

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

ANNUAL FINANCIAL REPORT

2009

VIGO COUNTY, INDIANA



FILED

09/21/2010

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	11-21
Required Supplementary Information:	
Schedules of Funding Progress	22
Supplementary Information:	
Combining Schedule of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Other Governmental Funds.....	23-38
Combining Schedule of Additions, Deductions, and Changes in Cash and Investment Balances – Agency Funds.....	39-47
Schedule of Capital Assets.....	48
Schedule of Long-Term Debt	49
Other Reports.....	50
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.....	52-53
Schedule of Expenditures of Federal Awards	54-55
Note to Schedule of Expenditures of Federal Awards.....	56
Schedule of Findings and Questioned Costs	57
Auditee Prepared Schedule:	
Summary Schedule of Prior Audit Findings	58
Exit Conference.....	59

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Timothy M. Seprodi	01-01-09 to 12-31-12
Treasurer	David Crockett	01-01-06 to 12-31-13
Clerk	Patricia Mansard	01-01-09 to 12-31-12
Sheriff	Jon R. Marvel	01-01-07 to 12-31-10
Recorder	Nancy Allsup	01-01-09 to 12-31-12
President of the Board of County Commissioners	David W. Decker (Vacant) Paul Mason Judith A. Anderson	01-01-09 to 05-01-09 05-02-09 to 05-14-09 05-15-09 to 12-31-09 01-01-10 to 12-31-10
President of the County Council	Kathy Miller	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF VIGO COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Vigo County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2009, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated July 1, 2010, 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 integral part of 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.

Included in the financial statements are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with IC 36-8-16-14 and IC 36-8-16.5-41 these fees have been subjected to an annual examination performed by State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedules of Funding Progress, 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

July 1, 2010



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

TO: THE OFFICIALS OF VIGO COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Vigo County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 1, 2010. 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.

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)

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.

Compliance and Other Matters

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

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

STATE BOARD OF ACCOUNTS

July 1, 2010

VIGO COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2009

<u>Functions/Programs</u>	Program Receipts				Net (Disbursement) Receipt and Change in Net Assets
	Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 21,637,638	\$ 1,640,320	\$ 38,148	\$ -	\$ (19,959,170)
Public safety	12,937,565	1,781,840	20,000	-	(11,135,725)
Highways and streets	5,108,384	-	2,658,976	548,788	(1,900,620)
Sanitation	53,140	288,503	-	-	235,363
Health and welfare	11,537,023	-	1,677,282	-	(9,859,741)
Economic development	6,327,213	-	-	-	(6,327,213)
Culture and recreation	2,769,131	-	-	-	(2,769,131)
Capital outlay:					
General government	12,829,660	-	-	-	(12,829,660)
Public safety	539,185	-	-	-	(539,185)
Highways and streets	11,559	-	-	-	(11,559)
Health and welfare	48,152	-	-	-	(48,152)
Culture and recreation	342,608	-	-	-	(342,608)
Health insurance disbursements	4,376,533	-	-	-	(4,376,533)
Total governmental activities	78,517,791	3,710,663	4,394,406	548,788	(69,863,934)
General receipts:					
Property taxes					12,575,070
Income taxes					23,855,721
Intergovernmental					2,830,121
Other local sources					38,862,332
Grants and contributions not restricted to specific programs					99,371
Investment earnings					628,921
Health insurance contributions					2,706,402
Total general receipts					81,557,938
Change in net assets					11,694,004
Net assets - beginning					48,184,686
Net assets - ending					\$ 59,878,690
 <u>Assets</u>					
Cash and investments					\$ 41,296,910
Restricted assets:					
Cash and investments					18,581,780
Total assets					\$ 59,878,690
 <u>Net Assets</u>					
Restricted for:					
General government					\$ 3,841,712
Public safety					571,690
Highways and streets					1,350,570
Health and welfare					784,515
Culture and recreation					220,404
Debt service					247,776
Capital outlay					9,097,190
Health insurance					2,467,923
Unrestricted					41,296,910
Total net assets					\$ 59,878,690

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, 2009

	General	Rainy Day	EDIT County Portion	Levy Excess County General	Cumulative Bridge	Canal Road Construction	Other Governmental Funds	Totals
Receipts:								
Taxes	\$ 24,630,869	\$ -	\$ -	\$ -	\$ 1,045,084	\$ -	\$ 13,169,411	\$ 38,845,364
Licenses and permits	-	-	-	-	-	-	274,822	274,822
Intergovernmental	4,749,894	-	-	-	103,298	-	4,913,694	9,766,886
Charges for services	1,562,583	-	-	-	-	-	93,320	1,655,903
Fines and forfeits	494,669	-	-	-	-	-	1,285,268	1,779,937
Other	2,653,937	1,649,336	4,769,837	6,131,545	827	11,389,498	7,948,234	34,543,214
Total receipts	34,091,952	1,649,336	4,769,837	6,131,545	1,149,209	11,389,498	27,684,749	86,866,126
Disbursements:								
General government	16,137,362	51,638	727,432	97,484	-	97,000	4,526,722	21,637,638
Public safety	9,739,690	-	-	-	-	-	3,197,875	12,937,565
Highways and streets	74,526	-	-	-	1,192,825	-	3,841,033	5,108,384
Sanitation	-	-	-	-	-	-	53,140	53,140
Health and welfare	754,887	-	-	-	-	-	10,782,136	11,537,023
Economic development	-	-	-	-	-	-	6,327,213	6,327,213
Culture and recreation	382,277	-	-	-	-	-	2,386,854	2,769,131
Capital outlay:								
General government	1,976,674	-	2,524,533	-	-	7,507,427	821,026	12,829,660
Public safety	164,514	-	-	-	-	-	374,671	539,185
Highways and streets	-	-	-	-	-	-	11,559	11,559
Health and welfare	4,127	-	-	-	-	-	44,025	48,152
Culture and recreation	-	-	-	-	-	-	342,608	342,608
Total disbursements	29,234,057	51,638	3,251,965	97,484	1,192,825	7,604,427	32,708,862	74,141,258
Excess (deficiency) of receipts over disbursements	4,857,895	1,597,698	1,517,872	6,034,061	(43,616)	3,785,071	(5,024,113)	12,724,868
Other financing sources:								
Other receipts	-	-	-	-	-	-	639,267	639,267
Excess (deficiency) of receipts and other financing sources over disbursements	4,857,895	1,597,698	1,517,872	6,034,061	(43,616)	3,785,071	(4,384,846)	13,364,135
Cash and investment fund balance - beginning	11,638,487	2,925,791	4,431,864	97,484	4,401,149	-	20,551,857	44,046,632
Cash and investment fund balance - ending	\$ 16,496,382	\$ 4,523,489	\$ 5,949,736	\$ 6,131,545	\$ 4,357,533	\$ 3,785,071	\$ 16,167,011	57,410,767
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.								
								2,467,923
Net assets of governmental activities								<u>\$ 59,878,690</u>
Cash and Investment Assets - Ending								
Cash and investments	\$ 16,496,382	\$ 4,523,489	\$ 5,949,736	\$ 6,131,545	\$ -	\$ -	\$ 8,195,758	\$ 41,296,910
Restricted assets:								
Cash and investments	-	-	-	-	4,357,533	3,785,071	7,971,253	16,113,857
Total cash and investment assets - ending	\$ 16,496,382	\$ 4,523,489	\$ 5,949,736	\$ 6,131,545	\$ 4,357,533	\$ 3,785,071	\$ 16,167,011	\$ 57,410,767
Cash and Investment Fund Balance - Ending								
Restricted for:								
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,841,712	\$ 3,841,712
Public safety	-	-	-	-	-	-	571,690	571,690
Highways and streets	-	-	-	-	-	-	1,350,570	1,350,570
Health and welfare	-	-	-	-	-	-	784,515	784,515
Culture and recreation	-	-	-	-	-	-	220,404	220,404
Debt service	-	-	-	-	-	-	247,776	247,776
Capital outlay	-	-	-	-	4,357,533	3,785,071	954,586	9,097,190
Unrestricted	16,496,382	4,523,489	5,949,736	6,131,545	-	-	8,195,758	41,296,910
Total cash and investment fund balance - ending	\$ 16,496,382	\$ 4,523,489	\$ 5,949,736	\$ 6,131,545	\$ 4,357,533	\$ 3,785,071	\$ 16,167,011	\$ 57,410,767

