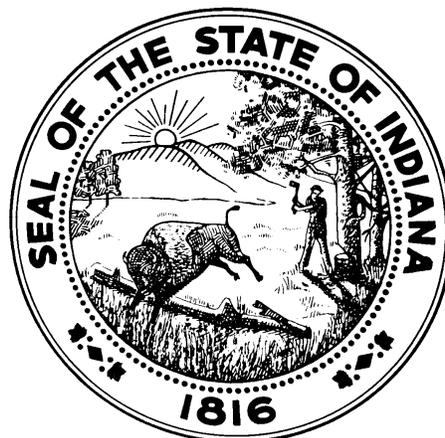


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

ANNUAL FINANCIAL REPORT

2008

MONROE COUNTY, INDIANA



FILED

02/10/2010

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Sandra M. Newmann Amy Gerstman	01-01-05 to 01-01-09 01-01-09 to 12-31-12
Treasurer	Barbara M. Clark Catherine Smith	01-01-08 to 12-31-08 01-01-09 to 12-31-12
Clerk	Jim Fielder	01-01-08 to 12-31-10
Sheriff	James Kennedy	01-01-08 to 12-31-10
Recorder	Samual B. Allison	01-01-08 to 12-31-10
President of the Board of County Commissioners	Patrick Stoffers	01-01-08 to 12-31-09
President of the County Council	Vic Kelson	01-01-08 to 12-31-09



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 MONROE COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Monroe County (County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

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

In our opinion, the financial statements referred to above 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, 2008, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated October 28, 2009, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

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

Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

The County has not presented Management's Discussion and Analysis 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, 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 Long-Term Debt has 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 it.

STATE BOARD OF ACCOUNTS

October 28, 2009



STATE OF INDIANA
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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 MONROE COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Monroe County (County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated October 28, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we considered to be significant deficiencies.

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. We consider the deficiencies described in item 2008-1 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies in internal control over financial reporting.

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. However, of the significant deficiencies described above, we consider item 2008-1 to be a material weakness.

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.

We noted certain matters that we reported to management in a separate letter dated October 28, 2009.

The County's response to the findings identified in our audit is described in the accompanying section of the report entitled Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

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

STATE BOARD OF ACCOUNTS

October 28, 2009

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

<u>Functions/Programs</u>	Program Receipts				Net Disbursement and Changes 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	\$ 29,793,251	\$ 1,833,887	\$ 84,295	\$ -	\$ (27,875,069)
Public safety	10,215,413	1,554,339	1,032,383	769,528	(6,859,163)
Highways and streets	8,991,923	-	3,628,095	580,199	(4,783,629)
Health and welfare	12,247,813	363,446	4,079,224	-	(7,805,143)
Economic development	268,589	-	-	-	(268,589)
Culture and recreation	2,627,969	637,360	-	-	(1,990,609)
Principal and interest on indebtedness	1,027,358	-	-	-	(1,027,358)
Total governmental activities	\$ 65,172,316	\$ 4,389,032	\$ 8,823,997	\$ 1,349,727	(50,609,560)
General receipts:					
Property taxes					28,498,962
Income taxes					10,055,637
Intergovernmental					2,342,257
Other local sources					8,610,935
Net proceeds from borrowings					1,998,000
Grants and contributions not restricted to specific programs					3,842,210
Investment earnings					1,960,909
Total general receipts					57,308,910
Change in net assets					6,699,350
Net assets - beginning					51,325,848
Net assets - ending					\$ 58,025,198
 <u>Assets</u>					
Cash and investments					\$ 23,390,462
Cash with fiscal agent					714,462
Restricted assets:					
Cash and investments					33,920,274
Total assets					\$ 58,025,198
 <u>Net Assets</u>					
Restricted for:					
General government					\$ 3,631,936
Public safety					1,410,181
Highways and streets					4,481,919
Health and welfare					3,661,985
Culture and recreation					126,820
Debt service					1,095,767
Capital outlay					18,801,866
Other purposes					1,424,262
Unrestricted					23,390,462
Total net assets					\$ 58,025,198

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

MONROE COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2008

	General	Family And Children	Richland Township TIF	Other Governmental Funds	Totals
Receipts:					
Taxes	\$ 20,797,183	\$ 5,925,708	\$ 2,078,722	\$ 13,029,764	\$ 41,831,377
Licenses and permits	570,159	-	-	36,398	606,557
Intergovernmental	2,082,229	2,802,151	-	7,814,491	12,698,871
Charges for services	865,558	-	-	1,480,645	2,346,203
Fines and forfeits	579,835	-	-	138,847	718,682
Other	<u>2,622,462</u>	<u>-</u>	<u>-</u>	<u>5,568,998</u>	<u>8,191,460</u>
Total receipts	<u>27,517,426</u>	<u>8,727,859</u>	<u>2,078,722</u>	<u>28,069,143</u>	<u>66,393,150</u>
Disbursements:					
General government	16,390,347	-	669,274	7,937,783	24,997,404
Public safety	8,221,615	-	-	1,931,374	10,152,989
Highways and streets	205,792	-	-	8,635,489	8,841,281
Health and welfare	1,117,238	9,760,857	-	1,368,703	12,246,798
Economic development	-	-	-	765	765
Culture and recreation	750,057	-	-	1,665,262	2,415,319
Debt service:					
Principal	-	-	-	985,000	985,000
Interest	-	-	-	42,358	42,358
Capital outlay:					
General government	3,024	-	-	1,968,416	1,971,440
Public safety	5,500	-	-	56,924	62,424
Highways and streets	-	-	-	150,642	150,642
Health and welfare	-	-	-	1,015	1,015
Economic development	-	-	-	267,824	267,824
Culture and recreation	<u>-</u>	<u>-</u>	<u>-</u>	<u>212,650</u>	<u>212,650</u>
Total disbursements	<u>26,693,573</u>	<u>9,760,857</u>	<u>669,274</u>	<u>25,224,205</u>	<u>62,347,909</u>
Excess (deficiency) of receipts over disbursements	<u>823,853</u>	<u>(1,032,998)</u>	<u>1,409,448</u>	<u>2,844,938</u>	<u>4,045,241</u>
Other financing sources (uses):					
Net proceeds from borrowings	-	-	-	1,998,000	1,998,000
Transfers in	-	-	1,027,358	1,565,892	2,593,250
Transfers out	<u>-</u>	<u>-</u>	<u>(1,027,358)</u>	<u>(1,565,892)</u>	<u>(2,593,250)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,998,000</u>	<u>1,998,000</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>823,853</u>	<u>(1,032,998)</u>	<u>1,409,448</u>	<u>4,842,938</u>	<u>6,043,241</u>
Cash and investment fund balance - beginning	<u>13,066,450</u>	<u>3,995,250</u>	<u>6,144,254</u>	<u>27,351,741</u>	<u>50,557,695</u>
Cash and investment fund balance - ending	<u>\$ 13,890,303</u>	<u>\$ 2,962,252</u>	<u>\$ 7,553,702</u>	<u>\$ 32,194,679</u>	<u>56,600,936</u>
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:					
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.					<u>1,424,262</u>
Net assets of governmental activities					<u>\$ 58,025,198</u>
<u>Cash and Investment Assets - Ending</u>					
Cash and investments	\$ 13,890,303	\$ -	\$ -	\$ 9,500,159	\$ 23,390,462
Cash with fiscal agent	-	-	714,462	-	714,462
Restricted assets:					
Cash and investments	<u>-</u>	<u>2,962,252</u>	<u>6,839,240</u>	<u>22,694,520</u>	<u>32,496,012</u>
Total cash and investment assets - ending	<u>\$ 13,890,303</u>	<u>\$ 2,962,252</u>	<u>\$ 7,553,702</u>	<u>\$ 32,194,679</u>	<u>\$ 56,600,936</u>
<u>Cash and Investment Fund Balance - Ending</u>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ 3,631,936	\$ 3,631,936
Public safety	-	-	-	1,410,181	1,410,181
Highways and streets	-	-	-	4,481,919	4,481,919
Health and welfare	-	2,962,252	-	699,733	3,661,985
Culture and recreation	-	-	-	126,820	126,820
Debt service	-	-	-	1,095,767	1,095,767
Capital outlay	-	-	7,553,702	11,248,164	18,801,866
Unrestricted	<u>13,890,303</u>	<u>-</u>	<u>-</u>	<u>9,500,159</u>	<u>23,390,462</u>
Total cash and investment fund balance - ending	<u>\$ 13,890,303</u>	<u>\$ 2,962,252</u>	<u>\$ 7,553,702</u>	<u>\$ 32,194,679</u>	<u>\$ 56,600,936</u>

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

MONROE COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
PROPRIETARY FUNDS
As Of And For The Year Ended December 31, 2008

	<u>Internal Service Funds</u>
Operating receipts:	
Charges for services (employee portion)	\$ 786,496
Miscellaneous	<u>3,480,514</u>
Total operating receipts	<u>4,267,010</u>
Operating disbursements:	
Administration and general	53,892
Insurance claims and expense	<u>3,557,009</u>
Total operating disbursements	<u>3,610,901</u>
Excess of operating receipts over operating disbursements	<u>656,109</u>
Cash and investment fund balance - beginning	<u>768,153</u>
Cash and investment fund balance - ending	<u>\$ 1,424,262</u>
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	<u>\$ 1,424,262</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	<u>\$ 1,424,262</u>

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

MONROE COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2008

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 262,965	\$ -	
Investment earnings:			
Interest	146,502	-	
Total additions	409,467	-	
Deductions:			
Benefits	204,323	-	
Administrative and general	42,198	251	
Total deductions	246,521	251	
Excess (deficiency) of total additions over total deductions	162,946	(251)	
Cash and investment fund balance - beginning	4,806,094	32,879	
Cash and investment fund balance - ending	\$ 4,969,040	\$ 32,628	\$ 46,683,513

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

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

Primary Government: Monroe 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 Alcoholic Beverage Board, Ambulance Advisory Board, Bloomington Economic Development Corporation, Bloomington Chamber of Commerce, Downtown Bloomington Commission, Metro Planning Organization Policy Committee, Citizens Advisory Committee, and South Central Community Mental Health Center Board. No financial funding was provided to these Boards.

