



*Meeting
of the
Vigo County Council
April 2, 2019*

VIGO COUNTY COUNCIL

April 2, 2019

6:00 P.M.

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VIGO COUNTY COUNCIL
Agenda
Tuesday, April 2, 2019 at 6:00 P.M.
Council Chambers, Vigo County Annex

1. Pledge of Allegiance
2. Calling of the roll
3. Corrections to the journal of the preceding meeting, if needed
 - a. *March 12, 2019*
4. Public comment
 - a. Kristi Howe, Director of Vigo County Library: Presenting 2019-2023 Strategic Plan of the Vigo County Library
5. Communications from elected officials, other officials, or agencies of the County
6. Reports from standing committees
7. Reports from select committees
 - a. Annual Budget
 - i. Resolution 2019-06 Personal Property Tax Abatement: ROC 19-022 Personal Property Abatement- Verdeco Recycling Midwest
 - b. Budget Adjustment
 - i. Additional Appropriation Ordinance 2019-08: ROC 19-021 County General/Sheriff
 - ii. Additional Appropriation Ordinance 2019-09: ROC 19-023 Reassessment II/ County Assessor
 - iii. Resolution of Re-Allocation of Existing Appropriation 2019-02: ROC 19-024 Parks and Recreation
 - iv. Additional Appropriation Ordinance 2019-010: ROC 19-025 County General/ Auditor
 - v. Additional Appropriation Ordinance 2019-04: ROC 19-011 Prosecutor/ Seized Assets
 - vi. Additional Appropriation 2019-011: ROC 19-015 County General/Juvenile Court – CASA (Position approved in 03/12/2019 Council Meeting)
 - vii. ROC 19-007 Approve Encumbrances
8. Ordinances relating to appropriations
9. Honorary resolutions
10. Resolutions relating to fiscal policies of the Council
11. First Reading by summary reference of proposed ordinances and resolutions
12. Appointments
13. Adjournment

NOTICE TO TAXPAYERS OF PROPOSED ADDITIONAL APPROPRIATIONS

Notice is hereby given the Taxpayers of Vigo County, Indiana, that the Vigo County Council will meet at the Vigo County Annex, 127 Oak Street, Terre Haute, Indiana at 6:00 pm on April 2, 2019 to consider the following appropriations in excess of the budget of the current year.

COUNTY GENERAL

AUDITOR/.0002

37850 Professional Services \$ 150,000

SHERIFF/.0005

44510 Equipment New \$ 48,901

JUVENILE COURTS

10010 Salaries \$ 29,539

15210 FICA/SS \$ 2,260

15220 PERF \$ 4,195

15230 Insurance \$ 21,852

TOTAL COUNTY GENERAL FUND \$ 256,747

COUNTY ASSESSOR/REASSESSMENT/1188

33300 Contractual Services \$ 20,000

TOTAL REASSESSMENT FUND \$ 20,000

PROSECUTOR/SEIZED ASSETS/4967

44460 Vehicles \$ 23,000

TOTAL SEIZED ASSETS FUND \$ 23,000

JAMES W. BRAMBLE

VIGO COUNTY AUDITOR

TO BE PUBLISHED: Friday, March 22, 2019

TRIBUNE-STAR

RESOLUTION NO. 2019- 6

A Resolution of the County Council of Vigo County, Indiana, Designating an Area Within Vigo County, Indiana as an Economic Revitalization Area for the Purpose of a Personal Property Tax Abatement

WHEREAS, A Petition for a personal property tax abatement has been filed with the County Council of Vigo County, Indiana (hereinafter "County Council") requesting that the property described therein be designated an Economic Revitalization Area for purposes of personal property tax abatement; and

WHEREAS, **Verdeco Recycling Midwest, Inc.** (hereinafter the "petitioner") has submitted a Statement of Benefits and provided all information and documentation necessary for the County Council to make an informed decision, said information including a description of the real property which is more particularly described in **Exhibit A**.

WHEREAS, petitioner has represented and presented evidence that in connection with this Project it currently has 32 existing full-time jobs in Indiana, and \$1,678,000.00 annual Indiana payroll (which existing jobs and payroll will be retained), but on completion of this project will create approximately one (1) new permanent full-time job with a total annual payroll of approximately \$60,000 plus benefits. Petitioner has further represented and presented evidence that the cost of this project will be approximately \$4,880,000.00 for new manufacturing equipment (the "manufacturing equipment").

WHEREAS, the County Council is authorized under the provisions of I.C. 6-1.1-12.1-1, et seq. to designate areas of the County as economic revitalization areas for the purpose of tax abatement; and

WHEREAS, the County Council has considered the Statement of Benefits and has conducted a complete and proper investigation of the subject property and neighborhood to determine that the area qualifies as an economic revitalization area under Indiana statutes; and

WHEREAS, the County Council has found the subject property to be an area where facilities that are technologically, economically or energy obsolete, are located and where the obsolescence may lead to a decline in employment and tax revenues and has become undesirable for or impossible of normal development and occupancy because of a lack of development, cessation of growth, deterioration of improvements, character of occupancy, age, obsolescence, substandard buildings and other factors, which prevent normal development or use;

NOW, THEREFORE, IT IS FOUND, DETERMINED AND RESOLVED by the County Council of Vigo County, Indiana, that:

1. The petitioner's estimate of the cost of new manufacturing equipment is reasonable for manufacturing equipment of that type in view of current technologies.
2. The petitioner's estimate of the number of individuals who will be employed and retained, and the benefits thereby, can reasonably be expected to result from the project and installation of new manufacturing equipment.
3. The petitioner's estimate of the annual salaries or wages of the individuals who will be employed, and the benefit thereby, can reasonably be expected to result from the project and the installation of the new manufacturing equipment.
4. That the benefits about which information has been requested can reasonably be expected to result from the installation of the new manufacturing equipment.
5. The totality of the benefits of the proposed project and installation of the new manufacturing equipment can reasonably be expected to result from the project and are sufficient to justify personal property tax abatement over a 10-year deduction period, and each such deduction should be, and they are hereby, allowed in the amount determined under IC 6-1.1-12.1-17(b) and the following schedule:

YEAR OF DEDUCTION	PERCENTAGE
1st	100%
2nd	90%
3rd	80%
4th	70%
5th	60%
6th	50%
7th	40%
8th	30%
9th	20%
10th	10%
11th and thereafter	0%

6. That the Statement of Benefits submitted to the County Council is hereby approved and the real estate described in **Exhibit A** (the "Real Estate") is hereby designated as an Economic Revitalization Area pursuant to I.C. 6-1.1-12.1-1, et seq. and petitioner is entitled to personal property tax abatement over a 10-year deduction period as provided therein for the proposed acquisition of the new manufacturing equipment.
7. Notice of the adoption and substance of this Resolution shall be published according to I.C. 5-3-1 stating the adoption and substance hereof, stating a date for the public hearing at which the County Council will hear and receive remonstrances and objections, and take final action on the designation of the Real Estate as an Economic Revitalization Area, the approval of the Statement of Benefits, and the consideration of the adoption of the waivers, and stating that a copy of the description of the affected area

is available for inspection in the County Assessor's Office, all as required by law.

8. That this Resolution is supplementary to and in addition to any prior resolutions.

Passed in Open Council this _____ day of _____, 2019.

VIGO COUNTY COUNCIL

Aaron Loudermilk, President

James Mann

David Thompson

Vicki Weger

Mike Morris

Chris Switzer

Lisa Spence-Bunnett

This instrument prepared by William M. Olah, WILKINSON, GOELLER, MODESITT, WILKINSON & DRUMMY, LLP, 333 Ohio Street, Terre Haute, IN 47807; (812) 232-4311.

I affirm, under the penalties for perjury, that
I have taken reasonable care to redact each
Social Security Number in this document,
unless required by law.

EXHIBIT A

Parcel No. 84-13-04-400-011.000-024

Vigo County Industrial Park Sub. Ph. IV Replat of Lot 4

ADDITIONAL APPROPRIATION ORDINANCE 2019-08

WHEREAS, it has been determined that it is now necessary to appropriate more money than was appropriated in the annual budget, now, therefore:

SEC. 1. Be it ordained by the County Council of Vigo County, Indiana, that for the expenses of County General Fund the following additional sums of money are hereby appropriated out of the funds named and for the purposes specified, subject to the laws governing the same.

County General/ Sheriff

1000.44510.000.0005 Equipment New

ADVERTISED APPROPRIATED

\$48,901

Approved on this 2nd day of April, 2019.

Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Lisa Spence-Bunnett _____
Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Chris Switzer _____
Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	David Thompson _____
Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Vicki Weger _____
Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Mike Morris _____
Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Jim Mann II _____
Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Aaron Loudermilk, President _____

Attest:

James W. Bramble
Vigo County Auditor

ADDITIONAL APPROPRIATION ORDINANCE 2019-09

WHEREAS, it has been determined that it is now necessary to appropriate more money than was appropriated in the annual budget, now, therefore:

SEC. 1. Be it ordained by the County Council of Vigo County, Indiana, that for the expenses of Reassessment II Fund the following additional sums of money are hereby appropriated out of the funds named and for the purposes specified, subject to the laws governing the same.

<u>Reassessment II</u>	<u>ADVERTISED</u>	<u>APPROPRIATED</u>
1188.33300.000.0000 Contractual Services	\$20,000	

Approved on this 2nd day of April, 2019.

Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	Lisa Spence-Bunnett	_____
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>		
Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	Chris Switzer	_____
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>		
Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	David Thompson	_____
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>		
Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	Vicki Weger	_____
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>		
Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	Mike Morris	_____
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>		
Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	Jim Mann II	_____
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>		
Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	Aaron Loudermilk, President	_____
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>		

Attest:

James W. Bramble
Vigo County Auditor

ADDITIONAL APPROPRIATION ORDINANCE 2019-10

WHEREAS, it has been determined that it is now necessary to appropriate more money than was appropriated in the annual budget, now, therefore:

SEC. 1. Be it ordained by the County Council of Vigo County, Indiana, that for the expenses of County General Fund the following additional sums of money are hereby appropriated out of the funds named and for the purposes specified, subject to the laws governing the same.

<u>County General/ Auditor</u>	<u>ADVERTISED</u>	<u>APPROPRIATED</u>
1000.37850.000.0002 Professional Services	\$150,000	

Approved on this 2nd day of April, 2019.

Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Lisa Spence-Bunnett _____
Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Chris Switzer _____
Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	David Thompson _____
Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Vicki Weger _____
Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Mike Morris _____
Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Jim Mann II _____
Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Aaron Loudermilk, President _____

Attest:

James W. Bramble
Vigo County Auditor

ADDITIONAL APPROPRIATION ORDINANCE 2019-11

WHEREAS, it has been determined that it is now necessary to appropriate more money than was appropriated in the annual budget, now, therefore:

SEC. 1. Be it ordained by the County Council of Vigo County, Indiana, that for the expenses of County General Fund the following additional sums of money are hereby appropriated out of the funds named and for the purposes specified, subject to the laws governing the same.