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, 2009

	<u>Internal Service Funds</u>
Operating receipts:	
Interest	\$ 61,540
Other	39,682
Insurance premiums	<u>2,605,180</u>
Total operating receipts	2,706,402
Operating disbursements:	
Insurance claims and expense	<u>4,376,533</u>
Deficiency of operating receipts over operating disbursements	<u>(1,670,131)</u>
Cash and investment fund balance - beginning	<u>4,138,054</u>
Cash and investment fund balance - ending	<u>\$ 2,467,923</u>
<u>Cash and Investment Assets - December 31</u>	
Total cash and investment assets - December 31	<u>\$ 2,467,923</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Total cash and investment fund balance - December 31	<u>\$ 2,467,923</u>

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

VIGO COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2009

	Pension Trust Funds	Private-Purpose Trust Funds	Funds
Additions:			
Contributions:			
Employer	\$ 450,749	\$ -	
Plan members	15,908	-	
Total contributions	466,657	-	
Investment earnings:			
Net increase in fair value of investment	1,012,334	-	
Interest	527,784	-	
Total investment earnings	1,540,118	-	
Total additions	2,006,775	-	
Deductions:			
Benefits	299,730	-	
Insurance premiums	11,417	-	
Administrative and general	243,964	-	
Total deductions	555,111	-	
Excess of total additions over total deductions	1,451,664	-	
Cash and investment fund balance - beginning	7,373,861	57,146	
Cash and investment fund balance - ending	\$ 8,825,525	\$ 57,146	\$ 12,805,501

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, 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.

VIGO COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The rainy day fund is used to account for transfers of unused and unencumbered funds under Indiana Code 36-1-8-5. The rainy day funds may be used solely for the operation of the County and its various departments, including, but not limited to, salaries and wages, costs of services, supplies, equipment, capital improvements, repairs and similar expenditures.

The economic development income tax project fund accounts for the receipt of income tax revenue and the use of that revenue for economic development services, economic development projects and economic development debt payments.

The levy excess county general fund is a special revenue fund. It accounts for the surpluses from the family and children fund, which are held for one year then transferred to the rainy day fund.

The cumulative bridge fund accounts for the collection of taxes and other related fees. The principal uses are for the maintenance, repair, and preservation of County bridges.

The canal road construction fund is a debt service fund. This fund handles the bond proceeds from this project.

Additionally, the County reports the following fund types:

The internal service funds account for medical benefits provided to other departments on a cost-reimbursement basis.

The pension trust funds account for the activities of the sheriff's pension plans, which accumulate resources for pension benefit payments.

The private-purpose trust fund reports a trust arrangement under which principal and income benefit individuals and County School Corporations.

Agency funds account for assets held by the County as an agent for state and federal agencies 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.

VIGO COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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 (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. 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 may 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 County 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 a liability 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.

VIGO COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

Fund Financial Statements

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

E. Receipts and Disbursements

1. Program Receipts

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

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 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 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, if any, is eliminated or reclassified in the government-wide financial statements as follows:

VIGO COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 loans and services between funds, if any, are not eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.

II. Stewardship, Compliance and Accountability

Budgetary Information

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

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. Prior to November 1, 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. IC 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.

VIGO COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Investments

As of December 31, 2009, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plans
U.S. treasuries and securities	\$ 1,892,479
U.S. agencies	4,793,686
Corporate and municipal bonds	1,810,948
Total	\$ 8,497,113

Statutory Authorization for Investments

IC 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 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.

VIGO COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 or above.

Investment Custodial Credit Risk

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

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

Interest Rate Risk

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

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	\$ 731,789	\$ 235,316	\$ 925,374
U.S. agencies	3,632,552	358,336	802,798
Corporate and municipal bonds	62,991	584,611	1,163,346
Totals	<u>\$ 4,427,332</u>	<u>\$ 1,178,263</u>	<u>\$ 2,891,518</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.

Standard and Poor's Rating	Moody's Rating	County's Investments	
		Corporate & Municipal Bonds	Government Sponsored Enterprise
AAA	Aaa	\$ 89,816	\$ 2,284,771
AA	Aa	406,463	-
A	A	769,999	-
BBB	Baa	474,975	-
Unrated	Unrated	69,695	4,401,394
Totals		<u>\$ 1,810,948</u>	<u>\$ 6,686,165</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 a policy for the concentration of credit risk: No more the 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 that 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 for 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 risk 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 \$843,000.

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, 2009, there were three series of Economic Development Revenue Bonds outstanding with an aggregate principal amount payable of \$15,505,000.

D. 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.

E. Pension Plans

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

1. Public Employees' Retirement Fund

Plan Description

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

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

VIGO COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Funding Policy and Annual Pension Cost

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

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.

Funding Policy and Annual Pension Cost

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

3. County Police Benefit Plan

Plan Description

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

Funding Policy and Annual Pension Cost

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

VIGO COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	6.75%	17%	3%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-09	01-01-10	01-01-10
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	06-30-07	\$ 955,042	79%	\$ 981,587
	06-30-08	1,050,608	92%	1,067,331
	06-30-09	1,203,837	91%	1,173,690
County Police Retirement Plan	12-31-07	381,686	134%	(315,550)
	12-31-08	411,030	214%	(735,953)
	12-31-09	328,839	197%	(945,627)
County Police Benefit Plan	12-31-07	45,395	100%	-
	12-31-08	42,623	100%	-
	12-31-09	43,050	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)
07-01-04	\$ 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%)
07-01-09	15,200,089	19,359,702	(4,159,613)	79%	16,903,910	(25%)

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)
01-01-05	\$ 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%)
01-01-10	8,999,045	10,566,981	(1,567,936)	85%	1,590,913	(99%)

