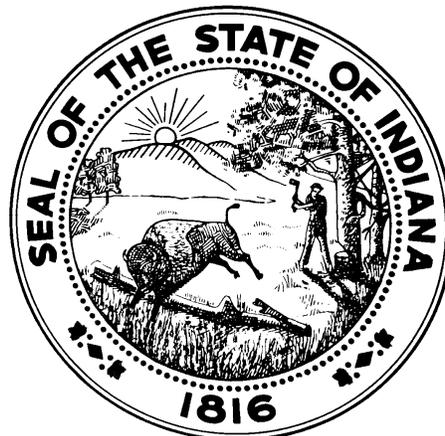


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

ANNUAL FINANCIAL REPORT

2007

VIGO COUNTY, INDIANA



**FILED**

08/26/2008



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	James W. Bramble	01-01-05 to 12-31-08
Treasurer	David Crockett	01-01-06 to 12-31-09
Clerk	Patricia Mansard	01-01-05 to 12-31-08
Sheriff	Jon R. Marvel	01-01-07 to 12-31-10
Recorder	Raymond Watts Nancy Allsup	01-01-05 to 06-09-08 06-10-08 to 12-31-08
President of the Board of County Commissioners	Paul Mason David W. Decker	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the County Council	Robert Hellmann Darrick Scott	01-01-07 to 05-25-07 05-26-07 to 12-31-08



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF VIGO COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Vigo County (County), as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2007, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated July 17, 2008, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. Our report on compliance and on internal control over financial reporting should be read along with this report.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of the County taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
(Continued)

The Schedules of Funding Progress, as listed in the Table of Contents, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The County has not presented Management's Discussion and Analysis or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, Schedule of Capital Assets, and Schedule of Long-Term Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

July 17, 2008



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF VIGO COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Vigo County (County), as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 17, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be significant deficiencies or material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS  
(Continued)

Compliance and Other Matters

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

This report is intended solely for the information and use of the County's management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 17, 2008

VIGO COUNTY  
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS  
For The Year Ended December 31, 2007

<u>Functions/Programs</u>	<u>Disbursements</u>	Program Receipts			Net (Disbursement) Receipt and Changes in Net Assets
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government</u>  Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 23,710,895	\$ 1,584,758	\$ 719,537	\$ -	\$ (21,406,600)
Public safety	13,191,735	1,794,633	-	-	(11,397,102)
Highways and streets	6,855,219	6,545	3,545,072	620,960	(2,682,642)
Sanitation	-	202,397	-	-	202,397
Health and welfare	7,778,395	200,311	478,973	53,565	(7,045,546)
Economic development	15,896,936	-	-	-	(15,896,936)
Culture and recreation	3,063,423	130,731	-	-	(2,932,692)
Health insurance disbursements	4,126,583	-	-	-	(4,126,583)
Principal and interest on indebtedness	1,206,850	-	-	-	(1,206,850)
 Total primary government	 <u>\$ 75,830,036</u>	 <u>\$ 3,919,375</u>	 <u>\$ 4,743,582</u>	 <u>\$ 674,525</u>	 <u>(66,492,554)</u>
General receipts:					
Property taxes					30,507,787
Income taxes					4,516,783
Intergovernmental					3,930,119
Other local sources					19,536,141
Grants and contributions not restricted to specific programs					851,171
Health insurance contributions					4,833,907
Investment earnings					<u>3,349,367</u>
Total general receipts					<u>67,525,275</u>
Change in net assets					1,032,721
Net assets - beginning					<u>43,595,881</u>
Net assets - ending					<u>\$ 44,628,602</u>
 <u>Assets</u>					
Cash and investments					\$ 33,234,068
Restricted assets:					
Cash and investments					<u>11,394,534</u>
Total assets					<u>\$ 44,628,602</u>
 <u>Net Assets</u>					
Restricted for:					
Highways and streets					\$ 1,670,540
Capital outlay					6,022,568
Health insurance					3,701,426
Unrestricted					<u>33,234,068</u>
Total net assets					<u>\$ 44,628,602</u>

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

VIGO COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
GOVERNMENTAL FUNDS  
For The Year Ended December 31, 2007

	General	EDIT Tax County Portion	Family and Children	Rainy Day	Other Governmental Funds	Totals
<b>Receipts:</b>						
Taxes	\$ 20,204,428	\$ -	\$ 5,990,210	\$ -	\$ 7,334,262	\$ 33,528,900
Licenses and permits	-	-	-	-	279,499	279,499
Intergovernmental	3,295,559	-	623,049	-	6,347,014	10,265,622
Charges for services	1,305,962	-	-	-	12,918	1,318,880
Fines and forfeits	627,068	-	-	-	1,051,967	1,679,035
Other	4,865,217	5,004,875	3,395,101	4,554,170	7,137,551	24,956,914
<b>Total receipts</b>	<b>30,298,234</b>	<b>5,004,875</b>	<b>10,008,360</b>	<b>4,554,170</b>	<b>22,163,211</b>	<b>72,028,850</b>
<b>Disbursements:</b>						
General government	19,810,055	-	-	-	3,538,411	23,348,466
Public safety	9,196,676	-	-	-	2,505,074	11,701,750
Highways and streets	-	465,352	-	-	6,076,844	6,542,196
Health and welfare	680,120	-	5,114,335	-	1,876,317	7,670,772
Culture and recreation	394,320	-	-	-	2,212,542	2,606,862
Debt service:						
Principal	-	-	1,200,000	-	-	1,200,000
Interest	6,850	-	-	-	-	6,850
Capital outlay:						
General government	355,493	9,465,233	-	2,493,839	3,944,800	16,259,365
Public safety	478,123	-	-	-	1,011,862	1,489,985
Highways and streets	-	-	-	-	313,023	313,023
Health and welfare	27,903	-	-	-	79,720	107,623
Culture and recreation	-	-	-	-	456,561	456,561
<b>Total disbursements</b>	<b>30,949,540</b>	<b>9,930,585</b>	<b>6,314,335</b>	<b>2,493,839</b>	<b>22,015,154</b>	<b>71,703,453</b>
Excess (deficiency) of receipts over disbursements	(651,306)	(4,925,710)	3,694,025	2,060,331	148,057	325,397
Cash and investment fund balance - beginning	12,648,114	6,390,013	1,143,362	-	20,420,290	40,601,779
Cash and investment fund balance - ending	\$ 11,996,808	\$ 1,464,303	\$ 4,837,387	\$ 2,060,331	\$ 20,568,347	40,927,176
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:						
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.						3,701,426
Net assets of governmental activities						<u>\$ 44,628,602</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 11,996,808	\$ -	\$ 4,837,387	\$ 2,060,331	\$ 14,339,542	\$ 33,234,068
Restricted assets:						
Cash and investments	-	1,464,303	-	-	6,228,805	7,693,108
<b>Total cash and investment assets - ending</b>	<b>\$ 11,996,808</b>	<b>\$ 1,464,303</b>	<b>\$ 4,837,387</b>	<b>\$ 2,060,331</b>	<b>\$ 20,568,347</b>	<b>\$ 40,927,176</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ 1,670,540	\$ 1,670,540
Capital outlay	-	1,464,303	-	-	4,558,265	6,022,568
Unrestricted	11,996,808	-	4,837,387	2,060,331	14,339,542	33,234,068
<b>Total cash and investment fund balance - ending</b>	<b>\$ 11,996,808</b>	<b>\$ 1,464,303</b>	<b>\$ 4,837,387</b>	<b>\$ 2,060,331</b>	<b>\$ 20,568,347</b>	<b>\$ 40,927,176</b>

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

VIGO COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND  
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
PROPRIETARY FUND  
As of and for the Year Ended December 31, 2007

	<u>Internal Service Fund</u>
Operating receipts:	
Insurance premiums	\$ 4,833,907
Operating disbursements:	
Insurance claims and premiums	<u>4,126,583</u>
Excess of operating receipts over operating disbursements	<u>707,324</u>
Cash and investment fund balance - beginning	<u>2,994,102</u>
Cash and investment fund balance - ending	<u>\$ 3,701,426</u>
<u>Cash and Investment Assets - December 31</u>	
Total cash and investment assets - December 31	<u>\$ 3,701,426</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Total cash and investment fund balance - December 31	<u>\$ 3,701,426</u>

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

VIGO COUNTY  
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
FIDUCIARY FUNDS  
For The Year Ended December 31, 2007