	<u>ADVERTISED</u>	<u>APPROPRIATED</u>
<u>County General/ Juvenile Court</u>		
1000.10010.000.0234 Payroll Salaries	\$29,539	
1000.15210.000.0234 Social Security/ FICA	\$2,260	
1000.15220.000.0234 PERF	\$4,195	
1000.15230.000.0234 Group Insurance	\$21,852	

Approved on this 2nd day of April, 2019.

Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Lisa Spence-Bunnett _____
Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Chris Switzer _____
Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	David Thompson _____
Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Vicki Weger _____
Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Mike Morris _____
Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Jim Mann II _____
Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Aaron Loudermilk, President _____

Attest:

James W. Bramble
Vigo County Auditor

RESOLUTION OF RE-ALLOCATION OF EXISTING APPROPRIATION 2019-01

It has been shown that certain existing appropriations now have unobligated balances which will not be needed for the purposes which appropriated are hereby re-allocated in the following amounts:

	<u>REQUESTED</u>	<u>APPROVED</u>
<u>Parks & Recreation Fund</u>		
From: 1219.33300.000.0000 Contractual Services		\$39,804.00
To: 1219.10010.000.0000 Payroll Salaries	\$36,975.00	
1219.15210.000.0000 Social Security/FICA	\$2,829.00	

Approved on this 2nd day of April, 2019.

Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Lisa Spence-Bunnett _____
Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Chris Switzer _____
Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	David Thompson _____
Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Vicki Weger _____
Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Tim P. Curley _____
Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Brendan R. Kearns _____
Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Aaron Loudermilk, President _____

Attest:

James W. Bramble
Vigo County Auditor

PETITION FOR PERSONAL PROPERTY TAX ABATEMENT CONSIDERATION

The undersigned owner of to-be-purchased tangible personal property to be installed upon real estate located in Vigo County, Indiana, hereby petitions the Vigo County Council for personal property tax abatement consideration pursuant to I.C. 6-1.1-12.1-1, et seq. and in support of this petition states the following:

1. Describe the proposed redevelopment or rehabilitation project, including information about physical improvements to be made, the amount of land to be used, the proposed use of the improvements and a general statement as to the importance of the project to your business:

Petitioner leases the building in the Vigo County Industrial Park owned by Garmong Development Company, LLC. The address is 10535 James Adams Street. From that building, the Petitioner, Verdeco Recycling Midwest, Inc., operates a PET recycling/manufacturing facility in which Petitioner has previously invested nearly \$6,000,000.00 of manufacturing and information technology equipment. Petitioner now desires to increase the efficiency of its manufacturing line with state-of-the-art enhancements as set forth in attached **Exhibit A** (hereby made a part hereof), as well as add a higher volume ventilation system that will materially enhance the work environment of Petitioner's employees. Upon passage of this requested abatement, this efficiency increasing project will commence immediately.

2. The project will create, upon its completion (target date of June 20, 2020) another full-time job with a new annual payroll of approximately \$60,000.00 plus benefits. Additionally, the thirty-two (32) manufacturing jobs (with an annual payroll of approximately \$1,678,000.00) will be maintained and secured by the modernization this project will represent.

3. Estimate the dollar value of the redevelopment or rehabilitation project: \$4,880,000.00.

4. The real property that will house the equipment for which personal property tax abatement consideration is petitioned (the "Property") is owned or to be owned by the following individuals or corporations (if the business organization is publicly held, indicate also the name of the corporate parent, if any, and the name under which the corporation has filed with the Securities and Exchange Commission):

NAME	ADDRESS	INTEREST
Garmong Development Company, LLC	10535 James Adams Street Terre Haute, IN 47802	Owner

5. The commonly known address of the Property is: 10535 James Adams Street, Terre Haute, Indiana 47802, a legal description of which is attached hereto, marked Exhibit **B** and incorporated herein.

6. Other anticipated public financing for the project (including, if any, industrial revenue bonding to be sought or already authorized), assistance through the United States Department of Housing and Urban Development funds or other public financial assistance: none anticipated

7. The following person(s) should be contacted as the petitioner's agent regarding additional information and public hearing notifications:

Name: William M. Olah, WILKINSON, GOELLER, MODESITT, WILKINSON & DRUMMY, LLP
Address: 333 Ohio Street, Terre Haute, IN 47807
Telephone: (812) 232-4311

8. Please indicate the type of Economic Development Revitalization project involved in your request:

- | | |
|-------------------------------------|---|
| <input type="checkbox"/> | a. Housing |
| <input type="checkbox"/> | b. Office |
| <input type="checkbox"/> | c. Retail/Commercial |
| <input type="checkbox"/> | d. Mixed Use – Retain, Housing and Office |
| <input checked="" type="checkbox"/> | e. Industrial |
| <input type="checkbox"/> | f. Warehousing |

WHEREFORE, petitioner requests that the Vigo County Council adopt a declaratory resolution designating the area described herein to be an economic revitalization area for purposes of personal property tax abatement consideration and, after publication of notice and public hearing, determine qualifications for an economic revitalization area have been met and confirm such resolution.

Name of Petitioner:

Verdeco Recycling Midwest, Inc.

By: 

Boris Ofer, Chief Operating Officer

DO NOT USE THIS SPACE

Resolution # Target Area Required

Yes No

Confirming Ordinance #

Date of Notice

Final Action

Target Area Ord. Effective

Description	MIDWEST Amount
Viscotec columns (viscoStar150)x 2	\$ 3,545,000
Unadyn SSP material handling	250,000
Electrical	200,000
Roof/foundation/permits/silo transfer	350,000
Compressor	48,000
Building Ventilation	100,000
Air dryer	12,000
Compressed air/water lines/exhaust lines/fire sprinklers	125,000
Spare parts	200,000
Project Manager	50,000
	<hr/>
	\$ 4,880,000
Capital improvements phase 1	Midwest
Viscotec	\$ 3,545,000
Ancillary equipment	510,000
Site improvements	775,000
Short term labor(project manager)	50,000
	<hr/>
	\$ 4,880,000
Additional employee	
Maintenance	1
Pay	\$ 60,000

EXHIBIT B

Parcel No. 84-13-04-400-011.000-024

Vigo County Industrial Park Sub. Ph. IV Replat Lot 4



STATEMENT OF BENEFITS PERSONAL PROPERTY

State Form 51764 (R4 / 11-15)

Prescribed by the Department of Local Government Finance

FORM SB-1 / PP

PRIVACY NOTICE

Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1.1-12.1-5.1.

INSTRUCTIONS

1. This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise this statement must be submitted to the designating body **BEFORE** a person installs the new manufacturing equipment and/or research and development equipment, and/or logistical distribution equipment and/or information technology equipment for which the person wishes to claim a deduction.
2. The statement of benefits form **must be submitted to the designating body and the area designated an economic revitalization area before the installation of qualifying abatable equipment for which the person desires to claim a deduction.**
3. To obtain a deduction, a person must file a certified deduction schedule with the person's personal property return on a certified deduction schedule (Form 103-ERA) with the township assessor of the township where the property is situated or with the county assessor if there is no township assessor for the township. The 103-ERA must be filed between January 1 and May 15 of the assessment year in which new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment is installed and fully functional, unless a filing extension has been obtained. A person who obtains a filing extension must file the form between January 1 and the extended due date of that year.
4. Property owners whose Statement of Benefits was approved, must submit Form CF-1/PP annually to show compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)
5. For a Form SB-1/PP that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. For a Form SB-1/PP that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. (IC 6-1.1-12.1-17)

SECTION 1		TAXPAYER INFORMATION						
Name of taxpayer		Name of contact person						
Verdeco Recycling Midwest, Inc.		William M. Olah, Attorney						
Address of taxpayer (number and street, city, state, and ZIP code)		Telephone number						
10535 James Adams Street, Terre Haute, IN 47802		(812) 232-4311						
SECTION 2		LOCATION AND DESCRIPTION OF PROPOSED PROJECT						
Name of designating body		Resolution number (s)						
Vigo County Council		2019-						
Location of property		County		DLGF taxing district number				
10535 James Adams Street, Terre Haute, IN 47802		Vigo		84-024				
Description of manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment. (Use additional sheets if necessary.) Please see attached listing on Exhibit A (hereby made a part hereof).				ESTIMATED				
				START DATE	COMPLETION DATE			
		Manufacturing Equipment		06/01/2019	09/01/2019			
		R & D Equipment						
		Logist Dist Equipment						
		IT Equipment						
SECTION 3		ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT						
Current number	Salaries	Number retained	Salaries	Number additional	Salaries			
32	\$1,678,000	32	\$1,678,000	1	\$60,000			
SECTION 4		ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT						
NOTE: Pursuant to IC 6-1.1-12.1-5.1 (d) (2) the COST of the property is confidential.	MANUFACTURING EQUIPMENT		R & D EQUIPMENT		LOGIST DIST EQUIPMENT		IT EQUIPMENT	
	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Current values								
Plus estimated values of proposed project	4,880,000	1,708,000						
Less values of any property being replaced								
Net estimated values upon completion of project	4,880,000	1,708,000						
SECTION 5		WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER						
Estimated solid waste converted (pounds)		Estimated hazardous waste converted (pounds)						
Other benefits:								
SECTION 6		TAXPAYER CERTIFICATION						
I hereby certify that the representations in this statement are true.								
Signature of authorized representative				Date signed (month, day, year)				
				02/16/2019				
Printed name of authorized representative				Title				
Boris Ofer				Chief Operating Officer				

FOR USE OF THE DESIGNATING BODY

We have reviewed our prior actions relating to the designation of this economic revitalization area and find that the applicant meets the general standards adopted in the resolution previously approved by this body. Said resolution, passed under IC 6-1.1-12.1-2.5, provides for the following limitations as authorized under IC 6-1.1-12.1-2.

- A. The designated area has been limited to a period of time not to exceed _____ calendar years * (see below). The date this designation expires is _____. *NOTE: This question addresses whether the resolution contains an expiration date for the designated area.*
- B. The type of deduction that is allowed in the designated area is limited to:
- | | | |
|--|--|---|
| 1. Installation of new manufacturing equipment; | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Enhanced Abatement per IC 6-1.1-12.1-18
Check box if an enhanced abatement was approved for one or more of these types. |
| 2. Installation of new research and development equipment; | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| 3. Installation of new logistical distribution equipment. | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| 4. Installation of new information technology equipment; | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
- C. The amount of deduction applicable to new manufacturing equipment is limited to \$ _____ cost with an assessed value of \$ _____. (One or both lines may be filled out to establish a limit, if desired.)
- D. The amount of deduction applicable to new research and development equipment is limited to \$ _____ cost with an assessed value of \$ _____. (One or both lines may be filled out to establish a limit, if desired.)
- E. The amount of deduction applicable to new logistical distribution equipment is limited to \$ _____ cost with an assessed value of \$ _____. (One or both lines may be filled out to establish a limit, if desired.)
- F. The amount of deduction applicable to new information technology equipment is limited to \$ _____ cost with an assessed value of \$ _____. (One or both lines may be filled out to establish a limit, if desired.)
- G. Other limitations or conditions (specify) _____
- H. The deduction for new manufacturing equipment and/or new research and development equipment and/or new logistical distribution equipment and/or new information technology equipment installed and first claimed eligible for deduction is allowed for:
- | | | | | | |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------------|--|
| <input type="checkbox"/> Year 1 | <input type="checkbox"/> Year 2 | <input type="checkbox"/> Year 3 | <input type="checkbox"/> Year 4 | <input type="checkbox"/> Year 5 | <input type="checkbox"/> Enhanced Abatement per IC 6-1.1-12.1-18
Number of years approved: _____
(Enter one to twenty (1-20) years; may not exceed twenty (20) years.) |
| <input type="checkbox"/> Year 6 | <input type="checkbox"/> Year 7 | <input type="checkbox"/> Year 8 | <input type="checkbox"/> Year 9 | <input type="checkbox"/> Year 10 | |
- I. For a Statement of Benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17? ☐ Yes ☐ No
If yes, attach a copy of the abatement schedule to this form.
If no, the designating body is required to establish an abatement schedule before the deduction can be determined.

