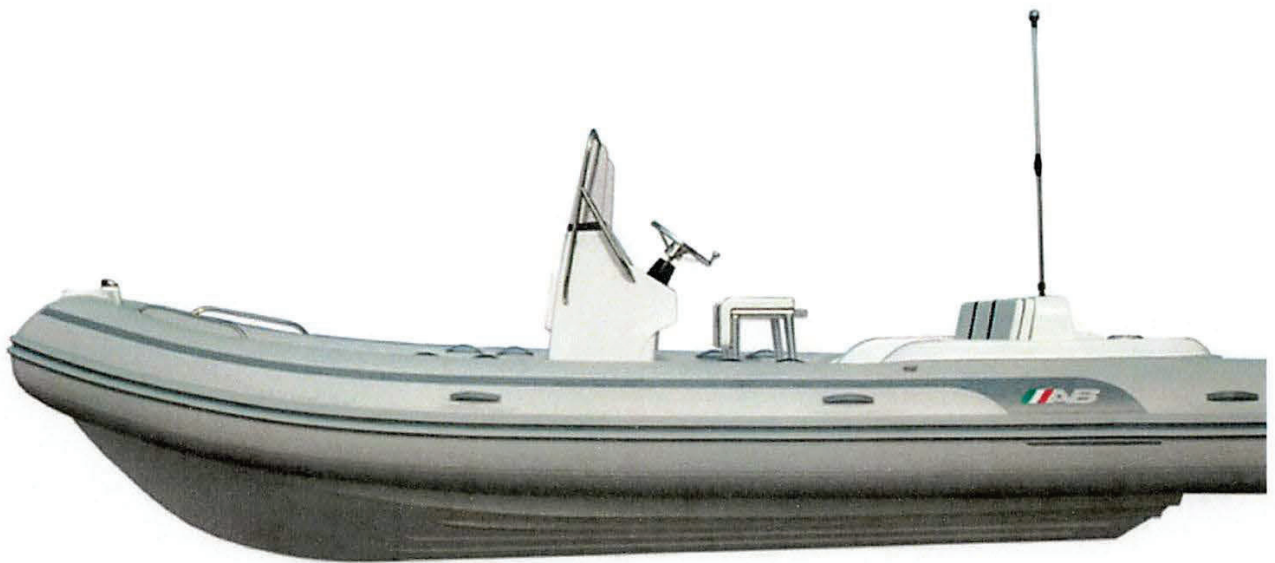


Exhibit A







Lake County Sheriff

Marine Patrol

Here is a quote for the 2020 AB 19 VST we have in stock

!9VST Center console Inflatable

Yamaha 150 HP Engine

Trailer

Garmin Chart Plotter W/ Depth and Engine interface

Freight and Rigging Included

\$51500.00

Thanks

Warren Wolf

Wolf's Marine

250 West Main St

Benton Harbor Mich 49022

269-926-1068



Invoice

9.5 Meter Demo



Prepared for:
Mr. Jimmy Weller

Ref. No. OCM-0110211
Date 10-Feb-21

Line Item	Description	Unit	Qty	Unit Price USD	Total Amount USD
Vessel GRP Hull	Military / LE 9.5M	Set	1	\$60,000.00	\$60,000.00
Vessel GRP Hull	FRP Non Skid Deck, Color "Black "	Set	1	Incl.	Incl.
Vessel GRP Hull	FRP Hull, Color "Black"	Set	1	Incl.	Incl.
Vessel GRP Hull	Anchor Locker	No.	1	Incl.	Incl.
Vessel GRP Hull	3 U Bolts (1 on bow, 2 on transom)	Set	1	Incl.	Incl.
Fuel System	Twin 90 Gallon S.S Fuel Tanks (180 Gallons Total)	No.	2	Incl.	Incl.
Lifting	Four HD Deck-Affixed Lifting, Hard-Points	Set	1	Incl.	Incl.
Console	Two (2) Man Shockwave™ ICE 3 Shock Midgating Console	No.	1	\$60,000.00	\$60,000.00
Seating	2 x Shockwave® S3 Folding Jump Seat Pneumatic Adjustable w/Covers	No.	2	Incl.	Incl.
Seating	2 x Shockwave® S3 Jockey Seat Pneumatic Adjustable w/ Seats Belts and Under-Seat Storage	No.	2	Incl.	Incl.
Engine(s)	Twin Evinrude G2 300hp Outboard Engines (Black)	Set	1	Incl.	Incl.
Tube Set	Military-Grade 1670 Dtex, Pneumatic Tube-Set, seven (7) Section Compartmentalized w/ separate air-inflation and over-pressure relief valves "Color Black"	Set	1	Incl.	Incl.
Tube Set	Neoprene Non-Slip Step Treads on Tube-Set	Set	1	Incl.	Incl.
Tube Set	Triple Fendering Rub-Strakes on Tube-Set	Set	1	Incl.	Incl.
Tube Set	External/Internal Safety Life Line (Straight Line Rope With Rubber Eyes)	Set	1	Incl.	Incl.
Tube Set	Molded Rubber Handles	No.	4	Incl.	Incl.
Tube Set	Department Name on Tube-set "name TBD"	No.	2	\$300.00	\$600.00
Tube Set	Tube Set Mounted Foldable/Removable Swim Ladder	No.	1	\$950.00	\$950.00
Life Safety	Anchor 7 Kg + Anchor Rode 250'	No.	1	Incl.	Incl.
Life Safety	USCG Approved Throwable Ring Buoy (mounted) IAW COLREGS	No.	2	Incl.	Incl.
Life Safety	USCG Approved Fire Extinguishers (mounted) IAW COLREGS	No.	2	Incl.	Incl.
Deck/Accommodation	tow Reel with 132 ft of floating Dyneema	Set	1	\$1,000.00	\$1,000.00
Deck/Accommodation	Heavy Duty S.S. Aft A-Frame Equipment Arch HD (Powder-Coated Black)	No.	1	Incl.	Incl.
Deck/Accommodation	Connector for A-Frame (Powder Coated Black)	Set	1	Incl.	Incl.
Deck/Accommodation	Outboard Motor Guard (Powder Coated Black)	No.	1	Incl.	Incl.
Deck/Accommodation	Aft HD Tow Post (Powder Coated Black)	No.	1	Incl.	Incl.