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.

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The family and children fund is a special revenue fund. It accounts for all financial resources of the County, which are restricted for welfare programs.

The Richland Township TIF fund is a capital projects fund. It accounts for the financial resources of the County to provide for the improvements in the designated TIF(Tax Increment Financing) area, and to pay for TIF bond payments.

Additionally, the County reports the following fund types:

The internal service fund accounts for group health insurance of employees and unemployment insurance provided to other departments on a cost-reimbursement basis.

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

The private-purpose trust fund reports a trust arrangement under which principal and income benefit the school corporations.

Agency funds account for assets held by the County as an agent for federal, state, and local governmental entities and payroll withholdings.

C. Measurement Focus and Basis of Accounting

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

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

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges. Elimination of these charges would distort the direct costs and program receipts reported for the various functions concerned.

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.

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

D. Assets and Cash and Investment Balances

1. Cash and Investments

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

2. 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. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were not 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 liabilities in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

5. Equity Classification

Government-Wide Statements

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

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

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

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 and the similar discretely presented component unit result from providing services and producing and delivering goods and/or services. They also include all receipts and disbursements not related to capital and related financing, noncapital financing, or investing activities.

F. Internal and Interfund Balances and Activities

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

Fund Financial Statements

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

Government-Wide Financial Statements

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

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

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

II. Stewardship, Compliance and Accountability

A. Budgetary Information

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

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. In September of each year, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

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

B. Disbursements in Excess of Appropriations

For the year ended December 31, 2008, disbursements exceeded budgeted appropriations in the following funds by the amounts below:

Fund	2008
Park Nonreverting Operating	\$ 194,881
Monroe County Search & Recovery	8,384
Karst Park Nature Area	371,291
2007 General Obligation Bond	431,215
2009 General Obligation Bond	39,159
Total	\$ 1,044,930

These disbursements were funded by future revenues.

C. Cash and Investment Balance Deficits

At December 31, 2008, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines and state statute:

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Fund	2008
2008 JABG Shocap	\$ 7,259
2008-2009 Adult Protective Service	16,932
PSIC Grant	180,574
Youth Service Bureau Signature Grant	10,945
2006-2007 CASP Drug-Free Community	959
Community Model Jail Program	2,503
Coroner Communications	3,854
2003 Homestead Credit	299
CASP	25,769
Unemployment Insurance Fund	19,286
Homestead Distribution	24,636
Health Insurance Reserve	350,000

Cash and investment deficits arose primarily from disbursements exceeding receipts due to the underestimate of current requirements; these deficits are to be repaid from future receipts.

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

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

2. Investments

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

Investment Type	Sheriff's Retirement and Benefit Pension Plans
U.S. agencies	\$ 618,419
Corporate bonds	776,727
Mutual funds	3,310,866
Total	\$ 4,706,012

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Statutory Authorization for Investments

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the County to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

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

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

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The Sheriff's Merit Board has not adopted an investment policy for interest rate and credit risk.

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. As of December 31, 2008, the Sheriff's Retirement and Benefit Pension Plans held investments in U.S. Agencies, Mutual Funds and Corporate Bonds in the amount of \$4,706,012.

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Interest Rate Risk

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

The Sheriff's Merit Board has not adopted a formal investment policy for interest rate risk.

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. agencies	\$ 25,366	\$ -	\$ 593,053
Corporate bonds*	188,586	228,305	359,836
Mutual funds	3,310,866	-	-
Totals	<u>\$ 3,524,818</u>	<u>\$ 228,305</u>	<u>\$ 952,889</u>

*The individual bonds had a weighted average maturity of 3.168 years for the Monroe County Police Retirement Trust and 3.288 years for the Monroe County Police Benefit Plan Trust.

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.

The Sheriff's Merit Board has not adopted a policy for credit risk.

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	County's Investments		
		Mutual Funds	Corporate Bonds	Government Sponsored Enterprise
AAA	Aaa	\$ -	\$ -	\$ 618,419
AA	Aa	-	50,000	-
A	A	-	590,264	-
BBB	Baa	-	51,463	-
BB	Ba	-	85,000	-
Unrated	Unrated	3,310,866	-	-
Totals		<u>\$ 3,310,866</u>	<u>\$ 776,727</u>	<u>\$ 618,419</u>

MONROE 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 not adopted a policy for the concentration of credit risk.

Foreign Currency Risk

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

The Sheriff's Merit Board has not adopted a formal policy in regards to foreign currency risk.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2008, were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>2008</u>
Richland Township TIF	Other governmental funds	\$ 1,027,358
Other governmental funds	Other governmental funds	538,534
Other governmental funds	Richland Township TIF	<u>1,027,358</u>
Total		<u>\$ 2,593,250</u>

The County typically uses transfers for cash flow purposes as provided by various statutory provisions.

IV. Other Information

A. Risk Management

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

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; 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. Risk financing is not utilized for the other risks of loss.

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Medical Benefits to Employees

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 Reserve 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 \$70,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. Interfund premiums are paid into the fund by all affected funds and are available to pay claims, claim reserves, and administrative costs of the program. Interfund premiums are based upon an overall premium percentage which is applied to each affected fund and are reported as quasi-external interfund transactions. Provisions are also made for unexpected and unusual claims.

Job Related Illness or Injuries to Employees

During 2004, the County joined with other governmental entities in the Indiana Public Employers' Plan, a public entity risk pool currently operating as a common risk management and insurance program for approximately 350 member governmental entities. This risk pool was formed in 1989. The purpose of the risk pool is to provide a medium for the funding and administration of worker's compensation insurance. The County pays an annual premium to the risk pool for its job related illness or injuries to employee coverage. The risk pool is considered a self-sustaining risk pool that will provide coverage for its members for up to \$1,000,000 per insured event.

B. Holding Corporation

The County has entered into a capital lease with Monroe County Jail, Law Enforcement and Governmental Space Building Corporation and the Monroe County Convention Center Building Corporation (the lessors). The lessors were organized as not-for-profit corporations pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County.

The Monroe County Convention Center facilities under the lease are included in the capital assets of the County and the corresponding lease obligation has been included in the governmental activities column of the financial statements. Lease payments during the year totaled \$342,000.

C. Subsequent Events

Beginning in 2009, services provided by the Family and Children and the Children's Psychiatric Residential Treatment Service Funds will be accounted for by the State rather than through these funds at the county level.

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. Beginning January 1, 2009, administration of all welfare programs is funded at the state level rather than through local property tax levies.

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 (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 employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

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

Funding Policy and Annual Pension Cost

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

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 (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 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.

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 (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.

Funding Policy and Annual Pension Cost

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

Actuarial Information for the Above Plans

	<u>PERF</u>	<u>County Police Retirement Plan</u>	<u>County Police Benefit Plan</u>
Annual required contribution	\$ 883,838	\$ 160,486	\$ 26,435
Interest on net pension obligation	(40,367)	(5,533)	-
Adjustment to annual required contribution	46,001	11,259	-
Annual pension cost	889,472	166,212	26,435
Contributions made	889,038	192,463	26,435
Increase (decrease) in net pension obligation	434	(26,251)	-
Net pension obligation, beginning of year	(556,786)	(79,038)	-
Net pension obligation, end of year	\$ (556,352)	\$ (105,289)	\$ -

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	5.75%	13%	0%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-07	01-01-09	01-01-09
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed
Amortization period	30 years	30 years	30 years
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	4 year smoothed market	4 year smoothed market	4 year smoothed market
<u>Actuarial Assumptions</u>	PERF	County Police Retirement Plan	County Police Benefit Plan
Investment rate of return	7.25%	7%	7%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	2%	0%

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-06	\$ 740,864	96%	\$ (589,728)
	06-30-07	811,383	96%	(556,786)
	06-30-08	889,472	100%	(556,352)
County Police Retirement Plan	12-31-06	138,639	110%	(55,034)
	12-31-07	134,132	122%	(79,038)
	12-31-08	166,212	120%	(105,289)
County Police Benefit Plan	12-31-06	20,358	100%	-
	12-31-07	18,112	100%	-
	12-31-08	26,435	100%	-

MONROE COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-06	\$ 13,321,480	\$ 13,521,218	\$ (199,738)	99%	\$ 14,051,889	(1%)
07-01-07	15,087,207	15,018,097	69,110	100%	15,259,862	0%
07-01-08	16,657,718	17,455,332	(797,614)	95%	16,476,345	(5%)

County Pension Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-04	\$ 3,391,976	\$ 3,391,976	\$ -	100%	\$ 1,065,990	0%
01-01-05	3,680,694	3,680,694	-	100%	1,063,930	0%
01-01-06	3,849,611	3,849,611	-	100%	1,111,868	0%
01-01-07	4,175,175	4,175,175	-	100%	1,030,855	0%
01-01-08	4,480,201	4,525,448	(45,247)	99%	1,330,869	(3%)
01-01-09	4,583,401	4,800,603	(217,202)	95%	1,271,583	(17%)