Also we have reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above.

Approved by: (signature and title of authorized member of designating body)	Telephone number ()	Date signed (month, day, year)
Printed name of authorized member of designating body	Name of designating body	
Attested by: (signature and title of attester)	Printed name of attester	

* If the designating body limits the time period during which an area is an economic revitalization area, that limitation does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years that is less than the number of years designated under IC 6-1.1-12.1-17.

IC 6-1.1-12.1-17

Abatement schedules

Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:

- (1) The total amount of the taxpayer's investment in real and personal property.
- (2) The number of new full-time equivalent jobs created.
- (3) The average wage of the new employees compared to the state minimum wage.
- (4) The infrastructure requirements for the taxpayer's investment.

(b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. An abatement schedule may not exceed ten (10) years.

(c) An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.



Vigo County Sheriff's Office

201 Cherry Street • Terre Haute, Indiana 47807

January 28, 2019

Members of the Vigo County Council:

On February 5, 2018, Judge Reddy and Judge Mullican contacted the Vigo County Sheriff's Office to develop an enhanced security plan for the Vigo County Juvenile Center and Vigo County Community Corrections Center. They shared their concerns with security for the court, employees, probation staff and visitors of both facilities. On December 11, 2018, Judge Reddy invited me to meet with her and other Vigo County Judges as their concerns were not yet addressed. After meeting with the Judges and hearing their concerns, I was asked to review security of both buildings as well as security of the Vigo County Courthouse. On January 16, 2019, I and Chief of Operations Derek Fell met with the all of the Vigo County Judges and discussed the following enhancements. After receiving their input and support, I am requesting the following equipment and personnel to enhance security at the Vigo County Courthouse, Juvenile Center and Community Corrections Building.

The renovation of the Vigo County Juvenile Court entrance was funded by the commissioners in support of the enhanced security plan introduced to council in 2017 with the goal of meeting the Indiana Courthouse Security considerations. This plan consisted of enhanced door locks, walk-thru metal detector and the renovation to support the addition of baggage and restricted entrance and egress. A walk-thru metal detector is currently in place. The addition of a baggage x-ray machine which is similar in operation but smaller in size than that of the current equipment in the courthouse is requested. This equipment is provided by Rapid Scan. A quote of \$22,782.00 is attached as well as product information. No additional staff would be needed for this addition.

Improvements to the Community Corrections Building have begun to enhance security of the entry of persons whom are conducting business in the building as well as protection of adult probation offices, state parole and community correction offices. The addition of a baggage x-ray machine (same as above) as well as a walk-thru personnel metal detector is requested. The metal detector is also provided by Rapid Scan at a cost of \$3,336.08 in the attached quote. One



John Plasse
Sheriff

Vigo County Sheriff's Office

201 Cherry Street • Terre Haute, Indiana 47807

additional full time employee is needed to staff this equipment and ensure those entering are screened and weapons are not brought onto the property. Currently there is one officer assigned to security and his salary is reimbursed by a state grant. The cost of the additional full time employee is \$66,329.00 annually.

After reviewing the staffing levels in the courthouse as well as its size and the estimated number of persons entering on a daily basis, one additional full time employee is requested to monitor visitors and increase safety of all occupants in the courthouse. Currently there are 1-2 security officers assigned to the entrance and 1 security officer assigned to cover the four floors of the courthouse. Adding an additional officer will provide more efficient coverage and increase safety of all occupants. The cost of an additional full time employee for the courthouse is \$66,329.00 annually.

Total cost of the above recommendations:

1 baggage x-ray machine	\$ 45,564.00
1 walk thru metal detector	\$ 3,336.08
2 full time employees	\$132,658.00
Total cost	\$181,558.08

I welcome any questions or concerns regarding this request.

Sheriff John Plasse
Vigo County Sheriff's Office



An OSI Systems Company

Rapiscan Systems, Inc.
2805 Columbia Street
Torrance, California, 90503, USA
Telephone +1 310 978 1457
Facsimile +1 310 349 2491
www.rapiscansystems.com

QUOTATION

Contact: John Plasse
Buyer: Vigo County Sheriff's Office
Address: 201 Cherry Street,
Terre Haute, Indiana 47807 United
States
Telephone: 812-462-3226

Quote Number: 2019-25304
Submitted Date: February 15, 2019
Expiration Date: April 21, 2019

End User:

BPI

Item	Qty	Product	Description	Net Each	Ext. Price
1	1	620XR-US	Rapiscan 620XR X-ray Screening System	\$17,732.00	\$17,732.00
2	1	21101502	*VOLTAGE KIT,SV,TYPE B,115V,N.AMERICA/JAPAN 3-PIN	\$0.00	\$0.00
3	1	101007005	*MONITOR, WLED 22" 1680 x 1050, COMMERCIAL	\$0.00	\$0.00
4	1	2379172	*BRACKET KEYBOARD RAP 618XRW,620XRW,622XRW.	\$0.00	\$0.00
5	1	1310901	*KEY, USB DONGLE, BLANK, WINDOWS BASED SYSTEM	\$0.00	\$0.00
6	2	23101591	*ROLLER BED, POP OUT & BACK STOP, GS, 1.0M,620XRW	\$700.00	\$1,400.00
7	1	2313956	*KIT, FOOTMAT, 6XX SYSTEMS	\$0.00	\$0.00
8	1	Freight	*Freight Charges - dock to dock	\$1,300.00	\$1,300.00
9	1	Installation	*Installation and Basic Operator instruction. Infrastructure must meet all technical and environmental specifications in order for installation to occur. If these requirements are not met pre or post installation, this may result in additional charges.	\$1,650.00	\$1,650.00
10	1	Warranty-2	Warranty - One (1) year parts and labor on entire	\$0.00	\$0.00



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Torrance, California, 90503, USA
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Facsimile +1 310 349 2491
www.rapiscansystems.com

Item	Qty	Product	Description	Net Each	Ext. Price
			system from date of shipment (13 months total). Does not cover any damages from misuse, abuse, tampering or acts of God.		
Sub Total					\$22,082.00

Optional Items

Qty	Product	Description	Net Each	Ext. Price
1	SW930193	*SOFTWARE, FEATURE, AUTOMATIC TARGET, OS600	\$300.00	\$300.00
1	SW930194	*SOFTWARE, FEATURE, DTA, OS600	\$200.00	\$200.00
1	SW930240	*SOFTWARE, FEATURE, OTP, OS600	\$200.00	\$200.00

PS

Item	Qty	Product	Description	Net Each	Ext. Price
1	1	Freight	*Freight Charges	\$0.00	\$0.00
2	1	Warranty-MD1	Warranty -- One (1) year parts only (exchange) on entire system from date of shipment (12 months total). Does not cover any damages from misuse, abuse, tampering or acts of God.	\$0.00	\$0.00
3	1	METOR 28-US	Rapiscan Metor 28 Hand-Held Metal Detector	\$89.00	\$89.00
4	1	21110791	*Power cord, 15ft, US, NEMA 5-15P to C13	\$0.00	\$0.00
5	1	20106433	*REMOTE DISPLAY SET, MRDS 5259, 6M, 6S	\$285.08	\$285.08
6	1	Freight	*Freight Charges	\$0.00	\$0.00



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Item	Qty	Product	Description	Net Each	Ext. Price
7	1	Installation	*Installation and Basic Operator instruction. Infrastructure must meet all technical and environmental specifications in order for installation to occur. If these requirements are not met pre or post installation, this may result in additional charges.	\$250.00	\$250.00
8	1	Warranty-MD	Warranty -- Two (2) year parts only (exchange) on entire system from date of shipment (25 months total). Does not cover any damages from misuse, abuse, tampering or acts of God.	\$0.00	\$0.00
9	1	METOR 6M-30-US	Rapiscan Metor 6M WTMD (30 inch config)	\$2,712.00	\$2,712.00
				Sub Total	\$3,336.08



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www.rapiscansystems.com

PROPOSAL TOTAL	\$25,418.08
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Terms of Delivery:	FOB - Origin	Prepared By:	Sean Bullock
Terms of Payment:	NET30 Payment 30 days after invoice date	Phone:	917 287-1680
	All payment terms are subject to financial approval		
Shipping Date:		Email:	sbullock@rapiscansystems.com

Notes:
Import duties not Included for International shipments

This Quotation is subject to Rapiscan Sales Terms and Conditions G201 (the "Sales Terms"), available at www.rapiscansystems.com/termsandconditions. Notwithstanding the foregoing, if Buyer has a pre-existing framework agreement with Rapiscan under which it will place its order for the products and services identified in this Quotation (e.g., distribution agreement, resale agreement, master ordering agreement) or if Buyer is purchasing the products and services identified in this Quotation off of a U.S. Government Federal Supply Schedule, then this Quotation is subject to such pre-existing framework agreement or Supply Schedule (as applicable).

Freight rates are based on details provided at time of quotation. Any changes may result in revised charges.

Rapiscan 620XR

Rapiscan
systems

An OSI Systems Company

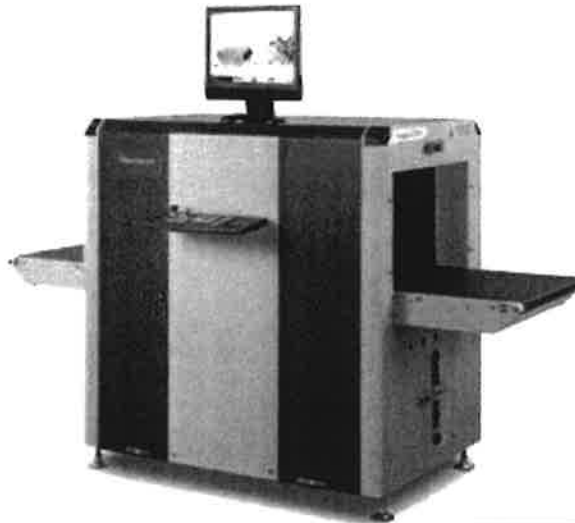
BAGGAGE AND PARCEL INSPECTION

Proven Checkpoint Screening

Adjustable Control Panel

Network Enabled

Performance and Value



With a 620 mm (24.4 inches) wide by 420 mm (16.5 inches) high tunnel opening, the **Rapiscan 620XR** provides outstanding threat detection and a low total cost of ownership. The 620XR's innovative design allows for bi-directional operation, while ergonomic options such as its adjustable control panel stand make it easy to operate.