Deck/Accommodation	Dive Bottle Holder six (6) rack (black Powder Coated) (Mounting Location TBT)	Set	1	\$2,500.00	\$2,500.00
Elex	12VDC Marine Electrical Distribution Bus/System, Breaker Panels, Battery Isolators, Battery Selector switches, circuit breakers, rocker-switch panel and 2-bank AGM batteries.	Set	1	Incl.	Incl.
Elex	Double Bank, 20Amp, On-Board Battery Conditioning/Charging System	No.	1	Incl.	Incl.
Elex/Lighting	Overhead LED Lumitec™ Tri-Color Lighting (2 lights)	No.	1	Incl.	Incl.
Elex/Lighting	LED Scene Lighting 2 x aft, 1 x Strb, 1 x Port	No.	4	Incl.	Incl.
Elex/Lighting	LED Law-Enforcement Light Bar (Red/Blue Color Lights)	No.	1	Incl.	Incl.
Elex	Automatic Bilge Pumps (2) w/Float Switch and Manual Override Operation	Set	1	Incl.	Incl.
Elex	12VDC Accessory Receptacles 1x Automotive/ 1 x USB	No.	1	Incl.	Incl.
Elex	12VDC Air Compressor Pump For Tube-Set Inflation	Set	1	Incl.	Incl.
Elex/Communication	Whelen™ Siren System / Loud Hailer (WPA2)	Set	1	Incl.	Incl.
Elex/Communication	Signal Horn 12VDC IAW COLREGS	No.	1	Incl.	Incl.
Elex/Communication	Garmin™ GPS MAP 7610 XSV™ Networked, Touch-Screen Display	No.	1	Incl.	Incl.
Elex/Communication	Garmin™ GPS MAP 7610 Networked, Touch-Screen Display	No.	1	Incl.	Incl.
Elex/Communication	Standard Horizon ® Commercial Grade, Submersible (IPX7), Model GX 5500S VHF Marine Radio w/40 Watt Loud Hailer and Listen Back, Class D DSC Calling and AIS Receiver.	No.	1	Incl.	Incl.
Elex/Communication	David Clark 9900® Marine Series Wireless Crew Intercom System. Full-Duplex, VOX Activated, SIX-Position Marineized, Wireless Headsets/Belt-Stations w/ Captain-Priority Override Feature, Two-Radio Interface, Mobile Phone Interface and Aux Audio Input.	Set	1	Incl.	Incl.
Elex/Nav	Garmin GMR 18 HDTM 4 kW Radar Radome. (18NM Range)	No.	1	Incl.	Incl.
Elex/Nav	Garmin GSD 22TM 2 kW, Digital Remote Sounder w/In-Hull Mounted Transducer	No.	1	Incl.	Incl.
Elex/Nav	Offshore® Model 95 Compass, Lighted, Dash-Mounted	No.	1	Incl.	Incl.
Elex/Nav	FLIR® M-Series Thermal Imaging System, Fully Articulating w/ Dash-Mounted Joystick Control Unit (JCU)	No.	1	Incl.	Incl.
Elex/Nav	Garmin® N2K Gateway Telemetry and Automated Identification System (AIS) 300(Receive Only)	No.	1	Incl.	Incl.
Elex/Lighting	LED Vessel Navigation Lights IAW COLREGS	Set	1	Incl.	Incl.
Elex/Lighting	New LED Law-Enforcement Light Bar (Blue Color LED)	No.	1	\$350.00	\$350.00
Discount	Additional Equipment Discount	No.	1	-\$3,250.00	\$3,250.00
Packaging	Packaging and Shrink-Wrap	Set	1	\$1,300.00	\$1,300.00
Transport	Float-on® Aluminum, I-Beam, Tripple-Axle, Bunk-Style, DOT Approved, Road-Trailer w/ disk braking system and w/ mounted spare tire & wheel assembly.	No.	1	Incl.	Incl.

