

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

ANNUAL FINANCIAL REPORT

2008

VIGO COUNTY, INDIANA



**FILED**

11/09/2009



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report on Financial Statements and Supplementary Schedule of Expenditures of Federal Awards .....	3-4
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 .....	5-6
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Activities and Net Assets – Cash and Investment Basis .....	7
Fund Financial Statements:	
Governmental Funds:	
Statement of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Governmental Funds .....	8
Proprietary Fund:	
Statement of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Proprietary Fund .....	9
Fiduciary Funds:	
Statement of Additions, Deductions, and Changes in Cash and Investment Balances – Fiduciary Funds .....	10
Notes to Financial Statements .....	11-22
Required Supplementary Information:	
Schedules of Funding Progress .....	23
Supplementary Information:	
Combining Schedule of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Other Governmental Funds.....	24-41
Combining Schedule of Additions, Deductions, and Changes in Cash and Investment Balances – Agency Funds.....	42-50
Schedule of Capital Assets.....	51
Schedule of Long-Term Debt .....	52
Other Report .....	53
Supplemental Audit of Federal Awards:	
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.....	56-57
Schedule of Expenditures of Federal Awards .....	58-59
Note to Schedule of Expenditures of Federal Awards.....	60
Schedule of Findings and Questioned Costs .....	61
Auditee Prepared Schedule:	
Summary Schedule of Prior Audit Findings .....	62
Exit Conference.....	63

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	James W. Bramble Timothy M. Seprodi	01-01-05 to 12-31-08 01-01-09 to 12-31-12
Treasurer	David Crockett	01-01-06 to 12-31-09
Clerk	Patricia Mansard	01-01-05 to 12-31-12
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 12-31-12
President of the Board of County Commissioners	David W. Decker (Vacant) Paul Mason	01-01-08 to 05-01-09 05-02-09 to 05-14-09 05-15-09 to 12-31-09
President of the County Council	Darrick Scott Kathy Miller	01-01-08 to 12-31-08 01-01-09 to 12-31-09



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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, 2008, 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 presents 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, 2008, 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 October 8, 2009, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. 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.

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, as listed in the Table of Contents, Schedule of Capital Assets, and Schedule of Long-Term Debt 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

October 8, 2009



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated October 8, 2009. 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.

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

October 8, 2009

VIGO COUNTY  
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS  
For The Year Ended December 31, 2008

<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>
					<u>Governmental Activities</u>
Primary government:					
Governmental activities:					
General government	\$ 23,242,744	\$ 1,906,105	\$ -	\$ -	\$ (21,336,639)
Public safety	13,124,915	1,538,973	245,651	-	(11,340,291)
Highways and streets	6,110,298	-	3,297,537	-	(2,812,761)
Sanitation	-	315,078	-	-	315,078
Health and welfare	7,772,662	183,051	2,370,081	-	(5,219,530)
Economic development	2,604,268	-	-	80,134	(2,524,134)
Culture and recreation	3,000,434	-	-	-	(3,000,434)
Capital outlay:					
General government	3,259,381	-	-	-	(3,259,381)
Public safety	1,074,263	-	-	-	(1,074,263)
Highways and streets	350,160	-	-	-	(350,160)
Culture and recreation	263,580	-	-	-	(263,580)
Health insurance disbursements	4,329,576	-	-	-	(4,329,576)
<b>Total primary government</b>	<b><u>\$ 65,132,281</u></b>	<b><u>\$ 3,943,207</u></b>	<b><u>\$ 5,913,269</u></b>	<b><u>\$ 80,134</u></b>	<b><u>(55,195,671.00)</u></b>
General receipts:					
Property taxes					19,179,383
Income taxes					4,532,774
Intergovernmental					1,280,496
Other local sources					27,946,787
Grants and contributions not restricted to specific programs					178,861
Investment earnings					867,250
Health insurance contributions					4,766,204
					<u>58,751,755</u>
					3,556,084
					<u>44,628,602</u>
					<u>\$ 48,184,686</u>
<b>Assets</b>					
Cash and investments					\$ 32,116,998
Restricted assets:					
Cash and investments					<u>16,067,688</u>
<b>Total assets</b>					<b><u>\$ 48,184,686</u></b>
<b>Net Assets</b>					
Restricted for:					
General government					\$ 4,091,115
Public safety					389,707
Highways and streets					1,096,380
Health and welfare					739,637
Culture and recreation					161,624
Debt service					221,021
Capital outlay					5,230,150
Health insurance					4,138,054
Unrestricted					<u>32,116,998</u>
<b>Total net assets</b>					<b><u>\$ 48,184,686</u></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  
GOVERNMENTAL FUNDS  
For The Year Ended December 31, 2008

	County General	Family and Children	Other Governmental Funds	Totals
<b>Receipts:</b>				
Taxes	\$ 16,400,501	\$ 1,918,553	\$ 7,624,492	\$ 25,943,546
Licenses and permits	-	-	235,941	235,941
Intergovernmental	1,198,836	1,648,139	5,819,795	8,666,770
Charges for services	1,923,990	-	245,496	2,169,486
Fines and forfeits	449,242	-	1,088,538	1,537,780
Other	9,847,601	1,674,345	13,922,205	25,444,151
	<u>29,820,170</u>	<u>5,241,037</u>	<u>28,936,467</u>	<u>63,997,674</u>
<b>Total receipts</b>				
<b>Disbursements:</b>				
General government	17,997,422	-	5,245,322	23,242,744
Public safety	9,806,925	-	3,317,990	13,124,915
Highways and streets	50,000	-	6,060,298	6,110,298
Health and welfare	795,607	4,417,470	2,559,585	7,772,662
Economic development	-	-	2,604,268	2,604,268
Culture and recreation	410,783	-	2,589,651	3,000,434
<b>Capital outlay:</b>				
General government	721,694	-	2,537,687	3,259,381
Public safety	253,513	-	820,750	1,074,263
Highways and streets	-	-	350,160	350,160
Health and welfare	4,551	-	70,962	75,513
Culture and recreation	-	-	263,580	263,580
	<u>30,040,495</u>	<u>4,417,470</u>	<u>26,420,253</u>	<u>60,878,218</u>
<b>Total disbursements</b>				
Excess (deficiency) of receipts over disbursements	(220,325)	823,567	2,516,214	3,119,456
Cash and investment fund balance - beginning	11,996,808	4,837,387	24,092,981	40,927,176
Cash and investment fund balance - ending	<u>\$ 11,776,483</u>	<u>\$ 5,660,954</u>	<u>\$ 26,609,195</u>	44,046,632
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.				
				<u>4,138,054</u>
Net assets of governmental activities				<u>\$ 48,184,686</u>
<b><u>Cash and Investment Assets - Ending</u></b>				
Cash and investments	\$ 11,776,483	\$ 5,660,954	\$ 14,679,561	\$ 32,116,998
Restricted assets:				
Cash and investments	-	-	11,929,634	11,929,634
Total cash and investment assets - ending	<u>\$ 11,776,483</u>	<u>\$ 5,660,954</u>	<u>\$ 26,609,195</u>	<u>\$ 44,046,632</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>				
Restricted for:				
General government	\$ -	\$ -	\$ 4,091,115	\$ 4,091,115
Public safety	-	-	387,817	387,817
Highways and streets	-	-	1,335,718	1,335,718
Health and welfare	-	-	739,637	739,637
Culture and recreation	-	-	161,624	161,624
Debt service	-	-	221,021	221,021
Capital outlay	-	-	4,992,702	4,992,702
Unrestricted	11,776,483	5,660,954	14,679,561	32,116,998
Total cash and investment fund balance - ending	<u>\$ 11,776,483</u>	<u>\$ 5,660,954</u>	<u>\$ 26,609,195</u>	<u>\$ 44,046,632</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  
PROPRIETARY FUND  
As Of And For The Year Ended December 31, 2008