Like all systems in the 600 series family of X-ray scanning solutions, the Rapiscan 620XR is built on a standardized platform that makes it easy to install and maintain, and comes with features such as dual-energy detection, a streamlined, ergonomic design, and Rapiscan's feature-rich OS600 system software.

CUSTOMER SUPPORT SERVICES

Our team is dedicated to providing a prompt, effective and personalized response that exceeds your expectations. With spare parts inventory and skilled technicians all over the world, you can be certain Rapiscan Systems will always be prepared with a solution to address your requirements. By measuring response time, parts delivery and support status, our team embraces a customer focused philosophy to ensure continual improvement in customer support, products and services.



Feature & Option Highlights

OS600 System Software:

Rapiscan's OS600 software provides an intuitive Graphical User Interface with improved image quality as well as advanced networking capabilities.

Threat Image Projection (TIP):

TIP inserts digital threat images at configurable frequencies into the regular flow of bags. TIP is the preferred operator performance measurement and training method used by regulatory agencies worldwide.

Threat Image Projection Network (TIPNET):

TIPNET is a secure, high speed network that links all TIP enabled systems to a central station.

Target:

Target™ is Rapiscan's innovative automatic threat and contraband detection technology. Target's software algorithms search X-ray images for targeted materials by analyzing the mass, size and atomic number of items in the image.

Operator Training Program (OTP):

OTP is an easy-to-use software application that helps users learn key system features and functionality.

Density Threshold Alert (DTA):

DTA generates a visible alarm when an imaged object exceeds a user-specified density threshold.

BAGGAGE AND PARCEL INSPECTION

PHYSICAL SPECIFICATIONS

Dimensions: Length: 2,082 mm (82.0 in.)
Height: 1,380 mm (54.3 in.) *excluding monitor*
Width: 840 mm (33.1 in.)
Tunnel Size: 620 mm (W) x 420 mm (H) (24.4 x 16.5 in.)
Conveyor Speed: 0.20 m/s (39.4 ft./min)
Conveyor Max Load: 165 Kg (364 lbs)
Conveyor Height: 800 mm (31.5 in.)
Approx Weight: Net: 512 Kg (1,128 lbs)
System Power: 115/230 VAC +/- 10% / 60/50Hz

X-RAY GENERATOR AND IMAGE PERFORMANCE

Steel Penetration: 28mm guaranteed; 30mm typical
Wire Resolution: 38 AWG guaranteed; 40 AWG typical
Material Separation: Low Z, Medium Z, High Z to 0.5 Z accuracy
Generator Cooling: Sealed oil bath with forced air
Anode Voltage: Operating at 140kV
Tube Current: 0.7 mA
Orientation: Vertically Upward

HIGH PENETRATION X-RAY GENERATOR OPTION

Steel Penetration: 35mm guaranteed; 40mm typical
Wire Resolution: 38 AWG guaranteed; 40 AWG typical
Anode Voltage: Operating at 160kV
Tube Current: 1.0 mA

OPERATING ENVIRONMENT

Storage Temperature: -20°C to 50°C
Operating Temperature: 0°C to 40°C
Relative Humidity: 5 to 95% non-condensing

HEALTH & SAFETY

All Rapiscan Systems products comply with applicable international health and safety regulations including USA FDA X-Ray systems (Federal Standard 21CFR 1020.40) and Health and Safety at Work Act 1974-section 6, Amended by the Consumer Protection Act 1987. Maximum leakage radiation less than 0.1mR/hr (1µ Sv/hr) in contact with outer panels.
Film Safety: For ISO 1600/33 DIN
CE Compliance: Yes
FCC & IEC Compliance: Yes
UL Compliant: Yes

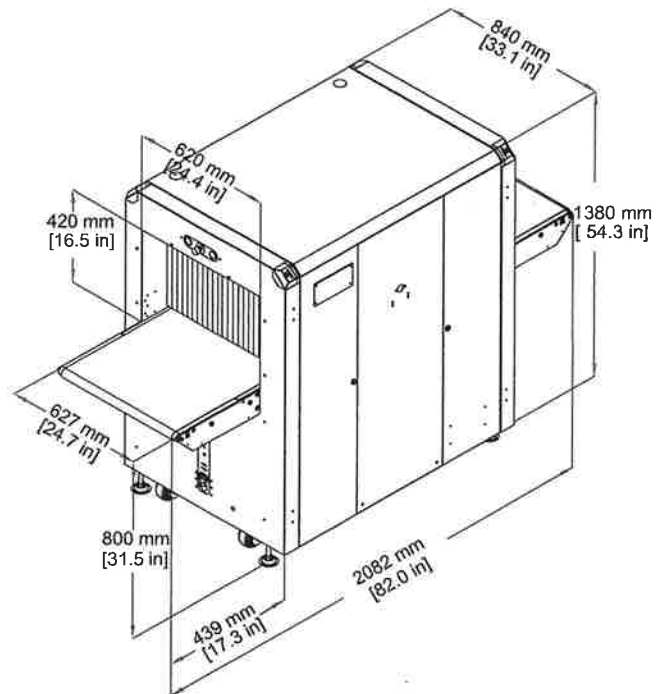
SAFETY Act Certified



ISO 9001:2000 Certified

With continual development of our products Rapiscan Systems reserves the right to amend specifications without notice.

www.rapiscansystems.com • sales@rapiscansystems.com



STANDARD FEATURES	OPTIONS AND ACCESSORIES
Multi Energy Imaging (4 Color)	Threat Image Projection (TIP)
Crystal Clear	Target
Black and White Viewing	Interactive Target
Organic / Inorganic Stripping	Density Threshold Alert (DTA)
Inverse Video	Operator Training Program (OTP)
High Penetration	Manual Scan
Variable Edge Enhancement	Automatic Image Archiving
Variable Color Stripping	Threat Image Projection Network (TIPNET)
Variable Gamma	Network Display Station (NDS)
Variable Density Zoom	Smart Card Login
Zoom (to 64x)	High Penetration X-ray Generator
View Previous Bag	Power Conditioner
Manual Image Archive	Foot-Mat
Configurable Image Processing Keys	Adjustable Height Lift and Tilt Stand
Baggage Counter	Remote Workstation
Date / Time Display	Conveyor Accessories
Search Indicator	CRT Color Monitor, Non Flicker
UPS (Uninterrupted Power Supply)	
Flat Panel LCD Monitor	

9150102-4

AMERICAS, CARIBBEAN
2805 Columbia Street
Torrance, California 90503
UNITED STATES OF AMERICA
Tel: +1 310-978-1457
Fax: +1 310-349-2491

EUROPE, AFRICA, MID EAST
X-Ray House
Bonehurst Road
Salfords
Surrey RH1 5GG
UNITED KINGDOM
Tel: +44 (0) 870-7774301
Fax: +44 (0) 870-7774302

ASIA
240 Macpherson Road
#07-03 Pines Industrial Building
Singapore 348574
SINGAPORE
Tel: +65-6743-9913
Fax: +65-6743-9915

AUSTRALIA
Rapiscan House
4 Ross Street
South Melbourne Victoria
Australia 3205
AUSTRALIA
Tel: +61 3 9929 4600
Fax: +61 3 9929 4655

distributor stamp
111508

Vigo County Assessor

189 Oak Street, Terre Haute, Indiana 47808

Phone (812) 462-3358

Kevin L Gardner - Assessor

Deana G Chrisman – Chief Deputy

February 27, 2019

James W. Bramble

Vigo County Auditor

131 Oak Street

Terre Haute, IN 47807

Mr. Bramble,

Please enter the following requests to the County Council for their next call:

REASSESSMENT II

Additional appropriation

1188.33300.000.0000 Contractual Services	\$20,000
--	----------

This budget account was decreased at the request of the previous administration by \$76,000. I need this amount added back into the budget to continue a contract which allows me to have a person analyze neighborhoods we believe have inaccurate data. By utilizing this person we can alleviate some of the burden from our field agents.

Thank you for your consideration

Kevin L. Gardner



**VIGO COUNTY
PARKS & RECREATION
DEPARTMENT**

February 28, 2019

To the Vigo County Council,

The Vigo County Parks and Recreation Department respectfully requests an out-of-series transfer, totaling \$39,804.00, in the Parks and Rec Operating Fund (1219) for the purposes of restructuring part-time and seasonal extra help (\$10.20/hour) to meet the current needs of the Vigo County Parks and Recreation Department.

In 2016, the Parks and Rec Operating Fund (1219) was appropriated with consideration of a transfer of \$39,804.00 to Contractual Services for the purposes of contracting with an independent security firm to patrol the Vigo County campgrounds. After two years of service, and in the wake of adjusting part-time extra-help/maintenance positions in accordance with the ACA, the Vigo County Parks and Recreation Department has restructured all part-time and seasonal positions, and asks for the funds to be returned to payroll and social security/FICA.

Out-of-Series Requests:

Contractual Services to Payroll Salaries

1219.33300.000.0000 to 1219.10010.000.0000 **\$36,975.00**

Contractual Services to Social Security/FICA

1219.33300.000.0000 to 1219.15210.000.0000 **\$2,829.00**

Please let us know if you have any questions.

Thank you,

Kara Kish, MPA, CPRE, CPSI
Superintendent

Superintendent - Ms. Kara Kish, MPA, CPRE, CPSI
Assistant Superintendent - Mr. Adam Grossman

Vigo County Government Building
155 Oak Street, Terre Haute, IN 47807
Phone: 812-462-3392
Fax: 812-232-2862
www.VigoCounty.in.gov



Vigo County Auditor

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

James W. Bramble, CPA, Auditor
james.bramble@vigocounty.in.gov

March 4, 2019

To: Vigo County Council

Re: Professional Services Request

I am requesting a \$150,000.00 additional appropriation for professional services. The appropriation will be used to engage Umbaugh & Associates for the purpose compilation of Vigo County's 2019 financial statements in accordance with Generally Accepted Accounting Principles (GAAP). The County's financial reporting has in the past been on a cash basis. HEA 1009, enacted in 2017, requires the County to begin reporting in accordance with GAAP this year.

Sincerely,

James W. Bramble
Auditor



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

AMENDED STATE EXAMINER DIRECTIVE 2016-1

Date: August 29, 2018

Subject: GAAP Annual Financial Reports Required for Issuance of Bonds

Authority: Ind. Code § 5-1-11.5-2; Ind. Code § 5-1-11.5-3; Ind. Code § 5-1-11.5-4

Application: This Directive applies to all counties, municipalities, and schools who issue bonds

From: Paul D. Joyce, CPA, State Examiner

House Enrolled Act 1009, enacted in 2017, amended Ind. Code § 5-1-11.5 to require certain units to file annual financial reports in accordance with generally accepted accounting principles (GAAP) in order to issue bonds. The relevant code sections state the following:

Sec. 2. As used in this chapter, "bonds" means any bonds, notes, or other evidences of indebtedness, whether payable from property taxes, other taxes, revenues, fees, or any other source. However, the term does not include notes, warrants, or other evidences of indebtedness that have a maturity of not more than five (5) years and that are made in anticipation of and to be paid from revenues of the school corporation, county, or municipality.