Sub-Total USD (Ex-Factory) \$123,450.00

Quote Validity: 30 Days
Terms: 50% Deposit due with Order; 50% Balance Due after Acceptance and Prior to Delivery
Bank: Bank of America, 10 Church Circle, Annapolis Maryland, 21401, USA; phone: 1-410-295-3489
Beneficiary: ASIS Boats USA, LLC D/B/A Ocean Craft Marine
ASIS Boats Account Number: 446025056826
Domestic Wire Routing No: 026009593
Bank Branch Routing Number: 052001633
International SWIFT Code: BOFAUS3N [for US dollar (USD)]
 Bank of America, NA
 222 Broadway
 New York, New York 10038
International SWIFT Code: BOFAUS6S [foreign currency (non-USD) denominated wires]
 Bank of America, NA
 555 California Street
 San Francisco, CA 94111

Exhibit A

Page 71



Reed Yacht Sales
 PO Box 730
 Grand Haven MI 49417
 (616) 842-8899 (P)
 (616) 604-0413 (F)

BOAT PURCHASE AGREEMENT

Date: Oct 21, 2020

Subject to the terms and conditions stated on the three pages of this agreement,

I/We Lake County Sheriff

(Buyer)

hereby agree to purchase from **Reed Yacht Sales, LLC**, the following boat and or trailer:

(Seller)

Brand: Zodiac **Year:** 2020 **Model:** Pro 5.5 NEO - DEMO **Engine:** Yamaha F150LB

Hull No.: XDCF55ADB020 **Trailer:** 2019 Integrity PRO5.5-4000-SSB

Description of trade-in

Buyer certifies that the trade-in, if any, is free from all liens and encumbrances. Trade-in is subject to acceptable hull, deck, systems, engine surveys and sea trial acceptable to Reed Yacht Sales, LLC. All systems to be in proper operating condition.

See attached sheet for equipment.

Additional Remarks:

Boat, engine and trailer sold to a Sheriff Department so no MI Sales Tax collected. Buyer's to sign a Michigan Sales Tax Exempt form. Pricing includes delivery to Crown Point, IN.

Vessel and trailer package are in stock. The vessel is factory equipped with a Yamaha F115LB. Reed Yacht Sales will remove the F115LB and replace it with new Yamaha F150LB. Delivery is subject to availability of Yamaha F150LB outboard motor.

Boat Purchase Price	<u>\$48,070.00 USD</u>
Trailer	<u>\$4,680.00 USD</u>
Subtotal	<u>\$52,750.00 USD</u>
Trade-In Allowance	(_____)
Total after Trade-In	<u>\$52,750.00 USD</u>
Sales Tax	_____
Title & Registration	_____
Additional Expenses	_____
Processing/Other Fee	_____
Estimated Trade In Payoff	_____
Subtotal	<u>\$52,750.00 USD</u>
Deposit 25% of Subtotal	(_____)
Closing Balance Due	<u>\$52,750.00 USD</u>

Delivery of said yacht will be taken and made at Crown Point, Indiana. Buyer certifies that he has read the terms and conditions on all three pages of this document and agrees that they shall be incorporated as part of this Agreement. This Agreement is not binding on Reed Yacht Sales, LLC until accepted by a duly authorized officer of the Company. If the sale is not consummated because of the buyer's failure to perform, the deposit is forfeited.

Seller: Reed Yacht Sales, LLC
 P.O. Box 730, Grand Haven, MI 49417
 (616) 842-8899

Salesperson: Matthew Bolt

Buyer: Lake County Sheriff
 Address: 2293 N Main Street
Crown Point IN 46307
 Phone: 219-951-6517

Signature: _____
 Brent Reed as Member

Signature: _____
 Jim Weller as Officer

Signature: _____

Seller's Initials _____

Buyer's Initials _____ Page 72

PURCHASE AGREEMENT

IT IS FURTHER UNDERSTOOD AND AGREED:

The Purchase described on the first page of this document is subject to the following terms and conditions:

1. Title to the yacht and equipment listed shall be retained by the Seller until the purchase price has been paid in cash or its equivalent or a financing arrangement acceptable to Seller has been executed and accepted by a Bank or other lending institution.
2. Buyer agrees to assume and pay, unless prohibited by law, any and all taxes other than income taxes incidental to the purchase documented in this Agreement. Unless expressly stated otherwise, the purchase price stated does not include any taxes assessed by any governmental agency prior to or at the time of delivery and sale of the vessel and equipment described herein. Any and all sales or use taxes imposed on this purchase are the responsibility of the Buyer and the Buyer guarantees to hold harmless and indemnify Seller from the payment of same.
3. Seller shall not be liable for any loss or damages caused by delays attributable to the vessel's manufacturer or equipment suppliers, accident, strike, fire, or any other cause beyond Seller's control.
4. Seller retains the right to reappraise the trade-in vessel if the vessel is not physically delivered to Seller at the time of any initial appraisal. A reappraisal shall be made by Seller if there appears to be any change since the time of initial appraisal in the trade-in vessel's general physical condition or that of said vessel's equipment, furnishings and accessories. In the event the reappraisal differs from the original appraisal, the trade-in allowance shall be based on the reappraisal and the original purchase priced adjusted accordingly.
5. This Agreement shall be governed by the Uniform Commercial Code as adopted in the State of Michigan. The closing date shall be when the vessel completes production at the manufacturer's factory. If the Buyer fails or refuses to complete the purchase documented by this Agreement within fourteen (14) days of factory completion or a mutually agreed extension date, the deposit shall be used to compensate Seller for any losses, expenses, or reasonable attorney fees incurred by Seller in connection with Buyer's failure to complete the purchase documented in the Agreement. If Buyer has delivered to Seller a trade-in vessel and the purchase has not been completed within the time period described above, Buyer hereby authorizes Seller to sell the trade-in vessel at a private or public auction and deduct from any sale proceeds delivered to Buyer an amount equivalent to the losses and expenses incurred by Seller in connection with Buyer's failure to complete the purchase documented in this Agreement.
6. Disclaimer of Warranties. EXCEPT TO THE EXTENT REQUIRED BY STATE LAW, SELLER EXPRESSLY DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. Warranties covering the equipment referenced in this Agreement, if any, are made by the manufacturer. A copy of any applicable manufacturer's warranty shall be delivered by Seller to Buyer.

