

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

ANNUAL FINANCIAL REPORT

2010

VIGO COUNTY, INDIANA



FILED

09/01/2011

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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 Greg Ewing	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Recorder	Nancy Allsup	01-01-09 to 12-31-12
President of the Board of County Commissioners	Judith A. Anderson Michael Ciolli	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	Kathy Miller Mark D. Bird	01-01-10 to 12-31-10 01-01-11 to 12-31-11



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 statement of Vigo County (County), for the year ended December 31, 2010. This financial statement is the responsibility of the County's management. Our responsibility is to express opinions on this financial statement 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 statement(s) are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting noted above is a different basis than that used in the prior year.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated August 10, 2011, 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.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. 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 financial

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

statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Included in the financial statement 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 Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, 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 financial statement and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, the County Commissioners and the County Council 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

August 10, 2011



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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 statement of Vigo County (County), for the year ended December 31, 2010, and have issued our report thereon dated August 10, 2011. 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 opinion on the financial statement, 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 deficiency in internal control 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 and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is 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, the County Commissioners and the County Council 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

August 10, 2011

FINANCIAL STATEMENT

VIGO COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
REGULATORY BASIS
For The Year Ended December 31, 2010

	Cash and		Cash and	
	Investments	Receipts	Disbursements	Investments
	01-01-10			12-31-10
General	\$ 16,634,378	\$ 29,892,606	\$ 27,504,470	\$ 19,022,514
Local Road And Street	375,514	675,615	565,609	485,520
Sheriff Accident Report	6,541	11,055	10,607	6,989
Sheriff Hand Gun Permits	30,254	26,509	34,113	22,650
Park & Rec Non Rev	220,404	186,471	118,146	288,729
Health	784,516	1,527,598	1,371,019	941,095
Alcohol And Drug Services	196,862	442,407	466,974	172,295
Park & Rec Donations	32,816	11,100	6,315	37,601
Crime Control	(6,076)	32,647	24,753	1,818
Fema	6,498	-	-	6,498
Law Enforcement Continuing Ed	753	-	-	753
Clerk's Records Perpetuation	125,287	20,113	54,475	90,925
Enhanced Access	180	600	-	780
Non Rev Juvenile Lunch Program	4,046	28,019	20,402	11,663
Emergency Telephone System	270,858	240,722	269,992	241,588
Drug Free Community	101,265	103,253	105,355	99,163
Drainage Maintenance	26,500	6,832	8,050	25,282
Emergency Planning/Right To Know	107,398	6,919	19,103	95,214
Convention And Tourism	857,224	1,091,924	1,173,160	775,988
Highway	971,316	3,570,138	3,522,768	1,018,686
Parks And Recreation	686,231	1,166,754	1,034,023	818,962
Reassessment II	3,010,386	722,682	1,425,706	2,307,362
Prosecutor Incentive	20,397	-	19,667	730
Supplemental Juvenile Probation	30,394	18,344	14,482	34,256
Recorder's Records Perpetuation	426,141	145,390	158,608	412,923
User Fee	8,720	6,008	2,777	11,951
Covered Bridge	3,740	1,850	-	5,590
Health Maintenance	40,097	72,672	83,509	29,260
Users/Pretrial Devrsn	73,434	81,966	37,721	117,679
Guardian Ad Litem Fee	75,481	36,233	30,729	80,985
Court Appointed Special Advocate	5,652	510	1,154	5,008
Plat Mapping	188,443	18,500	416	206,527
Supplemental Public Defender Svc	102,293	55,280	52,160	105,413
Clerk Incentive	36,730	-	2,020	34,710
Surveyor's Corner Perpetuation	166,551	18,482	12,366	172,667
Sheriff's Continuing Education	18,530	296	2,752	16,074
Users/Jury Pay	32,033	14,357	-	46,390
Sheriff Donations	1,952	3,791	3,119	2,624
Juvenile Donation	1,365	-	-	1,365
Health Smallpox	4,324	-	-	4,324
Veterans Memorial Donation	202	-	-	202
Capta Grant	7,445	12,000	11,312	8,133
Crime Victim Asst/State Agency	13,964	-	-	13,964
Indot Grant Industrial Park	297	-	-	297
Ace 70 Grant VC Sheriff	1,881	-	-	1,881
Energy Grant	-	10,000	5,000	5,000
Tax Sale Costs	18,341	129,533	84,565	63,309
Rainy Day	4,523,489	6,765,302	504,918	10,783,873
Operation Pullover	17,335	49,614	55,894	11,055
User/Infraction Deferral	150,187	128,398	217,926	60,659
Courthouse Lights Donation	50	-	-	50
CC Project Income	(29,202)	751,885	725,791	(3,108)
Sheriff Commissary	63,007	418,469	466,614	14,862
Adult Community Corrections	18,774	618,217	636,961	30
DTF Seized Assets	32,727	83,303	113,207	2,823
Dog Tax	374	-	-	374
Riverbottom Improvements	-	8,949	8,949	-
Common School	220	1,400	1,620	-
Sheriff Sale	88,778	86,800	112,870	62,708
Recorder Security Protection	89,339	34,570	6,360	117,549
Homeland Security	53,432	2,089	36,294	19,227
Wireless Emergency Telephone System	476,755	388,475	448,883	416,347
New Clerk Incentive	185,585	53,663	72,573	166,675