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 583,080	\$ -	\$ -
Plan members	16,496	-	-
Completion of transfers	<u>268,428</u>	<u>-</u>	<u>-</u>
Total contributions	<u>868,004</u>	<u>-</u>	<u>-</u>
Investment earnings:			
Net increase in fair value of investments	551,686	-	-
Interest	<u>267,681</u>	<u>-</u>	<u>-</u>
Total investment earnings	<u>819,367</u>	<u>-</u>	<u>-</u>
Agency fund additions	<u>-</u>	<u>-</u>	<u>267,126,442</u>
Total additions	<u>1,687,371</u>	<u>-</u>	<u>267,126,442</u>
Deductions:			
Benefits	290,569	-	-
Insurance premiums	10,375	-	-
Administrative and general	103,515	-	-
Agency fund deductions	<u>-</u>	<u>-</u>	<u>262,255,797</u>
Total deductions	<u>404,459</u>	<u>-</u>	<u>262,255,797</u>
Excess of total additions over total deductions	1,282,912	-	4,870,645
Cash and investment fund balance - beginning	<u>7,728,035</u>	<u>57,146</u>	<u>6,256,603</u>
Cash and investment fund balance - ending	<u>\$ 9,010,947</u>	<u>\$ 57,146</u>	<u>\$ 11,127,248</u>

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

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

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

The County's financial reporting entity is composed of the following:

Primary Government: Vigo County

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

Related Organizations

The County's officials are also responsible for appointing the members of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. The County appoints the board members of the Vigo County Building Corporation.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

The County reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The economic development incentive tax (EDIT) fund is a special revenue fund. It accounts for taxes collected to be used for economic development projects consistent with the capital improvement plan.

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The family and children fund is a special revenue fund. It accounts for costs of various services ordered by the court for the welfare of children in need.

The rainy day fund is a special revenue fund. It is a reserve account to be used for economic expansion during periods of declining revenues and rising needs of public services.

Additionally, the County reports the following fund types:

The internal service fund accounts for self-funded medical insurance provided to other departments on a cost-reimbursement basis. The Health Insurance fund is the only internal service fund.

The pension trust fund accounts for the activities of the sheriff's pension trust and the sheriff's benefit pension fund, which accumulates resources for pension benefit payments. The sheriff's pension fund is the only pension trust fund.

The private-purpose trust fund reports a trust arrangement under which principal and income benefits the Vigo County School Corporation. The congressional school principal fund is the only private-purpose trust fund.

Agency funds account for assets held by the County as an agent for payroll withholdings and serve as control of accounts for certain cash transactions during the time they are a liability to the County.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, proprietary fund and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash rather than when earned and disbursements are recognized when paid rather than when a liability is incurred. Investment transactions are not presented on the financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

D. Assets and Cash and Investment Balances

1. Cash and Investments

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

2. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental or proprietary fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

3. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as liabilities in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

4. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

It is the County's policy to first use restricted net assets prior to the use of unrestricted net assets when a disbursement is incurred for purposes for which both restricted and unrestricted net assets are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

E. Receipts and Disbursements

1. Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

2. Operating Receipts and Disbursements

Operating receipts and disbursements for proprietary funds result from providing services. They also include all receipts and disbursements not related to capital and related financing, noncapital financing, or investing activities.

F. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.

Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund services between funds, if any, are not eliminated in the Statement of Activities and Net Assets – Cash and Investment Basis.

II. Stewardship, Compliance and Accountability

Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. In September of each year, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the

VIGO COUNTY  
 NOTES TO FINANCIAL STATEMENTS  
 (Continued)

advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

III. Detailed Notes on All Funds

Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. The Sheriff's Merit Board has established an investment policy for the Sheriff's Retirement and Benefit Pension Plan. This investment policy outlines parameters for investment activity for the Sheriff's Pension Plans. As of December 31, 2007, the County had the following investments:

Investment Type	Sheriffs Retirement and Benefit Pension Plans
U.S. treasuries and securities	\$ 2,211,716
U.S. agencies	5,470,869
Corporate bonds	<u>1,057,722</u>
Total	<u>\$ 8,740,307</u>

Investment Policies

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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government sponsored enterprise. Indiana Code also authorizes the unit to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the unit's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The investment policy for the Sheriff's Retirement and Benefit Pension Plans was adopted by the Sheriff's Merit Board on November 18, 2003. Authorized investments include investments with grades of BBB and above.

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years.

The Sheriff's Merit Board has not adopted a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses.

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Sheriff's Retirement and Benefit Pension Plan:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. treasuries and securities	\$ 244,356	\$ 694,990	\$ 1,272,370
U.S. agencies	-	-	5,470,869
Corporate bonds	39,081	154,604	864,037
Totals	<u>\$ 283,437</u>	<u>\$ 849,594</u>	<u>\$ 7,607,276</u>

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below.

Sheriff's Retirement and Benefit Pension Plan:

Standard and Poor's Rating	Moody's Rating	County's Investments	
		Corporate Bonds	Government Sponsored Enterprise
AAA	Aaa	\$ 268,325	\$ 1,949,274
AA	Aa	173,754	22,938
A	A	339,264	-
BBB	Baa	231,473	-
BB	Ba	44,906	-
Unrated	Unrated	-	5,710,373
Totals		<u>\$ 1,057,722</u>	<u>\$ 7,682,585</u>

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

The Sheriff's Merit Board has adopted the following policy for the concentration of credit risk: No more than 5% of the Sheriff's Retirement and Benefit investments shall be committed to the securities of any one issuer at the time of purchase, with the exception of securities guaranteed by the full faith and credit of the United States or securities issued by United States government-sponsored enterprises (as to which there is no limit) and no more than 30% shall be committed to any one industry with the exception of securities guaranteed by the full faith and credit of the United States or securities issued by United States government-sponsored enterprises (as to which there is no limit).

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Foreign Currency Risk

The County does not have a formal policy in regards to foreign currency risk.

The Sheriff's Merit Board has adopted a formal policy in regards to foreign currency. The policy states that foreign investments, defined as securities that are not denominated in United States dollars and/or that are traded solely on an exchange outside the United States are prohibited.

IV. Other Information

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents (excluding postemployment benefits); and natural disasters.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

Group Health Insurance

The County has chosen to establish a risk financing fund for risks associated with medical benefits to employees. The risk financing fund is accounted for in the Health Insurance Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$75,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. Amounts are paid into the fund by all funds with payrolls and are available to pay claims, claim reserves, and administrative costs of the program.

B. Holding Corporation

The County has entered into capital leases with the Vigo County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year totaled \$847,000.

C. Conduit Debt Obligation

From time to time, the County has issued Economic Development Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying notes to the financial statements.

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

As of December 31, 2007, there were four series of Economic Development Revenue Bonds outstanding with an aggregate principal amount payable of \$20,895,666.

D. Economic Development Debt Obligation

The Vigo County Redevelopment Commission issued Tax Increment and Economic Development Income Tax Revenue Bonds of 2007. The original purpose of this bond issue was to improve the infrastructure around the Pfizer plant, located in the Vigo County industrial park. This area was designated as a tax increment financing (TIF) district and the bond principal was to be paid from revenues generated by the increased assessed value of the property after the planned infrastructure improvements. However, due to the closing of the Pfizer plant, the intended improvements had to be abandoned or deferred. The Vigo County Redevelopment Commission then amended its original resolution and authorized the use of any remaining bond proceeds to partially finance the Canal Road project, with the bond principal and interest to be paid from Economic Development Income Tax (EDIT) funds. The bonds are administered by the Treasurer of the Terre Haute Economic Development Corporation and have an outstanding principal amount payable of \$4,515,000 at December 31, 2007.

E. Administration of Welfare Programs

The County is required to provide certain funding for administrative costs of welfare programs, the Hospital Care for the Indigent Program, Medical Assistance to Wards and Children with Special Health Care Needs through local property tax levies. The County remits those taxes to the State, which pays the cost.

F. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

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

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

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Public Employees' Retirement Fund  
Harrison Building, Room 800  
143 West Market Street  
Indianapolis, IN 46204  
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (Indiana Code 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

3. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (Indiana Code 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Actuarial Information for the Above Plans

	PERF	County Police Retirement Plan	County Police Benefit Plan
Annual required contribution	\$ 962,928	\$ 366,837	\$ 45,395
Interest on net pension obligation	564,498	(14,346)	-
Adjustment to annual required contribution	(64,384)	29,195	-
Annual pension cost	955,042	381,686	45,395
Contributions made	752,736	492,290	45,395
Increase (decrease) in net pension obligation	202,306	(110,604)	-
Net pension obligation, beginning of year	779,281	(204,946)	-
Net pension obligation, end of year	\$ 981,587	\$ (315,550)	\$ -

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	6.25%	28%	2%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-07	01-01-08	01-01-08
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	Level percentage of projected Payroll, closed
Amortization period	40 years	40 years	40 years
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	4 year smoothed market	4 year smoothed market	4 year smoothed market

Actuarial Assumptions

Investment rate of return	7.25%	7%	7%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	3%	0%

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Three Year Trend Information

	<u>Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
PERF	06-30-05	\$ 653,234	81%	\$ 568,039
	06-30-06	811,867	74%	779,281
	06-30-07	955,042	79%	981,587
County Police Retirement Plan	12-31-05	469,460	105%	(95,970)
	12-31-06	423,643	129%	(204,946)
	12-31-07	381,686	134%	(315,550)
County Police Benefit Plan	12-31-05	36,636	100%	-
	12-31-06	34,505	100%	-
	12-31-07	45,395	100%	-

VIGO COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-02	\$ 12,247,858	\$ 12,018,086	\$ 229,772	102%	\$ 12,303,156	2%
07-01-03	12,163,527	11,578,392	585,135	105%	13,204,534	4%
07-01-04	12,194,571	12,403,581	(209,010)	98%	13,257,380	(2%)
07-01-05	12,609,901	14,052,041	(1,442,140)	90%	13,699,137	(11%)
07-01-06	13,666,009	14,874,167	(1,208,158)	92%	14,238,074	(8%)
07-01-07	15,352,690	16,746,945	(1,394,255)	92%	15,223,718	(9%)

County Police Pension Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-03	\$ 5,793,036	\$ 5,793,036	\$ -	100%	\$ 1,287,744	0%
01-01-04	5,803,740	5,803,740	-	100%	1,314,579	0%
01-01-05	5,981,047	8,263,517	(2,282,470)	72%	1,445,365	(158%)
01-01-06	6,660,434	8,758,566	(2,098,132)	76%	1,440,425	(146%)
01-01-07	7,458,743	9,380,376	(1,921,633)	80%	1,480,965	(130%)
01-01-08	8,311,508	9,505,244	(1,193,736)	87%	1,615,531	(74%)

VIGO COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2007

	Local Road and Street	Highway	Accident Report	Firearms Training	Park Nonreverting Operating	Health
Receipts:						
Taxes	\$ -	\$ 43,831	\$ -	\$ -	\$ -	\$ 1,469,226
Licenses and permits	-	-	-	-	-	160,716
Intergovernmental	620,960	4,196,054	-	-	-	155,317
Charges for services	-	-	-	-	-	154
Fines and forfeits	-	-	5,370	23,858	-	-
Other	1,382	20,008	-	483	133,841	6,624
<b>Total receipts</b>	<b>622,342</b>	<b>4,259,893</b>	<b>5,370</b>	<b>24,341</b>	<b>133,841</b>	<b>1,792,037</b>
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	11,772	14,049	-	-
Highways and streets	785,791	3,977,448	-	-	-	-
Health and welfare	-	-	-	-	-	1,450,461
Culture and recreation	-	-	-	-	69,901	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	311,472	-	-	-	-
Health and welfare	-	-	-	-	-	79,720
Culture and recreation	-	-	-	-	43,907	-
<b>Total disbursements</b>	<b>785,791</b>	<b>4,288,920</b>	<b>11,772</b>	<b>14,049</b>	<b>113,808</b>	<b>1,530,181</b>
Excess (deficiency) of receipts over disbursements	(163,449)	(29,027)	(6,402)	10,292	20,033	261,856
Cash and investment fund balance - beginning	478,048	1,384,968	7,082	8,106	182,928	868,452
Cash and investment fund balance - ending	\$ 314,599	\$ 1,355,941	\$ 680	\$ 18,398	\$ 202,961	\$ 1,130,308
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ -	\$ -	\$ 680	\$ 18,398	\$ 202,961	\$ 1,130,308
Restricted assets:						
Cash and investments	314,599	1,355,941	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 314,599</b>	<b>\$ 1,355,941</b>	<b>\$ 680</b>	<b>\$ 18,398</b>	<b>\$ 202,961</b>	<b>\$ 1,130,308</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
Highways and streets	\$ 314,599	\$ 1,355,941	\$ -	\$ -	\$ -	\$ -
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	680	18,398	202,961	1,130,308
<b>Total cash and investment fund balance - ending</b>	<b>\$ 314,599</b>	<b>\$ 1,355,941</b>	<b>\$ 680</b>	<b>\$ 18,398</b>	<b>\$ 202,961</b>	<b>\$ 1,130,308</b>

VIGO COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Alcohol and Drug Services	Crime Control	Law Enforcement Continuing Education	Clerk's Records Perpetuation	Enhanced Access	Emergency Telephone System
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	461,586	-	-	-	-	-
Other	4,394	24,901	-	26,280	1,251	244,281
<b>Total receipts</b>	<b>465,980</b>	<b>24,901</b>	<b>-</b>	<b>26,280</b>	<b>1,251</b>	<b>244,281</b>
<b>Disbursements:</b>						
General government	-	-	-	92	-	-
Public safety	438,220	26,172	-	-	-	356,147
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	2,452	-	-	-	-	134,718
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>440,672</b>	<b>26,172</b>	<b>-</b>	<b>92</b>	<b>-</b>	<b>490,865</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>25,308</b>	<b>(1,271)</b>	<b>-</b>	<b>26,188</b>	<b>1,251</b>	<b>(246,584)</b>
Cash and investment fund balance - beginning	171,630	1,722	753	106,543	9,450	362,685
Cash and investment fund balance - ending	<u>\$ 196,938</u>	<u>\$ 451</u>	<u>\$ 753</u>	<u>\$ 132,731</u>	<u>\$ 10,701</u>	<u>\$ 116,101</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 196,938	\$ 451	\$ 753	\$ 132,731	\$ 10,701	\$ 116,101
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b><u>\$ 196,938</u></b>	<b><u>\$ 451</u></b>	<b><u>\$ 753</u></b>	<b><u>\$ 132,731</u></b>	<b><u>\$ 10,701</u></b>	<b><u>\$ 116,101</u></b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay	-	-	-	-	-	-
Unrestricted	196,938	451	753	132,731	10,701	116,101
<b>Total cash and investment fund balance - ending</b>	<b><u>\$ 196,938</u></b>	<b><u>\$ 451</u></b>	<b><u>\$ 753</u></b>	<b><u>\$ 132,731</u></b>	<b><u>\$ 10,701</u></b>	<b><u>\$ 116,101</u></b>

VIGO COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Drug Free Community	Drainage Maintenance	Emergency Planning and Right to Know	Convention and Tourism	Parks and Recreation	Property Reassessment
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 1,140,972	\$ 1,431,456	\$ 626,970
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	148,887	65,211
Charges for services	-	-	-	-	-	-
Fines and forfeits	126,038	-	-	-	-	-
Other	-	11,609	12,152	3,079	25	115,109
<b>Total receipts</b>	<b>126,038</b>	<b>11,609</b>	<b>12,152</b>	<b>1,144,051</b>	<b>1,580,368</b>	<b>807,290</b>
Disbursements:						
General government	-	8,675	-	-	-	827,427
Public safety	131,912	-	16,468	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	1,024,025	1,051,172	-
Capital outlay:						
General government	-	-	-	-	-	128,583
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	12,706	175,979	-
<b>Total disbursements</b>	<b>131,912</b>	<b>8,675</b>	<b>16,468</b>	<b>1,036,731</b>	<b>1,227,151</b>	<b>956,010</b>
Excess (deficiency) of receipts over disbursements	(5,874)	2,934	(4,316)	107,320	353,217	(148,720)
Cash and investment fund balance - beginning	109,011	21,551	79,847	952,290	681,797	3,871,326
Cash and investment fund balance - ending	<u>\$ 103,137</u>	<u>\$ 24,485</u>	<u>\$ 75,531</u>	<u>\$ 1,059,610</u>	<u>\$ 1,035,014</u>	<u>\$ 3,722,606</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 103,137	\$ 24,485	\$ 75,531	\$ 1,059,610	\$ 1,035,014	\$ 3,722,606
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b><u>\$ 103,137</u></b>	<b><u>\$ 24,485</u></b>	<b><u>\$ 75,531</u></b>	<b><u>\$ 1,059,610</u></b>	<b><u>\$ 1,035,014</u></b>	<b><u>\$ 3,722,606</u></b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay	-	-	-	-	-	-
Unrestricted	103,137	24,485	75,531	1,059,610	1,035,014	3,722,606
<b>Total cash and investment fund balance - ending</b>	<b><u>\$ 103,137</u></b>	<b><u>\$ 24,485</u></b>	<b><u>\$ 75,531</u></b>	<b><u>\$ 1,059,610</u></b>	<b><u>\$ 1,035,014</u></b>	<b><u>\$ 3,722,606</u></b>