Seller's Initials _____

Page 2 of 3
Exhibit A

Buyer's Initials _____ **Page 73**

7. THIS DOCUMENT CONTAINS THE ENTIRE AGREEMENT BETWEEN THE PARTIES. NO OTHER REPRESENTATIVES, INDUCEMENTS OR PROMISES (WRITTEN OR VERBAL) HAVE BEEN MADE WHICH ARE NOT SET FORTH IN THIS AGREEMENT.
8. It is agreed that all provisions of this Agreement are severable and in the event that any of said terms and provisions shall be held to be invalid by a competent Court, this Agreement shall be interpreted as if such invalid terms and/or provisions were not contained herein.
9. This Agreement is binding upon Seller and Buyer, their heirs, executors, successors, administrators and assigns.

Seller's Initials _____

Page 2 of 3
Exhibit A

Buyer's Initials _____ **Page 74**



Reed Yacht Sales
 PO Box 730
 Grand Haven MI 49417
 (616) 842-8899 (P)
 (616) 604-0413 (F)

Buyer Closing Statement

Buyer/Seller Information

Buyer(s): Lake County Sheriff
Address: 2293 N Main Street Crown Point IN 46307 United States
Seller(s): Reed Yacht Sales LLC
Address: 1333 Madison St. Bldg A, Unit 62 Grand Haven MI 49417

Vessel Information

Vessel	Engine
Make: <u>Zodiac</u>	Make: <u>Yamaha</u> Serial #: _____
Model: <u>Pro 5.5 NEO - DEMO</u>	Model: <u>F150LB</u> Serial #: _____
Year: <u>2020</u>	Year: _____ Serial #: <u>TBD</u>
Length: <u>17ft 8in</u>	HP: <u>150</u> Serial #: _____
Vessel Name: _____	
Hull #: <u>XDCF55ADB020</u>	Addtl Units <u>Desc. 1: 2019 Integrity PRO5.5-4000-SSB 1L9BB1916KN381969</u>
Title/Reg #: <u>/</u>	Desc. 2: _____
USCG #: _____	Trade-In: _____

Broker Information

Listing Broker: Matthew Bolt **Selling Broker:** Matthew Bolt
Brokerage: Reed Yacht Sales **Brokerage:** Reed Yacht Sales

Transaction Information

Sales Price (Vessel)	<u>\$48,070.00 USD</u>
Sales Price (Addtl Units)	<u>\$4,680.00 USD</u>
Sales Price (Total)	<u>\$52,750.00 USD</u>
Survey Allowance	_____
Final Sales Price	<u>\$52,750.00 USD</u>
Trade-In Allowance	_____
Sub-Total	<u>\$52,750.00 USD</u>
Sales Tax (Vessel)	_____
Sales Tax (Addtl Units)	_____
County+Other Tax	_____
Registration Fees	_____
Documentation Fees	_____
Processing/Other Fees	_____
Expenses	_____
Credits	_____
Sub-Total	<u>\$52,750.00 USD</u>
Less Deposit(s)	_____
Finance Amount	_____
Trade-In Debt	_____
Balance Due	<u>\$52,750.00 USD</u>

NOTES/COMMENTS

Boat, engine and trailer sold to a Sheriff Department so no MI Sales Tax collected. Buyer's to sign a Michigan Sales Tax Exempt form.

Pricing includes delivery to Crown Point, IN.

Vessel and trailer package are in stock. The vessel is factory equipped with a Yamaha F115LB. Reed Yacht Sales will remove the F115LB and replace it with new Yamaha F150LB. Delivery is subject to availability of Yamaha F150LB outboard motor.

Agreed and Accepted By

Buyer: Jim Weller as Officer **Signature:** _____ **Date:** _____
Co-Buyer: _____ **Signature:** _____ **Date:** _____
Broker: _____ **Signature:** _____ **Date:** _____

Exhibit A

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Rev: 2015.07.17



Reed Yacht Sales
 PO Box 730
 Grand Haven MI 49417
 (616) 842-8899 (P)
 (616) 604-0413 (F)

Closing Statement/Bill of Sale

Buyer/Seller Information

Buyer(s): Lake County Sheriff
 Address: 2293 N Main Street Crown Point IN 46307 United States
 Seller(s): Reed Yacht Sales LLC
 Address: 1333 Madison St. Bldg A, Unit 62 Grand Haven MI 49417

Additional Units

	<u>Vessel</u>		<u>Addtl Unit 1</u>		<u>Addtl Unit 2</u>
Make:	<u>Zodiac</u>	Make:	<u>Integrity</u>	Make:	_____
Model:	<u>Pro 5.5 NEO - DEMO</u>	Model:	<u>PRO5.5-4000-SSB</u>	Model:	_____
Year:	<u>2020</u>	Year:	<u>2019</u>	Year:	_____
Length:	<u>17ft 8in</u>	Hull/VIN #:	<u>1L9BB1916KN381969</u>	Hull/VIN #:	_____
Vessel Name:	_____	Unit Type:	<u>TRAILER</u>	Unit Type:	_____
Hull #:	<u>XDCF55ADB020</u>		_____		_____
Registration:	_____	Value:	<u>\$4,680.00 USD</u>	Value:	_____
USCG:	_____		_____		_____