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

VIGO COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Drug Task Force	65,145	22,677	8,212	79,610
Crime Victims Donation	13,228	-	-	13,228
Health Donation	172,748	109,971	38,943	243,776
EMA Donations	25	-	-	25
Park Land Acquisition	38,010	3,484	7,299	34,195
Animal Control	1,007	300	-	1,307
Campaign Finance Enforcement	40	-	-	40
Court Title IV-D	41,761	134,399	153,250	22,910
Health Non-Reverting	8,512	3,020	3,020	8,512
Community Transition	12,106	99,870	105,224	6,752
Prosecutor Equitable Sharing	94	24,680	-	24,774
Engineering	223,147	62,639	211,630	74,156
Road Closure	149,837	99,890	97,707	152,020
Interlocal Coop Agreement	29,955	-	-	29,955
Air Pollution Non Reverting	159,309	272,299	89,706	341,902
Air Pollution NR Title V	115,313	4,772	120,085	-
Commissary-Community Corr	13,147	16,328	18,108	11,367
Edit - County Portion	5,949,736	5,234,915	2,868,307	8,316,344
Homeland Defense	1,926	-	-	1,926
CTP Zone	1,768,264	-	231,837	1,536,427
Tax Certificate Sale	-	274,634	111,784	162,850
Drug Court User Fee	24,351	119,038	139,435	3,954
Supplemental Adult Probation	383,112	124,825	46,511	461,426
Project 21	43	8,000	7,964	79
Records Check	4,979	1,653	-	6,632
Juvenile Justice Center Ed	4,981	35,597	32,001	8,577
Vigo Co Indus Park Ls	26,499	-	-	26,499
Recorder Enhanced Access	8,652	6,970	-	15,622
Levy Excess State Funds	19,228	-	-	19,228
Levy Excess County General	6,131,545	81,770	6,131,545	81,770
HC Ditch and Dyke	-	24,761	24,761	-
CASA Expansion Grant	2,851	32,499	35,350	-
Surplus Sewage Collections	3,092	-	-	3,092
Congressional School Principle	57,146	-	-	57,146
Hospital Benefits	2,467,924	4,265,275	4,777,466	1,955,733
CASA Expansion Grant II	-	19,000	8,794	10,206
Sheriff ARRA JAG Grant	-	49,428	49,428	-
ARRA Grant Clerk Incentive	-	36,680	-	36,680
ARRA Grant Prosecutor Inc IV-D	-	31,162	1,840	29,322
Bond And Interest Redemption	247,776	549,890	546,507	251,159
Courthouse Bond	64,245	176,247	33,000	207,492
Cumulative Capital Development	267,632	595,715	703,000	160,347
Park Nonreverting Capital	78,811	17,000	31,967	63,844
Redevelopment District Capital	269,435	210,490	238,560	241,365
Cumulative Bridge	4,357,533	1,082,192	2,996,168	2,443,557
Canal Road Construction	3,785,071	-	1,904,571	1,880,500
General Drain	338,709	1,962	-	340,671
Canal Road Reserve	1,374,500	-	-	1,374,500
Sheriff Pension	8,825,525	544,115	450,583	8,919,057
City And Town Court Costs	22,751	19,850	35,608	6,993
St Coroner CE Fees	1,544	16,556	16,644	1,456
Congressional School Interest	21,547	138	2,286	19,399
Clerk Supp Car	1,419,934	10,742,055	10,867,749	1,294,240
Tax Sale Surplus	486,355	1,681,899	1,101,338	1,066,916
Tax Sale Redemption	12,810	673,907	612,479	74,238
Surplus Tax	455,182	224,192	294,535	384,839
State Fines And Forfeitures	21,337	134,019	141,957	13,399
State Sales Disclosure Fee	875	9,280	9,155	1,000
Overweight Judgements	1,710	20,478	12,227	9,961
Inheritance Tax	598,476	3,107,631	2,962,425	743,682
Sheriff Inmate Trust	24,739	488,935	489,026	24,648
Deferred Compensation	800	-	-	800
Retirement	2,925	-	-	2,925

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

VIGO COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Federal	(16)	1,806,700	1,806,578	106
State	2	861,814	861,775	41
Social Security	(32)	1,405,973	1,405,870	71
Supplemental Insurance	678	422,428	420,979	2,127
Special Death Benefit	230	4,085	4,100	215
Highway Union Dues	1,819	17,009	17,085	1,743
United Way	30	875	857	48
Cagit	-	14,092,121	14,092,121	-
Cedit	-	9,448,428	9,448,428	-
Fin Institution Franch Tax	-	1,036,735	1,036,735	-
Cintas Highway Uniforms	814	5,303	4,826	1,291
Wheel Tax	64,907	1,337,595	1,402,502	-
Commercial Excise Tax	-	541,976	541,976	-
Riverboat Wagering Tax	666,000	662,401	1,079,461	248,940
Homestead Credit Rebate	1,524	-	-	1,524
Sheriff's Pension	2,540	264,298	264,058	2,780
Garnishment	-	140	140	-
W/H FOP	-	600	600	-
Tax Distribution	-	74,591,470	74,591,470	-
After Settlement Collections	8,858,348	2,830,028	8,858,348	2,830,028
County Sales Disclosure	87,045	9,280	4,850	91,475
Prepaid Legal Services	155	-	-	155
Homestead Credit State Distribution	13,650	1,051,649	1,058,816	6,483
State General/Court Fees	2,972	8,028	-	11,000
State Share Delinq Tax & Penalties	-	10,623	10,623	-
HEA 1001-2007-2008 PTRC & HSC	-	384,250	384,250	-
Juvenile Restitution	3,236	7,621	7,099	3,758
CC Work Release Trust	(187)	292,518	292,286	45
Sheriff's Trust	2,256	1,332,568	1,332,568	2,256
	<u>\$ 81,676,314</u>	<u>\$ 193,703,913</u>	<u>\$ 199,364,650</u>	<u>\$ 76,015,577</u>

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

VIGO COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. 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 some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government.)

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), 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 regulatory 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.

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts may include, but are not limited to, the following sources:

Taxes, which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax county adjusted gross income tax, and other taxes that are set by the County.