Sec. 3. This section applies only to a school corporation that has an ADM of more than fifteen thousand (15,000) for the school corporation's most recent fall count. Notwithstanding any other law, a school corporation subject to this section may not issue bonds after August 15, 2020, unless the school corporation has for its preceding budget year prepared an annual financial report using the modified accrual basis of accounting in accordance with generally accepted accounting principles. However, upon request of a school corporation to the state examiner, the state examiner may waive the requirement under this section if the state examiner determines that a waiver is in the best interest of the school corporation.

Sec. 4. This section applies only to the following:

- (1) A county that has a population of more than one hundred thousand (100,000).
- (2) A municipality that has a population of more than seventy-five thousand (75,000).

Notwithstanding any other law, a county or municipality subject to this section may not issue bonds after June 30, 2020, unless the county or municipality has for its preceding budget year prepared an annual financial report using the modified accrual basis of accounting in accordance with generally accepted accounting principles. However, upon request of a county or municipality to the state examiner, the state examiner may waive the requirement under this section if the state examiner determines that a waiver is in the best interest of the county or municipality.

Ind. Code §§ 5-1-11.5-2, 3, 4 (2017).

I. Counties and Municipalities

Counties and municipalities report on a calendar year. Thus, section 4 first applies to the period January 1, 2019 to December 31, 2019. In other words, counties with a population greater than one hundred thousand (100,000) and municipalities with a population greater than seventy-five thousand (75,000) may not issue bonds after June 30, 2020 unless they file with the State Examiner on or before March 1, 2020,¹ an annual financial report prepared in accordance with GAAP in a Governmental Accounting Standards Board (GASB) reporting format for the period January 1, 2019 to December 31, 2019. If a county or municipality chooses to continue maintaining records on a cash basis for conversion to GAAP financials statement, it must submit a cash basis financial report into Gateway by March 1. SBOA will then grant an automatic extension of 90 days for the submission of GAAP financial statements. Once financial statements have been reported in a GASB format, all future years' reporting will be required to be in a GASB format as well.

II. Schools

Schools may budget on either a calendar year or a fiscal year. Section 3 applies to calendar year budgets beginning with January 1, 2019 to December 31, 2019 or fiscal year budgets beginning with July 1, 2019 to June 30, 2020.

For bond issuance after August 15, 2020, the financial information due to be submitted to the State Board of Accounts via Gateway by August 29, 2020 must include GAAP financial statements in a GASB report format for the fiscal year July 1, 2019 to June 30, 2020. Once financial statements have been reported in a GASB format, all future years' reporting will be required to be in a GASB format as well.

III. Waiver Requests

Waivers to the statutory requirement for GAAP financial statements will only be granted in the most extraordinary circumstances. The mere foreknowledge and acknowledgement that financial statements will not meet any or some of the GAAP requirements is not a sufficient basis for a waiver. In most instances where complete GAAP statements cannot be provided, a qualified opinion of the financial statements will acknowledge those deficiencies. At the very least for consideration of waiver, it must be shown that there is in place a process to prepare GAAP statements in GASB format. All waiver requests must be in writing and provide a detailed explanation why a waiver is requested, including what steps, if any, have been taken by the county, municipality, or school corporation to comply with generally accepted accounting principles for financial accounting and reporting. The waiver request must be submitted at least sixty (60) days prior to the end of the calendar year, or November 1, for counties and

¹ Financial reports are required to be "filed with the state examiner not later than sixty (60) days after the close of each fiscal year. . . ." Ind. Code § 5-11-1-4(a).

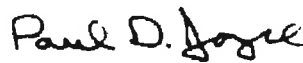
municipalities, and May 1 for school corporations . Waiver requests may be sent via e-mail to waiverrequest@sboa.in.gov, or by U.S. Mail to the following address:

State Board of Accounts
Attn: GAAP Waiver Request
302 West Washington Street, Room E418
Indianapolis, IN 46204

All waiver requests will be approved or denied by the State Examiner in writing within thirty (30) days of receipt of the request.

If a waiver request is granted, it will be effective for one (1) year only.

This Directive may be amended from time to time and may be rescinded at any time in writing by the State Examiner or a Deputy State Examiner.



Paul D. Joyce, CPA
State Examiner

IC 5-1-11.5-4 Application to certain counties and municipalities

Sec. 4. This section applies only to the following:

- (1) A county that has a population of more than one hundred thousand (100,000).
- (2) A municipality that has a population of more than seventy-five thousand (75,000).

Notwithstanding any other law, a county or municipality subject to this section may not issue bonds after June 30, 2020, unless the county or municipality has for its preceding budget year prepared an annual financial report using the modified accrual basis of accounting in accordance with generally accepted accounting principles. However, upon request of a county or municipality to the state examiner, the state examiner may waive the requirement under this section if the state examiner determines that a waiver is in the best interest of the county or municipality.

As added by P.L.244-2017, SEC.2.

UMBAUGH

H. J. Umbaugh & Associates
Certified Public Accountants, LLP
8345 Keystone Crossing
Suite 300
Indianapolis, IN 46240-2687
Phone: 317 465 1500
Fax: 317 465 1550
www.umbaugh.com

February 28, 2019

Mr. James Bramble, Auditor
Vigo County
131 Oak Street
Terre Haute, IN 47807

Re: Vigo County (Indiana) – Proposed Financial Advisory and Accounting Services – Generally Accepted Accounting Principles (“GAAP”) Financial Statements

Dear Mr. Bramble:

Thank you for requesting that H.J. Umbaugh & Associates, Certified Public Accountants, LLP (the “Firm”) provide to Vigo County, Indiana (the “Client”) those services more fully set forth in Exhibit A hereto (the “Services”).

Fees and Costs

Fees charged for work performed are generally based on hourly rates, as set forth in Exhibit B, for the time expended, a fixed amount or other arrangement as mutually agreed upon as more appropriate for a particular matter. Hourly rates for work performed by our professionals vary by individual and reflect the complexity of the engagement.

Disclosure of Conflicts of Interest with Various Forms of Compensation

The Municipal Securities Rulemaking Board (MSRB) requires us, as your municipal advisor, to provide written disclosure to you about the actual or potential conflicts of interest presented by various forms of compensation. Exhibit C sets forth the potential conflicts of interest associated with various forms of compensation. By signing this letter of engagement, the signee acknowledges that he/she has received Exhibit C and that he/she has been given the opportunity to raise questions and discuss the matters contained within the exhibit with the municipal advisor.

Billing Procedures

Normally, you will receive a monthly statement showing fees and costs incurred in the prior month. Occasionally, we may bill on a less frequent basis if the time involved in the prior month was minimal or if arrangements are made for the payment of fees from bond proceeds. The account balance is due and payable on receipt of the statement. Once our representation has been concluded or terminated, a final billing will be sent to you. If requested to provide an estimate of our fees for a given matter, we will endeavor in good faith to provide our best estimate, but unless there is a mutual agreement to a fixed fee, the actual fees incurred on any project may be less than or exceed the estimate. Any questions or errors in any fee statement should be brought to our attention in writing within sixty (60) days of the billing date.

Termination

Both the Client and the Firm have the right to terminate the engagement at any time after reasonable advance written notice. On termination, all fees and charges incurred prior to termination shall be paid promptly. Unless otherwise agreed to by the Client and the Firm, the scope of services provided in Exhibit A will terminate 60 days after completion of the services in each Article.

Mr. James Bramble, Auditor
Vigo County

Re: Vigo County (Indiana) – Proposed Financial Advisory and Accounting Services – Generally Accepted
Accounting Principles (“GAAP”) Financial Statements

February 28, 2019

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Accountants’ Opinion

In performing our engagement, we will be relying on the accuracy and reliability of information provided by Client personnel. The services provided may include financial advisory services, consulting services, and accounting report services such as compilation, preparation, and agreed upon procedures reports. Please see Exhibit A and Exhibit D. We will not audit, review, or examine the information. Please also note that our engagement cannot be relied on to disclose errors, fraud, or other illegal acts that may exist. However, we will inform you of any material errors and any evidence or information that comes to our attention during the performance of our procedures that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate significant deficiencies or material weaknesses in your internal control as part of this engagement.

The procedures we perform in our engagement will be heavily influenced by the representations that we receive from Client personnel. Accordingly, false representations could cause material errors to go undetected. The Client, therefore, agrees to indemnify and hold us harmless for any liability and all reasonable costs (including legal fees) that we may incur in connection with claims based upon our failure to detect material errors resulting from false representations made to us by any Client personnel and our failure to provide an acceptable level of service due to those false representations.

The responsibility for auditing the records of the Client rests with the Indiana State Board of Accounts and the work performed by the Firm shall not include an audit or review of the records or the expression of an opinion on financial data.

Client Responsibilities

It is understood that the Firm will serve in an advisory capacity with the Client. The Client is responsible for management decisions and functions, and for designating an individual with suitable skill, knowledge or experience to oversee the services we provide. The Client is responsible for evaluating adequacy and results of the services performed and accepting responsibility for such services. The Client is responsible for establishing and maintaining internal controls, including monitoring ongoing activities.

Additional Services

Exhibit A sets forth the scope of the Services to be provided by the Firm. From time to time, additional services may be requested by the Client beyond the scope of Exhibit A. The Firm may provide these additional services and be paid at the Firm’s customary fees and costs for such services. In the alternative, the Firm and the Client may complete a revised and supplemented Exhibit A to set forth the additional services (including revised fees and costs, as needed) to be provided. In either event, the terms and conditions of this letter shall remain in effect.

E-Verify Program

The Firm participates in the E-Verify program. For the purpose of this paragraph, the E-Verify program means the electronic verification of the work authorization program of the Illegal Immigration Reform and Immigration Responsibility Act of 1996 (P.L. 104-208), Division C, Title IV, s.401(a), as amended, operated by the United States Department of Homeland Security or a successor work authorization program designated by the United States Department of Homeland Security or other federal agency authorized to verify the work authorization status of newly hired employees under the Immigration Reform and Control Act of 1986 (P.L. 99-603). The Firm does not employ any “unauthorized aliens” as that term is defined in 8 U.S.C. 1324a(h)(3).

Mr. James Bramble, Auditor
Vigo County

Re: Vigo County (Indiana) – Proposed Financial Advisory and Accounting Services – Generally Accepted Accounting Principles (“GAAP”) Financial Statements

February 28, 2019

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Investments

The Firm certifies that pursuant to Indiana Code 5-22-16.5 *et seq.* the Firm is not now engaged in investment activities in Iran. The Firm understands that providing a false certification could result in the fines, penalties, and civil action listed in I.C. 5-22-16.5-14.