Transaction Information

Sales Price (Vessel)	<u>\$48,070.00 USD</u>
Sales Price (Addtl Units)	<u>\$4,680.00 USD</u>
Sales Price (Total)	<u>\$52,750.00 USD</u>
Survey Allowance	_____
Final Sales Price	<u>\$52,750.00 USD</u>
Trade-In Allowance	_____
Sub-Total	<u>\$52,750.00 USD</u>
Sales Tax (Vessel)	_____
Sales Tax (Addtl Units)	_____
County+City Tax	_____
Registration Fee(s)	_____
Documentation Fee(s)	_____
Processing/Other Fee	_____
Expenses	_____
Credits	_____
Sub-Total	<u>\$52,750.00 USD</u>
Less Deposit(s)	_____
Finance Amount	_____
Trade-In Debt	_____
Balance Due	<u>\$52,750.00 USD</u>

NOTES/COMMENTS

Boat, engine and trailer sold to a Sheriff Department so no MI Sales Tax collected. Buyer's to sign a Michigan Sales Tax Exempt form.

Pricing includes delivery to Crown Point, IN.

Vessel and trailer package are in stock. The vessel is factory equipped with a Yamaha F115LB. Reed Yacht Sales will remove the F115LB and replace it with new Yamaha F150LB. Delivery is subject to availability of Yamaha F150LB outboard motor.

Agreed and Accepted By

BUYER

Signature: _____
 Jim Weller as Officer Date

SELLER

Signature: _____
 Brent Reed as Member Date

Signature: _____
 Date

Signature: _____
 Date



SPECIAL ORDER 21-286

TO: COMMISSARY PERSONNEL
FROM: SHERIFF OSCAR MARTINEZ
DATE: MAY 12, 2021
SUBJECT: EXPENTITURE REQUEST

Please issue a check, from the Commissary in the amount of \$38,494.75 to Extreme Engineering for a Monolith MW5 Mobile Rock Climbing Wall to Support Public Safety and Reduce Juvenile Delinquency. Invoice #SQ-014099 Dated 05/12/2021.

Please make the check payable to: Extreme Engineering

Thank you for your assistance.



SHERIFF OSCAR MARTINEZ
/jg

Exhibit A

Page 77

2293 N. MAIN STREET • CROWN POINT, INDIANA 46307 • 219-755-3400

 1049-M



Poseidon Productions, Inc.
dba Extreme Engineering
 1391 Flat Creek Road
 Athens, TX 75751
 Ph: (916) 663-1560

INVOICE

DATE	INVOICE #
5/12/2021	SQ-014099

Bill To:
 Lake County Sheriff's Department
 ATTN: Oscar Martinez
 2293 N. Main Street
 Crown Point, IN 46307

Ship To:
 Shipping to Thackerville, OK

ACCT	Terms	Contact	Ship Date	FOB
LAK018	Due on Receipt	Kris Benken (916) 256-2878 Kris@ExtremeEngineering.com	TBD	Origin
Quantity	Item Code	Description	Price Each	Amount
1	EW-MW5-MON	Monolith MW5 Mobile Wall	\$37,794.75	\$37,794.75
1	EO-BUZKIT-05	Buzzer Kit, Fiberglass 5 Climber	\$0.00	\$0.00
1	EO-COLR-SST	Sandstone Color Option	\$0.00	\$0.00
THANK YOU FOR YOUR BUSINESS!			Subtotal	\$37,794.75
Federal Tax ID: 45-5597620			Tax	\$0.00
Payment by Wire:			Freight	\$700.00
Call (916) 663-1560 for instructions			Total Due	\$38,494.75
AP/AR Contact: Stacey@ExtremeEngineering.com			Deposit(s) 50%	\$19,247.38
			Balance Due	\$19,247.38

May 12, 2021

Check #: 32006
Inmate ID:
Inmate Name:
Payee: Extreme Engineering
1391 Flat Creek Road
Athens, TX 75751

Amount: 38494.75

JG

Approval: _____

Memo: 21-286 EQUIP REDUCE DELINQUENCY-SQ014099



COUNTY SHERIFF
LAKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on February 7, 2023, with Alfred Villareal, Commander; John G. Gruszka, Commander; and Lessie Smith, Commander.

The contents of this report were discussed on April 5, 2023, with John Petalas, County Treasurer; Ajaz Mohammed, Director of Financial Operations; Michael C. Repay, President of the Board of County Commissioners; Jerry Tippy, County Commissioner; Christine Cid, County Council member; Kathy Piekut, Chief Deputy Auditor; Glenn Cantrell, Investment Management/Finance Manager; Priscilla Kirrin, Bookkeeping Supervisor; Larry Blanchard, County Council Finance; and Matthew Fech, County Attorney.

COUNTY RECORDER
LAKE COUNTY

COUNTY RECORDER
LAKE COUNTY
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS AND REMITTANCES

A similar comment also appeared in 13 of the 15 prior Reports, including the 3 most recent Reports B53069, B56720, and B59489.

Condition and Context

The County Recorder completed monthly reconcilements of the Fee and Cash Book to the depository balance as required by Indiana Code. However, a safeguard was not in place to ensure that all monies were timely and accurately remitted to the County treasury. Additional audit procedures were performed and determined there was an excess depository cash balance totaling \$64,343 as of December 31, 2021, that was not remitted to the County treasury.