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, 2009

	Local Road And Street	Sheriff Accident Report	Sheriff Hand Gun Permits	Park Nonreverting Operating	Health	Alcohol And Drug Services	Park and Recreation Donations
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,125,778	\$ -	\$ -
Licenses and permits	-	-	30,140	-	173,703	-	-
Intergovernmental	548,788	-	-	-	110,817	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	7,543	-	-	-	419,732	-
Other	20,988	1,367	3,930	158,435	295	166	5,055
Total receipts	569,776	8,910	34,070	158,435	1,410,593	419,898	5,055
Disbursements:							
General government	-	-	-	-	-	-	12,330
Public safety	-	6,341	29,092	-	-	424,683	-
Highways and streets	561,087	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	1,349,161	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	63,611	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	16,554	-	-
Culture and recreation	-	-	-	36,044	-	-	-
Total disbursements	561,087	6,341	29,092	99,655	1,365,715	424,683	12,330
Excess (deficiency) of receipts over disbursements	8,689	2,569	4,978	58,780	44,878	(4,785)	(7,275)
Other financing sources:							
Other receipts	-	-	-	-	-	19,009	-
Excess (deficiency) of receipts and other financing sources over disbursements	8,689	2,569	4,978	58,780	44,878	14,224	(7,275)
Cash and investment fund balance - beginning	366,825	3,972	25,275	161,624	739,637	182,638	40,091
Cash and investment fund balance - ending	\$ 375,514	\$ 6,541	\$ 30,253	\$ 220,404	\$ 784,515	\$ 196,862	\$ 32,816
<u>Cash and Investment Assets - Ending</u>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 196,862	\$ 32,816
Restricted assets:							
Cash and investments	375,514	6,541	30,253	220,404	784,515	-	-
Total cash and investment assets - ending	\$ 375,514	\$ 6,541	\$ 30,253	\$ 220,404	\$ 784,515	\$ 196,862	\$ 32,816
<u>Cash and Investment Fund Balance - Ending</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	6,541	30,253	-	-	-	-
Highways and streets	375,514	-	-	-	-	-	-
Health and welfare	-	-	-	-	784,515	-	-
Culture and recreation	-	-	-	220,404	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	196,862	32,816
Total cash and investment fund balance - ending	\$ 375,514	\$ 6,541	\$ 30,253	\$ 220,404	\$ 784,515	\$ 196,862	\$ 32,816

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, 2009
 (Continued)

	Crime Control	FEMA	Law Enforcement Continuing Education	Clerk's Records Perpetuation	Enhanced Access	Juvenile Nonreverting Lunch	Emergency Telephone System
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	18,892	-	-	-	-	23,582	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	22,499	-	-	-
Other	-	-	-	-	270	-	247,319
Total receipts	18,892	-	-	22,499	270	23,582	247,319
Disbursements:							
General government	-	-	-	5,625	-	27,086	-
Public safety	26,594	-	-	-	-	-	88,967
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	14,843	382	-	-
Public safety	-	-	-	-	-	-	68,215
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	26,594	-	-	20,468	382	27,086	157,182
Excess (deficiency) of receipts over disbursements	(7,702)	-	-	2,031	(112)	(3,504)	90,137
Other financing sources:							
Other receipts	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements	(7,702)	-	-	2,031	(112)	(3,504)	90,137
Cash and investment fund balance - beginning	1,627	6,498	753	123,256	292	7,550	180,721
Cash and investment fund balance - ending	<u>\$ (6,075)</u>	<u>\$ 6,498</u>	<u>\$ 753</u>	<u>\$ 125,287</u>	<u>\$ 180</u>	<u>\$ 4,046</u>	<u>\$ 270,858</u>
<u>Cash and Investment Assets - Ending</u>							
Cash and investments	\$ (6,075)	\$ 6,498	\$ 753	\$ -	\$ -	\$ 4,046	\$ -
Restricted assets:							
Cash and investments	-	-	-	125,287	180	-	270,858
Total cash and investment assets - ending	<u>\$ (6,075)</u>	<u>\$ 6,498</u>	<u>\$ 753</u>	<u>\$ 125,287</u>	<u>\$ 180</u>	<u>\$ 4,046</u>	<u>\$ 270,858</u>
<u>Cash and Investment Fund Balance - Ending</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ 125,287	\$ 180	\$ -	\$ -
Public safety	-	-	-	-	-	-	270,858
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	(6,075)	6,498	753	-	-	4,046	-
Total cash and investment fund balance - ending	<u>\$ (6,075)</u>	<u>\$ 6,498</u>	<u>\$ 753</u>	<u>\$ 125,287</u>	<u>\$ 180</u>	<u>\$ 4,046</u>	<u>\$ 270,858</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, 2009
 (Continued)

	Drug Free Community	Drainage Maintenance	Emergency Planning/Right To Know	Convention And Tourism	Family and Children	Highway	Parks And Recreation
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ 1,041,623	\$ 249,981	\$ 613,692	\$ 1,002,451
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	118,497	2,693,127	98,598
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	113,392	-	-	-	-	-	-
Other	-	15,424	26,742	4,559	65,202	22,595	-
Total receipts	113,392	15,424	26,742	1,046,182	433,680	3,329,414	1,101,049
Disbursements:							
General government	-	13,325	-	-	-	-	-
Public safety	109,529	-	8,748	-	-	-	-
Highways and streets	-	-	-	-	-	3,087,653	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	6,094,634	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	1,272,333	-	-	1,020,417
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	4,133	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	51,965	-	-	75,795
Total disbursements	109,529	13,325	12,881	1,324,298	6,094,634	3,087,653	1,096,212
Excess (deficiency) of receipts over disbursements	3,863	2,099	13,861	(278,116)	(5,660,954)	241,761	4,837
Other financing sources:							
Other receipts	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements	3,863	2,099	13,861	(278,116)	(5,660,954)	241,761	4,837
Cash and investment fund balance - beginning	97,402	24,401	93,537	1,135,340	5,660,954	729,555	681,393
Cash and investment fund balance - ending	<u>\$ 101,265</u>	<u>\$ 26,500</u>	<u>\$ 107,398</u>	<u>\$ 857,224</u>	<u>\$ -</u>	<u>\$ 971,316</u>	<u>\$ 686,230</u>
<u>Cash and Investment Assets - Ending</u>							
Cash and investments	\$ -	\$ 26,500	\$ 107,398	\$ 857,224	\$ -	\$ -	\$ 686,230
Restricted assets:							
Cash and investments	101,265	-	-	-	-	971,316	-
Total cash and investment assets - ending	<u>\$ 101,265</u>	<u>\$ 26,500</u>	<u>\$ 107,398</u>	<u>\$ 857,224</u>	<u>\$ -</u>	<u>\$ 971,316</u>	<u>\$ 686,230</u>
<u>Cash and Investment Fund Balance - Ending</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	101,265	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	971,316	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	26,500	107,398	857,224	-	-	686,230
Total cash and investment fund balance - ending	<u>\$ 101,265</u>	<u>\$ 26,500</u>	<u>\$ 107,398</u>	<u>\$ 857,224</u>	<u>\$ -</u>	<u>\$ 971,316</u>	<u>\$ 686,230</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, 2009
 (Continued)