Special assessments which includes amounts levied against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

License and permits which includes amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the

VIGO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

permit. Examples of license and permits include: peddler licenses; dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits; and gun permits.

Intergovernmental receipts which includes receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts includes, but is not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records; copy machine charges; accident report copies, gun permit applications, 911 telephone services; recycling fees, dog pound fees; emergency medical service fees, park rental fees; swimming pool receipts; cable tv receipts; ordinance violations; fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which includes receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits help as performance guarantees (forfeitures).

Net proceeds from borrowings which includes receipts from general obligation bonds, notes, and loans.

Intergovernmental loan activity which includes amounts received from other funds as loans on a temporary basis.

Transfers in which includes funds authorized by statute, ordinance, resolution or court order to be transferred in from another fund.

Utility receipts which are comprised mostly of charges for current services.

Internal service receipts which are comprised mostly of fees received for services performed for other funds.

Fiduciary receipts which are comprised mostly of contributions to the pensions funds from state and local sources.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements may include, but are not limited to, the following uses:

Personal services which includes outflows for salaries, wages and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

VIGO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Supplies which includes articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which includes, but is not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance; and rental charges.

Debt service principle and interest which includes fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

Capital outlay which includes all outflows for land, infrastructure, buildings, improvements, machinery and equipment having an appreciable and calculable period of usefulness.

Interfund loan payments and loans made which includes amounts that are owed to a particular fund by another fund.

Transfers out which includes funds authorized by statute, ordinance, resolution or court order to be transferred to another fund.

F. Interfund Transfers

The County may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

VIGO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. 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. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statute (IC 5-13-9) authorizes the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be 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; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement and replacement items purchased.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is 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 this defined benefit plan. State statutes (IC 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

VIGO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' 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. That report may be obtained by contacting:

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

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan 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 (IC 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

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan 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 (IC 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.

VIGO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

The County also contributes to additional pension plans unique to the County. Information regarding these plans may be obtained from the County.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, Vigo County's Annual Report can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010

	General	Local Road And Street	Sheriff Accident Report	Sheriff Hand Gun Permits	Park & Rec Non Rev	Health	Alcohol And Drug Services
Cash and investments - beginning	\$ 16,634,378	\$ 375,514	\$ 6,541	\$ 30,254	\$ 220,404	\$ 784,516	\$ 196,862
Receipts:							
Taxes	22,584,457	-	-	-	-	1,226,345	-
Licenses and permits	-	-	-	26,509	-	173,969	-
Intergovernmental	4,375,236	562,891	-	-	-	127,229	-
Charges for services	1,425,982	-	-	-	-	-	-
Fines and forfeits	442,578	-	6,240	-	-	-	432,805
Other receipts	1,064,353	112,724	4,815	-	186,471	55	9,602
Total receipts	<u>29,892,606</u>	<u>675,615</u>	<u>11,055</u>	<u>26,509</u>	<u>186,471</u>	<u>1,527,598</u>	<u>442,407</u>
Disbursements:							
Personal services	19,193,618	107,410	-	-	28,878	1,155,207	332,140
Supplies	1,082,471	458,199	-	-	12,586	134,031	5,517
Other services and charges	5,180,877	-	-	-	21,975	59,949	129,292
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	550,987	-	-	-	29,297	21,832	25
Other disbursements	1,496,517	-	10,607	34,113	25,410	-	-
Total disbursements	<u>27,504,470</u>	<u>565,609</u>	<u>10,607</u>	<u>34,113</u>	<u>118,146</u>	<u>1,371,019</u>	<u>466,974</u>
Excess (deficiency) of receipts over disbursements	<u>2,388,136</u>	<u>110,006</u>	<u>448</u>	<u>(7,604)</u>	<u>68,325</u>	<u>156,579</u>	<u>(24,567)</u>
Cash and investments - ending	<u>\$ 19,022,514</u>	<u>\$ 485,520</u>	<u>\$ 6,989</u>	<u>\$ 22,650</u>	<u>\$ 288,729</u>	<u>\$ 941,095</u>	<u>\$ 172,295</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Park & Rec Donations	Crime Control	Fema	Law Enforcement Continuing Ed	Clerk's Records Perpetuation	Enhanced Access	Non Rev Juvenile Lunch Program
Cash and investments - beginning	\$ 32,816	\$ (6,076)	\$ 6,498	\$ 753	\$ 125,287	\$ 180	\$ 4,046
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	32,647	-	-	-	-	28,019
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	20,113	-	-
Other receipts	11,100	-	-	-	-	600	-
Total receipts	11,100	32,647	-	-	20,113	600	28,019
Disbursements:							
Personal services	-	24,753	-	-	41,911	-	-
Supplies	-	-	-	-	655	-	-
Other services and charges	-	-	-	-	1,200	-	-
Debt service - principal and interest	-	-	-	-	10,709	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,315	-	-	-	-	-	20,402
Total disbursements	6,315	24,753	-	-	54,475	-	20,402
Excess (deficiency) of receipts over disbursements	4,785	7,894	-	-	(34,362)	600	7,617
Cash and investments - ending	\$ 37,601	\$ 1,818	\$ 6,498	\$ 753	\$ 90,925	\$ 780	\$ 11,663