Criteria

Indiana Code 36-2-7-10(b) states:

"The county recorder shall charge and collect the fees prescribed by this section for recording, filing, copying, and other services the recorder renders, and shall pay them into the county treasury at the end of each calendar month. The fees prescribed and collected under this section supersede all other recording fees required by law to be charged for services rendered by the county recorder."



OFFICE OF THE LAKE COUNTY RECORDER

LAKE COUNTY GOVERNMENT CENTER
2293 NORTH MAIN STREET
CROWN POINT, INDIANA 46307
OFFICIAL RESPONSE

GINA PIMENTEL
Recorder

PHONE (219) 755-3730
FAX (219) 648-6094

February 10, 2023

Indiana State Board of Accounts
302 West Washington St. Room E418
Indianapolis, IN 46204-2765

Re: Lake County Recorder

To Whom It May Concern:

Over the last few years, the Lake County Recorder's Office has done a great deal to ensure good standing with the State Board of Accounts.

Bank account reconciliation and remittances have been a top priority and have been consistently balanced. With this said, I am in agreement with the finding of an excess depository cash balance.

It is my plan to continue to work with our SBOA liaison to remit the excess cash balance to the County treasury.

Sincerely,

Regina M. Pimentel

Gina Pimentel
Lake County Recorder

COUNTY RECORDER
LAKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on February 7, 2023, with Gina Pimentel, County Recorder, and Sherry Serences, Chief Deputy.

The contents of this report were discussed on April 5, 2023, with John Petalas, County Treasurer; Ajaz Mohammed, Director of Financial Operations; Michael C. Repay, President of the Board of County Commissioners; Jerry Tippy, County Commissioner; Christine Cid, County Council member; Kathy Piekut, Chief Deputy Auditor; Glenn Cantrell, Investment Management/Finance Manager; Priscilla Kirrin, Bookkeeping Supervisor; Larry Blanchard, County Council Finance; and Matthew Fech, County Attorney.

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY
AUDIT RESULT AND COMMENT

CAPITAL ASSETS

A similar comment also appeared in prior Report B56720, entitled *FINANCIAL TRANSACTIONS AND REPORTING*, and Report B59489.

Condition and Context

The County contracted with a consultant to determine the detailed listing of capital assets. The County did not have internal controls in place to verify that the amounts on the detailed listing from the consultant were accurate or complete. Additionally, the County did not perform a complete physical inventory as required.

Numerous errors were noted on the capital asset detailed listing. The financial statements and notes to the financial statements reported an overstated beginning balance of \$22,992,333 in construction in progress. This was due to an error in the prior audit in which the financial statements and notes to the financial statements reported an increase in additions of \$22,992,333 for construction in progress, but the detailed capital asset listing did not include the increase and was not corrected by the County from the prior audit.

The County was unable to provide supporting documentation for any of the requested beginning capital assets reported. As a result, we were unable to audit capital assets, accumulated depreciation, and depreciation expense for the County. The opinion of the Governmental Activities reflects this matter.

Criteria

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

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY
AUDIT RESULT AND COMMENT
(Continued)

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

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

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

Indiana Code 5-15-6-3 states:

"No financial records or records relating to financial records shall be destroyed until the earlier of the following actions:

- (1) The audit of the records by the state board of accounts has been completed, report filed, and any exceptions set out in the report satisfied.
- (2) The financial record or records have been copied or reproduced in accordance with a retention schedule or with the written consent of the administration."

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 5, 2023, with John Petalas, County Treasurer; Ajaz Mohammed, Director of Financial Operations; Michael C. Repay, President of the Board of County Commissioners; Jerry Tippy, County Commissioner; Christine Cid, County Council member; Kathy Piekut, Chief Deputy Auditor; Glenn Cantrell, Investment Management/Finance Manager; Priscilla Kirrin, Bookkeeping Supervisor; Larry Blanchard, County Council Finance; and Matthew Fech, County Attorney.

COUNTY COUNCIL
LAKE COUNTY

COUNTY COUNCIL
LAKE COUNTY
AUDIT RESULTS AND COMMENTS

CREDIT CARD POLICY

Condition and Context

The County did not have an ordinance or resolution authorizing the use of a credit card. The County Sheriff's department made purchases via credit cards which were paid from the Jail Commissary Fund.

Criteria

The SBOA will not take exception to the use of credit cards by a unit provided the following criteria are observed:

1. The governing board must authorize credit card use through an ordinance/resolution, which has been approved in a meeting and documented in the minutes.
2. Issuance and use should be handled by an official or employee designated by the governing body.
3. The purposes for which the credit card may be used must be specifically stated in the ordinance/resolution.
4. When the purpose for which the credit card has been issued has been accomplished, the card must be returned to the custody of the responsible person.
5. The designated responsible official or employee must maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned.
6. Credit cards must not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing body and other officials with timely and accurate accounting information and monitoring of the accounting system.

COUNTY COUNCIL
LAKE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

7. Payment cannot be made on the basis of a statement or a credit card slip only. Procedures for payments must be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee may be the personal obligation of the responsible officer or employee.
8. If authorized, an annual fee may be paid.

(Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

TRAINING ON INTERNAL CONTROL STANDARDS

Condition and Context

The County did not provide documentation that 3 of 25 employees tested whose official duties included receiving, processing, depositing, disbursing, or otherwise having access to funds received training over the County's adopted internal control standards as required.