	Internal Service Fund
Operating receipts:	
Interest	\$ 108,416
Other	44,853
Insurance premiums	4,612,935
Total operating receipts	4,766,204
Operating disbursements:	
Insurance claims and expense	4,329,576
Excess of operating receipts over operating disbursements	436,628
Cash and investment fund balance - beginning	3,701,426
Cash and investment fund balance - ending	\$ 4,138,054
<u>Cash and Investment Assets - December 31</u>	
Total cash and investment assets - December 31	\$ 4,138,054
<u>Cash and Investment Fund Balance - December 31</u>	
Total cash and investment fund balance - December 31	\$ 4,138,054

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, 2008

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 690,248	\$ -	
Plan members	<u>15,269</u>	<u>-</u>	
Total contributions	<u>705,517</u>	<u>-</u>	
Investment earnings:			
Interest	482,658	-	
Net decrease in fair value of investments	<u>(2,458,210)</u>	<u>-</u>	
Total investment earnings	<u>(1,975,552)</u>	<u>-</u>	
Total additions	<u>(1,270,035)</u>	<u>-</u>	
Deductions:			
Benefits	257,571	-	
Insurance premiums	7,829	-	
Administrative and general	<u>101,651</u>	<u>-</u>	
Total deductions	<u>367,051</u>	<u>-</u>	
Deficiency of total additions over total deductions	(1,637,086)	-	
Cash and investment fund balance - beginning	<u>9,010,947</u>	<u>57,146</u>	
Cash and investment fund balance - ending	<u>\$ 7,373,861</u>	<u>\$ 57,146</u>	<u>\$ 11,831,872</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, sanitation, 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 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.

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

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.

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

2. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. State statute (Indiana Code 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the School Corporation on or prior to December 31 of the year collected.

3. 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.

4. 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.

5. 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.

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

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 government-wide Statement of Activities and Net Assets – Cash and Investment Basis.

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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 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

A. 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.

B. Investments

As of December 31, 2008, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Investment Type	Sheriff's Retirement and Benefit Pension Plans
U.S. treasuries and securities	\$ 1,221,701
U.S. agencies	3,911,707
Corporate and municipal bonds	1,643,283
Total	\$ 6,776,691

Statutory Authorization for Investments

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 government sponsored enterprise. Indiana Code also authorizes the County 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 County'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 investment grades of BBB and above.

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. treasuries and securities	\$ 345,873	\$ 70,243	\$ 805,585
U.S. agencies	3,049,653	154,032	708,022
Corporate and municipal bonds	100,406	51,158	1,491,719
Totals	<u>\$ 3,495,932</u>	<u>\$ 275,433</u>	<u>\$ 3,005,326</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. The County does not have a formal investment policy for credit risk for investments.

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	County's Investments	
		Corporate & Municipal Bonds	Government Sponsored Enterprise
AAA	Aaa	\$ 290,336	\$ 1,746,257
AA	Aa	268,001	-
A	A	760,789	-
BBB	Baa	324,157	-
Unrated	Unrated	-	3,387,150
Totals		<u>\$ 1,643,283</u>	<u>\$ 5,133,407</u>

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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).

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.

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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 \$845,000.

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.

As of December 31, 2008, there were four series of Economic Development Revenue Bonds outstanding with an aggregate principal amount payable of \$19,424,946.

D. Subsequent Events

Economic Development Income Tax Revenue Bonds were issued on February 17, 2009, for \$13,745,000. The Bonds were issued by the County to provide funds to finance the cost of the Canal Road economic development improvement project in Vigo County. Principal and interest will be payable beginning July 15, 2009, and will continue for ten years until January 15, 2019. The bonds are special and limited obligations of the County payable solely from and secured exclusively by a pledge of the County's distributive share of the Vigo County Economic Development Income Tax.

The Convention and Visitor's Bureau secured a loan on March 19, 2009, for \$1,800,000 for construction of a new office building. Principal and interest are payable beginning July 13, 2009, and will continue for 20 years until July 13, 2029. The loan is payable solely from and secured exclusively by the innkeepers tax collected from the county's motels and hotels.

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.

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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:

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.

Information to segregate the assets/liabilities and the actuarial study figures between the County and the Utilities is not available.

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.

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

Actuarial Information for the Above Plans

	<u>PERF</u>	<u>County Police Retirement Plan</u>	<u>County Police Benefit Plan</u>
Annual required contribution	\$ 1,060,541	\$ 388,169	\$ 45,395
Interest on net pension obligation	71,165	(22,089)	-
Adjustment to annual required contribution	<u>(81,098)</u>	<u>44,950</u>	<u>-</u>
Annual pension cost	1,050,608	411,030	45,395
Contributions made	<u>964,864</u>	<u>831,433</u>	<u>45,395</u>
Increase (decrease) in net pension obligation	85,744	(420,403)	-
Net pension obligation, beginning of year	<u>981,587</u>	<u>(315,550)</u>	<u>-</u>
Net pension obligation, end of year	<u>\$ 1,067,331</u>	<u>\$ (735,953)</u>	<u>\$ -</u>

VIGO COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	6.75%	28%	3%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-08	01-01-09	01-01-09
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	30 years	30 years	30 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
<u>Actuarial Assumptions</u>	PERF	County Police Retirement Plan	County Police Benefit Plan
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%	2%	0%

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-06	\$ 811,867	74%	\$ 779,281
	06-30-07	955,042	79%	981,587
	06-30-08	1,050,608	92%	1,067,331
County Police Retirement Plan	12-31-06	423,643	129%	(204,946)
	12-31-07	381,686	134%	(315,550)
	12-31-08	411,030	214%	(735,953)
County Police Benefit Plan	12-31-06	34,505	100%	-
	12-31-07	45,395	100%	-
	12-31-08	42,623	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)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
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%)
07-01-08	16,869,805	19,022,130	(2,152,325)	89%	16,753,629	(13%)

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)
01-01-04	\$ 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%)
01-01-09	8,334,402	10,052,570	(1,718,168)	83%	1,715,913	(100%)