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Emergency Telephone System	Drug Free Community	Drainage Maintenance	Emergency Planning/Right To Know	Convention And Tourism	Highway	Parks And Recreation
Cash and investments - beginning	\$ 270,858	\$ 101,265	\$ 26,500	\$ 107,398	\$ 857,224	\$ 971,316	\$ 686,231
Receipts:							
Taxes	-	-	-	-	1,085,529	731,163	1,057,083
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	2,639,578	109,671
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	103,253	-	-	-	-	-
Other receipts	240,722	-	6,832	6,919	6,395	199,397	-
Total receipts	<u>240,722</u>	<u>103,253</u>	<u>6,832</u>	<u>6,919</u>	<u>1,091,924</u>	<u>3,570,138</u>	<u>1,166,754</u>
Disbursements:							
Personal services	14,583	9,329	-	-	244,171	1,778,761	764,041
Supplies	-	134	-	-	6,195	1,056,641	112,795
Other services and charges	129,822	95,892	-	8,743	919,816	640,928	123,683
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	125,587	-	-	10,360	2,557	46,178	33,504
Other disbursements	-	-	8,050	-	421	260	-
Total disbursements	<u>269,992</u>	<u>105,355</u>	<u>8,050</u>	<u>19,103</u>	<u>1,173,160</u>	<u>3,522,768</u>	<u>1,034,023</u>
Excess (deficiency) of receipts over disbursements	<u>(29,270)</u>	<u>(2,102)</u>	<u>(1,218)</u>	<u>(12,184)</u>	<u>(81,236)</u>	<u>47,370</u>	<u>132,731</u>
Cash and investments - ending	<u>\$ 241,588</u>	<u>\$ 99,163</u>	<u>\$ 25,282</u>	<u>\$ 95,214</u>	<u>\$ 775,988</u>	<u>\$ 1,018,686</u>	<u>\$ 818,962</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Reassessment II	Prosecutor Incentive	Supplemental Juvenile Probation	Recorder's Records Perpetuation	User Fee	Covered Bridge	Health Maintenance
Cash and investments - beginning	\$ 3,010,386	\$ 20,397	\$ 30,394	\$ 426,141	\$ 8,720	\$ 3,740	\$ 40,097
Receipts:							
Taxes	641,915	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	66,598	-	-	-	-	-	72,672
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	144,920	5,247	-	-
Other receipts	14,169	-	18,344	470	761	1,850	-
Total receipts	<u>722,682</u>	<u>-</u>	<u>18,344</u>	<u>145,390</u>	<u>6,008</u>	<u>1,850</u>	<u>72,672</u>
Disbursements:							
Personal services	308,799	-	-	37,128	-	-	83,509
Supplies	5,429	-	1,769	101,506	-	-	-
Other services and charges	1,111,478	-	12,713	17,437	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,870	-	-	-
Other disbursements	-	19,667	-	667	2,777	-	-
Total disbursements	<u>1,425,706</u>	<u>19,667</u>	<u>14,482</u>	<u>158,608</u>	<u>2,777</u>	<u>-</u>	<u>83,509</u>
Excess (deficiency) of receipts over disbursements	<u>(703,024)</u>	<u>(19,667)</u>	<u>3,862</u>	<u>(13,218)</u>	<u>3,231</u>	<u>1,850</u>	<u>(10,837)</u>
Cash and investments - ending	<u>\$ 2,307,362</u>	<u>\$ 730</u>	<u>\$ 34,256</u>	<u>\$ 412,923</u>	<u>\$ 11,951</u>	<u>\$ 5,590</u>	<u>\$ 29,260</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Users/Pretrial Devrsn	Guardian Ad Litem Fee	Court Appointed Special Advocate	Plat Mapping	Supplemental Public Defender Svc	Clerk Incentive	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 73,434	\$ 75,481	\$ 5,652	\$ 188,443	\$ 102,293	\$ 36,730	\$ 166,551
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	34,149	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	71,280	-	-	-	55,199	-	17,918
Other receipts	10,686	2,084	510	18,500	81	-	564
Total receipts	81,966	36,233	510	18,500	55,280	-	18,482
Disbursements:							
Personal services	37,721	13,261	-	-	-	-	1,774
Supplies	-	1,200	-	416	-	-	7,892
Other services and charges	-	15,131	1,154	-	52,160	-	2,700
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,137	-	-	-	-	-
Other disbursements	-	-	-	-	-	2,020	-
Total disbursements	37,721	30,729	1,154	416	52,160	2,020	12,366
Excess (deficiency) of receipts over disbursements	44,245	5,504	(644)	18,084	3,120	(2,020)	6,116
Cash and investments - ending	\$ 117,679	\$ 80,985	\$ 5,008	\$ 206,527	\$ 105,413	\$ 34,710	\$ 172,667