	Property Reassessment	Prosecutor Incentive	Supplemental Juvenile Probation	Recorder's Records Perpetuation	User Fee	Covered Bridge	Health Maintenance
Receipts:							
Taxes	\$ 695,655	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	68,570	-	-	-	-	-	72,672
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	109,047	7,265	-	-
Other	45,668	-	17,848	-	-	1,850	-
Total receipts	809,893	-	17,848	109,047	7,265	1,850	72,672
Disbursements:							
General government	1,109,598	-	-	106,475	2,765	-	-
Public safety	-	-	13,379	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	51,524	-	-	-	-	88,390
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	2,880	-	-	-
Public safety	-	-	908	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	1,109,598	51,524	14,287	109,355	2,765	-	88,390
Excess (deficiency) of receipts over disbursements	(299,705)	(51,524)	3,561	(308)	4,500	1,850	(15,718)
Other financing sources:							
Other receipts	-	15,350	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements	(299,705)	(36,174)	3,561	(308)	4,500	1,850	(15,718)
Cash and investment fund balance - beginning	3,310,091	56,571	26,833	426,449	4,220	1,890	55,815
Cash and investment fund balance - ending	\$ 3,010,386	\$ 20,397	\$ 30,394	\$ 426,141	\$ 8,720	\$ 3,740	\$ 40,097
<u>Cash and Investment Assets - Ending</u>							
Cash and investments	\$ -	\$ 20,397	\$ 30,394	\$ -	\$ 8,720	\$ -	\$ 40,097
Restricted assets:							
Cash and investments	3,010,386	-	-	426,141	-	3,740	-
Total cash and investment assets - ending	\$ 3,010,386	\$ 20,397	\$ 30,394	\$ 426,141	\$ 8,720	\$ 3,740	\$ 40,097
<u>Cash and Investment Fund Balance - Ending</u>							
Restricted for:							
General government	\$ 3,010,386	\$ -	\$ -	\$ 426,141	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	3,740	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	20,397	30,394	-	8,720	-	40,097
Total cash and investment fund balance - ending	\$ 3,010,386	\$ 20,397	\$ 30,394	\$ 426,141	\$ 8,720	\$ 3,740	\$ 40,097

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, 2009
 (Continued)

	Pretrial Diversion	Guardian Ad Litem Court	Court Appointed Special Advocate	Plat Mapping	Supplemental Public Defender	Clerk Incentive	Township Assistance
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 770,281
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	24,148	14,000	-	-	-	41,025
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	79,310	-	-	-	53,964	-	-
Other	10,340	36,214	570	18,220	-	-	-
Total receipts	89,650	60,362	14,570	18,220	53,964	-	811,306
Disbursements:							
General government	-	18,801	15,942	4,696	-	-	811,306
Public safety	36,712	-	-	-	44,302	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	1,564	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	36,712	20,365	15,942	4,696	44,302	-	811,306
Excess (deficiency) of receipts over disbursements	52,938	39,997	(1,372)	13,524	9,662	-	-
Other financing sources:							
Other receipts	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements	52,938	39,997	(1,372)	13,524	9,662	-	-
Cash and investment fund balance - beginning	20,496	35,484	7,025	174,919	92,630	36,730	-
Cash and investment fund balance - ending	<u>\$ 73,434</u>	<u>\$ 75,481</u>	<u>\$ 5,653</u>	<u>\$ 188,443</u>	<u>\$ 102,292</u>	<u>\$ 36,730</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>							
Cash and investments	\$ -	\$ -	\$ -	\$ 188,443	\$ 102,292	\$ 36,730	\$ -
Restricted assets:							
Cash and investments	73,434	75,481	5,653	-	-	-	-
Total cash and investment assets - ending	<u>\$ 73,434</u>	<u>\$ 75,481</u>	<u>\$ 5,653</u>	<u>\$ 188,443</u>	<u>\$ 102,292</u>	<u>\$ 36,730</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - Ending</u>							
Restricted for:							
General government	\$ -	\$ 75,481	\$ 5,653	\$ -	\$ -	\$ -	\$ -
Public safety	73,434	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	188,443	102,292	36,730	-
Total cash and investment fund balance - ending	<u>\$ 73,434</u>	<u>\$ 75,481</u>	<u>\$ 5,653</u>	<u>\$ 188,443</u>	<u>\$ 102,292</u>	<u>\$ 36,730</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, 2009
 (Continued)

	Surveyor's Corner Perpetuation	Sheriff Law Enforcement Education	Jury Pay	Sheriff Donations	Juvenile Donation	Health Smallpox	Veterans Memorial Donation
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	17,525	-	17,591	-	-	-	-
Other	3,760	4	313	2,800	-	-	-
Total receipts	21,285	4	17,904	2,800	-	-	-
Disbursements:							
General government	29,123	-	-	8,531	-	1,021	-
Public safety	-	1,282	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	29,123	1,282	-	8,531	-	1,021	-
Excess (deficiency) of receipts over disbursements	(7,838)	(1,278)	17,904	(5,731)	-	(1,021)	-
Other financing sources:							
Other receipts	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements	(7,838)	(1,278)	17,904	(5,731)	-	(1,021)	-
Cash and investment fund balance - beginning	174,389	19,808	14,129	7,683	1,365	5,345	202
Cash and investment fund balance - ending	\$ 166,551	\$ 18,530	\$ 32,033	\$ 1,952	\$ 1,365	\$ 4,324	\$ 202
<u>Cash and Investment Assets - Ending</u>							
Cash and investments	\$ -	\$ 18,530	\$ -	\$ 1,952	\$ 1,365	\$ 4,324	\$ 202
Restricted assets:							
Cash and investments	166,551	-	32,033	-	-	-	-
Total cash and investment assets - ending	\$ 166,551	\$ 18,530	\$ 32,033	\$ 1,952	\$ 1,365	\$ 4,324	\$ 202
<u>Cash and Investment Fund Balance - Ending</u>							
Restricted for:							
General government	\$ 166,551	\$ -	\$ 32,033	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	18,530	-	1,952	1,365	4,324	202
Total cash and investment fund balance - ending	\$ 166,551	\$ 18,530	\$ 32,033	\$ 1,952	\$ 1,365	\$ 4,324	\$ 202

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, 2009
 (Continued)

	Capta Grant	Crime Victim Assistance	INDOT Industrial Park Grant	Sheriff Ace 70 Grant	Operation Pullover	Infraction Deferral	Courthouse Lights Donation
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	7,500	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	183,810	-
Other	-	-	-	-	36,494	-	-
Total receipts	7,500	-	-	-	36,494	183,810	-
Disbursements:							
General government	7,652	-	-	-	-	-	-
Public safety	-	-	-	-	26,813	166,247	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	6,534	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	7,652	-	-	-	26,813	172,781	-
Excess (deficiency) of receipts over disbursements	(152)	-	-	-	9,681	11,029	-
Other financing sources:							
Other receipts	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements	(152)	-	-	-	9,681	11,029	-
Cash and investment fund balance - beginning	7,598	13,964	297	1,881	7,655	139,157	50
Cash and investment fund balance - ending	<u>\$ 7,446</u>	<u>\$ 13,964</u>	<u>\$ 297</u>	<u>\$ 1,881</u>	<u>\$ 17,336</u>	<u>\$ 150,186</u>	<u>\$ 50</u>
<u>Cash and Investment Assets - Ending</u>							
Cash and investments	\$ 7,446	\$ 13,964	\$ 297	\$ 1,881	\$ 17,336	\$ 150,186	\$ 50
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 7,446</u>	<u>\$ 13,964</u>	<u>\$ 297</u>	<u>\$ 1,881</u>	<u>\$ 17,336</u>	<u>\$ 150,186</u>	<u>\$ 50</u>
<u>Cash and Investment Fund Balance - Ending</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	7,446	13,964	297	1,881	17,336	150,186	50
Total cash and investment fund balance - ending	<u>\$ 7,446</u>	<u>\$ 13,964</u>	<u>\$ 297</u>	<u>\$ 1,881</u>	<u>\$ 17,336</u>	<u>\$ 150,186</u>	<u>\$ 50</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, 2009
 (Continued)