VIGO COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Prosecutor Title IV-D	Clerk Title IV-D	Juvenile Probation Service	Recorder's Records Perpetuation	User Fee	Covered Bridge
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	21,563	127,046	3,933	1,850
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>21,563</b>	<b>127,046</b>	<b>3,933</b>	<b>1,850</b>
Disbursements:						
General government	-	-	-	37,752	3,267	-
Public safety	-	-	20,174	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	15,920	187	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	26,697	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>15,920</b>	<b>187</b>	<b>20,174</b>	<b>64,449</b>	<b>3,267</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(15,920)	(187)	1,389	62,597	666	1,850
Cash and investment fund balance - beginning	66,841	36,917	34,909	277,995	1,389	9,239
Cash and investment fund balance - ending	<u>\$ 50,921</u>	<u>\$ 36,730</u>	<u>\$ 36,298</u>	<u>\$ 340,592</u>	<u>\$ 2,055</u>	<u>\$ 11,089</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 50,921	\$ 36,730	\$ 36,298	\$ 340,592	\$ 2,055	\$ 11,089
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b><u>\$ 50,921</u></b>	<b><u>\$ 36,730</u></b>	<b><u>\$ 36,298</u></b>	<b><u>\$ 340,592</u></b>	<b><u>\$ 2,055</u></b>	<b><u>\$ 11,089</u></b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay	-	-	-	-	-	-
Unrestricted	50,921	36,730	36,298	340,592	2,055	11,089
<b>Total cash and investment fund balance - ending</b>	<b><u>\$ 50,921</u></b>	<b><u>\$ 36,730</u></b>	<b><u>\$ 36,298</u></b>	<b><u>\$ 340,592</u></b>	<b><u>\$ 2,055</u></b>	<b><u>\$ 11,089</u></b>

VIGO COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
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 For The Year Ended December 31, 2007  
 (Continued)

	Health Maintenance	Pretrial Diversion	Guardian Ad Litem Court	Court Appointed Special Advocate	Plat Book	Supplemental Public Defender Service
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	50,719	21,302	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	58,462
Other	106,477	9,020	18,766	14,282	22,710	-
<b>Total receipts</b>	<b>106,477</b>	<b>59,739</b>	<b>40,068</b>	<b>14,282</b>	<b>22,710</b>	<b>58,462</b>
Disbursements:						
General government	-	-	10,726	11,470	3,746	-
Public safety	-	163,219	-	-	-	66,916
Highways and streets	-	-	-	-	-	-
Health and welfare	73,402	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	12,861	-
Public safety	-	10,585	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>73,402</b>	<b>173,804</b>	<b>10,726</b>	<b>11,470</b>	<b>16,607</b>	<b>66,916</b>
Excess (deficiency) of receipts over disbursements	33,075	(114,065)	29,342	2,812	6,103	(8,454)
Cash and investment fund balance - beginning	60,811	221,835	12,905	2,238	157,809	104,669
Cash and investment fund balance - ending	<u>\$ 93,886</u>	<u>\$ 107,770</u>	<u>\$ 42,247</u>	<u>\$ 5,050</u>	<u>\$ 163,912</u>	<u>\$ 96,215</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 93,886	\$ 107,770	\$ 42,247	\$ 5,050	\$ 163,912	\$ 96,215
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b><u>\$ 93,886</u></b>	<b><u>\$ 107,770</u></b>	<b><u>\$ 42,247</u></b>	<b><u>\$ 5,050</u></b>	<b><u>\$ 163,912</u></b>	<b><u>\$ 96,215</u></b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay	-	-	-	-	-	-
Unrestricted	93,886	107,770	42,247	5,050	163,912	96,215
<b>Total cash and investment fund balance - ending</b>	<b><u>\$ 93,886</u></b>	<b><u>\$ 107,770</u></b>	<b><u>\$ 42,247</u></b>	<b><u>\$ 5,050</u></b>	<b><u>\$ 163,912</u></b>	<b><u>\$ 96,215</u></b>

VIGO COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Surveyor's Corner Perpetuation	Sheriff's Continuing Education	Jury Pay	Donation # 1	Donations #2	Donations #3
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	18,630	-	-	-
Other	23,478	2,001	-	12,185	3,637	-
<b>Total receipts</b>	<b>23,478</b>	<b>2,001</b>	<b>18,630</b>	<b>12,185</b>	<b>3,637</b>	<b>-</b>
Disbursements:						
General government	13,606	-	44,706	8,729	3,806	-
Public safety	-	241	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>13,606</b>	<b>241</b>	<b>44,706</b>	<b>8,729</b>	<b>3,806</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	9,872	1,760	(26,076)	3,456	(169)	-
Cash and investment fund balance - beginning	152,804	16,836	43,290	28,754	7,522	1,365
Cash and investment fund balance - ending	<u>\$ 162,676</u>	<u>\$ 18,596</u>	<u>\$ 17,214</u>	<u>\$ 32,210</u>	<u>\$ 7,353</u>	<u>\$ 1,365</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 162,676	\$ 18,596	\$ 17,214	\$ 32,210	\$ 7,353	\$ 1,365
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 162,676</b>	<b>\$ 18,596</b>	<b>\$ 17,214</b>	<b>\$ 32,210</b>	<b>\$ 7,353</b>	<b>\$ 1,365</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay	-	-	-	-	-	-
Unrestricted	162,676	18,596	17,214	32,210	7,353	1,365
<b>Total cash and investment fund balance - ending</b>	<b>\$ 162,676</b>	<b>\$ 18,596</b>	<b>\$ 17,214</b>	<b>\$ 32,210</b>	<b>\$ 7,353</b>	<b>\$ 1,365</b>

VIGO COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Donations #4	Donations #5	Donations #6	Donations #7	Donations #8	Tax Sale Fees
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	53,565	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	600	88,460	12,427
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>142,025</b>	<b>12,427</b>
Disbursements:						
General government	-	342	-	1,746	-	9,023
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	142,539	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>342</b>	<b>-</b>	<b>1,746</b>	<b>142,539</b>	<b>9,023</b>
Excess (deficiency) of receipts over disbursements	-	(342)	-	(1,146)	(514)	3,404
Cash and investment fund balance - beginning	5,345	816	50	14,374	116,319	11,194
Cash and investment fund balance - ending	<u>\$ 5,345</u>	<u>\$ 474</u>	<u>\$ 50</u>	<u>\$ 13,228</u>	<u>\$ 115,805</u>	<u>\$ 14,598</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 5,345	\$ 474	\$ 50	\$ 13,228	\$ 115,805	\$ 14,598
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b><u>\$ 5,345</u></b>	<b><u>\$ 474</u></b>	<b><u>\$ 50</u></b>	<b><u>\$ 13,228</u></b>	<b><u>\$ 115,805</u></b>	<b><u>\$ 14,598</u></b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay	-	-	-	-	-	-
Unrestricted	5,345	474	50	13,228	115,805	14,598
<b>Total cash and investment fund balance - ending</b>	<b><u>\$ 5,345</u></b>	<b><u>\$ 474</u></b>	<b><u>\$ 50</u></b>	<b><u>\$ 13,228</u></b>	<b><u>\$ 115,805</u></b>	<b><u>\$ 14,598</u></b>

VIGO COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
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 For The Year Ended December 31, 2007  
 (Continued)

	Infraction Deferral	Project Income	Community Corrections	Building Nonreverting	Trust #1	Seized Assets
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	118,783	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	210,320	-	-	-	-	-
Other	1,547	712,409	662,833	-	133,199	20,500
<b>Total receipts</b>	<b>211,867</b>	<b>712,409</b>	<b>662,833</b>	<b>118,783</b>	<b>133,199</b>	<b>20,500</b>
Disbursements:						
General government	-	741,177	-	104,667	254,994	-
Public safety	203,593	-	513,010	-	-	50,387
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	79,414	-	-	-	-
Public safety	2,841	-	172,726	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>206,434</b>	<b>820,591</b>	<b>685,736</b>	<b>104,667</b>	<b>254,994</b>	<b>50,387</b>
Excess (deficiency) of receipts over disbursements	5,433	(108,182)	(22,903)	14,116	(121,795)	(29,887)
Cash and investment fund balance - beginning	157,109	136,052	22,322	51,751	212,595	112,176
Cash and investment fund balance - ending	<u>\$ 162,542</u>	<u>\$ 27,870</u>	<u>\$ (581)</u>	<u>\$ 65,867</u>	<u>\$ 90,800</u>	<u>\$ 82,289</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 162,542	\$ 27,870	\$ (581)	\$ 65,867	\$ 90,800	\$ 82,289
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b><u>\$ 162,542</u></b>	<b><u>\$ 27,870</u></b>	<b><u>\$ (581)</u></b>	<b><u>\$ 65,867</u></b>	<b><u>\$ 90,800</u></b>	<b><u>\$ 82,289</u></b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay	-	-	-	-	-	-
Unrestricted	162,542	27,870	(581)	65,867	90,800	82,289
<b>Total cash and investment fund balance - ending</b>	<b><u>\$ 162,542</u></b>	<b><u>\$ 27,870</u></b>	<b><u>\$ (581)</u></b>	<b><u>\$ 65,867</u></b>	<b><u>\$ 90,800</u></b>	<b><u>\$ 82,289</u></b>