MONROE COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULES
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
For The Year Ended December 31, 2008

	General Fund				Family and Children Fund			
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance With Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance With Final Budget Positive (Negative)
	Original	Final			Original	Final		
Revenues:								
Taxes:								
Property	\$ 20,797,183	\$ 20,797,183	\$ 20,797,183	\$ -	\$ 5,925,708	\$ 5,925,708	\$ 5,925,708	\$ -
Licenses and permits	570,159	570,159	570,159	-	-	-	-	-
Intergovernmental	2,082,229	2,082,229	2,082,229	-	2,802,151	2,802,151	2,802,151	-
Charges for services	865,558	865,558	865,558	-	-	-	-	-
Fines and forfeits	579,835	579,835	579,835	-	-	-	-	-
Other	-	-	2,622,462	2,622,462	-	-	-	-
Total revenues	24,894,964	24,894,964	27,517,426	2,622,462	8,727,859	8,727,859	8,727,859	-
Expenditures:								
Current:								
General government:								
Clerk of Circuit Court	1,514,641	1,580,856	1,497,287	83,568	-	-	-	-
County Auditor	701,160	708,269	689,184	19,086	-	-	-	-
County Treasurer	367,102	381,729	369,397	12,333	-	-	-	-
County Recorder	136,218	136,218	131,509	4,709	-	-	-	-
Surveyor's Office	93,770	93,770	93,183	587	-	-	-	-
County Assessor	311,529	486,082	436,846	49,236	-	-	-	-
Blgtn. Township Assessor	130,672	129,806	74,568	55,238	-	-	-	-
Clear Creek Township Assessor	17,282	17,282	16,801	481	-	-	-	-
Perry Township Assessor	142,770	142,770	123,490	19,280	-	-	-	-
Richland Township Assessor	93,383	92,517	58,209	34,308	-	-	-	-
Van Buren Township Assessor	92,472	91,606	40,748	50,858	-	-	-	-
Washington Township Assessor	-	567	567	-	-	-	-	-
Election Expenses	338,165	440,449	432,085	8,364	-	-	-	-
Voter Registration	112,127	114,107	108,909	5,198	-	-	-	-
County Extension Service	213,271	208,799	207,276	1,523	-	-	-	-
Plan Commission	548,302	541,892	446,439	95,453	-	-	-	-
Weights and Measures	52,168	52,044	50,908	1,136	-	-	-	-
County Council	336,735	251,560	218,835	32,724	-	-	-	-
County Commissioners	3,142,698	3,185,601	3,077,287	108,314	-	-	-	-
Courthouse	1,469,589	1,454,046	1,377,973	76,073	-	-	-	-
Building Commission	554,032	553,747	510,152	43,595	-	-	-	-
Data Processing	780,544	783,508	759,814	23,695	-	-	-	-
Veterans Service Office	44,656	44,711	41,716	2,995	-	-	-	-
Legal Department	398,537	394,705	369,283	25,422	-	-	-	-
Unappropriated	-	369,357	369,357	-	-	-	-	-
Total general government	11,591,824	12,255,999	11,501,822	754,177	-	-	-	-
Public safety:								
County Sheriff	3,157,051	3,248,200	3,074,786	173,414	-	-	-	-
County Coroner	98,563	151,735	154,899	(3,164)	-	-	-	-
Prosecuting Attorney	1,122,606	1,239,937	1,162,122	77,815	-	-	-	-
Emergency Management	125,878	133,878	115,544	18,334	-	-	-	-
Correctional Center	3,763,576	4,082,116	3,688,168	393,948	-	-	-	-
Animal Control	346,938	346,108	338,609	7,499	-	-	-	-
Unified Courts	3,648,850	4,021,830	3,942,932	78,898	-	-	-	-
Public Defender	963,494	1,015,027	933,863	81,164	-	-	-	-
Youth Services	-	-	49,868	(49,868)	-	-	-	-
Total public safety	13,226,954	14,238,830	13,460,792	778,039	-	-	-	-
Highways and streets:								
Fleet Transpiration Commissioners	259,508	263,546	205,792	57,754	-	-	-	-
Total highways and streets	259,508	263,546	205,792	57,754	-	-	-	-

MONROE COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULES
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
For The Year Ended December 31, 2008
(Continued)

	General Fund				Family and Children Fund			
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance With Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance With Final Budget Positive (Negative)
	Original	Final			Original	Final		
Health and welfare:								
Child support division	832,083	824,978	824,978	-	-	-	-	-
Adoption Services	-	-	-	-	2,760,000	2,757,142	2,575,673	181,470
Wards In Foster Homes	-	-	-	-	1,200,000	1,076,669	1,101,377	(24,708)
Wards in Institutions	-	-	-	-	4,000,000	4,149,273	1,310,581	2,838,692
Misc Cost of Wards	-	-	-	-	420,000	419,935	-3,846	423,782
Independent Living Wards	-	-	-	-	-	(2,187)	98,934	(101,121)
Independent Living Wards Preservation Services	-	-	-	-	10,000	10,000	5,130	4,870
Medicaid Rehab Option	-	-	-	-	1,800,000	1,817,263	1,712,589	104,673
Child Welfare Services	-	-	-	-	30,000	30,000	6,250	23,750
Early Intervention	-	-	-	-	110,000	109,754	110,000	(246)
Care of Ward in Foster Homes	-	-	-	-	120,000	120,000	70,962	49,038
Care of Wards in Institutions	-	-	-	-	-	(20,085)	94,165	(114,250)
Preservation Services	-	-	-	-	-	(587,909)	2,417,404	(3,005,314)
Misc. Costs of Wards	-	-	-	-	-	(945)	239,365	(240,310)
Regional Services Allocation	-	-	-	-	-	-	13,121	(13,121)
						21,057	9,153	11,904
Total health and welfare	832,083	824,978	824,978	-	10,450,000	9,899,966	9,760,857	139,109
Culture and recreation:								
County Parks Department	701,661	706,492	700,189	6,303	-	-	-	-
Total culture and recreation	701,661	706,492	700,189	6,303	-	-	-	-
Debt Service								
Lease Payments	-	-	-	-	-	-	-	-
Total Debt Service	-	-	-	-	-	-	-	-
Capital Outlay								
Insurance	-	-	-	-	-	-	-	-
Tif Annual Review	-	-	-	-	-	-	-	-
Curry Pike	-	-	-	-	-	-	-	-
Vernal Pike	-	-	-	-	-	-	-	-
Sunrise Greeting Court	-	-	-	-	-	-	-	-
Loesch Road	-	-	-	-	-	-	-	-
Multi Use Trail Corridor	-	-	-	-	-	-	-	-
Bioconvergence Infrastructure	-	-	-	-	-	-	-	-
Fiber Optic Cable	-	-	-	-	-	-	-	-
IN Life Sciences & Trning Inst.	-	-	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-	-
	26,612,030	28,289,846	26,693,573	1,596,273	10,450,000	9,899,966	9,760,857	139,109
Other financing sources (uses):								
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	(1,717,066)	(3,394,882)	823,853	1,026,189	(1,722,141)	(1,172,107)	(1,032,998)	(139,109)
Fund balances - beginning	(2,183,197)	(6,667,018)	13,066,450	19,733,468	(1,024,964)	(1,802,894)	3,995,250	5,798,144
Fund balances - December 31	\$ (3,900,263)	\$ (10,061,900)	\$ 13,890,303	\$ 3,828,404	\$ (2,747,105)	\$ (2,975,001)	\$ 2,962,252	\$ (12,750)

MONROE COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULES
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
For The Year Ended December 31, 2008
(Continued)

	Richland Township TIF Fund			
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes:				
Property	\$ 2,078,722	\$ 2,078,722	\$ 2,078,722	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other	-	-	-	-
Total revenues	<u>2,078,722</u>	<u>2,078,722</u>	<u>2,078,722</u>	<u>-</u>
Expenditures:				
Current:				
General government:				
Clerk of Circuit Court	-	-	-	-
County Auditor	-	-	-	-
County Treasurer	-	-	-	-
County Recorder	-	-	-	-
Surveyor's Office	-	-	-	-
County Assessor	-	-	-	-
Blgtn. Township Assessor	-	-	-	-
Clear Creek Township Assessor	-	-	-	-
Perry Township Assessor	-	-	-	-
Richland Township Assessor	-	-	-	-
Van Buren Township Assessor	-	-	-	-
Washington Township Assessor	-	-	-	-
Election Expenses	-	-	-	-
Voter Registration	-	-	-	-
County Extension Service	-	-	-	-
Plan Commission	-	-	-	-
Weights and Measures	-	-	-	-
County Council	-	-	-	-
County Commissioners	-	-	-	-
Courthouse	-	-	-	-
Building Commission	-	-	-	-
Data Processing	-	-	-	-
Veterans Service Office	-	-	-	-
Legal Department	-	-	-	-
Unappropriated	-	-	-	-
Total general government	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public safety:				
County Sheriff	-	-	-	-
County Coroner	-	-	-	-
Prosecuting Attorney	-	-	-	-
Emergency Management	-	-	-	-
Correctional Center	-	-	-	-
Animal Control	-	-	-	-
Unified Courts	-	-	-	-
Public Defender	-	-	-	-
Youth Services	-	-	-	-
Total public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Highways and streets:				
Fleet Transpiration Commissioners	-	-	-	-
Total highways and streets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

MONROE COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULES
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
For The Year Ended December 31, 2008
(Continued)