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sheriff's Continuing Education	Users/Jury Pay	Sheriff Donations	Juvenile Donation	Health Smallpox	Veterans Memorial Donation	Capta Grant
Cash and investments - beginning	\$ 18,530	\$ 32,033	\$ 1,952	\$ 1,365	\$ 4,324	\$ 202	\$ 7,445
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	12,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	14,209	-	-	-	-	-
Other receipts	296	148	3,791	-	-	-	-
Total receipts	296	14,357	3,791	-	-	-	12,000
Disbursements:							
Personal services	-	-	-	-	-	-	11,312
Supplies	536	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,216	-	3,119	-	-	-	-
Total disbursements	2,752	-	3,119	-	-	-	11,312
Excess (deficiency) of receipts over disbursements	(2,456)	14,357	672	-	-	-	688
Cash and investments - ending	<u>\$ 16,074</u>	<u>\$ 46,390</u>	<u>\$ 2,624</u>	<u>\$ 1,365</u>	<u>\$ 4,324</u>	<u>\$ 202</u>	<u>\$ 8,133</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Crime Victim Asst/State Agency	Indot Grant Industrial Park	Ace 70 Grant VC Sheriff	Energy Grant	Tax Sale Costs	Rainy Day	Operation Pullover
Cash and investments - beginning	\$ 13,964	\$ 297	\$ 1,881	\$ -	\$ 18,341	\$ 4,523,489	\$ 17,335
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	10,000	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	129,533	6,765,302	49,614
Total receipts	-	-	-	10,000	129,533	6,765,302	49,614
Disbursements:							
Personal services	-	-	-	-	-	-	24,197
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	5,000	-	37,618	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	467,300	7,497
Other disbursements	-	-	-	-	84,565	-	24,200
Total disbursements	-	-	-	5,000	84,565	504,918	55,894
Excess (deficiency) of receipts over disbursements	-	-	-	5,000	44,968	6,260,384	(6,280)
Cash and investments - ending	<u>\$ 13,964</u>	<u>\$ 297</u>	<u>\$ 1,881</u>	<u>\$ 5,000</u>	<u>\$ 63,309</u>	<u>\$ 10,783,873</u>	<u>\$ 11,055</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	User/Infraction Deferral	Courthouse Lights Donation	CC Project Income	Sheriff Commissary	Adult Community Corrections	DTF Seized Assets	Dog Tax
Cash and investments - beginning	\$ 150,187	\$ 50	\$ (29,202)	\$ 63,007	\$ 18,774	\$ 32,727	\$ 374
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	618,217	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	127,820	-	-	-	-	-	-
Other receipts	578	-	751,885	418,469	-	83,303	-
Total receipts	128,398	-	751,885	418,469	618,217	83,303	-
Disbursements:							
Personal services	102,231	-	641,259	-	286,790	-	-
Supplies	13,272	-	-	-	21,660	6,477	-
Other services and charges	100,439	-	53,678	-	119,694	106,505	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,984	-	30,854	-	208,817	225	-
Other disbursements	-	-	-	466,614	-	-	-
Total disbursements	217,926	-	725,791	466,614	636,961	113,207	-
Excess (deficiency) of receipts over disbursements	(89,528)	-	26,094	(48,145)	(18,744)	(29,904)	-
Cash and investments - ending	\$ 60,659	\$ 50	\$ (3,108)	\$ 14,862	\$ 30	\$ 2,823	\$ 374

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Riverbottom Improvements	Common School	Sheriff Sale	Recorder Security Protection	Homeland Security	Wireless Emergency Telephone System	New Clerk Incentive
Cash and investments - beginning	\$ -	\$ 220	\$ 88,778	\$ 89,339	\$ 53,432	\$ 476,755	\$ 185,585
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	86,800	34,570	-	-	-
Other receipts	8,949	1,400	-	-	2,089	388,475	53,663
Total receipts	8,949	1,400	86,800	34,570	2,089	388,475	53,663
Disbursements:							
Personal services	-	-	65,217	-	-	93,974	72,573
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	4,800	6,360	-	208,633	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	36,294	146,276	-
Other disbursements	8,949	1,620	42,853	-	-	-	-
Total disbursements	8,949	1,620	112,870	6,360	36,294	448,883	72,573
Excess (deficiency) of receipts over disbursements	-	(220)	(26,070)	28,210	(34,205)	(60,408)	(18,910)
Cash and investments - ending	\$ -	\$ -	\$ 62,708	\$ 117,549	\$ 19,227	\$ 416,347	\$ 166,675

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Drug Task Force	Crime Victims Donation	Health Donation	EMA Donations	Park Land Acquisition	Animal Control	Campaign Finance Enforcement
Cash and investments - beginning	\$ 65,145	\$ 13,228	\$ 172,748	\$ 25	\$ 38,010	\$ 1,007	\$ 40
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	22,677	-	83,659	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	26,312	-	3,484	300	-
Total receipts	<u>22,677</u>	<u>-</u>	<u>109,971</u>	<u>-</u>	<u>3,484</u>	<u>300</u>	<u>-</u>
Disbursements:							
Personal services	-	-	450	-	-	-	-
Supplies	-	-	4,227	-	-	-	-
Other services and charges	-	-	12,391	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	8,212	-	10,452	-	-	-	-
Other disbursements	-	-	11,423	-	7,299	-	-
Total disbursements	<u>8,212</u>	<u>-</u>	<u>38,943</u>	<u>-</u>	<u>7,299</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>14,465</u>	<u>-</u>	<u>71,028</u>	<u>-</u>	<u>(3,815)</u>	<u>300</u>	<u>-</u>
Cash and investments - ending	<u>\$ 79,610</u>	<u>\$ 13,228</u>	<u>\$ 243,776</u>	<u>\$ 25</u>	<u>\$ 34,195</u>	<u>\$ 1,307</u>	<u>\$ 40</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Court Title IV-D	Health Non-Reverting	Community Transition	Prosecutor Equitable Sharing	Engineering	Road Closure	Interlocal Coop Agreement
Cash and investments - beginning	\$ 41,761	\$ 8,512	\$ 12,106	\$ 94	\$ 223,147	\$ 149,837	\$ 29,955
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	42,638	-	-
Intergovernmental	-	3,020	94,450	-	-	-	-
Charges for services	-	-	5,420	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	134,399	-	-	24,680	20,001	99,890	-
Total receipts	134,399	3,020	99,870	24,680	62,639	99,890	-
Disbursements:							
Personal services	114,166	-	-	-	203,699	-	-
Supplies	2,514	-	17,846	-	7,931	-	-
Other services and charges	32,394	-	69,351	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	4,176	-	18,027	-	-	97,707	-
Other disbursements	-	3,020	-	-	-	-	-
Total disbursements	153,250	3,020	105,224	-	211,630	97,707	-
Excess (deficiency) of receipts over disbursements	(18,851)	-	(5,354)	24,680	(148,991)	2,183	-
Cash and investments - ending	\$ 22,910	\$ 8,512	\$ 6,752	\$ 24,774	\$ 74,156	\$ 152,020	\$ 29,955