Municipal Advisor Registration

The Firm is a Municipal Advisor registered with the Securities and Exchange Commission and the Municipal Securities Rulemaking Board. As such, the Firm is providing certain specific municipal advisory services to the Client. The Firm is neither a placement agent to the Client nor a broker/dealer.

The offer and sale of any Bonds shall be made by the Client, in the sole discretion of the Client, and under its control and supervision. The Client agrees that the Firm does not undertake to sell or attempt to sell the Bonds, and will take no part in the sale thereof.

Mediation Provision

The Client and the Firm agree that if any dispute (other than our efforts to collect any outstanding invoice(s)) arises out of or relates to this engagement, or any prior engagement we may have performed for you, and if the dispute cannot be settled through informal negotiation, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Commercial Mediation Procedures (or such other administrator or rules as the parties may mutually agree) before resorting to litigation. The parties agree to engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement. Any mediation initiated as a result of this engagement shall take place in Indianapolis, Indiana, or such other location as the parties may mutually agree. If the parties are unable to mutually agree on the selection of a mediator, the mediator shall be determined in accordance with the American Arbitration Association’s Commercial Mediation Procedures. The results of any such mediation shall be binding only upon a written settlement agreement executed by each party to be bound. Each party shall bear its own costs and fees, including attorneys’ fees and expenses, in connection with the mediation. The costs of the mediation, including without limitation the mediator’s fees and expenses, shall be shared equally by the participating parties. Any ensuing litigation shall be initiated and maintained exclusively before any state or federal court having appropriate subject matter jurisdiction located in Indianapolis, Indiana.

Other Financial Industry Activities and Affiliations

Umbaugh Cash Advisory Services, LLC (“UCAS”) is a wholly-owned subsidiary of the Firm. UCAS is registered as an investment adviser with the Securities and Exchange Commission under the federal Investment Advisers Act. UCAS provides non-discretionary investment advice with the purpose of helping clients create and maintain a disciplined approach to investing their funds prudently and effectively. UCAS may provide advisory services to the clients of the Firm.

UCAS has no other activities or arrangements that are material to its advisory business or its clients with a related person who is a broker-dealer, an investment company, other investment adviser or financial planner, bank, law firm or other financial entity.

If the foregoing accurately represents the basis upon which we may provide Services to the Client, we ask that you execute this letter, in the space provided below setting forth your agreement. Execution of this letter can be performed in counterparts each of which will be deemed an original and all of which together will constitute the same document.

Mr. James Bramble, Auditor
Vigo County

Re: Vigo County (Indiana) – Proposed Financial Advisory and Accounting Services – Generally Accepted
Accounting Principles ("GAAP") Financial Statements

February 28, 2019

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Please note that on January 10, 2019, Umbaugh announced its intention to combine with Baker Tilly Virchow Krause, LLP, (Chicago, Illinois), a financial services and accounting firm and Springsted Incorporated, (Saint Paul, Minnesota), a municipal and management advisory firm. It is expected that the combination will become effective in the first quarter of 2019. The combined unit will operate under the name Baker Tilly Municipal Advisors, LLC.

If you have any questions, please let us know. We appreciate this opportunity to be of service to you and Vigo County, Indiana.

Very truly yours,

H.J. Umbaugh & Associates
Certified Public Accountants, LLP

By: 

Daniel A. Hedden, Partner

The undersigned hereby acknowledges and agrees to the foregoing letter of engagement.

Vigo County, Indiana

Date: _____

By: _____

Exhibit A

Services Provided

Scope of Services

This information is offered to communicate the Firm's understanding of the terms and objectives of the engagement. This information includes a description of the limitations of the services the Firm can provide.

The Firm will perform the following preparation services related to the Generally Accepted Accounting Principles ("GAAP") Financial Statements for the Client:

Article I. Adjusting Entries (Preparation and Consulting Services)

Assist the Client's bookkeeper(s) or other designee to adjust the books and accounts in order to adjust the working trial balance from which financial statements can be prepared. Client bookkeeper(s) or designee will provide the Firm with a detailed trial balance and any supporting schedules required.

Article II. GAAP Financial Statements (Preparation and Consulting Services)

Assist the Client with preparation and analysis of information for the year ended December 31, 2019 (and as requested for 2020 and 2021).

Article III. Analyze Client Financial Statements (Preparation and Consulting Services)

- A. Analyze, from information provided by the Client, the basic financial statements as of and for the calendar year ended December 31, 2019 (and as requested for 2020 and 2021).
- B. Analyze the client prepared accounting report in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our analysis differs significantly from a compilation, review or an audit of financial statements. Our analysis does not contemplate performing inquiry, analytical procedures, or other procedures performed in a review. Additionally, our analysis does not contemplate obtaining an understanding of the entity's internal controls; assessing fraud risk; tests of accounting records by obtaining sufficient appropriate audit evidence through inspection, observation, confirmation, the examination of source documents (for example, cancelled checks or bank images); or other procedures ordinarily performed in an audit. Therefore, Firm's services do not provide a basis for expressing any level of assurance on the financial statements being compiled.

The Client remains responsible for making all management decisions and performing all management functions, and for designating an individual with suitable skill, knowledge or experience to oversee any bookkeeping services or other services the Firm provides. The Client is responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services. The Client is responsible for establishing and maintaining internal controls, including monitoring ongoing activities.

Exhibit A

Services Provided (cont'd)

Article IV. Meetings (Consulting Services)

Firm is available to attend meetings with representatives of the working group to include auditors and local officials.

Article V. Support During Audit (Consulting Services)

Meetings and support during the audit will be billed separately as the time required cannot be estimated.

Article VI. Component Units

Firm will incorporate Client provided financial information for component units. Should the Firm be required to assemble financial data for a component unit, Firm's time and expenses related to the assembly of the component unit financial statements will be billed separately.

Exhibit B

Fees

The Firm's estimated fees for services described in Exhibit A, Articles I through V will be billed at the Firm's standard billing rates based upon the actual time and expenses incurred. Our fees will be segregated into the following general categories to transition the work, to assist the client to develop the necessary adjusting and closing entries and finally to prepare the GAAP Financials.

Based on discussions with Client regarding availability of supporting data, we estimate our fees to be at the following amounts. Should our assigned tasks result in additional hours and fees, we will update Client and provide an addendum to this agreement for consideration.

Report Year	Workpaper Analysis and Report Set-Up		Adjusting and Closing Entry Support		Assembly of Financial Statements		Support During Audit (Article V)		Estimated Total
	Estimated Hours	Estimated Fee	Estimated Hours	Estimated Fee	Estimated Hours	Estimated Fee	Estimated Hours	Estimated Fee	
2019	100	\$ 19,000	450	\$ 94,500	80	\$ 16,800	80	\$ 16,000	\$ 146,300
2020 *			410	89,000	80	18,000	75	17,000	124,000
2021 *			370	81,000	80	18,000	70	16,500	115,500
Average Annual Fee									\$ 128,600

The Firm's fees for services set forth in Exhibit A, Article VI will be billed separately at the Firm's standard billing rates based upon the actual time and expense incurred. For budgetary purposes, we estimate average fees not exceed ten thousand dollars \$10,000 per component unit.

*Subject to Annual Appropriation

Standard Hourly Rates by Job Classification 1/1/2019

Partners / Principals / Directors	\$240.00	to	\$550.00
Managers	\$200.00	to	\$325.00
Senior Consultants	\$150.00	to	\$250.00
Consultants	\$135.00	to	\$200.00
Municipal Bond Disclosure Specialists	\$120.00	to	\$190.00
Support Personnel	\$110.00	to	\$150.00
Interns	\$90.00	to	\$110.00

- Billing rates are subject to change periodically due to changing requirements and economic conditions. Actual fees will be based upon experience of the staff assigned and the complexity of the engagement.*

Exhibit B

Fees (cont'd)

The above fees shall include all expenses incurred by the Firm with the exception of expenses incurred for mileage which will be billed on a separate line item. No such expenses will be incurred without the prior authorization of the Client. The fees do not include the charges of other entities such as rating agencies, bond and official statement printers, couriers, newspapers, bond insurance companies, bond counsel and local counsel, and electronic bidding services, including Parity®. Coordination of the printing and distribution of Official Statements or any other Offering Document are to be reimbursed by the Client based upon the time and expense for such services.

Exhibit C

Disclosure Statement of Municipal Advisor

PART A – Disclosures of Conflicts of Interest

MSRB Rule G-42 requires that municipal advisors provide to their clients disclosures relating to any actual or potential material conflicts of interest, including certain categories of potential conflicts of interest identified in Rule G-42, if applicable. If no such material conflicts of interest are known to exist based on the exercise of reasonable diligence by the municipal advisor, municipal advisors are required to provide a written statement to that effect.

Material Conflicts of Interest – The Firm makes the disclosures set forth below with respect to material conflicts of interest in connection with the Scope of Services under this Agreement, together with explanations of how the Firm addresses or intends to manage or mitigate each conflict.

General Mitigations – As general mitigations of the Firm's conflicts, with respect to all of the conflicts disclosed below, the Firm mitigates such conflicts through its adherence to its fiduciary duty to Client, which includes a duty of loyalty to Client in performing all municipal advisory activities for Client. This duty of loyalty obligates the Firm to deal honestly and with the utmost good faith with Client and to act in Client's best interests without regard to the Firm's financial or other interests. The disclosures below describe, as applicable, any additional mitigations that may be relevant with respect to any specific conflict disclosed below.

- I. **Affiliate Conflict.** UCAS, an affiliate of the Firm (the "Affiliate"), has or is expected to provide certain advice to or on behalf of Client that is directly related to the Firm's activities within the Scope of Services under this Agreement. In particular, providing advice to Client regarding investment of bond proceeds. The Affiliate's business with Client could create an incentive for the Firm to recommend to Client a course of action designed to increase the level of Client's business activities with the Affiliate or to recommend against a course of action that would reduce or eliminate Client's business activities with the Affiliate. In addition to the general mitigations described above, this conflict of interest is mitigated in part by the fact that Client had already engaged the Affiliate prior to engaging the Firm as a municipal advisor, and therefore the Firm as a municipal advisor did not influence this decision. Furthermore, this potential conflict is mitigated by the fact that the Affiliate is subject to its own comprehensive regulatory regime as a registered investment adviser with the Securities and Exchange Commission under the federal Investment Advisers Act.
- II. **Compensation-Based Conflicts.** The fees due under this Agreement are based on hourly fees of the Firm's personnel, with the aggregate amount equaling the number of hours worked by such personnel times an agreed-upon hourly billing rate. This form of compensation presents a potential conflict of interest if Client and the Firm do not agree on a reasonable maximum amount at the outset of the engagement, because the Firm does not have a financial incentive to recommend alternatives that would result in fewer hours worked. This conflict of interest is mitigated by the general mitigations described above.
- III. **Other Municipal Advisor Relationships.** The Firm serves a wide variety of other clients that may from time to time have interests that could have a direct or indirect impact on the interests of Client. For example, the Firm serves as municipal advisor to other municipal advisory clients and, in such cases, owes a regulatory duty to such other clients just as it does to Client under this Agreement. These other clients may, from time to time and depending on the specific circumstances, have competing interests, such as accessing the new issue market with the most advantageous timing and with limited competition at the time of the offering. In acting in the interests of its various clients, the Firm could potentially face a conflict of interest arising from these competing client interests. This conflict of interest is mitigated by the general mitigations described above.