	Richland Township TIF Fund			
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance With Final Budget Positive (Negative)
	Original	Final		
Health and welfare:				
Child support division	-	-	-	-
Adoption Services	-	-	-	-
Wards In Foster Homes	-	-	-	-
Wards in Institutions	-	-	-	-
Misc Cost of Wards	-	-	-	-
Independent Living Wards	-	-	-	-
Independent Living Wards	-	-	-	-
Preservation Services	-	-	-	-
Medicaid Rehab Option	-	-	-	-
Child Welfare Services	-	-	-	-
Early Intervention	-	-	-	-
Care of Ward in Foster Homes	-	-	-	-
Care of Wards in Institutions	-	-	-	-
Preservation Services	-	-	-	-
Misc. Costs of Wards	-	-	-	-
Regional Services Allocation	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total health and welfare	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Culture and recreation:				
County Parks Department	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total culture and recreation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Debt Service				
Lease Payments	-	479,282	479,282	-
	<u>-</u>	<u>479,282</u>	<u>479,282</u>	<u>-</u>
Total Debt Service	<u>-</u>	<u>479,282</u>	<u>479,282</u>	<u>-</u>
Capital Outlay				
Insurance	3,000.00	-	-	-
Tif Annual Review	5,000.00	8,725	8,725	-
Curry Pike	-	-	-	-
Vernal Pike	400,000.00	56,732	75,232	(18,500)
Sunrise Greeting Court	-	(77,070)	-	(77,070)
Loesch Road	-	77,070	-	77,070
Multi Use Trail Corridor	-	106,035	106,035	-
Bioconvergence Infrastructure	-	41,965	-	41,965
Fiber Optic Cable	-	18,500	-	18,500
IN Life Sciences & Trning Inst.	-	(41,965)	-	(41,965)
	<u>408,000</u>	<u>189,992</u>	<u>189,992</u>	<u>-</u>
Total Capital Outlay	<u>408,000</u>	<u>189,992</u>	<u>189,992</u>	<u>-</u>
	<u>408,000</u>	<u>669,274</u>	<u>669,274</u>	<u>-</u>
Other financing sources (uses):				
Operating transfers in	-	-	1,027,358	1,027,358
Operating transfers out	-	-	(1,027,358)	(1,027,358)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,670,722	1,409,448	1,409,448	-
Fund balances - beginning	<u>4,121,531</u>	<u>(3,565,958)</u>	<u>6,144,254</u>	<u>9,710,212</u>
Fund balances - December 31	<u>\$ 5,792,253</u>	<u>\$ (2,156,510)</u>	<u>\$ 7,553,702</u>	<u>\$ 9,710,212</u>

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008

	Local Road and Street	Aviation	Accident Report	Firearms Training	Park Nonreverting Operating	Health	Economic Development Operating
Receipts:							
Taxes	\$ -	\$ 473,925	\$ -	\$ -	\$ -	\$ 424,771	\$ -
Licenses and permits	-	-	-	36,398	-	-	-
Intergovernmental	805,717	25,222	-	-	-	108,983	-
Charges for services	-	229,708	-	-	188,774	360,021	-
Fines and forfeits	-	-	-	-	-	-	-
Other	115,298	33,984	3,170	-	-	182,830	500
Total receipts	921,015	762,839	3,170	36,398	188,774	1,076,605	500
Disbursements:							
General government	-	737,844	-	-	-	-	-
Public safety	-	-	2,089	15,883	-	-	-
Highways and streets	789,874	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	994,141	-
Economic development	-	-	-	-	-	-	765
Culture and recreation	-	-	-	-	154,902	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	32,935	-	-	-	-	-
Public safety	-	-	-	2,572	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	1,015	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	39,979	-	-
Total disbursements	789,874	770,779	2,089	18,455	194,881	995,156	765
Excess (deficiency) of receipts over disbursements	131,141	(7,940)	1,081	17,943	(6,107)	81,449	(265)
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	120,000	-
Transfers out	-	-	-	-	-	(120,000)	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	131,141	(7,940)	1,081	17,943	(6,107)	81,449	(265)
Cash and investment fund balance - beginning	2,898,764	389,472	747	35,460	63,672	184,862	531
Cash and investment fund balance - ending	\$ 3,029,905	\$ 381,532	\$ 1,828	\$ 53,403	\$ 57,565	\$ 266,311	\$ 266
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ 1,828	\$ 53,403	\$ -	\$ -	\$ 266
Restricted assets:							
Cash and investments	3,029,905	381,532	-	-	57,565	266,311	-
Total cash and investment assets - ending	\$ 3,029,905	\$ 381,532	\$ 1,828	\$ 53,403	\$ 57,565	\$ 266,311	\$ 266
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ 381,532	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	3,029,905	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	266,311	-
Culture and recreation	-	-	-	-	57,565	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	1,828	53,403	-	-	266
Total cash and investment fund balance - ending	\$ 3,029,905	\$ 381,532	\$ 1,828	\$ 53,403	\$ 57,565	\$ 266,311	\$ 266

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Crime Control	Walmart Storm Water Study	Law Enforcement Continuing Education	Motor Vehicle Inspection	Clerk's Records Perpetuation	2005-2006 Signature Grant	Emergency Telephone System
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	8,663	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	1,487	-	-	-	-
Other	1,000	-	-	1,462	90,526	-	282,794
Total receipts	1,000	-	1,487	1,462	90,526	8,663	282,794
Disbursements:							
General government	-	-	-	-	85,498	8,663	-
Public safety	653	-	-	66	-	-	329,342
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	96,000	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	8,344	-	-
Public safety	-	-	-	612	-	-	47,223
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	653	96,000	-	678	93,842	8,663	376,565
Excess (deficiency) of receipts over disbursements	347	(96,000)	1,487	784	(3,316)	-	(93,771)
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	347	(96,000)	1,487	784	(3,316)	-	(93,771)
Cash and investment fund balance - beginning	480	96,000	6,399	1,559	66,072	-	698,362
Cash and investment fund balance - ending	<u>\$ 827</u>	<u>\$ -</u>	<u>\$ 7,886</u>	<u>\$ 2,343</u>	<u>\$ 62,756</u>	<u>\$ -</u>	<u>\$ 604,591</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 827	\$ -	\$ -	\$ 2,343	\$ 62,756	\$ -	\$ -
Restricted assets:							
Cash and investments	-	-	7,886	-	-	-	604,591
Total cash and investment assets - ending	\$ 827	\$ -	\$ 7,886	\$ 2,343	\$ 62,756	\$ -	\$ 604,591
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	7,886	-	-	-	604,591
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	827	-	-	2,343	62,756	-	-
Total cash and investment fund balance - ending	\$ 827	\$ -	\$ 7,886	\$ 2,343	\$ 62,756	\$ -	\$ 604,591

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Drug Free Community	Emergency Planning/Right To Know	Convention And Tourism	Highway	Property Reassessment	Prosecutor Title IV-D #1	Extradition
Receipts:							
Taxes	\$ -	\$ -	\$ 1,468,151	\$ 1,752,883	\$ 429,498	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	52,079	-	2,861,447	23,339	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	71,915	-	-	-	-	-	5,491
Other	-	-	-	124,919	-	-	-
Total receipts	71,915	52,079	1,468,151	4,739,249	452,837	-	5,491
Disbursements:							
General government	-	-	-	-	414,284	-	-
Public safety	80,395	7,605	-	-	-	-	15,045
Highways and streets	-	-	-	4,712,452	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	1,311,740	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	482	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	150,642	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	80,395	7,605	1,311,740	4,863,094	414,766	-	15,045
Excess (deficiency) of receipts over disbursements	(8,480)	44,474	156,411	(123,845)	38,071	-	(9,554)
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(8,480)	44,474	156,411	(123,845)	38,071	-	(9,554)
Cash and investment fund balance - beginning	63,168	36,424	671,982	1,575,859	352,539	13,193	17,766
Cash and investment fund balance - ending	<u>\$ 54,688</u>	<u>\$ 80,898</u>	<u>\$ 828,393</u>	<u>\$ 1,452,014</u>	<u>\$ 390,610</u>	<u>\$ 13,193</u>	<u>\$ 8,212</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ 828,393	\$ -	\$ -	\$ 13,193	\$ 8,212
Restricted assets:							
Cash and investments	54,688	80,898	-	1,452,014	390,610	-	-
Total cash and investment assets - ending	<u>\$ 54,688</u>	<u>\$ 80,898</u>	<u>\$ 828,393</u>	<u>\$ 1,452,014</u>	<u>\$ 390,610</u>	<u>\$ 13,193</u>	<u>\$ 8,212</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ 390,610	\$ -	\$ -
Public safety	54,688	80,898	-	-	-	-	-
Highways and streets	-	-	-	1,452,014	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	828,393	-	-	13,193	8,212
Total cash and investment fund balance - ending	<u>\$ 54,688</u>	<u>\$ 80,898</u>	<u>\$ 828,393</u>	<u>\$ 1,452,014</u>	<u>\$ 390,610</u>	<u>\$ 13,193</u>	<u>\$ 8,212</u>