Criteria

Indiana Code 5-11-1-27(g) states:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that:

- (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and
- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

LAKE COUNTY COUNCIL

LAKE COUNTY GOVERNMENT CENTER
2293 NORTH MAIN STREET
CROWN POINT, INDIANA 46307
219-755-3280
FAX: 219-755-3283



LAKE COUNTY GOVERNMENT CENTER
CROWN POINT, INDIANA



OFFICIAL RESPONSE

1ST DISTRICT
DAVID HAMM

★

April 13, 2023

2ND DISTRICT
ALFREDO MENCHACA

★

Indiana State Board of Accounts
302 West Washington Street, Rom E418
Indianapolis, IN 46204-2765

3RD DISTRICT
CHARLIE BROWN

★

RE: Lake County Council Response

Dear Sir/Madam:

4TH DISTRICT
DANIEL DERNULC

★

As Vice-President of the Lake County Council, I wanted to reach out to you in response to the audit exceptions that were raised at our exit conference. I am responding, as our President is currently unavailable due to a medical issue. It is my understanding that there are two exceptions that deal primarily with the Council, and it is my belief that we have taken sufficient remedial measures to address those two issues.

5TH DISTRICT
CHRISTINE CID

★

First of all, my understanding is that the State Board of Accounts had an issue with respect to a credit card policy. To remediate that issue, on April 11, 2023, the Lake County Council unanimously passed an ordinance implementing a credit card policy. A copy of Ordinance No. 1482D is attached hereto, made a part hereof, and marked as Exhibit "A".

6TH DISTRICT
TED F. BILSKI

★

In addition, it is my understanding that the State Board of Accounts took exception to the fact that there was no rebate policy in place. To remediate that issue, the Lake County Council at its meeting on April 11, 2023, passed Ordinance No. 1482E, a copy of which is attached hereto, made a part hereof, and marked as Exhibit "B," and that ordinance is relative to vendor rebates. Although this currently is going to be the policy of the Lake County Council and Lake County Government, there will be an amendment to this at the May meeting, as some unintended consequences have been realized. Lake County Government understands that the rebates are the property of Lake County Government, but

7TH DISTRICT
CHRISTIAN JORGENSEN

★

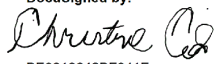
further understands that many of the rebates that are received are in the form of store credits that cannot be deposited into the Lake County Treasury. As a result, it is our intention to pass an amended ordinance in May of 2023 that would reflect that to the extent that the rebate is a store credit, the officeholder receiving it will need to apply it to the next purchase made with that vendor, as opposed to it inuring to the benefit of any individual and also as opposed to having it deposited into the Treasury, as that is physically impossible.

It is my understanding that another aspect of Lake County Government had an exception taken as a result of a lack of training on internal controls for new employees. Although the Lake County Board of Commissioners handles the Human Resources aspect of County Government, the Lake County Council is also the legislative body, and it is the intention of the Lake County Council to pass an ordinance at the May meeting that will reflect that all new employees will be required to attend training on the internal controls required by the State Board of Accounts.

I am hopeful that this response is satisfactory to the State Board of Accounts and the audit teams. If you have any comments or questions, please do not hesitate to contact our attorney, Thomas C. O'Donnell, or myself personally, at the number indicated above.

Thank you for your attention to this matter.

Sincerely,

DocuSigned by:

BE0819642BF841F...

CHRISTINE CID

Vice-President, Lake County Council

CC/pb
Enclosures

ORDINANCE NO. 1482D

ORDINANCE ESTABLISHING THE LAKE COUNTY
EMPLOYEE CREDIT CARD POLICY PROCEDURE

WHEREAS, Indiana Code 36-2-3.5-3 provides that the Lake County Council is the fiscal and legislative body for Lake County, Indiana; and

WHEREAS, Indiana Code 36-2-3.5-5(b)(3) provides that the Lake County Council may pass all ordinances, orders, resolutions and motions for the government of the County in the manner prescribed by I.C. 36-2-4, et. seq.; and

WHEREAS, credit cards issued by and through Lake County Government are the property of Lake County Government; and

WHEREAS, pursuant to guidelines (the "guidelines") issued by the Indiana State Board of Accounts ("SBOA") the SBOA will not take exception to the use of credit cards by the County provided an employee credit card policy procedure ordinance is established and adopted; and

WHEREAS, the Lake County Council desires to adopt an ordinance establishing employee credit card policy procedures that conforms with the SBOA guidelines and best practices.

NOW, THEREFORE, LET IT BE ORDAINED AS FOLLOWS:

USE OF CREDIT CARDS

I. Procedure for Obtaining a County Credit Card.

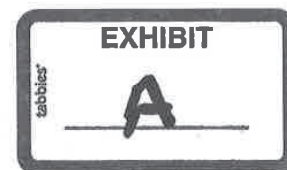
Upon application to and approval by the Lake County Board of Commissioners, a County official, officer or designated employee may become an authorized signer on a Lake County credit card whose issuance and use shall be handled by the County official, officer, or employee.

When the purpose for which the credit card was issued has been accomplished, the credit card must be returned to the custody of the designated responsible person.

Unless extraordinary circumstances are found to exist, only one (1) credit card will be issued to each County official, officer or department.