Exhibit C

Disclosure Statement of Municipal Advisor (cont'd)

PART B – Disclosures of Information Regarding Legal Events and Disciplinary History

MSRB Rule G-42 requires that municipal advisors provide to their clients certain disclosures of legal or disciplinary events material to its client's evaluation of the municipal advisor or the integrity of the municipal advisor's management or advisory personnel.

Accordingly, the Firm sets out below required disclosures and related information in connection with such disclosures.

- I. **Material Legal or Disciplinary Event.** There are no legal or disciplinary events that are material to Client's evaluation of the Firm or the integrity of the Firm's management or advisory personnel disclosed, or that should be disclosed, on any Form MA or Form MA-I filed with the SEC.
- II. **How to Access Form MA and Form MA-I Filings.** The Firm's most recent Form MA and each most recent Form MA-I filed with the SEC are available on the SEC's EDGAR system at <http://www.sec.gov/cgi-bin/browse-edgar?action=getcompany&CIK=0001610268>.
- III. **Most Recent Change in Legal or Disciplinary Event Disclosure.** The Firm has not made any material legal or disciplinary event disclosures on Form MA or any Form MA-I filed with the SEC.

PART C – Future Supplemental Disclosures

As required by MSRB Rule G-42, this Disclosure Statement may be supplemented or amended, from time to time as needed, to reflect changed circumstances resulting in new conflicts of interest or changes in the conflicts of interest described above, or to provide updated information with regard to any legal or disciplinary events of the Firm. The Firm will provide Client with any such supplement or amendment as it becomes available throughout the term of the Agreement.

PART D – Rule G-10: Investor and Municipal Advisory Client Education and Protection

MSRB Rule G-10 requires that municipal advisors to notify their clients of the availability of a client brochure on the MSRB's website that provides information on the processes for filing a client complaint. Accordingly, the Firm sets out below the required information.

- I. The Firm is registered as a Municipal Advisor with the Securities and Exchange Commission (867-00278) and the Municipal Securities Rulemaking Board (K0171).
- II. The website address for the Municipal Securities Rulemaking Board is www.msrb.org.
- III. The website for the Municipal Securities Rulemaking Board has a link to a brochure that describes (i) the protections that may be provided by the Municipal Securities Rulemaking Board rules and (ii) describes how to file a complaint with an appropriate regulatory authority.

Exhibit D

Preparation Accounting Services

Our Responsibilities:

The objective of our engagement is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America or the cash basis of accounting based on information provided by you. We will conduct our preparation engagement in accordance with the Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's *Code of Professional Conduct*, including the ethical principles of integrity, objectivity, professional competence, and due care when performing the bookkeeping services or preparing financial statements.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

We in our sole professional judgement, reserve the right to refuse any procedure or take any action that could be construed as assuming management responsibilities.

Your Responsibilities:

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is the preparation of financial statements in accordance with accounting principles generally accepted in the United States of America or in accordance with the cash basis of accounting. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your financial statements in accordance with SSARS:

1. The selection of the cash basis of accounting or accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.
2. The election to omit substantially all disclosures normally included in the financial statements in accordance with the cash basis of accounting or accounting principles generally accepted in the United States of America.
3. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements.
4. The prevention and detection of fraud.
5. To ensure that the Client complies with the laws and regulations applicable to its activities.

Exhibit D

Preparation Accounting Services (cont'd)

6. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
7. To provide us with –
 - access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - additional information that we may request from you for the purpose of the preparation engagement.
 - unrestricted access to persons within the Client of whom we determine it necessary to make inquiries.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our bookkeeping services and the preparation of your financial statements. You are also responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

The financial statements may not be accompanied by a report. However, you agree that the financial statements will clearly indicate that no assurance is provided on them.

Our Report:

As part of our engagement, we may issue a report that will state that we did not audit, review or compile the financial statements and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them. If, for any reason, we are unable to complete the preparation of your financial statements, we will not issue a report on such statements as a result of this engagement.



TERRY R. MODESITT
PROSECUTING ATTORNEY
OF VIGO COUNTY
VIGO COUNTY COURT HOUSE
33 SOUTH THIRD STREET
TERRE HAUTE, IN 47807
PHONE (812) 462-3305
FAX (812) 238-1096



To: Vigo County Council

February 5, 2019

RE: Vigo County Prosecutor's Office Council Request

It is respectfully requested that the following request be discussed at the February 2019 Council Meeting.

An Additional appropriation for \$23,000.00 to the Equipment New line item in Seized Assets (4967). This will be used to purchase a vehicle for THPD.

Respectfully Submitted,

/s/ Robert E. Roberts
Chief Deputy Prosecuting Attorney
Vigo County, Indiana



Vigo County Auditor

VIGO COUNTY ANNEX

131 OAK STREET

TERRE HAUTE, INDIANA 47807

(812) 462-3261 FAX: (812) 231-0091

James W. Bramble, CPA, Auditor
james.bramble@vigocounty.in.gov

March 21, 2019

To: Vigo County Council

I certify that the list of expenditures attached have been examined and do meet the definition of items eligible to encumber 2018 appropriations and that they have been posted on the Vigo County Fund Ledger as 2018 encumbrances. I request that this report be recorded in the minutes of the County Council.

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

James W. Bramble
Auditor

Encumbrances 2018 / 2019

FUND	FUND NAME/LOCATION N/	ACCT	Acct Name	Loc #	ENCUMBER	APPROPRIATION BALANCE	DIFFERENCE
1000	CLERK	21000	Office Supplies	0001	4,398.34	17,758.80	13,359.46
1000	CLERK	33300	Contractual Services	0001	25.00	7,498.66	7,473.66
1000	CLERK	39200	Service Agreements	0001	716.79	8,371.72	7,654.93
1000	AUDITOR	21000	Office Supplies	0002	834.09	1,222.17	388.08
1000	TREASURER	33300	Contractual Services	0003	589.58	10,206.09	9,616.41
1000	TREASURER	37200	Travel	0003	90.00	90.00	0.00
1000	SHERIFF	21000	Office Supplies	0005	90.68	90.68	0.00
1000	SHERIFF	21100	Other Supplies	0005	2,128.01	2189.07	61.06
1000	SHERIFF	24400	Gasoline	0005	13,322.45	13,322.45	0.00
1000	SHERIFF	33300	Contractual Services	0005	2,409.80	2,409.80	0.00
1000	SHERIFF	35500	Repair To Equipment	0005	312.30	312.30	0.00
1000	SHERIFF	35550	Vehicle Repair	0005	3,221.81	3,221.81	0.00
1000	SHERIFF	39200	Service Agreements	0005	12,078.44	12,078.44	0.00
1000	SHERIFF	44520	Systems Hardware	0005	397.29	397.29	0.00
1000	CORONER	32850	Transportation	0007	150.00	150.00	0.00
1000	CORONER	37000	Autopsy	0007	2,905.00	2,905.00	0.00
1000	PROSECUTOR	21000	Office Supplies	0009	520.35	580.23	59.88
1000	PROSECUTOR	44202	Law Books	0009	830.00	1,129.38	299.38
1000	PURDUE EXT	21000	Office Supplies	0011	274.28	274.28	0.00
1000	PURDUE EXT	32500	Dues & Subscriptions	0011	\$499.00	499.00	0.00
1000	PURDUE EXT	36500	Copy Machine Lease	0011	23.32	122.07	98.75
1000	PURDUE EXT	37400	Mileage	0011	430.40	2,229.23	1,798.83
1000	PURDUE EXT	38100	Leader Expense	0011	100.00	100.00	0.00
1000	PURDUE EXT	38300	Fair Expenses	0011	1,408.50	1,408.50	0.00
1000	PURDUE EXT	38400	Conference, Awards & Pub	0011	223.00	267.65	44.65
1000	VETERAN'S ASST	32500	Dues	0012	50.00	50.00	0.00
1000	HARRISON ASSESSOR	35550	Vehicle Repair	0013	29.95	364.61	334.66
1000	HARRISON ASSESSOR	37400	Mileage	0013	38.40	531.80	493.40
1000	COUNTY COUNCIL	30042	Supplement to CC	0061	6,343.32	15,440.14	9,096.82
1000	ELECTION BRD	33300	Contractual Services	0062	171.31	437.90	266.59
1000	ELECTION BRD	35300	Advertising	0062	145.80	145.80	0.00
1000	ELECTION BRD	37400	Mileage	0062	30.00	84.82	54.82
1000	COMMISSIONERS	30200	Bond Employee	0068	1,080.00	3,336.00	2,256.00
1000	COMMISSIONERS	30400	Workmen's Compensation	0068	17,011.00	91,990.00	74,979.00
1000	COMMISSIONERS	32200	Burial of Soldiers	0068	568.00	1,300.00	800.00
1000	COMMISSIONERS	33700	Electricity	0068	575.13	3,373.72	2,798.59
1000	COMMISSIONERS	33600	Gas, Water, Fuel	0068	343.49	16,276.05	15,932.56
1000	COMMISSIONERS	33900	Sewage Disposal	0068	28.21	219.49	191.28
1000	COMMISSIONERS	37850	Professional Services	0068	76,500.00	112,735.61	36,235.61
1000	BUILDING MAINTENANCE	21200	Janitor Supplies	0161	62.42	62.42	0.00
1000	BUILDING MAINTENANCE	21300	Paint, Glass, etc	0161	5.69	5.69	0.00
1000	BUILDING MAINTENANCE	33310	Contractual Services Other	0161	5,416.66	5,416.66	0.00
1000	BUILDING MAINTENANCE	35450	Building Repair	0161	94,313.69	94,538.41	224.72
1000	BUILDING MAINTENANCE	44510	Equipment New	0161	1,347.33	1,475.01	127.68
1000	COURTS	21000	Office Supplies	0232	6,869.99	16,259.08	9,389.09
1000	COURTS	30700	Legal Services	0232	1,430.30	2,814.40	1,384.10
1000	COURTS	32320	Per Diem Petit Juror	0232	850.98	17,278.66	16,417.68
1000	COURTS	32330	Lodging & Food for Juror	0232	480.79	715.53	234.74
1000	COURTS	32701	Indigent Criminal & Civ Mat	0232	3,618.59	20,045.06	16,426.56

(Subtracted \$16,000 for R.J.L. Solutions, Contract through 8/2019)