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Juvenile Probation Service	Adult Probation Services	Recorder's Records Perpetuation	User Fee	Health Maintenance	Guardian Ad Litem/Court	Plat Book
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	22,143	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	5,491	-	-	-	-	-	-
Other	32,900	341,412	125,867	972,729	54,324	-	20,563
Total receipts	38,391	341,412	125,867	972,729	54,324	22,143	20,563
Disbursements:							
General government	-	-	221,467	1,147,236	-	35,628	35,957
Public safety	25,504	371,048	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	57,987	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	11,107	10,888	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	25,504	371,048	232,574	1,158,124	57,987	35,628	35,957
Excess (deficiency) of receipts over disbursements	12,887	(29,636)	(106,707)	(185,395)	(3,663)	(13,485)	(15,394)
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	12,887	(29,636)	(106,707)	(185,395)	(3,663)	(13,485)	(15,394)
Cash and investment fund balance - beginning	57,748	183,673	646,017	967,019	184,092	13,541	42,908
Cash and investment fund balance - ending	<u>\$ 70,635</u>	<u>\$ 154,037</u>	<u>\$ 539,310</u>	<u>\$ 781,624</u>	<u>\$ 180,429</u>	<u>\$ 56</u>	<u>\$ 27,514</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 70,635	\$ 154,037	\$ -	\$ 781,624	\$ -	\$ 56	\$ 27,514
Restricted assets:							
Cash and investments	-	-	539,310	-	180,429	-	-
Total cash and investment assets - ending	\$ 70,635	\$ 154,037	\$ 539,310	\$ 781,624	\$ 180,429	\$ 56	\$ 27,514
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ 539,310	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	180,429	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	70,635	154,037	-	781,624	-	56	27,514
Total cash and investment fund balance - ending	\$ 70,635	\$ 154,037	\$ 539,310	\$ 781,624	\$ 180,429	\$ 56	\$ 27,514

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Supplemental Public Defender Service	Jail Commissary	Surveyor's Corner Perpetuation	Jury Pay	2008 JABG Shocap	Drug Court	2008-2009 Adult Protective Service
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	8,029	72,632	38,448
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	474,885	191,019	18,670	22,850	-	-	-
Total receipts	474,885	191,019	18,670	22,850	8,029	72,632	38,448
Disbursements:							
General government	-	-	24,639	24,958	15,288	68,351	-
Public safety	383,282	161,126	-	-	-	-	55,380
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	600	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	383,282	161,126	25,239	24,958	15,288	68,351	55,380
Excess (deficiency) of receipts over disbursements	91,603	29,893	(6,569)	(2,108)	(7,259)	4,281	(16,932)
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	91,603	29,893	(6,569)	(2,108)	(7,259)	4,281	(16,932)
Cash and investment fund balance - beginning	305,403	36,953	88,812	28,413	-	-	-
Cash and investment fund balance - ending	<u>\$ 397,006</u>	<u>\$ 66,846</u>	<u>\$ 82,243</u>	<u>\$ 26,305</u>	<u>\$ (7,259)</u>	<u>\$ 4,281</u>	<u>\$ (16,932)</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 397,006	\$ 66,846	\$ -	\$ 26,305	\$ (7,259)	\$ 4,281	\$ (16,932)
Restricted assets:							
Cash and investments	-	-	82,243	-	-	-	-
Total cash and investment assets - ending	<u>\$ 397,006</u>	<u>\$ 66,846</u>	<u>\$ 82,243</u>	<u>\$ 26,305</u>	<u>\$ (7,259)</u>	<u>\$ 4,281</u>	<u>\$ (16,932)</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ 82,243	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	397,006	66,846	-	26,305	(7,259)	4,281	(16,932)
Total cash and investment fund balance - ending	<u>\$ 397,006</u>	<u>\$ 66,846</u>	<u>\$ 82,243</u>	<u>\$ 26,305</u>	<u>\$ (7,259)</u>	<u>\$ 4,281</u>	<u>\$ (16,932)</u>

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	2008-2009 Operation Pullover	PSIC Grant	Youth Service Bureau Signature Grant	2008-20009 Safe Place Grant	2006-2007 Operation Pullover	Rainy Day	Inmate Medical
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,158,091	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	6,206	-	46,294	10,189	9,500	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	6,206	-	46,294	10,189	9,500	1,158,091	-
Disbursements:							
General government	-	-	57,239	-	11,235	-	-
Public safety	5,977	-	-	8,380	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	180,574	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	5,977	180,574	57,239	8,380	11,235	-	-
Excess (deficiency) of receipts over disbursements	229	(180,574)	(10,945)	1,809	(1,735)	1,158,091	-
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	229	(180,574)	(10,945)	1,809	(1,735)	1,158,091	-
Cash and investment fund balance - beginning	-	-	-	-	1,735	1,614,346	27
Cash and investment fund balance - ending	<u>\$ 229</u>	<u>\$ (180,574)</u>	<u>\$ (10,945)</u>	<u>\$ 1,809</u>	<u>\$ -</u>	<u>\$ 2,772,437</u>	<u>\$ 27</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 229	\$ (180,574)	\$ (10,945)	\$ 1,809	\$ -	\$ 2,772,437	\$ -
Restricted assets:							
Cash and investments	-	-	-	-	-	-	27
Total cash and investment assets - ending	\$ 229	\$ (180,574)	\$ (10,945)	\$ 1,809	\$ -	\$ 2,772,437	\$ 27
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	27
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	229	(180,574)	(10,945)	1,809	-	2,772,437	-
Total cash and investment fund balance - ending	\$ 229	\$ (180,574)	\$ (10,945)	\$ 1,809	\$ -	\$ 2,772,437	\$ 27

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Project Income	2006-2007 CASP Drug-Free Community	Community Model Jail Program	DARE	Tobacco Settlement	Area 10 Mass Transportation	2006-2007 JABG/SHOCAP
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	99,050	115,385	-	50,941	1,063,195	10,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	551,919	682	-	-	-	-	-
Total receipts	551,919	99,732	115,385	-	50,941	1,063,195	10,000
Disbursements:							
General government	571,346	82,402	-	-	-	-	4,769
Public safety	-	-	113,178	-	-	-	-
Highways and streets	-	-	-	-	-	1,063,195	-
Health and welfare	-	-	-	-	53,391	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	2,859	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	574,205	82,402	113,178	-	53,391	1,063,195	4,769
Excess (deficiency) of receipts over disbursements	(22,286)	17,330	2,207	-	(2,450)	-	5,231
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(22,286)	17,330	2,207	-	(2,450)	-	5,231
Cash and investment fund balance - beginning	420,556	(18,289)	(4,710)	3,838	115,263	-	(5,231)
Cash and investment fund balance - ending	\$ 398,270	\$ (959)	\$ (2,503)	\$ 3,838	\$ 112,813	\$ -	\$ -
Cash and Investment Assets - Ending							
Cash and investments	\$ 398,270	\$ (959)	\$ (2,503)	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	-	-	-	3,838	112,813	-	-
Total cash and investment assets - ending	\$ 398,270	\$ (959)	\$ (2,503)	\$ 3,838	\$ 112,813	\$ -	\$ -
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	3,838	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	112,813	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	398,270	(959)	(2,503)	-	-	-	-
Total cash and investment fund balance - ending	\$ 398,270	\$ (959)	\$ (2,503)	\$ 3,838	\$ 112,813	\$ -	\$ -

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Homeland Security Grant	Adult Protective Services	Coroners Education	Sheriff Sale Administration	Identification Security Protection	Children's Psych Res Treatment Service	Coroner Communications
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,861	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	5,827	-
Charges for services	-	-	-	6,200	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	3,155	8,298	-	34,110	-	-
Total receipts	-	3,155	8,298	6,200	34,110	124,688	-
Disbursements:							
General government	-	-	-	-	-	-	3,854
Public safety	41,213	1	9,038	-	96,073	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	141,482	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	41,213	1	9,038	-	96,073	141,482	3,854
Excess (deficiency) of receipts over disbursements	(41,213)	3,154	(740)	6,200	(61,963)	(16,794)	(3,854)
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(41,213)	3,154	(740)	6,200	(61,963)	(16,794)	(3,854)
Cash and investment fund balance - beginning	41,213	(3,154)	2,519	-	95,408	130,546	-
Cash and investment fund balance - ending	\$ -	\$ -	\$ 1,779	\$ 6,200	\$ 33,445	\$ 113,752	\$ (3,854)
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ 1,779	\$ 6,200	\$ 33,445	\$ -	\$ (3,854)
Restricted assets:							
Cash and investments	-	-	-	-	-	113,752	-
Total cash and investment assets - ending	\$ -	\$ -	\$ 1,779	\$ 6,200	\$ 33,445	\$ 113,752	\$ (3,854)
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	113,752	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	1,779	6,200	33,445	-	(3,854)
Total cash and investment fund balance - ending	\$ -	\$ -	\$ 1,779	\$ 6,200	\$ 33,445	\$ 113,752	\$ (3,854)

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Igic Addressing Grant	Judgment Fees	2003 Homestead Credit	Employment Benefit Fund	Youth Shelter Donations	Emergency Management Donations	Probation Department Donations
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	3,000	-	2,490	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	2,332	-	-	-	-	-
Other	-	-	-	2,667	10,500	-	412
Total receipts	3,000	2,332	2,490	2,667	10,500	-	412
Disbursements:							
General government	-	-	-	1,974	9,738	-	1,223
Public safety	-	-	2,789	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	-	2,789	1,974	9,738	-	1,223
Excess (deficiency) of receipts over disbursements	3,000	2,332	(299)	693	762	-	(811)
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,000	2,332	(299)	693	762	-	(811)
Cash and investment fund balance - beginning	-	1,116	-	(693)	19,139	565	3,956
Cash and investment fund balance - ending	\$ 3,000	\$ 3,448	\$ (299)	\$ -	\$ 19,901	\$ 565	\$ 3,145
Cash and Investment Assets - Ending							
Cash and investments	\$ 3,000	\$ 3,448	\$ (299)	\$ -	\$ 19,901	\$ 565	\$ 3,145
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 3,000	\$ 3,448	\$ (299)	\$ -	\$ 19,901	\$ 565	\$ 3,145
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	3,000	3,448	(299)	-	19,901	565	3,145
Total cash and investment fund balance - ending	\$ 3,000	\$ 3,448	\$ (299)	\$ -	\$ 19,901	\$ 565	\$ 3,145