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Air Pollution Non Reverting	Air Pollution NR Title V	Commissary - Comm Corr	Edit - County Portion	Homeland Defense	CTP Zone	Tax Certificate Sale
Cash and investments - beginning	\$ 159,309	\$ 115,313	\$ 13,147	\$ 5,949,736	\$ 1,926	\$ 1,768,264	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	272,299	4,772	16,328	5,234,915	-	-	274,634
Total receipts	272,299	4,772	16,328	5,234,915	-	-	274,634
Disbursements:							
Personal services	85,430	112,760	-	-	-	-	-
Supplies	709	1,745	359	-	-	-	-
Other services and charges	1,200	4,177	17,749	2,198,108	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	2,367	1,403	-	670,199	-	-	-
Other disbursements	-	-	-	-	-	231,837	111,784
Total disbursements	89,706	120,085	18,108	2,868,307	-	231,837	111,784
Excess (deficiency) of receipts over disbursements	182,593	(115,313)	(1,780)	2,366,608	-	(231,837)	162,850
Cash and investments - ending	\$ 341,902	\$ -	\$ 11,367	\$ 8,316,344	\$ 1,926	\$ 1,536,427	\$ 162,850

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Drug Court User Fee	Supplemental Adult Probation	Project 21	Records Check	Juvenile Justice Center Ed	Vigo Co Indus Park Ls	Recorder Enhanced Access
Cash and investments - beginning	\$ 24,351	\$ 383,112	\$ 43	\$ 4,979	\$ 4,981	\$ 26,499	\$ 8,652
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	124,825	-	1,653	-	-	6,970
Other receipts	119,038	-	8,000	-	35,597	-	-
Total receipts	<u>119,038</u>	<u>124,825</u>	<u>8,000</u>	<u>1,653</u>	<u>35,597</u>	<u>-</u>	<u>6,970</u>
Disbursements:							
Personal services	139,435	39,609	7,964	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	6,902	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	32,001	-	-
Total disbursements	<u>139,435</u>	<u>46,511</u>	<u>7,964</u>	<u>-</u>	<u>32,001</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(20,397)</u>	<u>78,314</u>	<u>36</u>	<u>1,653</u>	<u>3,596</u>	<u>-</u>	<u>6,970</u>
Cash and investments - ending	<u>\$ 3,954</u>	<u>\$ 461,426</u>	<u>\$ 79</u>	<u>\$ 6,632</u>	<u>\$ 8,577</u>	<u>\$ 26,499</u>	<u>\$ 15,622</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Levy Excess State Funds	Levy Excess County General	HC Ditch & Dyke	Casa Expansion Grant	Surplus Sewage Collections	Congressional School Principle	Hospital Benefits
Cash and investments - beginning	\$ 19,228	\$ 6,131,545	\$ -	\$ 2,851	\$ 3,092	\$ 57,146	\$ 2,467,924
Receipts:							
Taxes	-	-	24,761	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	81,770	-	32,499	-	-	4,265,275
Total receipts	-	81,770	24,761	32,499	-	-	4,265,275
Disbursements:							
Personal services	-	-	-	30,730	-	-	-
Supplies	-	-	-	1,722	-	-	-
Other services and charges	-	-	-	2,388	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	510	-	-	-
Other disbursements	-	6,131,545	24,761	-	-	-	4,777,466
Total disbursements	-	6,131,545	24,761	35,350	-	-	4,777,466
Excess (deficiency) of receipts over disbursements	-	(6,049,775)	-	(2,851)	-	-	(512,191)
Cash and investments - ending	<u>\$ 19,228</u>	<u>\$ 81,770</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,092</u>	<u>\$ 57,146</u>	<u>\$ 1,955,733</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Casa Expansion Grant II	Sheriff ARRA JAG Grant	ARRA Grant Clerk Incentive	ARRA GRANT Prosecutor Inc IV-D	Bond And Interest Redemption	Courthouse Bond	Cumulative Capital Development
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 247,776	\$ 64,245	\$ 267,632
Receipts:							
Taxes	-	-	-	-	498,202	159,681	539,720
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	36,680	31,162	51,688	16,566	55,995
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	19,000	49,428	-	-	-	-	-
Total receipts	<u>19,000</u>	<u>49,428</u>	<u>36,680</u>	<u>31,162</u>	<u>549,890</u>	<u>176,247</u>	<u>595,715</u>
Disbursements:							
Personal services	8,794	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	546,507	33,000	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	703,000
Other disbursements	-	49,428	-	1,840	-	-	-
Total disbursements	<u>8,794</u>	<u>49,428</u>	<u>-</u>	<u>1,840</u>	<u>546,507</u>	<u>33,000</u>	<u>703,000</u>
Excess (deficiency) of receipts over disbursements	<u>10,206</u>	<u>-</u>	<u>36,680</u>	<u>29,322</u>	<u>3,383</u>	<u>143,247</u>	<u>(107,285)</u>
Cash and investments - ending	<u>\$ 10,206</u>	<u>\$ -</u>	<u>\$ 36,680</u>	<u>\$ 29,322</u>	<u>\$ 251,159</u>	<u>\$ 207,492</u>	<u>\$ 160,347</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Park Nonreverting Capital	Redevelopment District Capital	Cumulative Bridge	Canal Road Construction	General Drain	Canal Road Reserve	Sheriff Pension
Cash and investments - beginning	\$ 78,811	\$ 269,435	\$ 4,357,533	\$ 3,785,071	\$ 338,709	\$ 1,374,500	\$ 8,825,525
Receipts:							
Taxes	-	-	916,565	-	-	-	49,102
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	95,092	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	17,000	210,490	70,535	-	1,962	-	495,013
Total receipts	17,000	210,490	1,082,192	-	1,962	-	544,115
Disbursements:							
Personal services	-	-	48,878	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	2,947,290	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	31,967	-	-	1,904,571	-	-	-
Other disbursements	-	238,560	-	-	-	-	450,583
Total disbursements	31,967	238,560	2,996,168	1,904,571	-	-	450,583
Excess (deficiency) of receipts over disbursements	(14,967)	(28,070)	(1,913,976)	(1,904,571)	1,962	-	93,532
Cash and investments - ending	\$ 63,844	\$ 241,365	\$ 2,443,557	\$ 1,880,500	\$ 340,671	\$ 1,374,500	\$ 8,919,057