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, 2008

	Local Road and Street	Sheriff Accident Report	Sheriff Hand Gun Permits	Park Nonreverting Operating	Health	Alcohol and Drug Services	Park and Recreation Donations
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 595,736	\$ -	\$ -
Licenses and permits	-	-	-	-	183,051	-	-
Intergovernmental	581,302	-	-	-	49,048	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	7,610	26,717	-	-	439,797	-
Other	-	-	534	131,173	371,450	8,844	84,416
<b>Total receipts</b>	<b>581,302</b>	<b>7,610</b>	<b>27,251</b>	<b>131,173</b>	<b>1,199,285</b>	<b>448,641</b>	<b>84,416</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	76,535
Public safety	-	4,318	20,374	-	-	462,620	-
Highways and streets	529,076	-	-	-	-	-	-
Health and welfare	-	-	-	-	1,518,994	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	56,828	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	321	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	70,962	-	-
Culture and recreation	-	-	-	115,682	-	-	-
<b>Total disbursements</b>	<b>529,076</b>	<b>4,318</b>	<b>20,374</b>	<b>172,510</b>	<b>1,589,956</b>	<b>462,941</b>	<b>76,535</b>
Excess (deficiency) of receipts over disbursements	52,226	3,292	6,877	(41,337)	(390,671)	(14,300)	7,881
Cash and investment fund balance - beginning	314,599	680	18,398	202,961	1,130,308	196,938	32,210
Cash and investment fund balance - ending	<u>\$ 366,825</u>	<u>\$ 3,972</u>	<u>\$ 25,275</u>	<u>\$ 161,624</u>	<u>\$ 739,637</u>	<u>\$ 182,638</u>	<u>\$ 40,091</u>
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182,638	\$ 40,091
Restricted assets:							
Cash and investments	366,825	3,972	25,275	161,624	739,637	-	-
Total cash and investment assets - ending	<u>\$ 366,825</u>	<u>\$ 3,972</u>	<u>\$ 25,275</u>	<u>\$ 161,624</u>	<u>\$ 739,637</u>	<u>\$ 182,638</u>	<u>\$ 40,091</u>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	3,972	25,275	-	-	-	-
Highways and streets	366,825	-	-	-	-	-	-
Health and welfare	-	-	-	-	739,637	-	-
Culture and recreation	-	-	-	161,624	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	182,638	40,091
Total cash and investment fund balance - ending	<u>\$ 366,825</u>	<u>\$ 3,972</u>	<u>\$ 25,275</u>	<u>\$ 161,624</u>	<u>\$ 739,637</u>	<u>\$ 182,638</u>	<u>\$ 40,091</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, 2008  
 (Continued)

	Crime Control	FEMA	Law Enforcement Continuing Education	Clerk Perpetuation	Enhanced Access	Juvenile Nonreverting Lunch	Emergency Telephone System
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	28,506	-	-	27,034	3,319	27,859	278,203
<b>Total receipts</b>	<b>28,506</b>	<b>-</b>	<b>-</b>	<b>27,034</b>	<b>3,319</b>	<b>27,859</b>	<b>278,203</b>
<b>Disbursements:</b>							
General government	-	-	-	36,509	13,728	27,000	-
Public safety	27,330	-	-	-	-	-	22,885
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	190,698
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>27,330</b>	<b>-</b>	<b>-</b>	<b>36,509</b>	<b>13,728</b>	<b>27,000</b>	<b>213,583</b>
Excess (deficiency) of receipts over disbursements	1,176	-	-	(9,475)	(10,409)	859	64,620
Cash and investment fund balance - beginning	451	6,498	753	132,731	10,701	6,691	116,101
Cash and investment fund balance - ending	<u>\$ 1,627</u>	<u>\$ 6,498</u>	<u>\$ 753</u>	<u>\$ 123,256</u>	<u>\$ 292</u>	<u>\$ 7,550</u>	<u>\$ 180,721</u>
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ 1,627	\$ 6,498	\$ 753	\$ -	\$ -	\$ 7,550	\$ -
Restricted assets:							
Cash and investments	-	-	-	123,256	292	-	180,721
<b>Total cash and investment assets - ending</b>	<u>\$ 1,627</u>	<u>\$ 6,498</u>	<u>\$ 753</u>	<u>\$ 123,256</u>	<u>\$ 292</u>	<u>\$ 7,550</u>	<u>\$ 180,721</u>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ 123,256	\$ 292	\$ -	\$ -
Public safety	-	-	-	-	-	-	180,721
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	1,627	6,498	753	-	-	7,550	-
<b>Total cash and investment fund balance - ending</b>	<u>\$ 1,627</u>	<u>\$ 6,498</u>	<u>\$ 753</u>	<u>\$ 123,256</u>	<u>\$ 292</u>	<u>\$ 7,550</u>	<u>\$ 180,721</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, 2008  
 (Continued)

	Drug Free Community	Drainage Maintenance	Emergency Planning and Right to Know	Convention and Tourism	Highway	Parks and Recreation
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ 1,185,039	\$ 42,603	\$ 506,610
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	3,350,829	41,710
Charges for services	-	-	-	-	-	-
Fines and forfeits	115,387	-	-	-	-	-
Other	29,751	1,841	38,436	17,920	287	316,061
<b>Total receipts</b>	<b>145,138</b>	<b>1,841</b>	<b>38,436</b>	<b>1,202,959</b>	<b>3,393,719</b>	<b>864,381</b>
<b>Disbursements:</b>						
General government	-	1,925	-	-	-	-
Public safety	150,873	-	19,330	-	-	-
Highways and streets	-	-	-	-	3,671,440	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	1,121,096	-	1,076,237
<b>Capital outlay:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	1,100	-	-	-
Highways and streets	-	-	-	-	348,665	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	6,133	-	141,765
<b>Total disbursements</b>	<b>150,873</b>	<b>1,925</b>	<b>20,430</b>	<b>1,127,229</b>	<b>4,020,105</b>	<b>1,218,002</b>
Excess (deficiency) of receipts over disbursements	(5,735)	(84)	18,006	75,730	(626,386)	(353,621)
Cash and investment fund balance - beginning	103,137	24,485	75,531	1,059,610	1,355,941	1,035,014
Cash and investment fund balance - ending	<u>\$ 97,402</u>	<u>\$ 24,401</u>	<u>\$ 93,537</u>	<u>\$ 1,135,340</u>	<u>\$ 729,555</u>	<u>\$ 681,393</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ 24,401	\$ 93,537	\$ 1,135,340	\$ -	\$ 681,393
<b>Restricted assets:</b>						
Cash and investments	97,402	-	-	-	729,555	-
<b>Total cash and investment assets - ending</b>	<u>\$ 97,402</u>	<u>\$ 24,401</u>	<u>\$ 93,537</u>	<u>\$ 1,135,340</u>	<u>\$ 729,555</u>	<u>\$ 681,393</u>
<b>Cash and Investment Fund Balance - Ending</b>						
<b>Restricted for:</b>						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	97,402	-	-	-	-	-
Highways and streets	-	-	-	-	729,555	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	24,401	93,537	1,135,340	-	681,393
<b>Total cash and investment fund balance - ending</b>	<u>\$ 97,402</u>	<u>\$ 24,401</u>	<u>\$ 93,537</u>	<u>\$ 1,135,340</u>	<u>\$ 729,555</u>	<u>\$ 681,393</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, 2008  
 (Continued)