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Monroe County Search & Recovery	Teen Mentor	Aps Donations	2006-2007 Community Corrections	Trial Court Interpreter Grant	Clerk Incentive	Family Preservation
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	8,500	-	93,447
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	32,294	-	500	370	-	29,112	4,851
Total receipts	32,294	-	500	370	8,500	29,112	98,298
Disbursements:							
General government	1,890	-	12	-	4,730	20,252	79,360
Public safety	-	1,248	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	26,494	-	-	-	-	-	4,858
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	28,384	1,248	12	-	4,730	20,252	84,218
Excess (deficiency) of receipts over disbursements	3,910	(1,248)	488	370	3,770	8,860	14,080
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,910	(1,248)	488	370	3,770	8,860	14,080
Cash and investment fund balance - beginning	314	1,248	1,018	2,598	-	22,580	20,162
Cash and investment fund balance - ending	<u>\$ 4,224</u>	<u>\$ -</u>	<u>\$ 1,506</u>	<u>\$ 2,968</u>	<u>\$ 3,770</u>	<u>\$ 31,440</u>	<u>\$ 34,242</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 4,224	\$ -	\$ 1,506	\$ -	\$ 3,770	\$ 31,440	\$ 34,242
Restricted assets:							
Cash and investments	-	-	-	2,968	-	-	-
Total cash and investment assets - ending	<u>\$ 4,224</u>	<u>\$ -</u>	<u>\$ 1,506</u>	<u>\$ 2,968</u>	<u>\$ 3,770</u>	<u>\$ 31,440</u>	<u>\$ 34,242</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	2,968	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	4,224	-	1,506	-	3,770	31,440	34,242
Total cash and investment fund balance - ending	<u>\$ 4,224</u>	<u>\$ -</u>	<u>\$ 1,506</u>	<u>\$ 2,968</u>	<u>\$ 3,770</u>	<u>\$ 31,440</u>	<u>\$ 34,242</u>

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Prosecutor Drug Forfeiture Strike Force	2007-2011 Youth Services Bureau	2005-2006 Youth Shelter Safeplace	2007-2008 Community Transition	Convention Center Revenue	Cable Television	Fines And Fees
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	93,641	-	7,110	-	-	-
Charges for services	-	-	-	-	448,586	-	-
Fines and forfeits	-	-	-	-	-	-	13,714
Other	4,490	-	-	-	-	434,857	-
Total receipts	4,490	93,641	-	7,110	448,586	434,857	13,714
Disbursements:							
General government	23,362	66,068	375	3,276	430,461	288,307	-
Public safety	-	-	-	-	-	-	106
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	7,308	-	3,795	-
Public safety	-	-	-	-	-	-	1,240
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	23,362	66,068	375	10,584	430,461	292,102	1,346
Excess (deficiency) of receipts over disbursements	(18,872)	27,573	(375)	(3,474)	18,125	142,755	12,368
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(18,872)	27,573	(375)	(3,474)	18,125	142,755	12,368
Cash and investment fund balance - beginning	132,214	(27,573)	375	3,551	23,260	564,250	58,646
Cash and investment fund balance - ending	<u>\$ 113,342</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77</u>	<u>\$ 41,385</u>	<u>\$ 707,005</u>	<u>\$ 71,014</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ -	\$ 77	\$ 41,385	\$ 707,005	\$ 71,014
Restricted assets:							
Cash and investments	113,342	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 113,342</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77</u>	<u>\$ 41,385</u>	<u>\$ 707,005</u>	<u>\$ 71,014</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	113,342	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	77	41,385	707,005	71,014
Total cash and investment fund balance - ending	<u>\$ 113,342</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77</u>	<u>\$ 41,385</u>	<u>\$ 707,005</u>	<u>\$ 71,014</u>

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Stepping Stones Hud Grant	Youth Shelter Federal School Program	Youth Shelter Board Development Grant	Impact	Prosecutor Incentive Fund	Curry Building	Family Planning Clinic Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	30,015	13,607	-	-	-	-	174,247
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	5,593	-	-	-	11,941	-	19,709
Total receipts	35,608	13,607	-	-	11,941	-	193,956
Disbursements:							
General government	39,583	-	-	19,020	-	-	209,477
Public safety	-	-	-	-	1,473	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	11,877	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	5,277	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	39,583	11,877	-	19,020	6,750	-	209,477
Excess (deficiency) of receipts over disbursements	(3,975)	1,730	-	(19,020)	5,191	-	(15,521)
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,975)	1,730	-	(19,020)	5,191	-	(15,521)
Cash and investment fund balance - beginning	3,975	1,194	176	23,965	130,592	271	33,785
Cash and investment fund balance - ending	\$ -	\$ 2,924	\$ 176	\$ 4,945	\$ 135,783	\$ 271	\$ 18,264
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 135,783	\$ 271	\$ -
Restricted assets:							
Cash and investments	-	2,924	176	4,945	-	-	18,264
Total cash and investment assets - ending	\$ -	\$ 2,924	\$ 176	\$ 4,945	\$ 135,783	\$ 271	\$ 18,264
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	2,924	176	4,945	-	-	18,264
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	135,783	271	-
Total cash and investment fund balance - ending	\$ -	\$ 2,924	\$ 176	\$ 4,945	\$ 135,783	\$ 271	\$ 18,264

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Bio Terrorism Grant	2004-2005 Bio Terrorism Grant	Public Health Emergency Fund	South Central Narcotics Strike Force	2007-2008 Adult Protective Services	False Alarm Fees	MC Wireless Enhanced 911
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	37,021	-	-	64,879	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	5,738	20,000	-	-	-	194,510
Total receipts	-	42,759	20,000	-	64,879	-	194,510
Disbursements:							
General government	221	27,282	-	1,250	-	-	200,370
Public safety	-	-	-	-	62,302	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	221	27,282	-	1,250	62,302	-	200,370
Excess (deficiency) of receipts over disbursements	(221)	15,477	20,000	(1,250)	2,577	-	(5,860)
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(221)	15,477	20,000	(1,250)	2,577	-	(5,860)
Cash and investment fund balance - beginning	221	(4,854)	33	1,250	(2,577)	3,803	412,484
Cash and investment fund balance - ending	\$ -	\$ 10,623	\$ 20,033	\$ -	\$ -	\$ 3,803	\$ 406,624
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ 20,033	\$ -	\$ -	\$ 3,803	\$ -
Restricted assets:							
Cash and investments	-	10,623	-	-	-	-	406,624
Total cash and investment assets - ending	\$ -	\$ 10,623	\$ 20,033	\$ -	\$ -	\$ 3,803	\$ 406,624
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	10,623	-	-	-	-	406,624
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	20,033	-	-	3,803	-
Total cash and investment fund balance - ending	\$ -	\$ 10,623	\$ 20,033	\$ -	\$ -	\$ 3,803	\$ 406,624

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Prosecutor Drug Fund	County Corrections Misdemeanant	Karst Park Nature Area	State Fair Board Tax	State Forestry Tax	Pilot Family Court Grant	Alternative Dispute Resolution
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	83,427	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	312,261	-	-	-	12,415
Total receipts	-	83,427	312,261	-	-	-	12,415
Disbursements:							
General government	-	84,458	-	1,102	2,203	-	2,259
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	198,620	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	50	-	-	-	-	1,090
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	172,671	-	-	-	-
Total disbursements	-	84,508	371,291	1,102	2,203	-	3,349
Excess (deficiency) of receipts over disbursements	-	(1,081)	(59,030)	(1,102)	(2,203)	-	9,066
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(1,081)	(59,030)	(1,102)	(2,203)	-	9,066
Cash and investment fund balance - beginning	1,658	72,891	128,285	1,102	2,203	11,604	24,665
Cash and investment fund balance - ending	<u>\$ 1,658</u>	<u>\$ 71,810</u>	<u>\$ 69,255</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,604</u>	<u>\$ 33,731</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	1,658	71,810	69,255	-	-	11,604	33,731
Total cash and investment assets - ending	\$ 1,658	\$ 71,810	\$ 69,255	\$ -	\$ -	\$ 11,604	\$ 33,731
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,604	\$ 33,731
Public safety	1,658	71,810	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	69,255	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 1,658	\$ 71,810	\$ 69,255	\$ -	\$ -	\$ 11,604	\$ 33,731

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	City Permit Fees	Courthouse Rental	Monroe County Building Preservation	Monroe County Properties Fund	2001 COIT Capital Expense	IN Judicial Supreme Court Grant	2005-2006 Youth Shelter Safe Place
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	15,505	74	-	-	223
Total receipts	-	-	15,505	74	-	-	223
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	877	4,740
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	877	4,740
Excess (deficiency) of receipts over disbursements	-	-	15,505	74	-	(877)	(4,517)
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	15,505	74	-	(877)	(4,517)
Cash and investment fund balance - beginning	4,578	4,223	95,564	667	2,192,298	877	4,517
Cash and investment fund balance - ending	<u>\$ 4,578</u>	<u>\$ 4,223</u>	<u>\$ 111,069</u>	<u>\$ 741</u>	<u>\$ 2,192,298</u>	<u>\$ -</u>	<u>\$ -</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 4,578	\$ 4,223	\$ 111,069	\$ 741	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	-	-	-	-	2,192,298	-	-
Total cash and investment assets - ending	\$ 4,578	\$ 4,223	\$ 111,069	\$ 741	\$ 2,192,298	\$ -	\$ -
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ 2,192,298	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	4,578	4,223	111,069	741	-	-	-
Total cash and investment fund balance - ending	\$ 4,578	\$ 4,223	\$ 111,069	\$ 741	\$ 2,192,298	\$ -	\$ -