VIGO COUNTY  
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 For The Year Ended December 31, 2007  
 (Continued)

	Surplus Dog Tax	River Maintenance	Sheriff Sale Administration	Identification Security Protection	Operation Pullover	Children's Psychiatric Services
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	100,200	-	-	-
Other	-	2,334	-	38,351	73,656	-
<b>Total receipts</b>	<b>-</b>	<b>2,334</b>	<b>100,200</b>	<b>38,351</b>	<b>73,656</b>	<b>-</b>
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	23	76,056	18,360	48,530	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	168,897
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	8,248	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>23</b>	<b>76,056</b>	<b>18,360</b>	<b>56,778</b>	<b>168,897</b>
Excess (deficiency) of receipts over disbursements	-	2,311	24,144	19,991	16,878	(168,897)
Cash and investment fund balance - beginning	374	-	54,499	45,850	3,802	550,008
Cash and investment fund balance - ending	<u>\$ 374</u>	<u>\$ 2,311</u>	<u>\$ 78,643</u>	<u>\$ 65,841</u>	<u>\$ 20,680</u>	<u>\$ 381,111</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 374	\$ 2,311	\$ 78,643	\$ 65,841	\$ 20,680	\$ 381,111
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b><u>\$ 374</u></b>	<b><u>\$ 2,311</u></b>	<b><u>\$ 78,643</u></b>	<b><u>\$ 65,841</u></b>	<b><u>\$ 20,680</u></b>	<b><u>\$ 381,111</u></b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay	-	-	-	-	-	-
Unrestricted	374	2,311	78,643	65,841	20,680	381,111
<b>Total cash and investment fund balance - ending</b>	<b><u>\$ 374</u></b>	<b><u>\$ 2,311</u></b>	<b><u>\$ 78,643</u></b>	<b><u>\$ 65,841</u></b>	<b><u>\$ 20,680</u></b>	<b><u>\$ 381,111</u></b>

VIGO COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
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 (Continued)

	Homeland Security	Wireless Emergency Telephone System	Project 21	Air Pollution Nonreverting Operating	Air Pollution Nonreverting Title V	Animal Control
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	672,328	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	491,606	10,000	111,524	385,111	-
<b>Total receipts</b>	<b>672,328</b>	<b>491,606</b>	<b>10,000</b>	<b>111,524</b>	<b>385,111</b>	<b>-</b>
<b>Disbursements:</b>						
General government	-	-	-	77,042	345,444	-
Public safety	-	150,906	9,984	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	5,690
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	253	5,142	-
Public safety	672,328	264	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>672,328</b>	<b>151,170</b>	<b>9,984</b>	<b>77,295</b>	<b>350,586</b>	<b>5,690</b>
Excess (deficiency) of receipts over disbursements	-	340,436	16	34,229	34,525	(5,690)
Cash and investment fund balance - beginning	55,108	257,361	-	92,448	393,459	6,697
Cash and investment fund balance - ending	<u>\$ 55,108</u>	<u>\$ 597,797</u>	<u>\$ 16</u>	<u>\$ 126,677</u>	<u>\$ 427,984</u>	<u>\$ 1,007</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 55,108	\$ 597,797	\$ 16	\$ 126,677	\$ 427,984	\$ 1,007
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 55,108</b>	<b>\$ 597,797</b>	<b>\$ 16</b>	<b>\$ 126,677</b>	<b>\$ 427,984</b>	<b>\$ 1,007</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay	-	-	-	-	-	-
Unrestricted	55,108	597,797	16	126,677	427,984	1,007
<b>Total cash and investment fund balance - ending</b>	<b>\$ 55,108</b>	<b>\$ 597,797</b>	<b>\$ 16</b>	<b>\$ 126,677</b>	<b>\$ 427,984</b>	<b>\$ 1,007</b>

VIGO COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Campaign Finance Enforcement	Clear Creek Welcome Center	Community Corrections Commissary	Community Transition	Court IV-D Incentive	Crime Victim Assistance
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	25,582	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	37,994	12,142	157,535	-	104,249
<b>Total receipts</b>	<b>-</b>	<b>37,994</b>	<b>12,142</b>	<b>157,535</b>	<b>25,582</b>	<b>104,249</b>
Disbursements:						
General government	-	-	12,024	53,125	94,955	104,249
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	67,444	-	-	-	-
Capital outlay:						
General government	-	-	-	118,138	7,736	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	1,553	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>68,997</b>	<b>12,024</b>	<b>171,263</b>	<b>102,691</b>	<b>104,249</b>
Excess (deficiency) of receipts over disbursements	-	(31,003)	118	(13,728)	(77,109)	-
Cash and investment fund balance - beginning	40	38,500	1,702	13,783	141,914	13,964
Cash and investment fund balance - ending	<u>\$ 40</u>	<u>\$ 7,497</u>	<u>\$ 1,820</u>	<u>\$ 55</u>	<u>\$ 64,805</u>	<u>\$ 13,964</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 40	\$ 7,497	\$ 1,820	\$ 55	\$ 64,805	\$ 13,964
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b><u>\$ 40</u></b>	<b><u>\$ 7,497</u></b>	<b><u>\$ 1,820</u></b>	<b><u>\$ 55</u></b>	<b><u>\$ 64,805</u></b>	<b><u>\$ 13,964</u></b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay	-	-	-	-	-	-
Unrestricted	40	7,497	1,820	55	64,805	13,964
<b>Total cash and investment fund balance - ending</b>	<b><u>\$ 40</u></b>	<b><u>\$ 7,497</u></b>	<b><u>\$ 1,820</u></b>	<b><u>\$ 55</u></b>	<b><u>\$ 64,805</u></b>	<b><u>\$ 13,964</u></b>

VIGO COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Drug Court User's Fee	Family Court Project	FEMA	Honey Creek Ditch & Dyke	Health Nonreverting	Homeland Defense
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ 14,359	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	54,691	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	86,562	15,700	-	-	5,220	-
<b>Total receipts</b>	<b>141,253</b>	<b>15,700</b>	<b>-</b>	<b>14,359</b>	<b>5,220</b>	<b>-</b>
<b>Disbursements:</b>						
General government	143,416	15,955	-	2,932	4,894	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>143,416</b>	<b>15,955</b>	<b>-</b>	<b>2,932</b>	<b>4,894</b>	<b>-</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(2,163)</b>	<b>(255)</b>	<b>-</b>	<b>11,427</b>	<b>326</b>	<b>-</b>
Cash and investment fund balance - beginning	5,959	8,950	6,498	-	8,190	1,926
Cash and investment fund balance - ending	<u>\$ 3,796</u>	<u>\$ 8,695</u>	<u>\$ 6,498</u>	<u>\$ 11,427</u>	<u>\$ 8,516</u>	<u>\$ 1,926</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 3,796	\$ 8,695	\$ 6,498	\$ 11,427	\$ 8,516	\$ 1,926
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b><u>\$ 3,796</u></b>	<b><u>\$ 8,695</u></b>	<b><u>\$ 6,498</u></b>	<b><u>\$ 11,427</u></b>	<b><u>\$ 8,516</u></b>	<b><u>\$ 1,926</u></b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay	-	-	-	-	-	-
Unrestricted	<u>3,796</u>	<u>8,695</u>	<u>6,498</u>	<u>11,427</u>	<u>8,516</u>	<u>1,926</u>
<b>Total cash and investment fund balance - ending</b>	<b><u>\$ 3,796</u></b>	<b><u>\$ 8,695</u></b>	<b><u>\$ 6,498</u></b>	<b><u>\$ 11,427</u></b>	<b><u>\$ 8,516</u></b>	<b><u>\$ 1,926</u></b>