	Surplus Sewage Collections	Welfare HCI	Welfare Medical Assistance	Welfare Trust	Tax Sale Cost	Community Corrections Project Income	Sheriff Commissary
Receipts:							
Taxes	\$ -	\$ 44,618	\$ 2,750	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	5,437	335	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	400	18,902	809,808	-
Total receipts	-	50,055	3,085	400	18,902	809,808	-
Disbursements:							
General government	-	-	-	10,431	11,827	-	-
Public safety	-	-	-	-	-	759,915	392,263
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	50,055	3,085	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	79,095	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	50,055	3,085	10,431	11,827	839,010	392,263
Excess (deficiency) of receipts over disbursements	-	-	-	(10,031)	7,075	(29,202)	(392,263)
Other financing sources:							
Other receipts	-	-	-	-	-	-	434,841
Excess (deficiency) of receipts and other financing sources over disbursements	-	-	-	(10,031)	7,075	(29,202)	42,578
Cash and investment fund balance - beginning	3,092	-	-	10,031	11,267	-	20,429
Cash and investment fund balance - ending	<u>\$ 3,092</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,342</u>	<u>\$ (29,202)</u>	<u>\$ 63,007</u>
<u>Cash and Investment Assets - Ending</u>							
Cash and investments	\$ 3,092	\$ -	\$ -	\$ -	\$ 18,342	\$ (29,202)	\$ 63,007
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 3,092</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,342</u>	<u>\$ (29,202)</u>	<u>\$ 63,007</u>
<u>Cash and Investment Fund Balance - Ending</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	3,092	-	-	-	18,342	(29,202)	63,007
Total cash and investment fund balance - ending	<u>\$ 3,092</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,342</u>	<u>\$ (29,202)</u>	<u>\$ 63,007</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, 2009
 (Continued)

	State Welfare Excise Tax	Adult Community Corrections	Seized Assets	Dog Tax	Levy Excess Special Revenue	Riverbottom Improvements	Common School
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	616,104	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	2,595,496	-	39,153	-	154,923	9,926	665
Total receipts	<u>2,595,496</u>	<u>616,104</u>	<u>39,153</u>	<u>-</u>	<u>154,923</u>	<u>9,926</u>	<u>665</u>
Disbursements:							
General government	-	-	-	-	176,207	-	1,895
Public safety	-	426,293	51,392	-	-	9,926	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	2,595,496	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	182,544	700	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	<u>2,595,496</u>	<u>608,837</u>	<u>52,092</u>	<u>-</u>	<u>176,207</u>	<u>9,926</u>	<u>1,895</u>
Excess (deficiency) of receipts over disbursements	-	7,267	(12,939)	-	(21,284)	-	(1,230)
Other financing sources:							
Other receipts	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements	-	7,267	(12,939)	-	(21,284)	-	(1,230)
Cash and investment fund balance - beginning	-	11,507	45,667	374	21,284	-	1,450
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 18,774</u>	<u>\$ 32,728</u>	<u>\$ 374</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 220</u>
<u>Cash and Investment Assets - Ending</u>							
Cash and investments	\$ -	\$ 18,774	\$ 32,728	\$ 374	\$ -	\$ -	\$ 220
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ -</u>	<u>\$ 18,774</u>	<u>\$ 32,728</u>	<u>\$ 374</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 220</u>
<u>Cash and Investment Fund Balance - Ending</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	18,774	32,728	374	-	-	220
Total cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 18,774</u>	<u>\$ 32,728</u>	<u>\$ 374</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 220</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, 2009
 (Continued)

	Campaign Enforcement	Sheriff Sale	Recorder Security Protection	Children's Psychiatric Services	Homeland Security	Wireless Emergency Telephone System	New Clerk Incentive
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ 13,141	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	1,600	6,861	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	85,000	35,748	-	-	-	-
Other	-	17,872	-	-	(360)	352,105	-
Total receipts	-	102,872	35,748	14,741	6,501	352,105	-
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	124,934	6,360	-	-	292,838	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	386,616	-	-	62,747
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	10,769	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	124,934	6,360	386,616	10,769	292,838	62,747
Excess (deficiency) of receipts over disbursements	-	(22,062)	29,388	(371,875)	(4,268)	59,267	(62,747)
Other financing sources:							
Other receipts	-	-	-	-	-	-	58,185
Excess (deficiency) of receipts and other financing sources over disbursements	-	(22,062)	29,388	(371,875)	(4,268)	59,267	(4,562)
Cash and investment fund balance - beginning	40	110,840	59,951	371,875	57,700	417,488	190,147
Cash and investment fund balance - ending	\$ 40	\$ 88,778	\$ 89,339	\$ -	\$ 53,432	\$ 476,755	\$ 185,585
<u>Cash and Investment Assets - Ending</u>							
Cash and investments	\$ 40	\$ 88,778	\$ -	\$ -	\$ 53,432	\$ 476,755	\$ 185,585
Restricted assets:							
Cash and investments	-	-	89,339	-	-	-	-
Total cash and investment assets - ending	\$ 40	\$ 88,778	\$ 89,339	\$ -	\$ 53,432	\$ 476,755	\$ 185,585
<u>Cash and Investment Fund Balance - Ending</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	89,339	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	40	88,778	-	-	53,432	476,755	185,585
Total cash and investment fund balance - ending	\$ 40	\$ 88,778	\$ 89,339	\$ -	\$ 53,432	\$ 476,755	\$ 185,585

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, 2009
 (Continued)

	Drug Task Force	Tax Increment Financing	Crime Victims Donation	Health Donation	Emergency Management Donations	Park Land Acquisition	Court Title IV-D
Receipts:							
Taxes	\$ -	\$ 6,327,213	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	20,000	-	-	153,968	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	77	-	-	40,830	-	145	-
Total receipts	20,077	6,327,213	-	194,798	-	145	-
Disbursements:							
General government	-	-	-	-	-	-	109,180
Public safety	35,131	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	153,568	-	-	-
Economic development	-	6,327,213	-	-	-	-	-
Culture and recreation	-	-	-	-	-	15,853	-
Capital outlay:							
General government	-	-	-	-	-	-	6,976
Public safety	900	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	27,471	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	36,031	6,327,213	-	181,039	-	15,853	116,156
Excess (deficiency) of receipts over disbursements	(15,954)	-	-	13,759	-	(15,708)	(116,156)
Other financing sources:							
Other receipts	-	-	-	5,245	-	-	106,637
Excess (deficiency) of receipts and other financing sources over disbursements	(15,954)	-	-	19,004	-	(15,708)	(9,519)
Cash and investment fund balance - beginning	81,099	-	13,228	153,744	25	53,718	51,280
Cash and investment fund balance - ending	<u>\$ 65,145</u>	<u>\$ -</u>	<u>\$ 13,228</u>	<u>\$ 172,748</u>	<u>\$ 25</u>	<u>\$ 38,010</u>	<u>\$ 41,761</u>
<u>Cash and Investment Assets - Ending</u>							
Cash and investments	\$ 65,145	\$ -	\$ 13,228	\$ 172,748	\$ 25	\$ 38,010	\$ 41,761
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 65,145</u>	<u>\$ -</u>	<u>\$ 13,228</u>	<u>\$ 172,748</u>	<u>\$ 25</u>	<u>\$ 38,010</u>	<u>\$ 41,761</u>
<u>Cash and Investment Fund Balance - Ending</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	65,145	-	13,228	172,748	25	38,010	41,761
Total cash and investment fund balance - ending	<u>\$ 65,145</u>	<u>\$ -</u>	<u>\$ 13,228</u>	<u>\$ 172,748</u>	<u>\$ 25</u>	<u>\$ 38,010</u>	<u>\$ 41,761</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, 2009
 (Continued)