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Runaway Homeless Youth Grant	2007-2008 Community Corrections	2007-2008 Youth Shelter Safe Place	JABG-Courts	Big City/County Operation Pullover	CASP	2001 Signature Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	102,932	279,415	16,517	20,000	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	3,566	79,833	-	-	-	-	-
Total receipts	106,498	359,248	16,517	20,000	-	-	-
Disbursements:							
General government	-	436,402	9,280	-	333	-	-
Public safety	98,162	-	-	-	-	25,769	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	20,000	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	98,162	436,402	9,280	20,000	333	25,769	-
Excess (deficiency) of receipts over disbursements	8,336	(77,154)	7,237	-	(333)	(25,769)	-
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	8,336	(77,154)	7,237	-	(333)	(25,769)	-
Cash and investment fund balance - beginning	(8,283)	77,154	(4,514)	-	333	-	240
Cash and investment fund balance - ending	\$ 53	\$ -	\$ 2,723	\$ -	\$ -	\$ (25,769)	\$ 240
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ 2,723	\$ -	\$ -	\$ (25,769)	\$ -
Restricted assets:							
Cash and investments	53	-	-	-	-	-	240
Total cash and investment assets - ending	\$ 53	\$ -	\$ 2,723	\$ -	\$ -	\$ (25,769)	\$ 240
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 240
Public safety	53	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	2,723	-	-	(25,769)	-
Total cash and investment fund balance - ending	\$ 53	\$ -	\$ 2,723	\$ -	\$ -	\$ (25,769)	\$ 240

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	2001-2002 Coalition Signature Grant	Project Income Coalition Prevention	2000-2001 Sheriff Operation Pullover	2001-2002 Sheriff Operation Pullover	Drug Court Grant	2007 JAG Drug Court	Juvenile Facility Coit
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 893,119
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	247,356
Fines and forfeits	-	-	-	-	14,900	-	-
Other	(1)	-	-	-	14,848	4,680	3,109
Total receipts	(1)	-	-	-	29,748	4,680	1,143,584
Disbursements:							
General government	-	-	-	-	23,710	-	861,019
Public safety	-	-	372	-	-	8,222	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	5,331
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	-	372	-	23,710	8,222	866,350
Excess (deficiency) of receipts over disbursements	(1)	-	(372)	-	6,038	(3,542)	277,234
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	149,267
Transfers out	-	-	-	-	-	-	(149,267)
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1)	-	(372)	-	6,038	(3,542)	277,234
Cash and investment fund balance - beginning	1	570	372	6,009	38,490	3,542	-
Cash and investment fund balance - ending	\$ -	\$ 570	\$ -	\$ 6,009	\$ 44,528	\$ -	\$ 277,234
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 277,234
Restricted assets:							
Cash and investments	-	570	-	6,009	44,528	-	-
Total cash and investment assets - ending	\$ -	\$ 570	\$ -	\$ 6,009	\$ 44,528	\$ -	\$ 277,234
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	570	-	6,009	44,528	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	277,234
Total cash and investment fund balance - ending	\$ -	\$ 570	\$ -	\$ 6,009	\$ 44,528	\$ -	\$ 277,234

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Drug Treatment Court Donations	Citizens Corp Grant	2004 Law Enforcement Terror Grant	State Homeland Security Grant	Psf 1-5-56 Foundation Grant	Education License Plates	Weed and Trash Removal
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	8,550	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	858
Other	-	-	(1)	-	-	-	-
Total receipts	-	-	(1)	-	-	8,550	858
Disbursements:							
General government	-	-	-	60	-	8,550	3,440
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	-	-	60	-	8,550	3,440
Excess (deficiency) of receipts over disbursements	-	-	(1)	(60)	-	-	(2,582)
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(1)	(60)	-	-	(2,582)
Cash and investment fund balance - beginning	95	157	1	60	211	-	2,582
Cash and investment fund balance - ending	<u>95</u>	<u>157</u>	<u>-</u>	<u>-</u>	<u>211</u>	<u>-</u>	<u>-</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	95	157	-	-	211	-	-
Total cash and investment assets - ending	<u>95</u>	<u>157</u>	<u>-</u>	<u>-</u>	<u>211</u>	<u>-</u>	<u>-</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ 157	\$ -	\$ -	\$ 211	\$ -	\$ -
Public safety	95	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>95</u>	<u>157</u>	<u>-</u>	<u>-</u>	<u>211</u>	<u>-</u>	<u>-</u>

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Weights And Measures Ordinance	Youth Network	Donation To VA Memorial	Safeplace Donations	2008-2009 Youth Services Block Grant	2008-2009 Community Corrections	Prosecutor's Drug Buy Money
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	36,864	361,848	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	1,390	-	-	-	-	-	-
Other	130	-	-	1,038	-	-	-
Total receipts	1,520	-	-	1,038	36,864	361,848	-
Disbursements:							
General government	-	-	-	-	-	270,691	1,094
Public safety	-	-	-	4,036	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	13,825	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	-	-	4,036	13,825	270,691	1,094
Excess (deficiency) of receipts over disbursements	1,520	-	-	(2,998)	23,039	91,157	(1,094)
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,520	-	-	(2,998)	23,039	91,157	(1,094)
Cash and investment fund balance - beginning	9,822	92	200	3,236	-	-	1,094
Cash and investment fund balance - ending	<u>\$ 11,342</u>	<u>\$ 92</u>	<u>\$ 200</u>	<u>\$ 238</u>	<u>\$ 23,039</u>	<u>\$ 91,157</u>	<u>\$ -</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 11,342	\$ -	\$ 200	\$ 238	\$ 23,039	\$ 91,157	\$ -
Restricted assets:							
Cash and investments	-	92	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 11,342</u>	<u>\$ 92</u>	<u>\$ 200</u>	<u>\$ 238</u>	<u>\$ 23,039</u>	<u>\$ 91,157</u>	<u>\$ -</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	92	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	11,342	-	200	238	23,039	91,157	-
Total cash and investment fund balance - ending	<u>\$ 11,342</u>	<u>\$ 92</u>	<u>\$ 200</u>	<u>\$ 238</u>	<u>\$ 23,039</u>	<u>\$ 91,157</u>	<u>\$ -</u>

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	General Obligation Bond	Convention Center Lease	2008 General Obligation Bond	Debt Service Other	Cumulative Capital Development	Cumulative Bridge	Cumulative Capital Improvement
Receipts:							
Taxes	\$ -	\$ -	\$ 1,980,007	\$ 6,619	\$ 2,332,465	\$ 1,477,095	\$ 22,000
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	79,556	-	25,849	-	125,358	467,535	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	26,765	342,000	-	-	-	140,515	2,000
Total receipts	106,321	342,000	2,005,856	6,619	2,457,823	2,085,145	24,000
Disbursements:							
General government	-	342,000	-	35,721	236,424	-	23,870
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	2,069,988	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	985,000	-	-	-	-
Interest	-	-	42,358	-	-	-	-
Capital outlay:							
General government	-	-	-	-	1,233,181	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	342,000	1,027,358	35,721	1,469,605	2,069,988	23,870
Excess (deficiency) of receipts over disbursements	106,321	-	978,498	(29,102)	988,218	15,177	130
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	1,027,358	-	-	269,267	-
Transfers out	-	-	(1,027,358)	-	-	(269,267)	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	106,321	-	978,498	(29,102)	988,218	15,177	130
Cash and investment fund balance - beginning	3,129	7,819	-	29,102	2,302,424	4,473,106	116,797
Cash and investment fund balance - ending	<u>\$ 109,450</u>	<u>\$ 7,819</u>	<u>\$ 978,498</u>	<u>\$ -</u>	<u>\$ 3,290,642</u>	<u>\$ 4,488,283</u>	<u>\$ 116,927</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	109,450	7,819	978,498	-	3,290,642	4,488,283	116,927
Total cash and investment assets - ending	\$ 109,450	\$ 7,819	\$ 978,498	\$ -	\$ 3,290,642	\$ 4,488,283	\$ 116,927
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	109,450	7,819	978,498	-	-	-	-
Capital outlay	-	-	-	-	3,290,642	4,488,283	116,927
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 109,450	\$ 7,819	\$ 978,498	\$ -	\$ 3,290,642	\$ 4,488,283	\$ 116,927

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	County Park Capital Fund	Aviation Building	Aviation Construction	Curry Building Project Ord 03-68	County COIT Capital Expense	Monroe County Building Projects	Bloomington Township TIF
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,876
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	235,394	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	21,269	-	-	-	-	-
Other	21,475	15,758	9,820	-	95,575	-	-
Total receipts	21,475	37,027	245,214	-	95,575	-	65,876
Disbursements:							
General government	693	-	-	-	-	-	2,100
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	28,389	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	267,824	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	29,082	-	267,824	-	-	-	2,100
Excess (deficiency) of receipts over disbursements	(7,607)	37,027	(22,610)	-	95,575	-	63,776
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(7,607)	37,027	(22,610)	-	95,575	-	63,776
Cash and investment fund balance - beginning	21,758	406,246	530,704	13,751	96,344	2,631	159,503
Cash and investment fund balance - ending	<u>\$ 14,151</u>	<u>\$ 443,273</u>	<u>\$ 508,094</u>	<u>\$ 13,751</u>	<u>\$ 191,919</u>	<u>\$ 2,631</u>	<u>\$ 223,279</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	14,151	443,273	508,094	13,751	191,919	2,631	223,279
Total cash and investment assets - ending	\$ 14,151	\$ 443,273	\$ 508,094	\$ 13,751	\$ 191,919	\$ 2,631	\$ 223,279
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	14,151	443,273	508,094	13,751	191,919	2,631	223,279
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 14,151	\$ 443,273	\$ 508,094	\$ 13,751	\$ 191,919	\$ 2,631	\$ 223,279