VIGO COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	INDOT Industrial Park Grant	Industrial Park Lease	Interlocal Coop Agreement	Juvenile Justice Center Education	Juvenile Nonreverting Lunch	LCC Diversion
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	12,764	-	-
Fines and forfeits	-	-	-	-	-	3,360
Other	-	-	-	18,000	26,318	-
Total receipts	-	-	-	30,764	26,318	3,360
Disbursements:						
General government	-	-	-	36,143	24,951	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	-	-	36,143	24,951	-
Excess (deficiency) of receipts over disbursements	-	-	-	(5,379)	1,367	3,360
Cash and investment fund balance - beginning	297	26,499	29,955	19,444	5,324	22,571
Cash and investment fund balance - ending	\$ 297	\$ 26,499	\$ 29,955	\$ 14,065	\$ 6,691	\$ 25,931
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 297	\$ 26,499	\$ 29,955	\$ 14,065	\$ 6,691	\$ 25,931
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 297	\$ 26,499	\$ 29,955	\$ 14,065	\$ 6,691	\$ 25,931
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay	-	-	-	-	-	-
Unrestricted	297	26,499	29,955	14,065	6,691	25,931
Total cash and investment fund balance - ending	\$ 297	\$ 26,499	\$ 29,955	\$ 14,065	\$ 6,691	\$ 25,931

VIGO COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	New Clerk Incentive	Prosecutor Equitable Sharing	Road Closure	Sheriff Record Check	Supplemental Adult Probation	Surplus Sewage
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	18,184	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	1,731	36,377	-
Other	-	-	70,000	-	59,670	-
<b>Total receipts</b>	<b>18,184</b>	<b>-</b>	<b>70,000</b>	<b>1,731</b>	<b>96,047</b>	<b>-</b>
<b>Disbursements:</b>						
General government	25,252	-	62,456	137	39,599	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	332	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>25,252</b>	<b>-</b>	<b>62,456</b>	<b>137</b>	<b>39,931</b>	<b>-</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(7,068)</b>	<b>-</b>	<b>7,544</b>	<b>1,594</b>	<b>56,116</b>	<b>-</b>
<b>Cash and investment fund balance - beginning</b>	<b>189,814</b>	<b>94</b>	<b>72,299</b>	<b>561</b>	<b>171,883</b>	<b>3,092</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 182,746</b>	<b>\$ 94</b>	<b>\$ 79,843</b>	<b>\$ 2,155</b>	<b>\$ 227,999</b>	<b>\$ 3,092</b>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 182,746	\$ 94	\$ 79,843	\$ 2,155	\$ 227,999	\$ 3,092
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 182,746</b>	<b>\$ 94</b>	<b>\$ 79,843</b>	<b>\$ 2,155</b>	<b>\$ 227,999</b>	<b>\$ 3,092</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay	-	-	-	-	-	-
Unrestricted	182,746	94	79,843	2,155	227,999	3,092
<b>Total cash and investment fund balance - ending</b>	<b>\$ 182,746</b>	<b>\$ 94</b>	<b>\$ 79,843</b>	<b>\$ 2,155</b>	<b>\$ 227,999</b>	<b>\$ 3,092</b>

VIGO COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Engineering	Certified Technology Park	Tax Certificate Sale	Capta Grant	Juvenile Court Misc.	Sheriff Commissary Misc.
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	6,035	-	-	-	-	-
Other	234,051	1,768,264	64,858	20,000	2,462	339,602
<b>Total receipts</b>	<b>240,086</b>	<b>1,768,264</b>	<b>64,858</b>	<b>20,000</b>	<b>2,462</b>	<b>339,602</b>
Disbursements:						
General government	-	-	46,224	-	-	336,303
Public safety	-	-	-	-	-	-
Highways and streets	173,852	-	-	-	-	-
Health and welfare	-	-	-	19,221	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	1,551	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>175,403</b>	<b>-</b>	<b>46,224</b>	<b>19,221</b>	<b>-</b>	<b>336,303</b>
Excess (deficiency) of receipts over disbursements	64,683	1,768,264	18,634	779	2,462	3,299
Cash and investment fund balance - beginning	-	-	-	-	-	12,820
Cash and investment fund balance - ending	<u>\$ 64,683</u>	<u>\$ 1,768,264</u>	<u>\$ 18,634</u>	<u>\$ 779</u>	<u>\$ 2,462</u>	<u>\$ 16,119</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 64,683	\$ 1,768,264	\$ 18,634	\$ 779	\$ 2,462	\$ 16,119
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b><u>\$ 64,683</u></b>	<b><u>\$ 1,768,264</u></b>	<b><u>\$ 18,634</u></b>	<b><u>\$ 779</u></b>	<b><u>\$ 2,462</u></b>	<b><u>\$ 16,119</u></b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay	-	-	-	-	-	-
Unrestricted	64,683	1,768,264	18,634	779	2,462	16,119
<b>Total cash and investment fund balance - ending</b>	<b><u>\$ 64,683</u></b>	<b><u>\$ 1,768,264</u></b>	<b><u>\$ 18,634</u></b>	<b><u>\$ 779</u></b>	<b><u>\$ 2,462</u></b>	<b><u>\$ 16,119</u></b>

VIGO COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
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 For The Year Ended December 31, 2007  
 (Continued)

	Drug Task Force	Drug Task Force Misc.	Alcohol And Drug Petty Cash	Plat Mapping Petty Cash	Clerk Petty Cash	Building Inspection Petty Cash
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	102,202	23,500	50	-	300	-
<b>Total receipts</b>	<b>102,202</b>	<b>23,500</b>	<b>50</b>	<b>-</b>	<b>300</b>	<b>-</b>
Disbursements:						
General government	-	21,480	-	-	-	-
Public safety	58,141	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	7,700	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>65,841</b>	<b>21,480</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	36,361	2,020	50	-	300	-
Cash and investment fund balance - beginning	43,413	-	-	70	-	20
Cash and investment fund balance - ending	<u>\$ 79,774</u>	<u>\$ 2,020</u>	<u>\$ 50</u>	<u>\$ 70</u>	<u>\$ 300</u>	<u>\$ 20</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 79,774	\$ 2,020	\$ 50	\$ 70	\$ 300	\$ 20
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b><u>\$ 79,774</u></b>	<b><u>\$ 2,020</u></b>	<b><u>\$ 50</u></b>	<b><u>\$ 70</u></b>	<b><u>\$ 300</u></b>	<b><u>\$ 20</u></b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay	-	-	-	-	-	-
Unrestricted	79,774	2,020	50	70	300	20
<b>Total cash and investment fund balance - ending</b>	<b><u>\$ 79,774</u></b>	<b><u>\$ 2,020</u></b>	<b><u>\$ 50</u></b>	<b><u>\$ 70</u></b>	<b><u>\$ 300</u></b>	<b><u>\$ 20</u></b>

VIGO COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
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 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Recorder Petty Cash	Surveyor Petty Cash	Public Defender Petty Cash	Vital Records Petty Cash	Health Clinic Petty Cash	Drug Task Force Petty Cash
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	150	39	74	-	60	1,781
<b>Total receipts</b>	<b>150</b>	<b>39</b>	<b>74</b>	<b>-</b>	<b>60</b>	<b>1,781</b>
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>150</b>	<b>39</b>	<b>74</b>	<b>-</b>	<b>60</b>	<b>1,781</b>
Cash and investment fund balance - beginning	-	-	-	25	-	-
<b>Cash and investment fund balance - ending</b>	<b>\$ 150</b>	<b>\$ 39</b>	<b>\$ 74</b>	<b>\$ 25</b>	<b>\$ 60</b>	<b>\$ 1,781</b>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 150	\$ 39	\$ 74	\$ 25	\$ 60	\$ 1,781
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 150</b>	<b>\$ 39</b>	<b>\$ 74</b>	<b>\$ 25</b>	<b>\$ 60</b>	<b>\$ 1,781</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay	-	-	-	-	-	-
Unrestricted	150	39	74	25	60	1,781
<b>Total cash and investment fund balance - ending</b>	<b>\$ 150</b>	<b>\$ 39</b>	<b>\$ 74</b>	<b>\$ 25</b>	<b>\$ 60</b>	<b>\$ 1,781</b>

VIGO COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
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 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Convention and Tourism Petty Cash	Common School	Treasurer Demand Fee	Bond and Interest Redemption	Capital Projects Bond Anticipation Note	Cumulative Capital Development
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 506,109	\$ 225,604	\$ 645,855
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	52,641	-	67,177
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	69,348
Total receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>558,750</u>	<u>225,604</u>	<u>782,380</u>
Disbursements:						
General government	-	310	-	2,703	-	2,866
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	575,154	225,604	2,146,738
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>310</u>	<u>-</u>	<u>577,857</u>	<u>225,604</u>	<u>2,149,604</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(310)</u>	<u>-</u>	<u>(19,107)</u>	<u>-</u>	<u>(1,367,224)</u>
Cash and investment fund balance - beginning	<u>200</u>	<u>310</u>	<u>240</u>	<u>282,079</u>	<u>-</u>	<u>1,524,296</u>
Cash and investment fund balance - ending	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ 240</u>	<u>\$ 262,972</u>	<u>\$ -</u>	<u>\$ 157,072</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 200	\$ -	\$ 240	\$ 262,972	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	157,072
Total cash and investment assets - ending	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ 240</u>	<u>\$ 262,972</u>	<u>\$ -</u>	<u>\$ 157,072</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay	-	-	-	-	-	157,072
Unrestricted	<u>200</u>	<u>-</u>	<u>240</u>	<u>262,972</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - ending	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ 240</u>	<u>\$ 262,972</u>	<u>\$ -</u>	<u>\$ 157,072</u>