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	City And Town Court Costs	St Coroner CE Fees	Congressional School Interest	Clerk Supp Car	Tax Sale Surplus	Tax Sale Redemption	Surplus Tax
Cash and investments - beginning	\$ 22,751	\$ 1,544	\$ 21,547	\$ 1,419,934	\$ 486,355	\$ 12,810	\$ 455,182
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	19,850	16,556	138	10,742,055	1,681,899	673,907	224,192
Total receipts	19,850	16,556	138	10,742,055	1,681,899	673,907	224,192
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	35,608	16,644	2,286	10,867,749	1,101,338	612,479	294,535
Total disbursements	35,608	16,644	2,286	10,867,749	1,101,338	612,479	294,535
Excess (deficiency) of receipts over disbursements	(15,758)	(88)	(2,148)	(125,694)	580,561	61,428	(70,343)
Cash and investments - ending	\$ 6,993	\$ 1,456	\$ 19,399	\$ 1,294,240	\$ 1,066,916	\$ 74,238	\$ 384,839

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	State Fines And Forfeitures	State Sales Disclosure Fee	Overweight Judgements	Inheritance Tax	Sheriff Inmate Trust	Deferred Compensation	Retirement
Cash and investments - beginning	\$ 21,337	\$ 875	\$ 1,710	\$ 598,476	\$ 24,739	\$ 800	\$ 2,925
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	134,019	9,280	20,478	3,107,631	488,935	-	-
Total receipts	134,019	9,280	20,478	3,107,631	488,935	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	141,957	9,155	12,227	2,962,425	489,026	-	-
Total disbursements	141,957	9,155	12,227	2,962,425	489,026	-	-
Excess (deficiency) of receipts over disbursements	(7,938)	125	8,251	145,206	(91)	-	-
Cash and investments - ending	\$ 13,399	\$ 1,000	\$ 9,961	\$ 743,682	\$ 24,648	\$ 800	\$ 2,925

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Federal	State	Social Security	Supplemental Insurance	Special Death Benefit	Highway Union Dues
Cash and investments - beginning	\$ (16)	\$ 2	\$ (32)	\$ 678	\$ 230	\$ 1,819
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>1,806,700</u>	<u>861,814</u>	<u>1,405,973</u>	<u>422,428</u>	<u>4,085</u>	<u>17,009</u>
Total receipts	<u>1,806,700</u>	<u>861,814</u>	<u>1,405,973</u>	<u>422,428</u>	<u>4,085</u>	<u>17,009</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>1,806,578</u>	<u>861,775</u>	<u>1,405,870</u>	<u>420,979</u>	<u>4,100</u>	<u>17,085</u>
Total disbursements	<u>1,806,578</u>	<u>861,775</u>	<u>1,405,870</u>	<u>420,979</u>	<u>4,100</u>	<u>17,085</u>
Excess (deficiency) of receipts over disbursements	<u>122</u>	<u>39</u>	<u>103</u>	<u>1,449</u>	<u>(15)</u>	<u>(76)</u>
Cash and investments - ending	<u>\$ 106</u>	<u>\$ 41</u>	<u>\$ 71</u>	<u>\$ 2,127</u>	<u>\$ 215</u>	<u>\$ 1,743</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	United Way	Cagit	Cedit	Fin Institution Franch Tax	Cintas Highway Uniforms	Wheel Tax
Cash and investments - beginning	\$ 30	\$ -	\$ -	\$ -	\$ 814	\$ 64,907
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	875	14,092,121	9,448,428	1,036,735	5,303	1,337,595
Total receipts	875	14,092,121	9,448,428	1,036,735	5,303	1,337,595
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	857	14,092,121	9,448,428	1,036,735	4,826	1,402,502
Total disbursements	857	14,092,121	9,448,428	1,036,735	4,826	1,402,502
Excess (deficiency) of receipts over disbursements	18	-	-	-	477	(64,907)
Cash and investments - ending	\$ 48	\$ -	\$ -	\$ -	\$ 1,291	\$ -

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Commercial Excise Tax	Riverboat Wagering Tax	Homestead Credit Rebate	Sheriffs Pension	Garnishment	W/H Fop
Cash and investments - beginning	\$ -	\$ 666,000	\$ 1,524	\$ 2,540	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	541,976	662,401	-	264,298	140	600
Total receipts	541,976	662,401	-	264,298	140	600
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	541,976	1,079,461	-	264,058	140	600
Total disbursements	541,976	1,079,461	-	264,058	140	600
Excess (deficiency) of receipts over disbursements	-	(417,060)	-	240	-	-
Cash and investments - ending	\$ -	\$ 248,940	\$ 1,524	\$ 2,780	\$ -	\$ -

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Tax Distribution	After Settlement Collections	County Sales Disclosure	Prepaid Legal Services	Homestead Credit State Distribution	State General/Court Fees
Cash and investments - beginning	\$ -	\$ 8,858,348	\$ 87,045	\$ 155	\$ 13,650	\$ 2,972
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>74,591,470</u>	<u>2,830,028</u>	<u>9,280</u>	<u>-</u>	<u>1,051,649</u>	<u>8,028</u>
Total receipts	<u>74,591,470</u>	<u>2,830,028</u>	<u>9,280</u>	<u>-</u>	<u>1,051,649</u>	<u>8,028</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>74,591,470</u>	<u>8,858,348</u>	<u>4,850</u>	<u>-</u>	<u>1,058,816</u>	<u>-</u>
Total disbursements	<u>74,591,470</u>	<u>8,858,348</u>	<u>4,850</u>	<u>-</u>	<u>1,058,816</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(6,028,320)</u>	<u>4,430</u>	<u>-</u>	<u>(7,167)</u>	<u>8,028</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,830,028</u>	<u>\$ 91,475</u>	<u>\$ 155</u>	<u>\$ 6,483</u>	<u>\$ 11,000</u>