II. Purposes for which Credit Card May be Used.

Without the express prior approval of the Lake County Board of Commissioners, County credit



cards may only be used for the following purposes:

1. Travel expenses related to training, state-called meetings, symposiums, conferences and grant travel; and
2. "Emergency Conditions" under I.C. 5-22-10-4, when there exists, under emergency conditions, a threat to public health, welfare, or safety; and when delaying purchase of the requires supplies or services until after approval can be obtained at the next scheduled meeting of the Lake County Board of Commissioners would seriously impair the functioning of the using agency under I.C. 5-22-10-9.

III. Prohibited Credit Card Uses.

The following uses for credit cards are specifically prohibited:

1. Public funds cannot be donated or given to charitable organizations or individuals;
2. Credit cards may not be used to bypass the accounting system;
3. Payment cannot be made on the basis of a statement or a credit card slip only. Supporting documents such as paid bills and receipts must be maintained and available;
4. Any interest or penalty incurred due to late filing or furnishing by an official, officer or employee will be the personal obligation of the responsible official, officer or employee unless specifically authorized by the Lake County Board of Commissioners for good cause shown;
5. Unreasonable or excessive costs must be avoided and may be the personal obligation of the responsible official, officer or employee;
6. Payments for goods or services which are not received and/or not authorized may be the personal obligation of the responsible official, officer, or employee;
7. Authorized signers must ensure that their purchases do not incur any State gross retail and/or use taxes pursuant to I.C. 6-2.5-5-16; and
8. Personal expenses.

IV. Credit Card Limit.

The maximum credit card limit will be Five Thousand (\$5,000.00) Dollars unless the official, officer or department provides supporting information for a higher limit, which is subject to approval by the Lake County Board of Commissioners.

V. Annual Fees.

An annual fee for the County credit cards is authorized by the Lake County Board of

Commissioners if approved by the County Auditor. The County Auditor shall submit a recommendation for selection of the credit card provider.


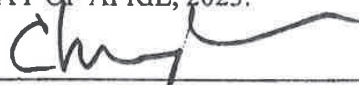




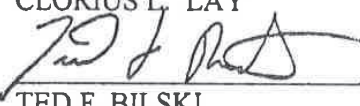
VI. Accounting.

The designated responsible official, officer or employee must maintain an accounting system or log which includes the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, and date the card is issued and returned and any other documentation deemed necessary for the payment by the County Auditor. The designated official, officer, or employee shall be responsible to compare credit card purchases to the credit card policy set forth in this Ordinance.

VII. Revocation.

For good cause shown, including but not limited to, violation of this credit card policy, the Lake County Board of Commissioners may revoke any County credit card.

SO ORDAINED THIS 11th DAY OF APRIL, 2023.

 _____ DAVID HAMM	 _____ CHARLIE BROWN - President	 _____ CHRISTINE CID
 _____ RANDELL C. NIEMEYER		 _____ CLORIUS L. LAY
 _____ PETE LINDEMULDER		 _____ TED F. BILSKI

Members of the Lake County Council

ORDINANCE NO. 1482E

ORDINANCE ESTABLISHING THE LAKE COUNTY
VENDOR REBATE POLICY PROCEDURE

WHEREAS, Indiana Code 36-2-3.5-3 provides that the Lake County Council is the fiscal and legislative body for Lake County, Indiana; and

WHEREAS, Indiana Code 36-2-3.5-5(b)(3) provides that the Lake County Council may pass all ordinances, orders, resolutions and motions for the government of the County in the manner prescribed by I.C. 36-2-4, et. seq.; and

WHEREAS, purchases made by Lake County employees on behalf of Lake County Government may include rebates on the value of the purchase; and

WHEREAS, pursuant to guidelines (the "guidelines") issued by the Indiana State Board of Accounts ("SBOA") the SBOA will not take exception to the receipt of rebates by the County provided a rebate policy procedure ordinance is established and adopted; and

WHEREAS, the Lake County Council desires to adopt an ordinance establishing a vendor rebate policy procedure that conforms with the SBOA guidelines and best practices.

NOW, THEREFORE, LET IT BE ORDAINED AS FOLLOWS:

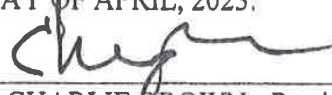
RECEIPT OF REBATES

1. Any compensation, premium, bonus or product earned as a result of the purchase of goods or services by an employee or office holder on behalf of Lake County Government is the sole property of Lake County Government.
2. Any employee or office holder who comes into possession of any compensation, premium, bonus or product received as a result of a purchase made on behalf of Lake County Government shall immediately turn that rebate or item over to the appropriate County fiscal officer for deposit into the County Treasury or to be placed into service by the Lake County Board of Commissioners.
3. Any employee or office holder who fails or refuses to turn over that rebate or item shall be held personally liable to Lake County




Government for the value of the rebate or item.

SO ORDAINED THIS 11th DAY OF APRIL, 2023.



CHARLIE BROWN - President



DAVID HAMM



CHRISTINE CID



RANDELL C. NIEMEYER

CLORIUS L. LAY



PETE LINDEMULDER



TED F. BILSKI

Members of the Lake County Council

COUNTY COUNCIL
LAKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 5, 2023, with John Petalas, County Treasurer; Ajaz Mohammed, Director of Financial Operations; Michael C. Repay, President of the Board of County Commissioners; Jerry Tippy, County Commissioner; Christine Cid, County Council member; Kathy Piekut, Chief Deputy Auditor; Glenn Cantrell, Investment Management/Finance Manager; Priscilla Kirrin, Bookkeeping Supervisor; Larry Blanchard, County Council Finance; and Matthew Fech, County Attorney.