	Property Reassessment	Prosecutor Incentive	Supplemental Juvenile Probation	Recorder's Records Perpetuation	User Fees	Covered Bridge
Receipts:						
Taxes	\$ 396,376	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	32,635	6,994	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	3,810	-
Other	360,805	-	19,554	122,488	1,161	1,850
<b>Total receipts</b>	<b>789,816</b>	<b>6,994</b>	<b>19,554</b>	<b>122,488</b>	<b>4,971</b>	<b>1,850</b>
Disbursements:						
General government	1,176,967	-	-	30,013	2,806	-
Public safety	-	-	29,019	-	-	-
Highways and streets	-	-	-	-	-	11,049
Health and welfare	-	1,344	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	25,364	-	-	6,618	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>1,202,331</b>	<b>1,344</b>	<b>29,019</b>	<b>36,631</b>	<b>2,806</b>	<b>11,049</b>
Excess (deficiency) of receipts over disbursements	(412,515)	5,650	(9,465)	85,857	2,165	(9,199)
Cash and investment fund balance - beginning	3,722,606	50,921	36,298	340,592	2,055	11,089
Cash and investment fund balance - ending	<u>\$ 3,310,091</u>	<u>\$ 56,571</u>	<u>\$ 26,833</u>	<u>\$ 426,449</u>	<u>\$ 4,220</u>	<u>\$ 1,890</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ 56,571	\$ 26,833	\$ -	\$ 4,220	\$ -
Restricted assets:						
Cash and investments	3,310,091	-	-	426,449	-	1,890
Total cash and investment assets - ending	<u>\$ 3,310,091</u>	<u>\$ 56,571</u>	<u>\$ 26,833</u>	<u>\$ 426,449</u>	<u>\$ 4,220</u>	<u>\$ 1,890</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ 3,310,091	\$ -	\$ -	\$ 426,449	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	1,890
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	56,571	26,833	-	4,220	-
Total cash and investment fund balance - ending	<u>\$ 3,310,091</u>	<u>\$ 56,571</u>	<u>\$ 26,833</u>	<u>\$ 426,449</u>	<u>\$ 4,220</u>	<u>\$ 1,890</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, 2008  
 (Continued)

	Health Maintenance	Pretrial Diversion	Guardian Ad Litem Court	Court Appointed Special Advocate	Plat Mapping	Supplemental Public Defender
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	63,882	32,650	-	2,490
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	54,560	-	-	-	56,275
Other	54,504	14,496	-	335	19,507	16,425
<b>Total receipts</b>	<b>54,504</b>	<b>69,056</b>	<b>63,882</b>	<b>32,985</b>	<b>19,507</b>	<b>75,190</b>
<b>Disbursements:</b>						
General government	-	-	66,377	31,010	8,500	-
Public safety	-	156,330	-	-	-	78,775
Highways and streets	-	-	-	-	-	-
Health and welfare	92,575	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	4,268	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>92,575</b>	<b>156,330</b>	<b>70,645</b>	<b>31,010</b>	<b>8,500</b>	<b>78,775</b>
Excess (deficiency) of receipts over disbursements	(38,071)	(87,274)	(6,763)	1,975	11,007	(3,585)
Cash and investment fund balance - beginning	93,886	107,770	42,247	5,050	163,912	96,215
Cash and investment fund balance - ending	<u>\$ 55,815</u>	<u>\$ 20,496</u>	<u>\$ 35,484</u>	<u>\$ 7,025</u>	<u>\$ 174,919</u>	<u>\$ 92,630</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 55,815	\$ -	\$ -	\$ -	\$ 174,919	\$ 92,630
Restricted assets:						
Cash and investments	-	20,496	35,484	7,025	-	-
Total cash and investment assets - ending	<u>\$ 55,815</u>	<u>\$ 20,496</u>	<u>\$ 35,484</u>	<u>\$ 7,025</u>	<u>\$ 174,919</u>	<u>\$ 92,630</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ 35,484	\$ 7,025	\$ -	\$ -
Public safety	-	20,496	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	55,815	-	-	-	174,919	92,630
Total cash and investment fund balance - ending	<u>\$ 55,815</u>	<u>\$ 20,496</u>	<u>\$ 35,484</u>	<u>\$ 7,025</u>	<u>\$ 174,919</u>	<u>\$ 92,630</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, 2008  
 (Continued)

	Clerk Incentive	Poor Relief	Surveyor's Corner Perpetuation	Sheriff Law Enforcement Education	Jury Pay	Sheriff Donations
<b>Receipts:</b>						
Taxes	\$ -	\$ 430,504	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	22,751	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	19,944	-
Other	-	262,214	25,500	1,212	-	3,700
<b>Total receipts</b>	<b>-</b>	<b>715,469</b>	<b>25,500</b>	<b>1,212</b>	<b>19,944</b>	<b>3,700</b>
<b>Disbursements:</b>						
General government	-	715,469	13,787	-	23,029	3,370
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
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>715,469</b>	<b>13,787</b>	<b>-</b>	<b>23,029</b>	<b>3,370</b>
Excess (deficiency) of receipts over disbursements	-	-	11,713	1,212	(3,085)	330
Cash and investment fund balance - beginning	36,730	-	162,676	18,596	17,214	7,353
Cash and investment fund balance - ending	<u>\$ 36,730</u>	<u>\$ -</u>	<u>\$ 174,389</u>	<u>\$ 19,808</u>	<u>\$ 14,129</u>	<u>\$ 7,683</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 36,730	\$ -	\$ -	\$ 19,808	\$ -	\$ 7,683
Restricted assets:						
Cash and investments	-	-	174,389	-	14,129	-
Total cash and investment assets - ending	<u>\$ 36,730</u>	<u>\$ -</u>	<u>\$ 174,389</u>	<u>\$ 19,808</u>	<u>\$ 14,129</u>	<u>\$ 7,683</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ 174,389	\$ -	\$ 14,129	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	36,730	-	-	19,808	-	7,683
Total cash and investment fund balance - ending	<u>\$ 36,730</u>	<u>\$ -</u>	<u>\$ 174,389</u>	<u>\$ 19,808</u>	<u>\$ 14,129</u>	<u>\$ 7,683</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, 2008  
 (Continued)

	Juvenile Donations	Health Smallpox	Veterans Memorial Donations	Capta Grant	Crime Victim Assistance	INDOT Industrial Park Grant
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	7,500	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,500</b>	<b>-</b>	<b>-</b>
<b>Disbursements:</b>						
General government	-	-	-	681	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	272	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>272</b>	<b>681</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	-	(272)	6,819	-	-
Cash and investment fund balance - beginning	1,365	5,345	474	779	13,964	297
Cash and investment fund balance - ending	<u>\$ 1,365</u>	<u>\$ 5,345</u>	<u>\$ 202</u>	<u>\$ 7,598</u>	<u>\$ 13,964</u>	<u>\$ 297</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 1,365	\$ 5,345	\$ 202	\$ 7,598	\$ 13,964	\$ 297
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 1,365</u>	<u>\$ 5,345</u>	<u>\$ 202</u>	<u>\$ 7,598</u>	<u>\$ 13,964</u>	<u>\$ 297</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	1,365	5,345	202	7,598	13,964	297
Total cash and investment fund balance - ending	<u>\$ 1,365</u>	<u>\$ 5,345</u>	<u>\$ 202</u>	<u>\$ 7,598</u>	<u>\$ 13,964</u>	<u>\$ 297</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, 2008  
 (Continued)

	Sheriff Ace 70 Grant	Operation Pullover	Infraction Deferral	Courthouse Lights Donations	Welfare HCI	Welfare Medical Assistance
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 342,431	\$ 21,109
Licenses and permits	-	-	-	-	-	-
Intergovernmental	8,138	-	-	-	19,350	1,193
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	243,980	-	-	-
Other	-	33,000	-	-	213,322	13,150
<b>Total receipts</b>	<b>8,138</b>	<b>33,000</b>	<b>243,980</b>	<b>-</b>	<b>575,103</b>	<b>35,452</b>
<b>Disbursements:</b>						
General government	6,257	-	-	-	-	-
Public safety	-	27,218	264,383	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	575,103	35,452
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	18,807	2,982	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>6,257</b>	<b>46,025</b>	<b>267,365</b>	<b>-</b>	<b>575,103</b>	<b>35,452</b>
Excess (deficiency) of receipts over disbursements	1,881	(13,025)	(23,385)	-	-	-
Cash and investment fund balance - beginning	-	20,680	162,542	50	-	-
<b>Cash and investment fund balance - ending</b>	<b>\$ 1,881</b>	<b>\$ 7,655</b>	<b>\$ 139,157</b>	<b>\$ 50</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 1,881	\$ 7,655	\$ 139,157	\$ 50	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 1,881</b>	<b>\$ 7,655</b>	<b>\$ 139,157</b>	<b>\$ 50</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	1,881	7,655	139,157	50	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 1,881</b>	<b>\$ 7,655</b>	<b>\$ 139,157</b>	<b>\$ 50</b>	<b>\$ -</b>	<b>\$ -</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, 2008  
 (Continued)