	Health Non-Reverting	Community Transition	Prosecutor Equitable Sharing	Engineering	Road Closure	Interlocal Coop Agreement	Animal Control
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	70,979	-	-	-
Intergovernmental	-	127,140	-	-	-	-	-
Charges for services	-	-	-	93,320	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	134,907	56,643	-	-
Total receipts	-	127,140	-	299,206	56,643	-	-
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	116,134	-	-	-	-	-
Highways and streets	-	-	-	192,293	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	5,908	-	-
Public safety	-	20,873	-	-	-	-	-
Highways and streets	-	-	-	11,559	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	137,007	-	203,852	5,908	-	-
Excess (deficiency) of receipts over disbursements	-	(9,867)	-	95,354	50,735	-	-
Other financing sources:							
Other receipts	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements	-	(9,867)	-	95,354	50,735	-	-
Cash and investment fund balance - beginning	8,512	21,973	94	127,793	99,103	29,955	1,007
Cash and investment fund balance - ending	<u>\$ 8,512</u>	<u>\$ 12,106</u>	<u>\$ 94</u>	<u>\$ 223,147</u>	<u>\$ 149,838</u>	<u>\$ 29,955</u>	<u>\$ 1,007</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 8,512	\$ 12,106	\$ 94	\$ 223,147	\$ 149,838	\$ 29,955	\$ 1,007
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 8,512</u>	<u>\$ 12,106</u>	<u>\$ 94</u>	<u>\$ 223,147</u>	<u>\$ 149,838</u>	<u>\$ 29,955</u>	<u>\$ 1,007</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	8,512	12,106	94	223,147	149,838	29,955	1,007
Total cash and investment fund balance - ending	<u>\$ 8,512</u>	<u>\$ 12,106</u>	<u>\$ 94</u>	<u>\$ 223,147</u>	<u>\$ 149,838</u>	<u>\$ 29,955</u>	<u>\$ 1,007</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, 2009
 (Continued)

	Air Pollution Non Reverting	Air Polution Title V Nonreverting Operating	Community Corrections Commissary	Clear Creek Welcome Center	Homeland Defense	Certified Technology Park	Drug Court User Fee
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	81,657	46,386	21,783	2,701	-	-	156,059
Total receipts	81,657	46,386	21,783	2,701	-	-	156,059
Disbursements:							
General government	63,119	242,810	12,225	-	-	-	143,106
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	14,640	-	-	-
Capital outlay:							
General government	1,363	3,269	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	64,482	246,079	12,225	14,640	-	-	143,106
Excess (deficiency) of receipts over disbursements	17,175	(199,693)	9,558	(11,939)	-	-	12,953
Other financing sources:							
Other receipts	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements	17,175	(199,693)	9,558	(11,939)	-	-	12,953
Cash and investment fund balance - beginning	142,134	315,006	3,589	11,939	1,926	1,768,264	11,398
Cash and investment fund balance - ending	<u>\$ 159,309</u>	<u>\$ 115,313</u>	<u>\$ 13,147</u>	<u>\$ -</u>	<u>\$ 1,926</u>	<u>\$ 1,768,264</u>	<u>\$ 24,351</u>
<u>Cash and Investment Assets - Ending</u>							
Cash and investments	\$ 159,309	\$ 115,313	\$ 13,147	\$ -	\$ 1,926	\$ 1,768,264	\$ 24,351
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 159,309</u>	<u>\$ 115,313</u>	<u>\$ 13,147</u>	<u>\$ -</u>	<u>\$ 1,926</u>	<u>\$ 1,768,264</u>	<u>\$ 24,351</u>
<u>Cash and Investment Fund Balance - Ending</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	159,309	115,313	13,147	-	1,926	1,768,264	24,351
Total cash and investment fund balance - ending	<u>\$ 159,309</u>	<u>\$ 115,313</u>	<u>\$ 13,147</u>	<u>\$ -</u>	<u>\$ 1,926</u>	<u>\$ 1,768,264</u>	<u>\$ 24,351</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, 2009
 (Continued)

	Supplemental Adult Probation	Project 21	Sheriff Records Check	Juvenile Justice Center Education	Family Court Project	Industrial Park Lease	Recorder Enhanced Access
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	9,777	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	126,643	-	1,560	-	-	-	4,639
Other	-	7,673	-	23,835	-	-	-
Total receipts	126,643	7,673	1,560	33,612	-	-	4,639
Disbursements:							
General government	39,810	7,676	-	36,978	5,712	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	3,347	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	43,157	7,676	-	36,978	5,712	-	-
Excess (deficiency) of receipts over disbursements	83,486	(3)	1,560	(3,366)	(5,712)	-	4,639
Other financing sources:							
Other receipts	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements	83,486	(3)	1,560	(3,366)	(5,712)	-	4,639
Cash and investment fund balance - beginning	299,626	46	3,418	8,347	5,712	26,499	4,013
Cash and investment fund balance - ending	<u>\$ 383,112</u>	<u>\$ 43</u>	<u>\$ 4,978</u>	<u>\$ 4,981</u>	<u>\$ -</u>	<u>\$ 26,499</u>	<u>\$ 8,652</u>
<u>Cash and Investment Assets - Ending</u>							
Cash and investments	\$ 383,112	\$ 43	\$ 4,978	\$ 4,981	\$ -	\$ 26,499	\$ 8,652
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 383,112</u>	<u>\$ 43</u>	<u>\$ 4,978</u>	<u>\$ 4,981</u>	<u>\$ -</u>	<u>\$ 26,499</u>	<u>\$ 8,652</u>
<u>Cash and Investment Fund Balance - Ending</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	383,112	43	4,978	4,981	-	26,499	8,652
Total cash and investment fund balance - ending	<u>\$ 383,112</u>	<u>\$ 43</u>	<u>\$ 4,978</u>	<u>\$ 4,981</u>	<u>\$ -</u>	<u>\$ 26,499</u>	<u>\$ 8,652</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, 2009
 (Continued)

	Levy Excess State Funds	Honey Creek Ditch & Dyke	Sugar Creek Sewer District	Casa Expansion Grant	Bond And Interest Redemption	Courthouse Bond	Cumulative Capital Development
Receipts:							
Taxes	\$ -	\$ 29,454	\$ -	\$ -	\$ 546,651	\$ 92,001	\$ 614,122
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	8,772	-	53,884	8,898	60,702
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	7,500	-	-	-
Total receipts	-	29,454	8,772	7,500	600,535	100,899	674,824
Disbursements:							
General government	-	29,454	8,772	4,649	573,780	36,654	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	646,197
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	29,454	8,772	4,649	573,780	36,654	646,197
Excess (deficiency) of receipts over disbursements	-	-	-	2,851	26,755	64,245	28,627
Other financing sources:							
Other receipts	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements	-	-	-	2,851	26,755	64,245	28,627
Cash and investment fund balance - beginning	19,228	-	-	-	221,021	-	239,005
Cash and investment fund balance - ending	<u>\$ 19,228</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,851</u>	<u>\$ 247,776</u>	<u>\$ 64,245</u>	<u>\$ 267,632</u>
<u>Cash and Investment Assets - Ending</u>							
Cash and investments	\$ 19,228	\$ -	\$ -	\$ 2,851	\$ -	\$ 64,245	\$ -
Restricted assets:							
Cash and investments	-	-	-	-	247,776	-	267,632
Total cash and investment assets - ending	<u>\$ 19,228</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,851</u>	<u>\$ 247,776</u>	<u>\$ 64,245</u>	<u>\$ 267,632</u>
<u>Cash and Investment Fund Balance - Ending</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	247,776	-	-
Capital outlay	-	-	-	-	-	-	267,632
Unrestricted	19,228	-	-	2,851	-	64,245	-
Total cash and investment fund balance - ending	<u>\$ 19,228</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,851</u>	<u>\$ 247,776</u>	<u>\$ 64,245</u>	<u>\$ 267,632</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, 2009
 (Continued)