VIGO COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Park Nonreverting Capital	Cumulative Bridge	Cumulative Courthouse	Cumulative Fire	General Drain Improvement	Totals
Receipts:						
Taxes	\$ -	\$ 1,099,086	\$ -	\$ 130,794	\$ -	\$ 7,334,262
Licenses and permits	-	-	-	-	-	279,499
Intergovernmental	-	144,396	-	-	-	6,347,014
Charges for services	-	-	-	-	-	12,918
Fines and forfeits	-	-	-	-	-	1,051,967
Other	93,602	60,986	30,965	-	14,943	7,137,551
Total receipts	93,602	1,304,468	30,965	130,794	14,943	22,163,211
Disbursements:						
General government	-	-	-	-	-	3,538,411
Public safety	-	-	-	130,794	-	2,505,074
Highways and streets	-	1,139,753	-	-	-	6,076,844
Health and welfare	-	-	-	-	-	1,876,317
Culture and recreation	-	-	-	-	-	2,212,542
Capital outlay:						
General government	-	-	618,148	-	-	3,944,800
Public safety	-	-	-	-	-	1,011,862
Highways and streets	-	-	-	-	-	313,023
Health and welfare	-	-	-	-	-	79,720
Culture and recreation	222,416	-	-	-	-	456,561
Total disbursements	222,416	1,139,753	618,148	130,794	-	22,015,154
Excess (deficiency) of receipts over disbursements	(128,814)	164,715	(587,183)	-	14,943	148,057
Cash and investment fund balance - beginning	255,704	3,750,838	587,183	-	343,807	20,420,290
Cash and investment fund balance - ending	\$ 126,890	\$ 3,915,553	\$ -	\$ -	\$ 358,750	\$ 20,568,347
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,339,542
Restricted assets:						
Cash and investments	126,890	3,915,553	-	-	358,750	6,228,805
Total cash and investment assets - ending	\$ 126,890	\$ 3,915,553	\$ -	\$ -	\$ 358,750	\$ 20,568,347
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,670,540
Capital outlay	126,890	3,915,553	-	-	358,750	4,558,265
Unrestricted	-	-	-	-	-	14,339,542
Total cash and investment fund balance - ending	\$ 126,890	\$ 3,915,553	\$ -	\$ -	\$ 358,750	\$ 20,568,347

VIGO COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2007

	City Misc. Tax Collection	Conservancy District	Cumulative Capital Development	Fire Protection District Cumulative Fire	Fire Protection District	Hulman Field Airport Authority
Additions:						
Agency fund additions	\$ 1,689,708	\$ 639,929	\$ 533,689	\$ 350,773	\$ 1,795,251	\$ 1,144,101
Deductions:						
Agency fund deductions	1,689,708	639,929	533,689	350,773	1,795,251	1,144,101
Excess (deficiency) of total additions over total deductions	-	-	-	-	-	-
Cash and investment fund balance - beginning	-	-	-	-	-	-
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

VIGO COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Hulman Field Cumulative Building	Sanitary District Bond	School Capital Project	School Debt Service	School General Tax	School Transportation
Additions:						
Agency fund additions	\$ 86,425	\$ 7,130,808	\$ 13,399,974	\$ 7,020,994	\$ 25,235,014	\$ 5,967,433
Deductions:						
Agency fund deductions	86,425	7,130,808	13,399,974	7,020,994	25,235,014	5,967,433
Excess (deficiency) of total additions over total deductions	-	-	-	-	-	-
Cash and investment fund balance - beginning	-	-	-	-	-	-
Cash and investment fund balance - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

VIGO COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Special Education Preschool	Township Firefighting Tax	Township Loan Fund	Township Recreation Tax	Township Tax	Police Pension Tax Distribution
Additions:						
Agency fund additions	\$ 86,425	\$ 210,434	\$ 11,651	\$ 8,798	\$ 638,673	\$ 749,750
Deductions:						
Agency fund deductions	86,425	210,434	11,651	8,798	638,673	749,750
Excess (deficiency) of total additions over total deductions	-	-	-	-	-	-
Cash and investment fund balance - beginning	-	-	-	-	-	-
Cash and investment fund balance - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

VIGO COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Corporation Park Tax Maintenance	Tax Distribution	Library Tax	State Fair Board	State Forestry Tax	Corporation Tax
Additions:						
Agency fund additions	\$ 2,853,114	\$ 100,325,450	\$ 4,629,905	\$ 32,924	\$ 65,848	\$ 21,852,799
Deductions:						
Agency fund deductions	2,853,114	100,325,450	4,629,905	32,924	65,848	21,852,799
Excess (deficiency) of total additions over total deductions	-	-	-	-	-	-
Cash and investment fund balance - beginning	-	-	-	-	-	-
Cash and investment fund balance - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

VIGO COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Sewage Collections	CAGIT	CEDIT	Riverboat Revenue Sharing	County Surtax	County Wheel Tax
Additions:						
Agency fund additions	\$ 55,783	\$ 18,217,782	\$ 13,078,548	\$ 935,839	\$ 1,252,378	\$ 94,471
Deductions:						
Agency fund deductions	55,783	18,217,782	13,078,548	694,125	1,248,487	84,056
Excess (deficiency) of total additions over total deductions	-	-	-	241,714	3,891	10,415
Cash and investment fund balance - beginning	-	-	-	268,219	2,353	27,609
Cash and investment fund balance - ending	\$ -	\$ -	\$ -	\$ 509,933	\$ 6,244	\$ 38,024

VIGO COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Commercial Vehicle Excise Tax	Overweight Vehicle Fines	Special Death Benefit	Homestead Credit Rebate	Surplus Tax Sale	Tax Sale Redemption
Additions:						
Agency fund additions	\$ 789,120	\$ 14,419	\$ 4,795	\$ 4,692,091	\$ -	\$ 265,007
Deductions:						
Agency fund deductions	789,120	12,611	6,570	-	925,618	276,008
Excess (deficiency) of total additions over total deductions	-	1,808	(1,775)	4,692,091	(925,618)	(11,001)
Cash and investment fund balance - beginning	-	6,456	4,365	-	1,147,018	59,209
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 8,264</u>	<u>\$ 2,590</u>	<u>\$ 4,692,091</u>	<u>\$ 221,400</u>	<u>\$ 48,208</u>

VIGO COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Surplus Tax	State Fines and Forfeitures	State Sales Disclosure Fee	Inheritance Tax	After Settlement Collections	Coroner Continuing Education
Additions:						
Agency fund additions	\$ 828,658	\$ 171,837	\$ 13,095	\$ 3,194,826	\$ 2,163,746	\$ 13,609
Deductions:						
Agency fund deductions	358,087	178,697	6,670	2,905,946	2,432,787	5,809
Excess (deficiency) of total additions over total deductions	470,571	(6,860)	6,425	288,880	(269,041)	7,800
Cash and investment fund balance - beginning	237,010	31,397	1,305	618,582	2,432,787	958
Cash and investment fund balance - ending	<u>\$ 707,581</u>	<u>\$ 24,537</u>	<u>\$ 7,730</u>	<u>\$ 907,462</u>	<u>\$ 2,163,746</u>	<u>\$ 8,758</u>

VIGO COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	County Sales Disclosure	City and Town Court Costs	Congressional School Interest	Children with Special Health Care Needs	Health Care for the Indigent	Medical Assistance to Wards
Additions:						
Agency fund additions	\$ 13,065	\$ 23,760	\$ 3,139	\$ 209,889	\$ 588,512	\$ 37,039
Deductions:						
Agency fund deductions	530	24,202	2,286	209,889	588,512	37,039
Excess (deficiency) of total additions over total deductions	12,535	(442)	853	-	-	-
Cash and investment fund balance - beginning	59,195	2,239	21,529	-	-	-
Cash and investment fund balance - ending	<u>\$ 71,730</u>	<u>\$ 1,797</u>	<u>\$ 22,382</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