	Welfare Trust	Community Corrections Project Income	State Welfare Excise Tax	Adult Community Corrections	Building Inspection Nonreverting Operating	Seized Assets
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	20,804	835,560	31,751	635,315	-	112,190
<b>Total receipts</b>	<b>20,804</b>	<b>835,560</b>	<b>31,751</b>	<b>635,315</b>	<b>-</b>	<b>112,190</b>
<b>Disbursements:</b>						
General government	101,573	-	-	-	65,867	-
Public safety	-	783,619	-	395,020	-	138,714
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	31,751	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	79,811	-	228,207	-	10,098
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>101,573</b>	<b>863,430</b>	<b>31,751</b>	<b>623,227</b>	<b>65,867</b>	<b>148,812</b>
Excess (deficiency) of receipts over disbursements	(80,769)	(27,870)	-	12,088	(65,867)	(36,622)
Cash and investment fund balance - beginning	90,800	27,870	-	(581)	65,867	82,289
Cash and investment fund balance - ending	<u>\$ 10,031</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,507</u>	<u>\$ -</u>	<u>\$ 45,667</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 10,031	\$ -	\$ -	\$ 11,507	\$ -	\$ 45,667
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 10,031</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,507</u>	<u>\$ -</u>	<u>\$ 45,667</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	10,031	-	-	11,507	-	45,667
Total cash and investment fund balance - ending	<u>\$ 10,031</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,507</u>	<u>\$ -</u>	<u>\$ 45,667</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, 2008  
 (Continued)

	Dog Tax	Riverbottom Improvements	Common School	Sheriff Sale	Recorder Security Protection	Children's Psychiatric Services
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,853
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	8,303
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	115,000	-	-
Other	-	1,608	1,760	-	35,888	62,828
<b>Total receipts</b>	<b>-</b>	<b>1,608</b>	<b>1,760</b>	<b>115,000</b>	<b>35,888</b>	<b>171,984</b>
<b>Disbursements:</b>						
General government	-	-	310	-	-	-
Public safety	-	3,919	-	82,803	41,778	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	181,220
Economic development	-	-	-	-	-	-
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>3,919</b>	<b>310</b>	<b>82,803</b>	<b>41,778</b>	<b>181,220</b>
Excess (deficiency) of receipts over disbursements	-	(2,311)	1,450	32,197	(5,890)	(9,236)
Cash and investment fund balance - beginning	374	2,311	-	78,643	65,841	381,111
Cash and investment fund balance - ending	<u>374</u>	<u>-</u>	<u>1,450</u>	<u>110,840</u>	<u>59,951</u>	<u>371,875</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 374	\$ -	\$ 1,450	\$ 110,840	\$ -	\$ 371,875
Restricted assets:						
Cash and investments	-	-	-	-	59,951	-
Total cash and investment assets - ending	<u>374</u>	<u>-</u>	<u>1,450</u>	<u>110,840</u>	<u>59,951</u>	<u>371,875</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	59,951	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	374	-	1,450	110,840	-	371,875
Total cash and investment fund balance - ending	<u>374</u>	<u>-</u>	<u>1,450</u>	<u>110,840</u>	<u>59,951</u>	<u>371,875</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, 2008  
 (Continued)

	Homeland Security	Wireless Emergency Telephone System	New Clerk Incentive	Drug Task Force	Tax Increment Financing	Crime Victims Donations
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 2,604,268	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	175,782	-	42,206	57,737	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	360,205	-	-	-	-
<b>Total receipts</b>	<u>175,782</u>	<u>360,205</u>	<u>42,206</u>	<u>57,737</u>	<u>2,604,268</u>	<u>-</u>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	-	441,764	-	50,852	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	34,805	-	-	-
Economic development	-	-	-	-	2,604,268	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	173,190	98,750	-	5,560	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<u>173,190</u>	<u>540,514</u>	<u>34,805</u>	<u>56,412</u>	<u>2,604,268</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	2,592	(180,309)	7,401	1,325	-	-
Cash and investment fund balance - beginning	55,108	597,797	182,746	79,774	-	13,228
Cash and investment fund balance - ending	<u>\$ 57,700</u>	<u>\$ 417,488</u>	<u>\$ 190,147</u>	<u>\$ 81,099</u>	<u>\$ -</u>	<u>\$ 13,228</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 57,700	\$ 417,488	\$ 190,147	\$ 81,099	\$ -	\$ 13,228
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 57,700</u>	<u>\$ 417,488</u>	<u>\$ 190,147</u>	<u>\$ 81,099</u>	<u>\$ -</u>	<u>\$ 13,228</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	57,700	417,488	190,147	81,099	-	13,228
Total cash and investment fund balance - ending	<u>\$ 57,700</u>	<u>\$ 417,488</u>	<u>\$ 190,147</u>	<u>\$ 81,099</u>	<u>\$ -</u>	<u>\$ 13,228</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, 2008  
 (Continued)

	Health Donations	Emergency Management Donations	Park Land Acquisition	Court Title IV-D	Health Nonreverting Operating	Community Transition Program
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	97,046	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	122,141	2,025	360,550	-	4,135	147,210
<b>Total receipts</b>	<b>122,141</b>	<b>2,025</b>	<b>360,550</b>	<b>97,046</b>	<b>4,135</b>	<b>147,210</b>
<b>Disbursements:</b>						
General government	-	-	-	109,063	-	-
Public safety	-	2,000	-	-	-	114,066
Highways and streets	-	-	-	-	-	-
Health and welfare	84,202	-	-	-	4,139	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	306,832	-	-	-
Capital outlay:						
General government	-	-	-	1,508	-	-
Public safety	-	-	-	-	-	11,226
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>84,202</b>	<b>2,000</b>	<b>306,832</b>	<b>110,571</b>	<b>4,139</b>	<b>125,292</b>
Excess (deficiency) of receipts over disbursements	37,939	25	53,718	(13,525)	(4)	21,918
Cash and investment fund balance - beginning	115,805	-	-	64,805	8,516	55
Cash and investment fund balance - ending	<u>\$ 153,744</u>	<u>\$ 25</u>	<u>\$ 53,718</u>	<u>\$ 51,280</u>	<u>\$ 8,512</u>	<u>\$ 21,973</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 153,744	\$ 25	\$ 53,718	\$ 51,280	\$ 8,512	\$ 21,973
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 153,744</u>	<u>\$ 25</u>	<u>\$ 53,718</u>	<u>\$ 51,280</u>	<u>\$ 8,512</u>	<u>\$ 21,973</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	153,744	25	53,718	51,280	8,512	21,973
Total cash and investment fund balance - ending	<u>\$ 153,744</u>	<u>\$ 25</u>	<u>\$ 53,718</u>	<u>\$ 51,280</u>	<u>\$ 8,512</u>	<u>\$ 21,973</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, 2008  
 (Continued)