	Park and Recreation Nonreverting Capital	Redevelopment District Capital	General Drain	Canal Road Reserve	Capital Projects Bond Anticipation Note	Totals
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,169,411
Licenses and permits	-	-	-	-	-	274,822
Intergovernmental	-	-	-	-	-	4,913,694
Charges for services	-	-	-	-	-	93,320
Fines and forfeits	-	-	-	-	-	1,285,268
Other	20,166	269,435	4,577	2,212,661	115,881	7,948,234
Total receipts	20,166	269,435	4,577	2,212,661	115,881	27,684,749
Disbursements:						
General government	-	-	-	838,161	-	4,526,722
Public safety	-	-	-	-	-	3,197,875
Highways and streets	-	-	-	-	-	3,841,033
Sanitation	-	-	-	-	-	53,140
Health and welfare	-	-	-	-	-	10,782,136
Economic development	-	-	-	-	-	6,327,213
Culture and recreation	-	-	-	-	-	2,386,854
Capital outlay:						
General government	-	-	18,416	-	115,881	821,026
Public safety	-	-	-	-	-	374,671
Highways and streets	-	-	-	-	-	11,559
Health and welfare	-	-	-	-	-	44,025
Culture and recreation	178,804	-	-	-	-	342,608
Total disbursements	178,804	-	18,416	838,161	115,881	32,708,862
Excess (deficiency) of receipts over disbursements	(158,638)	269,435	(13,839)	1,374,500	-	(5,024,113)
Other financing sources:						
Other receipts	-	-	-	-	-	639,267
Excess (deficiency) of receipts and other financing sources over disbursements	(158,638)	269,435	(13,839)	1,374,500	-	(4,384,846)
Cash and investment fund balance - beginning	237,448	-	352,548	-	-	20,551,857
Cash and investment fund balance - ending	<u>\$ 78,810</u>	<u>\$ 269,435</u>	<u>\$ 338,709</u>	<u>\$ 1,374,500</u>	<u>\$ -</u>	<u>\$ 16,167,011</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ 1,374,500	\$ -	\$ 8,195,758
Restricted assets:						
Cash and investments	78,810	269,435	338,709	-	-	7,971,253
Total cash and investment assets - ending	<u>\$ 78,810</u>	<u>\$ 269,435</u>	<u>\$ 338,709</u>	<u>\$ 1,374,500</u>	<u>\$ -</u>	<u>\$ 16,167,011</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,841,712
Public safety	-	-	-	-	-	571,690
Highways and streets	-	-	-	-	-	1,350,570
Health and welfare	-	-	-	-	-	784,515
Culture and recreation	-	-	-	-	-	220,404
Debt service	-	-	-	-	-	247,776
Capital outlay	78,810	269,435	338,709	-	-	954,586
Unrestricted	-	-	-	1,374,500	-	8,195,758
Total cash and investment fund balance - ending	<u>\$ 78,810</u>	<u>\$ 269,435</u>	<u>\$ 338,709</u>	<u>\$ 1,374,500</u>	<u>\$ -</u>	<u>\$ 16,167,011</u>

VIGO COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009

	City/Town Court Costs	Congressional School Interest	County Clerk	Tax Sale Surplus	Tax Sale Redemption	Surplus Tax	State Fair Tax Board
Additions:							
Agency fund additions	\$ 21,119	\$ 885	\$ 6,107,522	\$ 467,498	\$ 187,115	\$ 625,205	\$ 2,743
Deductions:							
Agency fund deductions	-	2,286	6,071,209	598,432	210,911	441,167	2,743
Excess (deficiency) of total additions over total deductions	21,119	(1,401)	36,313	(130,934)	(23,796)	184,038	-
Cash and investment fund balance - beginning	1,632	22,948	1,383,621	617,288	36,606	271,144	-
Cash and investment fund balance - ending	<u>\$ 22,751</u>	<u>\$ 21,547</u>	<u>\$ 1,419,934</u>	<u>\$ 486,354</u>	<u>\$ 12,810</u>	<u>\$ 455,182</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, 2009
 (Continued)

	State Fines And Forfeitures	State Sales Disclosure Fee	State Forestry Tax	Riverboat Revenue Sharing	Overweight Judgements	Inheritance Tax	Sheriff Inmate Trust
Additions:							
Agency fund additions	<u>\$ 147,244</u>	<u>\$ 9,495</u>	<u>\$ 5,486</u>	<u>\$ 662,401</u>	<u>\$ 16,003</u>	<u>\$ 2,458,769</u>	<u>\$ 504,259</u>
Deductions:							
Agency fund deductions	<u>146,628</u>	<u>9,545</u>	<u>5,486</u>	<u>350,000</u>	<u>16,174</u>	<u>2,279,993</u>	<u>509,631</u>
Excess (deficiency) of total additions over total deductions	616	(50)	-	312,401	(171)	178,776	(5,372)
Cash and investment fund balance - beginning	<u>20,721</u>	<u>925</u>	<u>-</u>	<u>353,599</u>	<u>1,881</u>	<u>419,699</u>	<u>30,111</u>
Cash and investment fund balance - ending	<u><u>\$ 21,337</u></u>	<u><u>\$ 875</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 666,000</u></u>	<u><u>\$ 1,710</u></u>	<u><u>\$ 598,475</u></u>	<u><u>\$ 24,739</u></u>

VIGO COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Children with Special Health Care Needs	Special Death Benefit	Cagit	Cedit	Coroner Continuing Education	Financial Institution Tax	County Wheel Tax
Additions:							
Agency fund additions	\$ 17,828	\$ 3,865	\$ 15,488,844	\$ 10,546,068	\$ 16,734	\$ 1,044,587	\$ 1,194,692
Deductions:							
Agency fund deductions	17,828	4,000	15,488,844	10,546,068	16,968	1,044,587	1,177,174
Excess (deficiency) of total additions over total deductions	-	(135)	-	-	(234)	-	17,518
Cash and investment fund balance - beginning	-	365	-	-	1,778	-	47,389
Cash and investment fund balance - ending	\$ -	\$ 230	\$ -	\$ -	\$ 1,544	\$ -	\$ 64,907

VIGO COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Surtax	Commercial Vehicle Excise Tax	Homestead Credit Rebate	Tax Distribution	After Settlement Collections	County Sales Disclosure	Payroll Withholdings
Additions:							
Agency fund additions	\$ 65,507	\$ 540,443	\$ -	\$ 110,120,843	\$ 8,858,348	\$ 9,495	\$ 4,771,601
Deductions:							
Agency fund deductions	71,751	540,443	-	110,120,843	8,451,562	4,850	4,780,768
Excess (deficiency) of total additions over total deductions	(6,244)	-	-	-	406,786	4,645	(9,167)
Cash and investment fund balance - beginning	6,244	-	1,524	-	8,451,562	82,400	18,882
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,524</u>	<u>\$ -</u>	<u>\$ 8,858,348</u>	<u>\$ 87,045</u>	<u>\$ 9,715</u>