VIGO COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	<u>Financial Institution Tax</u>	<u>State Welfare Excise Tax</u>	<u>Tax Increment Financing</u>	<u>Clerk Miscellaneous</u>	<u>Recorder Miscellaneous</u>	<u>Community Corrections Miscellaneous</u>
Additions:						
Agency fund additions	\$ 1,299,827	\$ 82,178	\$ 2,818,388	\$ 10,997,496	\$ 465,858	\$ 538,777
Deductions:						
Agency fund deductions	<u>1,299,827</u>	<u>82,178</u>	<u>2,818,388</u>	<u>10,959,379</u>	<u>472,637</u>	<u>623,451</u>
Excess (deficiency) of total additions over total deductions	-	-	-	38,117	(6,779)	(84,674)
Cash and investment fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,223,793</u>	<u>40,736</u>	<u>85,691</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,261,910</u>	<u>\$ 33,957</u>	<u>\$ 1,017</u>

VIGO COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Juvenile Probation Miscellaneous	Juvenile Restitution Miscellaneous	Adult Probation Miscellaneous	Sheriff Inmate Trust Miscellaneous	Sheriff Trust Miscellaneous
Additions:					
Agency fund additions	\$ 12,044	\$ 8,330	\$ -	\$ 428,102	\$ 1,907,683
Deductions:					
Agency fund deductions	8,693	8,693	-	432,516	1,907,004
Excess (deficiency) of total additions over total deductions	3,351	(363)	-	(4,414)	679
Cash and investment fund balance - beginning	-	3,723	4,285	30,201	1,916
Cash and investment fund balance - ending	<u>\$ 3,351</u>	<u>\$ 3,360</u>	<u>\$ 4,285</u>	<u>\$ 25,787</u>	<u>\$ 2,595</u>

VIGO COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	<u>Payroll Withholding Life Insurance</u>	<u>Payroll Withholding Health Insurance</u>	<u>Payroll Withholding Deferred Compensation</u>	<u>Payroll Withholding PERF</u>	<u>Payroll Withholding Federal</u>
Additions:					
Agency fund additions	<u>\$ 78,977</u>	<u>\$ 237,399</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,112,667</u>
Deductions:					
Agency fund deductions	<u>76,039</u>	<u>237,451</u>	<u>-</u>	<u>-</u>	<u>2,036,805</u>
Excess (deficiency) of total additions over total deductions	2,938	(52)	-	-	75,862
Cash and investment fund balance - beginning	<u>3,790</u>	<u>(78)</u>	<u>800</u>	<u>4,252</u>	<u>(76,247)</u>
Cash and investment fund balance - ending	<u>\$ 6,728</u>	<u>\$ (130)</u>	<u>\$ 800</u>	<u>\$ 4,252</u>	<u>\$ (385)</u>

VIGO COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Payroll Withholding State	Payroll Withholding OASI	Payroll Withholding Union Dues	Payroll Withholding United Way	Payroll Withholding Uniforms
Additions:					
Agency fund additions	\$ 907,452	\$ 1,201,094	\$ 19,259	\$ 1,879	\$ 4,155
Deductions:					
Agency fund deductions	971,467	1,160,063	18,522	1,326	4,067
Excess (deficiency) of total additions over total deductions	(64,015)	41,031	737	553	88
Cash and investment fund balance - beginning	63,600	(39,943)	(516)	(121)	334
Cash and investment fund balance - ending	<u>\$ (415)</u>	<u>\$ 1,088</u>	<u>\$ 221</u>	<u>\$ 432</u>	<u>\$ 422</u>

VIGO COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Payroll Withholding Medicare	Payroll Withholding Sheriff Pension	Payroll Withholding FOP Dues	Payroll Withholding Legal Services	Totals
Additions:					
Agency fund additions	\$ 282,262	\$ 600,782	\$ 555	\$ -	\$ 267,126,442
Deductions:					
Agency fund deductions	272,467	265,387	405	-	262,255,797
Excess (deficiency) of total additions over total deductions	9,795	335,395	150	-	4,870,645
Cash and investment fund balance - beginning	(9,999)	-	-	155	6,256,603
Cash and investment fund balance - ending	<u>\$ (204)</u>	<u>\$ 335,395</u>	<u>\$ 150</u>	<u>\$ 155</u>	<u>\$ 11,127,248</u>

VIGO COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS

For The Year Ended December 31, 2007

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

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year.) As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 3,312,788
Infrastructure	61,632,746
Buildings	29,669,505
Construction in progress	<u>5,237,216</u>
Total governmental activities, capital assets not being depreciated	<u><u>\$ 99,852,255</u></u>

VIGO COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT

For The Year Ended December 31, 2007

Description of Asset	Ending Balance	Due Within One Year
Governmental Activities:		
Capital leases:		
Juvenile Center	\$ 2,260,000	\$ 130,000
Courthouse Renovation	4,915,000	415,000
Sheriff Vehicles	108,596	108,596
Bonds payable:		
Tax Increment and Economic Development Income Tax Revenue Bonds	4,515,000	-
General obligation bonds: Jail Construction & Renovation	5,015,000	300,000
Revenue bonds: Innkeeper's Tax Revenue Bonds	2,075,000	105,000
Total governmental activities long-term debt	<u>\$ 18,888,596</u>	<u>\$ 1,058,596</u>

VIGO COUNTY  
OTHER REPORTS

The annual report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Auditor  
County Sheriff

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF VIGO COUNTY, INDIANA

Compliance

We have audited the compliance of Vigo County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2007. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2007.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133  
(Continued)

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be significant deficiencies or material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 17, 2008

VIGO COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2007

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (Or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Education Child Nutrition Cluster			
National School Breakfast Program	10.553		\$ 10,421
National School Lunch Program	10.555		<u>15,897</u>
Total for federal grantor agency			<u>26,318</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Block Grants	16.523	05-JB-024	<u>12,764</u>
Crime Victim Assistance	16.575		
		06-VA-147	16,698
		06-VA-148	27,018
		07-VA-139	<u>6,480</u>
Total for program			<u>50,196</u>
Edward Byrne Memorial Formula Grant Program (A)	16.579		
		05-DJ-078	95,477
		06-DJ-005	<u>36,049</u>
Total for program			<u>131,526</u>
Violence Against Women Formula Grants Woman Strength	16.588		
		06-VA-146	<u>45,166</u>
Total for federal grantor agency			<u>239,652</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster			
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601		
Operation Pullover		PT-06-04-07-54	10,000
Operation Pullover		PT-07-04-01-60	5,000
Operation Pullover		PT-07-04-04-60	10,500
Operation Pullover		PT-08-04-01-52	10,000
Operation Pullover		K8-07-03-01-29	22,000
Indiana Statewide SADD		IN-CP-07-01-01	10,000
Indiana Statewide SADD		AL-07-020-88-01	<u>115,519</u>
Total for federal grantor agency			<u>183,019</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		
County Prosecutor's Expenditures			223,843
County Clerk of the Circuit Court Expenditures			91,060
Incentives			43,766
Indirect Costs			<u>10,803</u>
Total for program			<u>369,472</u>
Family and Children - Community Services Block Grant	93.569		<u>54,366</u>
Total for federal grantor agency			<u>423,838</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Homeland Security Grant Program	97.067		
		LETPP05	495
		SHSP05	5,629
		SHSP06	<u>25,219</u>
Total for federal grantor agency			<u>31,343</u>
Total federal awards expended			<u>\$ 904,170</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

VIGO COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Vigo County (County) and is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Accordingly, the amount of federal awards expended is based on when the activity related to the award occurs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2007:

Program Title	Federal CFDA Number	2007
Juvenile Accountability Block Grants	16.523	\$ 12,764
Crime Victim Assistance	16.575	50,196
Edward Byrne Memorial Formula Grant Program (A)	16.579	131,526
Violence Against Women Formula Grants	16.588	45,166
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601	183,019

VIGO COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Unqualified  
 Internal control over financial reporting:  
     Material weaknesses identified? no  
     Reportable conditions identified that are not considered to be  
     material weaknesses? none reported  
 Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:  
     Material weaknesses identified? no  
     Reportable conditions identified that are not considered to be  
     material weaknesses? none reported  
 Type of auditor's report issued on compliance for major programs: Unqualified  
 Any audit findings disclosed that are required to be reported in  
 accordance with section 510(a) of Circular A-133? no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	Child Support Enforcement

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

VIGO COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

VIGO COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 17, 2008, with David W. Decker, President of the Board of County Commissioners; Judith A. Anderson, County Commissioner; Paul Mason, County Commissioner; Ivan M. Morris, County Council member; and James W. Bramble, Auditor.