	Prosecutor Equitable Sharing	Engineering	Vigo County Road Closure	Interlocal Coop Agreement	Animal Control	Air Pollution Nonreverting Operating
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	52,890	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	245,496	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	95,000	-	-	89,821
<b>Total receipts</b>	<b>-</b>	<b>298,386</b>	<b>95,000</b>	<b>-</b>	<b>-</b>	<b>89,821</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	73,657
Public safety	-	-	-	-	-	-
Highways and streets	-	233,781	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	75,740	-	-	707
Public safety	-	-	-	-	-	-
Highways and streets	-	1,495	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>235,276</b>	<b>75,740</b>	<b>-</b>	<b>-</b>	<b>74,364</b>
Excess (deficiency) of receipts over disbursements	-	63,110	19,260	-	-	15,457
Cash and investment fund balance - beginning	94	64,683	79,843	29,955	1,007	126,677
Cash and investment fund balance - ending	<u>94</u>	<u>127,793</u>	<u>99,103</u>	<u>29,955</u>	<u>1,007</u>	<u>142,134</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 94	\$ 127,793	\$ 99,103	\$ 29,955	\$ 1,007	\$ 142,134
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>94</u>	<u>127,793</u>	<u>99,103</u>	<u>29,955</u>	<u>1,007</u>	<u>142,134</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	94	127,793	99,103	29,955	1,007	142,134
Total cash and investment fund balance - ending	<u>94</u>	<u>127,793</u>	<u>99,103</u>	<u>29,955</u>	<u>1,007</u>	<u>142,134</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, 2008  
 (Continued)

	Air Pollution Title V Nonreverting Operating	Clear Creek Welcome Center	Homeland Defense	Certified Technology Park	Tax Certificate Sale	LCC Diversion
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	3,820
Other	168,123	32,828	-	-	7,849	-
<b>Total receipts</b>	<b>168,123</b>	<b>32,828</b>	<b>-</b>	<b>-</b>	<b>7,849</b>	<b>3,820</b>
<b>Disbursements:</b>						
General government	276,624	-	-	-	26,483	29,751
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	28,386	-	-	-	-
Capital outlay:						
General government	4,477	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>281,101</b>	<b>28,386</b>	<b>-</b>	<b>-</b>	<b>26,483</b>	<b>29,751</b>
Excess (deficiency) of receipts over disbursements	(112,978)	4,442	-	-	(18,634)	(25,931)
Cash and investment fund balance - beginning	427,984	7,497	1,926	1,768,264	18,634	25,931
Cash and investment fund balance - ending	<u>\$ 315,006</u>	<u>\$ 11,939</u>	<u>\$ 1,926</u>	<u>\$ 1,768,264</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 315,006	\$ 11,939	\$ 1,926	\$ 1,768,264	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 315,006</u>	<u>\$ 11,939</u>	<u>\$ 1,926</u>	<u>\$ 1,768,264</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	315,006	11,939	1,926	1,768,264	-	-
Total cash and investment fund balance - ending	<u>\$ 315,006</u>	<u>\$ 11,939</u>	<u>\$ 1,926</u>	<u>\$ 1,768,264</u>	<u>\$ -</u>	<u>\$ -</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, 2008  
 (Continued)

	Drug Court User Fee	Supplemental Adult Probation	Project 21	Sheriff Record Check	Juvenile Justice Center Education	Family Court Project
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	93,117	-	-	-	7,161	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	1,638	-	-
Other	76,319	118,901	10,000	-	21,009	2,500
<b>Total receipts</b>	<b>169,436</b>	<b>118,901</b>	<b>10,000</b>	<b>1,638</b>	<b>28,170</b>	<b>2,500</b>
<b>Disbursements:</b>						
General government	161,834	47,274	9,970	375	33,888	5,483
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>161,834</b>	<b>47,274</b>	<b>9,970</b>	<b>375</b>	<b>33,888</b>	<b>5,483</b>
Excess (deficiency) of receipts over disbursements	7,602	71,627	30	1,263	(5,718)	(2,983)
Cash and investment fund balance - beginning	3,796	227,999	16	2,155	14,065	8,695
Cash and investment fund balance - ending	<u>\$ 11,398</u>	<u>\$ 299,626</u>	<u>\$ 46</u>	<u>\$ 3,418</u>	<u>\$ 8,347</u>	<u>\$ 5,712</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 11,398	\$ 299,626	\$ 46	\$ 3,418	\$ 8,347	\$ 5,712
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 11,398</u>	<u>\$ 299,626</u>	<u>\$ 46</u>	<u>\$ 3,418</u>	<u>\$ 8,347</u>	<u>\$ 5,712</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	11,398	299,626	46	3,418	8,347	5,712
Total cash and investment fund balance - ending	<u>\$ 11,398</u>	<u>\$ 299,626</u>	<u>\$ 46</u>	<u>\$ 3,418</u>	<u>\$ 8,347</u>	<u>\$ 5,712</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, 2008  
 (Continued)

	Industrial Park Lease	Recorder Enhanced Access	Honey Creek Ditch and Dyke	Sugar Creek Sewer District	Bond and Interest Redemption	Cumulative Bridge
Receipts:						
Taxes	\$ -	\$ -	\$ 3,438	\$ -	\$ 311,941	\$ 682,517
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	25,684	986,634
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	6,922	-	12,640	194,328	431,397
<b>Total receipts</b>	<b>-</b>	<b>6,922</b>	<b>3,438</b>	<b>12,640</b>	<b>531,953</b>	<b>2,100,548</b>
Disbursements:						
General government	-	2,909	14,865	12,640	573,904	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	1,614,952
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
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>2,909</b>	<b>14,865</b>	<b>12,640</b>	<b>573,904</b>	<b>1,614,952</b>
Excess (deficiency) of receipts over disbursements	-	4,013	(11,427)	-	(41,951)	485,596
Cash and investment fund balance - beginning	26,499	-	11,427	-	262,972	3,915,553
Cash and investment fund balance - ending	<u>\$ 26,499</u>	<u>\$ 4,013</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 221,021</u>	<u>\$ 4,401,149</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 26,499	\$ 4,013	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	221,021	4,401,149
Total cash and investment assets - ending	<u>\$ 26,499</u>	<u>\$ 4,013</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 221,021</u>	<u>\$ 4,401,149</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	221,021	-
Capital outlay	-	-	-	-	-	4,401,149
Unrestricted	26,499	4,013	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 26,499</u>	<u>\$ 4,013</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 221,021</u>	<u>\$ 4,401,149</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, 2008  
 (Continued)