VIGO COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Township Tax	Hulman Field Airport Authority	Hulman Field Cumulative Building	Conservancy District	Township Firefighting Tax	Library Tax
Additions:						
Agency fund additions	\$ 401,036	\$ 1,204,273	\$ 81,925	\$ 945,475	\$ 248,829	\$ 5,205,537
Deductions:						
Agency fund deductions	401,036	1,204,273	81,925	945,475	248,829	5,205,537
Excess (deficiency) of total additions over total deductions	-	-	-	-	-	-
Cash and investment fund balance - beginning	-	-	-	-	-	-
Cash and investment fund balance - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

VIGO COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Corporation Tax	Township Recreation Tax	Police Pension Tax Distribution	School Debt Service	Corporate Park Tax Maintenance	City Miscellaneous Tax Collections
Additions:						
Agency fund additions	\$ 21,132,550	\$ 10,062	\$ 40,931	\$ 7,958,085	\$ 2,042,905	\$ 3,650,362
Deductions:						
Agency fund deductions	21,132,550	10,062	40,931	7,958,085	2,042,904	3,650,362
Excess (deficiency) of total additions over total deductions	-	-	-	-	1	-
Cash and investment fund balance - beginning	-	-	-	-	-	-
Cash and investment fund balance - ending	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -

VIGO COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Sanitary District Bond	School Transportation	School Capital Project	Special Education Preschool	School General Tax	Fire Protection District
Additions:						
Agency fund additions	<u>\$ 8,054,473</u>	<u>\$ 7,039,057</u>	<u>\$ 14,039,839</u>	<u>\$ 7,200</u>	<u>\$ 3,359,900</u>	<u>\$ 2,461,215</u>
Deductions:						
Agency fund deductions	<u>8,054,473</u>	<u>7,039,057</u>	<u>14,039,839</u>	<u>7,200</u>	<u>3,359,900</u>	<u>2,461,215</u>
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>	<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, 2009
 (Continued)

	Fire Protection District Loan	Fire Protection District Cumulative Fire	Township Loan Fund	Cumulative Development	Sewage Charge Collections	Homestead Credit State Distribution
Additions:						
Agency fund additions	\$ 116,267	\$ 329,994	\$ 16,175	\$ 483,670	\$ 236,836	\$ 1,842,556
Deductions:						
Agency fund deductions	116,267	329,994	16,175	483,670	236,836	1,842,916
Excess (deficiency) of total additions over total deductions	-	-	-	-	-	(360)
Cash and investment fund balance - beginning	-	-	-	-	-	14,011
Cash and investment fund balance - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,651

VIGO COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Township Cumulative Fire	State General/Court Fees	State Share Delinquent Tax & Penalties	County Recorder	Sheriff Misc. Trust	Totals
Additions:						
Agency fund additions	\$ 118,550	\$ 2,972	\$ 30,081	\$ 402,816	\$ 822,880	\$ 246,181,050
Deductions:						
Agency fund deductions	118,550	-	30,081	403,779	835,589	245,207,401
Excess (deficiency) of total additions over total deductions	-	2,972	-	(963)	(12,709)	973,649
Cash and investment fund balance - beginning	-	-	-	32,557	14,965	11,831,852
Cash and investment fund balance - ending	\$ -	\$ 2,972	\$ -	\$ 31,594	\$ 2,256	\$ 12,805,501

VIGO COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 For The Year Ended December 31, 2009

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	\$ 4,924,115
Infrastructure	61,632,746
Buildings	29,721,580
Machinery and equipment	<u>6,338,031</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 102,616,472</u>

VIGO COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2009

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Juvenile Center	\$ 2,035,000	\$ 246,000
Courthouse Renovation	7,385,000	733,000
Bonds payable:		
General obligation bonds:		
Jail Construction & Renovation	4,700,000	559,752
Revenue bonds:		
Canal Road	12,520,000	1,683,263
Innkeeper's Tax	1,965,000	207,530
Tax Increment & Economic Development Income Tax	<u>4,515,000</u>	<u>188,205</u>
Total governmental activities debt	<u>\$ 33,120,000</u>	<u>\$ 3,617,750</u>

VIGO COUNTY
OTHER REPORTS

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

County Sheriff
County Community Corrections

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

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 the 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, 2009. 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, 2009.

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

July 1, 2010

VIGO COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2009

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		\$ 9,331
National School Lunch Program	10.555		<u>14,174</u>
Total for federal grantor agency			<u>23,505</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Block Grants	16.523		
		06-JB-102	9,777
		07-JB-004	<u>2,835</u>
Total for program			<u>12,612</u>
Victims of Child Abuse	16.547		
Guardian ad Litem			20,366
Child Abuse Prevention and Treatment Act (CAPTA)			<u>7,500</u>
Total for program			<u>27,866</u>
Crime Victim Assistance	16.575	08-VA-156	18,892
Edward Byrne Memorial Formula Grant Program (A)	16.579	07-DJ-103	37,021
Edward Byrne Memorial Justice Assistance Grant	16.738	08(a)-DJ-027	20,000
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804	2009-SB-B9-1964	<u>15,072</u>
Total for federal grantor agency			<u>131,463</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		
Big City/Big County Enforcement Program		PT-10-04-04-44	8,000
DUI Task Force Indiana Enforcement Program		K8-10-03-03-31	2,813
Indiana Statewide SADD		K4-09-02-07-01	150,000
Indiana Statewide SADD		K4-10-02-07-01	76,000
Operation Pullover		PT-09-04-01-50	6,000
Operation Pullover		K8-09-03-03-31	<u>10,000</u>
Total for program			<u>252,813</u>
Child Safety and Child Booster Seats Incentive Chances for Indiana Youth	20.613		
		IN-CP-08-01-01	<u>7,836</u>
Total for federal grantor agency			<u>260,649</u>

The accompanying notes are 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, 2009
(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. ENVIRONMENTAL PROTECTION AGENCY</u>			
Direct Grant			
Congressionally Mandated Projects	66.202		<u>8,772</u>
Total for federal grantor agency			<u>8,772</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health			
Public Health Emergency Preparedness	93.069		
Public Health Preparedness and Response for H1N1		A70-0-0531202	108,217
Public Health Preparedness and Response for Bioterrorism		A70-0-0531328	<u>5,543</u>
Total for program			<u>113,760</u>
Pass-Through Indiana Department of Child Services			
Child Support Enforcement			
ARRA - Child Support Enforcement	93.563		30,938
Child Support Expenditures	93.563		553,548
Incentives			149,215
Indirect Costs			<u>67,687</u>
Total for program			<u>801,388</u>
Total for federal grantor agency			<u>915,148</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	82,902
Emergency Management Performance Grants	97.042	C44P-9-690A	38,607
Citizen Corps	97.053	C44P-9-458A	4,076
Homeland Security Grant Program	97.067	C44P-9-605A	12,882
State Homeland Security Program (SHSP)	97.073	C44P-9-057A	<u>6,671</u>
Total for federal grantor agency			<u>145,138</u>
Total federal awards expended			<u>\$ 1,484,675</u>

The accompanying notes are 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
93.563	Child Support Enforcement

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

Auditee qualified as low-risk auditee? yes

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

VIGO COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

VIGO COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 1, 2010, with Judith A. Anderson, President of the Board of County Commissioners; Mike Ciolli, County Commissioner; Timothy M. Seprodi, Auditor; and Kylissa Miller, Chief Deputy Auditor.