Did not approve \$2,494.56 for Alstadi

Encumbrances 2018 / 2019

FUND	FUND NAME/LOCATION NU	ACCT	Acct Name	Loc. #	ENCUMBER	APPROPRIATION BALANCE	DIFFERENCE
1000	COURTS	36100	Printing	0232	2,336.18	3,938.58	1,602.40
1000	COURTS	37400	Mileage	0232	33.60	1,526.80	1,493.20
1000	COURTS	44480	Office Furniture	0232	-	2,613.84	2,613.84
1000	COURTS	44520	Systems Hardware	0232	13,169.76	13,169.76	0.00
1000	JUVENILE COURT	37200	Travel Expenses	0234	180.80	4,281.20	4,100.40
1000	CRIME VICTIM ASSISTANCE	36700	Operating Expenses	0290	-	726.64	726.64
1000	EMA	21000	Office Supplies	0302	9.98	61.96	51.98
1000	EMA	22650	Training Supplies	0302	17.03	18.82	1.79
1000	EMA	24500	Wearing Apparel	0302	927.46	927.46	0.00
1000	EMA	35500	Equipment Repair	0302	1,865.79	1,867.14	1.35
1000	EMA	39200	Service Agreements	0302	92.77	92.78	0.01
1000	EMA	44240	EOC Improvements	0302	397.27	397.27	0.00
1000	COMMUNICATIONS/DISPATCH	33300	Contractual Services	0303	237.50	3,492.99	3,255.49
1000	COMMUNICATIONS/DISPATCH	37650	Ed, Counseling, Training	0303	629.18	629.18	0.00
1000	HUMAN RESOURCES	21000	Office Supplies	0309	1,468.64	1,837.86	369.22
1000	HUMAN RESOURCES	37040	Background Check	0309	300.00	305.00	5.00
1000	HUMAN RESOURCES	30750	Licenses	0309	11,188.00	12,861.24	1,673.24
1000	JAIL	21600	Institutional Supplies	0380	31,700.52	31,700.52	0.00
1000	JAIL	25400	Food	0380	1,119.01	1,119.01	0.00
1000	JAIL	32100	Care of Patients	0380	36,308.96	36,308.96	0.00
1000	JAIL	33300	Contractual Services	0380	134,759.72	222,481.26	87,721.54
1000	JAIL	37660	Staff Training	0380	3,950.00	4,783.33	833.33
1000	JAIL	44510	Equipment - New	0380	47,833.03	48,315.57	482.54
1000	JAIL	44521	Locks, Video, Audio	0380	949.40	2,325.49	1,376.09
1000	GROUP HOMES	21000	Office Supplies	0622	341.38	359.82	18.44
1000	GROUP HOMES	21050	Main and Supplies	0622	128.46	135.91	7.45
1000	GROUP HOMES	21600	Institutional Supplies	0622	1,109.69	1,313.75	204.06
1000	GROUP HOMES	21700	Pharmacy Supplies	0622	234.74	318.86	84.12
1000	GROUP HOMES	21250	Educational Supplies	0622	64.15	104.82	40.67
1000	GROUP HOMES	24400	Gasoline	0622	340.06	340.06	0.00
1000	GROUP HOMES	24500	Wearing Apparel	0622	1,546.52	1,740.81	194.29
1000	GROUP HOMES	25400	Food	0622	1,082.52	1,118.67	36.15
1000	GROUP HOMES	31001	Special Event	0622	1,017.18	1,083.94	66.76
1000	GROUP HOMES	33800	Gas/Water/Fuel	0622	80.33	635.10	574.77
1000	GROUP HOMES	33900	Solid Waste/Sewage	0277	277.32	423.57	146.25
1000	GROUP HOMES	35450	Building Repair	0622	5,130.21	5,236.30	106.09
1000	GROUP HOMES	35500	Repair Equipment	0622	413.00	413.00	0.00
1000	GROUP HOMES	35550	Vehicle Repair	0622	188.32	172.79	6.47
1000	GROUP HOMES	37850	Professional Fees	0622	93.24	93.24	0.00
1000	GROUP HOMES	44480	Office Furniture	0622	3,700.00	3,700.00	0.00
1000	TOTAL COUNTY GENERAL				570,470.21	906,703.78	336,233.57

(Subtracted \$29.88 moved to Special Events)
(Added \$29.88 from Foods)

Encumbrances 2018 / 2019

FUND	FUND NAME/LOCATION N/	ACCT	Acct Name	Loc #	ENCUMBER	APPROPRIATION BALANCE	DIFFERENCE
1112	EDIT	33340	THEDC		10,416.66	10,416.66	0.00
1112	EDIT	33347	Saturn Pet Care		500,000.00	500,000.00	0.00
1112	EDIT	41005	Jail Project		2,425,380.41	2,425,380.41	0.00
1112	EDIT	44000	Economic Dev of LR&ST		25,035.92	25,035.92	0.00
1112	EDIT	44004	Roadway Projects		248,867.59	248,867.59	0.00
1112	EDIT	44020	Springhill		1,693,035.26	1,693,035.26	0.00
1112	EDIT	44030	Clinton Road		601,947.83	601,947.83	0.00
1112	EDIT	44035	Harlan Road		658,509.75	971,432.65	312,922.90
1112	EDIT	44101	Improvements/Parks/Rec		17,980.62	18,698.62	718.00
1112	TOTAL EDIT				6,181,174.04	6,494,814.94	313,640.90
1119	CLERK PERPETUATION	37400	Mileage		39.20	364.80	325.60
1119	CLERK PERPETUATION	39200	Service Agreements		210.30	300.89	90.59
	TOTAL CLERK PERPETUATION				249.50		416.19
	TOTAL CLERK PERPETUATION					665.69	
1135	CUM BRIDGE	15230	Group Insurance				0.00
1135	CUM BRIDGE	33500	Bridge & Pipe Rep/Rehab		\$954,443.30	954,443.30	0.00
1135	CUM BRIDGE	36700	Operating Expenses				0.00
1135	TOTAL CUM BRIDGE				954,443.30	954,443.30	0.00
1152	LEPC	33300	Contractual Services		150.05	949.40	799.35
1152	TOTAL LEPC				150.05	949.40	799.35
1159	HEALTH	21000	Office Supplies		545.75	853.52	307.77
1159	HEALTH	24400	Gasoline		300.84	3,125.29	2,824.45
1159	HEALTH	30400	Workman's Compensation		178.00	178.00	0.00
1159	HEALTH	37300	Registration Fees		120.00	145.00	25.00
1159	HEALTH	37700	Physician's Fees		510.00	1,875.00	1,365.00
1159	HEALTH	37850	Professional Services		1,339.15	1,833.09	493.94
1159	HEALTH	39200	Service Agreements		1,063.05	1,064.98	1.93
1159	TOTAL HEALTH				4,056.79	9,074.88	5,018.09
1169	LR&S	23300	Road Signs		2,838.58	2,838.58	0.00
1169	LR&S	23400	Bituminous		35,511.77	35,511.77	0.00
1169	LR&S	23450	Gravel/Stone		886.94	886.94	0.00
1169	LR&S	33310	Other Contractual		1,973.49	26,155.73	24,182.24
1169	TOTAL LR&S				41,210.78	65,393.02	24,182.24
1176	HIGHWAY I	33700	Electricity	0530	2,725.93	2,955.18	229.23
1176	HIGHWAY I	33800	Gas, Water	0530	1,692.82	2,040.34	357.52
1176	HIGHWAY I	35450	Building Repair	0530	477.45	3,513.68	3,036.21
1176	HIGHWAY I	36100	Printing	0530	1,018.25	1,668.24	649.99
1176	HIGHWAY I		Ed/Training/Safety	0530	107.64	5,524.76	5,417.12
1176	TOTAL HIGHWAY I				6,012.09	15,702.16	
1176	HIGHWAY II	23600	Hardware	0531	227.72	249.93	22.21
1176	HIGHWAY II	23960	Wheel Tax Paving	0531	434,408.35	434,408.35	0.00
	TOTAL HIGHWAY II				434,636.07	434,658.28	
1176	HIGHWAY III	35500	Repair Equipment	0532	11,718.87	12,148.38	427.51
1176	HIGHWAY III	44510	Equipment New	0532	240,076.40	240,076.40	0.00
	TOTAL HIGHWAY III				251,795.27	252,222.78	
	TOTAL HIGHWAY				692,443.43	702,583.22	10,139.79
1179	PARK NR OPERATING	36700	Operating Expenses		240.00	25,641.89	25,401.89
	TOTAL PARK NR OPERATING				240.00	25,641.89	25,401.89
1202	SURVEYOR CORNERSTON	42480	Stakes and Field Equip		3,912.50	4,009.52	97.02
	TOTAL SURV CORNERSTONE PERP				3,912.50	4,009.52	97.02

(Reduced by \$65.30 for tax and discount)

Encumbrances 2018 / 2019

FUND	FUND NAME/LOCATION N/	ACCT	Acct Name	Loc #	ENCUMBER	APPROPRIATION BALANCE	DIFFERENCE
1212	CASA	30050	Postage		125.33	128.89	3.56
1212	CASA	32500	Dues			275.00	0.00
1212	CASA	33300	Contractual Services		12.60	13.50	1.00
1212	CASA	36100	Printing		2,386.52	2,386.52	0.00
	TOTAL CASA				2,799.35	2,803.91	4.56
1217	CO ELECTED TRAINING	37550	Education/Counsel/Train		642.00	5,709.09	5,067.09
	TOTAL COUNTY ELECTED OFFICIALS TRAINING				642.00	5,709.09	
1219	PARKS & RECREATION	24300	Miscellaneous		9,927.80	9,927.80	0.00
1219	PARKS & RECREATION	24400	Gasoline		34.02	34.02	0.00
1219	PARKS & RECREATION	36700	Operating Expenses		2,179.71	2,179.71	0.00
	TOTAL PARKS & RECREATION				12,141.53	12,141.53	0.00
1222	E-911	21000	Office Supplies		648.20	1,184.74	536.54
1222	E-911	30100	Telephone		2,699.07	2,699.07	0.00
1222	E-911	33300	Contractual Services		8,625.00	8,967.66	342.66
1222	E-911	37550	Edu, Counseling, Training		100.14	100.14	0.00
1222	E-911	44510	Equipment - New		105,022.49	132,197.24	27,174.75
	TOTAL E-911				117,094.90	145,148.87	28,053.97
2050	SUPPLEMENTAL JUVENILE	21000	Office Supplies		416.21	1,239.79	823.58
	TOTAL SUPP JUV PROB				416.21	1,239.79	823.58
2511	DRUG COURT	37200	Travel Expenses		2,250.85	2,250.85	0.00
	TOTAL ALCOHOL & DRUG				2,250.85	2,250.85	0.00
4967	SEIZED/ASSETS/DTF	21000	Office Supplies		54.31	3,092.54	3,038.23
	TOTAL SEIZED ASSETS/DTF				54.31	3,092.54	3,038.23
	PROSECUTOR IV-D						
	INCENTIVE (TITLE IV-D						
8897	COURT)	21000	Office Supplies		9.50	1,282.71	1,282.71
	TOTAL PROS IV-D						
	INCENTIVE (TITLE IV-D						
8897	COURT)				9.50	1,292.21	1,282.71
	OVERALL TOTAL				\$ 8,583,759.25	\$ 9,337,958.43	754,199.18