	Cumulative Capital Development	Park and Recreation Nonreverting Capital	General Drain	Capital Projects Bond Anticipation Note	Tax Sale Costs	Campaign Enforcement
<b>Receipts:</b>						
Taxes	\$ 401,067	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	33,019	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	250,847	110,558	12,881	504,516	10,622	-
<b>Total receipts</b>	<b>684,933</b>	<b>110,558</b>	<b>12,881</b>	<b>504,516</b>	<b>10,622</b>	<b>-</b>
<b>Disbursements:</b>						
General government	-	-	-	-	13,953	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	603,000	-	19,083	504,516	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>603,000</b>	<b>-</b>	<b>19,083</b>	<b>504,516</b>	<b>13,953</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	81,933	110,558	(6,202)	-	(3,331)	-
Cash and investment fund balance - beginning	157,072	126,890	358,750	-	14,598	40
Cash and investment fund balance - ending	<u>\$ 239,005</u>	<u>\$ 237,448</u>	<u>\$ 352,548</u>	<u>\$ -</u>	<u>\$ 11,267</u>	<u>\$ 40</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 11,267	\$ 40
Restricted assets:						
Cash and investments	239,005	237,448	352,548	-	-	-
Total cash and investment assets - ending	<u>\$ 239,005</u>	<u>\$ 237,448</u>	<u>\$ 352,548</u>	<u>\$ -</u>	<u>\$ 11,267</u>	<u>\$ 40</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	237,448	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	239,005	-	352,548	-	-	-
Unrestricted	-	-	-	-	11,267	40
Total cash and investment fund balance - ending	<u>\$ 239,005</u>	<u>\$ 237,448</u>	<u>\$ 352,548</u>	<u>\$ -</u>	<u>\$ 11,267</u>	<u>\$ 40</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, 2008  
 (Continued)

	Surplus Sewage Collections	EDIT County Portion	Rainy Day	Community Corrections Commissary	Sheriff Commissary	Totals
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,624,492
Licenses and permits	-	-	-	-	-	235,941
Intergovernmental	-	80,134	-	-	-	5,819,795
Charges for services	-	-	-	-	-	245,496
Fines and forfeits	-	-	-	-	-	1,088,538
Other	-	4,763,112	1,374,781	9,058	347,866	13,922,205
<b>Total receipts</b>	<b>-</b>	<b>4,843,246</b>	<b>1,374,781</b>	<b>9,058</b>	<b>347,866</b>	<b>28,936,467</b>
<b>Disbursements:</b>						
General government	-	583,279	509,321	7,289	351,047	5,245,322
Public safety	-	-	-	-	-	3,317,990
Highways and streets	-	-	-	-	-	6,060,298
Health and welfare	-	-	-	-	-	2,559,585
Economic development	-	-	-	-	-	2,604,268
Culture and recreation	-	-	-	-	-	2,589,651
Capital outlay:						
General government	-	1,292,406	-	-	-	2,537,687
Public safety	-	-	-	-	-	820,750
Highways and streets	-	-	-	-	-	350,160
Health and welfare	-	-	-	-	-	70,962
Culture and recreation	-	-	-	-	-	263,580
<b>Total disbursements</b>	<b>-</b>	<b>1,875,685</b>	<b>509,321</b>	<b>7,289</b>	<b>351,047</b>	<b>26,420,253</b>
Excess (deficiency) of receipts over disbursements	-	2,967,561	865,460	1,769	(3,181)	2,516,214
Cash and investment fund balance - beginning	3,092	1,464,303	2,060,331	1,820	23,610	24,092,981
Cash and investment fund balance - ending	<u>\$ 3,092</u>	<u>\$ 4,431,864</u>	<u>\$ 2,925,791</u>	<u>\$ 3,589</u>	<u>\$ 20,429</u>	<u>\$ 26,609,195</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 3,092	\$ 4,431,864	\$ 2,925,791	\$ 3,589	\$ 20,429	\$ 14,679,561
Restricted assets:						
Cash and investments	-	-	-	-	-	11,929,634
Total cash and investment assets - ending	<u>\$ 3,092</u>	<u>\$ 4,431,864</u>	<u>\$ 2,925,791</u>	<u>\$ 3,589</u>	<u>\$ 20,429</u>	<u>\$ 26,609,195</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,091,115
Public safety	-	-	-	-	-	387,817
Highways and streets	-	-	-	-	-	1,335,718
Health and welfare	-	-	-	-	-	739,637
Culture and recreation	-	-	-	-	-	161,624
Debt service	-	-	-	-	-	221,021
Capital outlay	-	-	-	-	-	4,992,702
Unrestricted	3,092	4,431,864	2,925,791	3,589	20,429	14,679,561
Total cash and investment fund balance - ending	<u>\$ 3,092</u>	<u>\$ 4,431,864</u>	<u>\$ 2,925,791</u>	<u>\$ 3,589</u>	<u>\$ 20,429</u>	<u>\$ 26,609,195</u>

VIGO COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008

	City/Town Court Costs	Congressional School Interest	Tax Sale Surplus	Tax Sale Redemption	State Fair Board	Fines and Forfeitures	State Sales Disclosure
Additions:							
Agency fund additions	\$ 24,135	\$ 2,852	\$ 1,195,372	\$ 199,366	\$ 31,513	\$ 173,730	\$ 10,665
Deductions:							
Agency fund deductions	<u>24,300</u>	<u>2,286</u>	<u>799,484</u>	<u>210,968</u>	<u>31,513</u>	<u>177,546</u>	<u>17,470</u>
Excess (deficiency) of total additions over total deductions	(165)	566	395,888	(11,602)	-	(3,816)	(6,805)
Cash and investment fund balance - beginning	<u>1,797</u>	<u>22,382</u>	<u>221,400</u>	<u>48,208</u>	<u>-</u>	<u>24,537</u>	<u>7,730</u>
Cash and investment fund balance - ending	<u>\$ 1,632</u>	<u>\$ 22,948</u>	<u>\$ 617,288</u>	<u>\$ 36,606</u>	<u>\$ -</u>	<u>\$ 20,721</u>	<u>\$ 925</u>

VIGO COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Special Death Benefit	Overweight Judgements	Homestead Credit Rebate	County Sales Disclosure	Surplus Tax	Surtax
Additions:						
Agency fund additions	\$ 4,325	\$ 13,379	\$ 943	\$ 10,670	\$ 112,320	\$ 1,228,568
Deductions:						
Agency fund deductions	6,550	19,762	4,691,510	-	548,757	1,228,568
Excess (deficiency) of total additions over total deductions	(2,225)	(6,383)	(4,690,567)	10,670	(436,437)	-
Cash and investment fund balance - beginning	2,590	8,264	4,692,091	71,730	707,581	6,244
Cash and investment fund balance - ending	<u>\$ 365</u>	<u>\$ 1,881</u>	<u>\$ 1,524</u>	<u>\$ 82,400</u>	<u>\$ 271,144</u>	<u>\$ 6,244</u>

VIGO COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Inheritance Tax	County Wheel Tax	State Forestry Tax	Commercial Vehicle Excise Tax	Township Tax	Township Firefighting Tax
Additions:						
Agency fund additions	\$ 2,228,393	\$ 91,066	\$ 63,025	\$ 828,580	\$ 335,397	\$ 218,703
Deductions:						
Agency fund deductions	2,716,156	81,701	63,025	828,580	335,397	218,703
Excess (deficiency) of total additions over total deductions	(487,763)	9,365	-	-	-	-
Cash and investment fund balance - beginning	907,462	38,024	-	-	-	-
Cash and investment fund balance - ending	<u>\$ 419,699</u>	<u>\$ 47,389</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, 2008  
 (Continued)

	Library Tax	Corporation Tax	Township Recreation Tax	School General Tax	Financial Institution Tax	Hulman Field Airport Authority
Additions:						
Agency fund additions	\$ 4,541,738	\$ 19,891,626	\$ 14,695	\$ 24,504,899	\$ 1,290,021	\$ 1,039,912
Deductions:						
Agency fund deductions	4,541,738	19,891,626	14,695	24,504,899	1,290,021	1,039,912
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, 2008  
 (Continued)