VIGO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	State Share Delinq Tax & Penalties	HEA 1001-2007-2008 PTRC & HSC	Juvenile Restitution	CC Work Release Trust	Sheriff's Trust	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 3,236	\$ (187)	\$ 2,256	\$ 81,676,314
Receipts:						
Taxes	-	-			-	29,514,523
Licenses and permits	-	-			-	243,116
Intergovernmental	-	-			-	9,179,896
Charges for services	-	-			-	1,431,402
Fines and forfeits	-	-			-	1,696,400
Other receipts	10,623	384,250	7,621	292,518	1,332,568	151,638,576
Total receipts	10,623	384,250	7,621	292,518	1,332,568	193,703,913
Disbursements:						
Personal services	-	-	-	-	-	26,266,462
Supplies	-	-	-	-	-	3,066,434
Other services and charges	-	-	-	-	-	15,039,134
Debt service - principal and interest	-	-	-	-	-	10,709
Capital outlay	-	-	-	-	-	5,175,172
Other disbursements	10,623	384,250	7,099	292,286	1,332,568	149,806,739
Total disbursements	10,623	384,250	7,099	292,286	1,332,568	199,364,650
Excess (deficiency) of receipts over disbursements	-	-	522	232	-	(5,660,737)
Cash and investments - ending	\$ -	\$ -	\$ 3,758	\$ 45	\$ 2,256	\$ 76,015,577

VIGO COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2010

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	29,371,580
Machinery and equipment	<u>6,353,962</u>
 Total governmental activities, capital assets not being depreciated	 <u><u>\$ 102,282,403</u></u>

VIGO COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2010

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Juvenile Center	\$ 1,885,000	\$ 120,000
Courthouse Renovation	6,735,000	366,000
Sheriff's Security Equipment	62,062	23,840
Loans payable:		
Visitor's Center 20 Year Mortgage	1,713,842	136,697
Bonds payable:		
General obligation bonds:		
Jail Construction & Renovation	4,785,000	539,251
Revenue bonds:		
Canal Road	11,330,000	839,626
Innkeeper's Tax	1,855,000	207,558
Tax Increment & Economic Development Income Tax	<u>4,515,000</u>	<u>94,103</u>
Total governmental activities debt	<u>\$ 32,880,904</u>	<u>\$ 2,327,075</u>

VIGO COUNTY
OTHER REPORT

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

County Sheriff

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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

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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 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 its major federal program for the year ended December 31, 2010. The County's major federal program is 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 its major federal program 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 its major federal program for the year ended December 31, 2010.

Internal Control Over Compliance

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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 deficiency in 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 and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

This report is intended solely for the information and use of the County's management, the Commissioners, the County Council, others within the entity, 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

August 10, 2011

VIGO COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2010

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			
School Breakfast Program	10.553		\$ 11,109
National School Lunch Program	10.555		<u>16,911</u>
Total for federal grantor agency			<u>28,020</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Office of Community and Rural Affairs			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	CF-008-503	<u>288,911</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute			
Juvenile Accountability Block Grants	16.523		
		07-JB-004	8,814
		08-JB-025	<u>7,533</u>
Total for program			<u>16,347</u>
Victims of Child Abuse	16.547		
Guardian ad Litem			34,149
Child Abuse Prevention and Treatment Act (CAPTA)			<u>12,000</u>
Total for program			<u>46,149</u>
Crime Victim Assistance	16.575		
		08VALE179	4,658
		09VA150	<u>27,989</u>
Total for program			<u>32,647</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	08(a)-DJ-027	<u>22,677</u>
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804	2009-SB-B9-1964	<u>49,428</u>
Total for federal grantor agency			<u>167,248</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	21,000
Indiana Statewide SADD		K4-10-02-07-01	76,000
Operation Pullover		K8-2011-03-03-11	12,000
Operation Pullover		CA-2001-03-05-03	<u>38,000</u>
Total for program			<u>155,000</u>
Child Safety and Child Booster Seats Incentive Grants Chances for Indiana Youth	20.613	IN-CP-10-01-01	<u>7,000</u>
Total for federal grantor agency			<u>162,000</u>

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

VIGO COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2010
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness	93.069	A70-0-0531328	<u>37,908</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		
ARRA - Child Support Enforcement			67,842
Child Support Expenditures			726,620
Incentives			134,399
Indirect Costs			<u>24,685</u>
Total for program			<u>953,546</u>
Voting Access for Individuals with Disabilities - Grants to States	93.617	84-HHS-2009	<u>10,000</u>
National Bioterrorism Hospital Preparedness Program	93.889	A70-1-0531696	<u>4,839</u>
Total for federal grantor agency			<u>1,006,293</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR 1766	<u>149,425</u>
Emergency Management Performance Grants	97.042	C44P-0-333A	<u>51,048</u>
Homeland Security Grant Program	97.067	C44P-9-690A	<u>12,777</u>
Law Enforcement Terrorism Prevention	97.074	C44P-0-093A	<u>14,747</u>
Total for federal grantor agency			<u>227,997</u>
Total federal awards expended			<u>\$ 1,880,469</u>

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

VIGO COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Vigo County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

VIGO COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	no

Identification of Major Programs:

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

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

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

VIGO COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

No matters are reportable.

VIGO COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 10, 2011, with Michael Ciolli, President of the Board of County Commissioners; Paul Mason, County Commissioner; Mark D. Bird, President of the County Council; and Kylissa Miller, Chief Deputy Auditor.