	Hulman Field Cumulative Building	Police Pension Tax Distribution	School Debt Service	Corporate Park Tax Maintenance	City Miscellaneous Tax Collections	Sanitary District Bond
Additions:						
Agency fund additions	\$ 82,720	\$ 500,572	\$ 8,031,746	\$ 2,834,251	\$ 2,795,880	\$ 7,776,929
Deductions:						
Agency fund deductions	82,720	500,572	8,031,746	2,834,251	2,795,880	7,776,929
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, 2008  
 (Continued)

	School Transportation	School Capital Project	Special Education Preschool	Fire Protection District	Fire Protection District Loan	Fire Protection District Cumulative Fire
Additions:						
Agency fund additions	\$ 6,385,218	\$ 13,802,470	\$ 82,720	\$ 2,040,740	\$ 177,447	\$ 315,789
Deductions:						
Agency fund deductions	<u>6,385,218</u>	<u>13,802,470</u>	<u>82,720</u>	<u>2,040,740</u>	<u>177,447</u>	<u>315,789</u>
Excess (deficiency) of total additions over total deductions	-	-	-	-	-	-
Cash and investment fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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, 2008  
 (Continued)

	Township Loan Fund	Cumulative Development	Homestead Credit State Distribution	Township Cumulative Fire	CAGIT	CEDIT
Additions:						
Agency fund additions	\$ 27,316	\$ 504,061	\$ 9,806,639	\$ 126,087	\$ 14,298,044	\$ 10,436,236
Deductions:						
Agency fund deductions	27,316	504,061	9,792,628	126,087	14,298,044	10,436,236
Excess (deficiency) of total additions over total deductions	-	-	14,011	-	-	-
Cash and investment fund balance - beginning	-	-	-	-	-	-
Cash and investment fund balance - ending	\$ -	\$ -	\$ 14,011	\$ -	\$ -	\$ -

VIGO COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	<u>Conservancy District</u>	<u>Sewage Charge Collections</u>	<u>Children with Special Health Care Needs</u>	<u>Riverboat Revenue Sharing</u>	<u>Coroner Continuing Education</u>	<u>After Settlement Collections</u>
Additions:						
Agency fund additions	\$ 402,134	\$ 124,666	\$ 204,832	\$ 930,985	\$ 17,542	\$ 8,451,562
Deductions:						
Agency fund deductions	<u>402,134</u>	<u>124,666</u>	<u>204,832</u>	<u>1,087,319</u>	<u>24,522</u>	<u>2,163,746</u>
Excess (deficiency) of total additions over total deductions	-	-	-	(156,334)	(6,980)	6,287,816
Cash and investment fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>509,933</u>	<u>8,758</u>	<u>2,163,746</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 353,599</u>	<u>\$ 1,778</u>	<u>\$ 8,451,562</u>

VIGO COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Sheriff Inmate Trust	Sheriff Misc. Trust	County Recorder	County Clerk	Payroll Withholdings	Totals
Additions:						
Agency fund additions	\$ 479,489	\$ 1,097,172	\$ 415,280	\$ 7,709,980	\$ 5,187,500	\$ 163,101,900
Deductions:						
Agency fund deductions	<u>475,165</u>	<u>1,084,802</u>	<u>416,660</u>	<u>7,588,269</u>	<u>5,529,140</u>	<u>162,397,276</u>
Excess (deficiency) of total additions over total deductions	4,324	12,370	(1,380)	121,711	(341,640)	704,624
Cash and investment fund balance - beginning	<u>25,787</u>	<u>2,595</u>	<u>33,957</u>	<u>1,261,910</u>	<u>360,522</u>	<u>11,127,248</u>
Cash and investment fund balance - ending	<u>\$ 30,111</u>	<u>\$ 14,965</u>	<u>\$ 32,577</u>	<u>\$ 1,383,621</u>	<u>\$ 18,882</u>	<u>\$ 11,831,872</u>

VIGO COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 For The Year Ended December 31, 2008

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	\$ 3,824,115
Infrastructure	61,632,746
Buildings	29,721,580
Machinery and equipment	<u>6,197,228</u>
 Total governmental activities, capital assets not being depreciated	 <u><u>\$ 101,375,669</u></u>

VIGO COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 For The Year Ended December 31, 2008

Description of Asset	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Juvenile Center	\$ 2,130,000	\$ 242,000
Courthouse Renovation	4,500,000	601,000
Bonds payable:		
Revenue bonds: Innkeeper's Tax	2,075,000	212,271
Revenue bonds: Tax Increment & Economic Development Income Tax	4,515,000	188,205
General obligation bonds: Jail Construction & Renovation	<u>5,015,000</u>	<u>573,379</u>
Total governmental activities long-term debt	<u>\$ 18,235,000</u>	<u>\$ 1,816,855</u>

VIGO COUNTY  
OTHER REPORT

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

County Sheriff

(This page intentionally left blank.)

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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, 2008. 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, 2008.

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, 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

October 8, 2009

VIGO COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2008

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		\$ 11,056
National School Lunch Program	10.555		<u>16,803</u>
Total for federal grantor agency			<u>27,859</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute			
Juvenile Accountability Block Grants	16.523	05-JB-024	<u>7,161</u>
Victims of Child Abuse	16.547		
Guardian ad Litem			27,668
Court Appointed Special Advocates (CASA) Expansion Grant		IN10188-07-0707-E1	15,400
Court Appointed Special Advocates (CASA) Expansion Grant		IN10188-08-0708-E2	9,500
Child Abuse Prevention and Treatment Act (CAPTA)			<u>7,500</u>
Total for program			<u>60,068</u>
Crime Victim Assistance	16.575		
		07-VA-139	21,509
		07-VA-292	<u>6,997</u>
Total for program			<u>28,506</u>
Edward Byrne Memorial Formula Grant Program (A)	16.579		
		07-DJ-004	49,361
		07-DJ-026	57,737
		ACE-70	<u>8,138</u>
Total for program			<u>115,236</u>
Total for federal grantor agency			<u>210,971</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute			
Highway Safety Cluster			
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601		
Operation Pullover		K8-07-03-01-27	10,000
Operation Pullover		K8-08-02-03-29	10,000
Operation Pullover		K8-09-03-03-31	11,000
Operation Pullover		PT-08-04-01-52	8,000
Operation Pullover		PT-09-04-01-50	4,000
Indiana Statewide SADD		K4-08-02-07-01	149,408
Indiana Statewide SADD		IN-CP-07-01-01	<u>7,164</u>
Total for federal grantor agency			<u>199,572</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

VIGO COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2008  
(Continued)

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 HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Child Services			
Child Support Enforcement	93.563		
Child Support Expenditures			622,826
Incentives			142,819
Indirect Costs			<u>131,738</u>
Total for program			<u>897,383</u>
Community Services Block Grant	93.569		<u>35,168</u>
Total for federal grantor agency			<u>932,551</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR 1766	<u>1,683,128</u>
Homeland Security Grant Program	97.067		
		ODP 06 SHSP	17,902
		ODP 07 SHSP	<u>162,226</u>
Total for program			<u>180,128</u>
Total for federal grantor agency			<u>1,863,256</u>
Total federal awards expended			<u>\$ 3,234,209</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

VIGO COUNTY  
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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.

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
Significant deficiencies 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
Significant deficiencies 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
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)

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 October 8, 2009, with Paul Mason, President of the Board of County Commissioners; Mike Ciolli, County Commissioner; Timothy M. Seprodi, Auditor; and Kylissa Miller, Chief Deputy Auditor.