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Justice Building Bond	Curry Building Bond	2007 General Obligation Bond	2008 General Obligation Bond	2009 General Obligation Bond	Fullerton Pike TIF	Totals
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 426,403	\$ 13,029,764
Licenses and permits	-	-	-	-	-	-	36,398
Intergovernmental	-	-	-	-	-	-	7,814,491
Charges for services	-	-	-	-	-	-	1,480,645
Fines and forfeits	-	-	-	-	-	-	138,847
Other	-	-	-	-	-	-	5,568,998
Total receipts	-	-	-	-	-	426,403	28,069,143
Disbursements:							
General government	-	-	-	613,485	-	-	7,937,783
Public safety	-	-	-	-	-	-	1,931,374
Highways and streets	-	-	-	-	-	-	8,635,489
Health and welfare	-	-	-	-	-	-	1,368,703
Economic development	-	-	-	-	-	-	765
Culture and recreation	-	-	-	-	-	-	1,665,262
Debt service:							
Principal	-	-	-	-	-	-	985,000
Interest	-	-	-	-	-	-	42,358
Capital outlay:							
General government	-	-	390,131	-	-	-	1,968,416
Public safety	-	-	-	-	-	-	56,924
Highways and streets	-	-	-	-	-	-	150,642
Health and welfare	-	-	-	-	-	-	1,015
Economic development	-	-	-	-	-	-	267,824
Culture and recreation	-	-	-	-	-	-	212,650
Total disbursements	-	-	390,131	613,485	-	-	25,224,205
Excess (deficiency) of receipts over disbursements	-	-	(390,131)	(613,485)	-	426,403	2,844,938
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	1,998,000	-	1,998,000
Transfers in	-	-	-	-	-	-	1,565,892
Transfers out	-	-	-	-	-	-	(1,565,892)
Total other financing sources (uses)	-	-	-	-	1,998,000	-	1,998,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(390,131)	(613,485)	1,998,000	426,403	4,842,938
Cash and investment fund balance - beginning	177,381	175,378	712,998	1,893,073	-	-	27,351,741
Cash and investment fund balance - ending	<u>\$ 177,381</u>	<u>\$ 175,378</u>	<u>\$ 322,867</u>	<u>\$ 1,279,588</u>	<u>\$ 1,998,000</u>	<u>\$ 426,403</u>	<u>\$ 32,194,679</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 1,998,000	\$ 426,403	\$ 9,500,159
Restricted assets:							
Cash and investments	177,381	175,378	322,867	1,279,588	-	-	22,694,520
Total cash and investment assets - ending	<u>\$ 177,381</u>	<u>\$ 175,378</u>	<u>\$ 322,867</u>	<u>\$ 1,279,588</u>	<u>\$ 1,998,000</u>	<u>\$ 426,403</u>	<u>\$ 32,194,679</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,631,936
Public safety	-	-	-	-	-	-	1,410,181
Highways and streets	-	-	-	-	-	-	4,481,919
Health and welfare	-	-	-	-	-	-	699,733
Culture and recreation	-	-	-	-	-	-	126,820
Debt service	-	-	-	-	-	-	1,095,767
Capital outlay	177,381	175,378	322,867	1,279,588	-	-	11,248,164
Unrestricted	-	-	-	-	1,998,000	426,403	9,500,159
Total cash and investment fund balance - ending	<u>\$ 177,381</u>	<u>\$ 175,378</u>	<u>\$ 322,867</u>	<u>\$ 1,279,588</u>	<u>\$ 1,998,000</u>	<u>\$ 426,403</u>	<u>\$ 32,194,679</u>

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 INTERNAL SERVICE FUNDS
 As Of And For The Year Ended December 31, 2008

	Unemployment Insurance Fund	Health Insurance Reserve	Totals
Operating receipts:			
Charges for services (employee portion)	\$ -	\$ 786,496	\$ 786,496
Miscellaneous	<u>26,166</u>	<u>3,454,348</u>	<u>3,480,514</u>
Total operating receipts	<u>26,166</u>	<u>4,240,844</u>	<u>4,267,010</u>
Operating disbursements:			
Insurance claims and expense	47,567	3,509,442	3,557,009
Miscellaneous	<u>-</u>	<u>53,892</u>	<u>53,892</u>
Total operating disbursements	<u>47,567</u>	<u>3,563,334</u>	<u>3,610,901</u>
Excess (deficiency) of receipts over disbursements	<u>(21,401)</u>	<u>677,510</u>	<u>656,109</u>
Cash and investment fund balance - beginning	<u>2,115</u>	<u>766,038</u>	<u>768,153</u>
Cash and investment fund balance - ending	<u>\$ (19,286)</u>	<u>\$ 1,443,548</u>	<u>\$ 1,424,262</u>
<u>Cash and Investment Assets - December 31</u>			
Restricted assets:			
Cash and investments	<u>\$ (19,286)</u>	<u>\$ 1,443,548</u>	<u>\$ 1,424,262</u>
<u>Cash and Investment Fund Balance - December 31</u>			
Restricted for:			
Other purposes	<u>\$ (19,286)</u>	<u>\$ 1,443,548</u>	<u>\$ 1,424,262</u>

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

	City and Town Court Costs	Congressional School Interest	Clerk's Trust	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax	Surplus Dog Tax
Additions:							
Agency fund additions	\$ 50,080	\$ -	\$ 15,905,232	\$ 1,346,715	\$ 150,046	\$ 247,307	\$ -
Deductions:							
Agency fund deductions	80,482	4,152	15,301,131	1,523,716	147,368	316,090	30
Excess (deficiency) of total additions over total deductions	(30,402)	(4,152)	604,101	(177,001)	2,678	(68,783)	(30)
Cash and investment fund balance - beginning	38,850	26,991	1,324,179	907,194	5,329	365,151	30
Cash and investment fund balance - ending	<u>\$ 8,448</u>	<u>\$ 22,839</u>	<u>\$ 1,928,280</u>	<u>\$ 730,193</u>	<u>\$ 8,007</u>	<u>\$ 296,368</u>	<u>\$ -</u>

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

	State Sales Disclosure Fee	Sewage Collections	Overweight Vehicle Fines	Recorder	Sheriff	Township Assistance	Infraction Judgements
Additions:							
Agency fund additions	\$ 11,990	\$ 106,972	\$ 8,423	\$ 504,981	\$ 966,124	\$ 97,125	\$ 218,443
Deductions:							
Agency fund deductions	12,880	88,189	8,067	504,981	936,699	96,553	236,176
Excess (deficiency) of total additions over total deductions	(890)	18,783	356	-	29,425	572	(17,733)
Cash and investment fund balance - beginning	1,715	5,398	63	-	25,148	175	30,661
Cash and investment fund balance - ending	<u>\$ 825</u>	<u>\$ 24,181</u>	<u>\$ 419</u>	<u>\$ -</u>	<u>\$ 54,573</u>	<u>\$ 747</u>	<u>\$ 12,928</u>

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

	Inheritance Tax	Homestead Distribution	Treasurer	Probation Department	Payroll	Sheriff's Inmate Trust	Health Insurance Reserve
Additions:							
Agency fund additions	\$ 3,556,099	\$ 9,501,117	\$ 185,003,163	\$ 907,682	\$ 8,314,975	\$ 630,472	\$ -
Deductions:							
Agency fund deductions	<u>3,114,370</u>	<u>9,525,753</u>	<u>184,990,053</u>	<u>907,682</u>	<u>7,977,455</u>	<u>625,784</u>	<u>350,000</u>
Excess (deficiency) of total additions over total deductions	441,729	(24,636)	13,110	-	337,520	4,688	(350,000)
Cash and investment fund balance - beginning	<u>899,261</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,686</u>	<u>28,712</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ 1,340,990</u>	<u>\$ (24,636)</u>	<u>\$ 13,110</u>	<u>\$ -</u>	<u>\$ 350,206</u>	<u>\$ 33,400</u>	<u>\$ (350,000)</u>

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

	Special Death Benefit	Park And Recreation	Innkeepers Tax	Wheel Tax	Mortgage Fees-State Share	Interstate Compact
Additions:						
Agency fund additions	\$ 3,460	\$ 522,510	\$ 1,834,133	\$ 2,655,921	\$ 13,728	\$ 775
Deductions:						
Agency fund deductions	4,410	522,510	1,834,151	2,577,029	15,440	850
Excess (deficiency) of total additions over total deductions	(950)	-	(18)	78,892	(1,712)	(75)
Cash and investment fund balance - beginning	1,205	-	18	(41,577)	2,368	225
Cash and investment fund balance - ending	<u>\$ 255</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,315</u>	<u>\$ 656</u>	<u>\$ 150</u>

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

	<u>Riverboat Tax Distribution</u>	<u>Children With Special Health Needs</u>	<u>Health Care for the Indigent</u>	<u>Medical Assistance to Wards</u>	<u>Welfare Trust</u>	<u>Homestead Credit Rebate</u>
Additions:						
Agency fund additions	\$ 756,299	\$ -	\$ -	\$ -	\$ 9,587	\$ 173,369
Deductions:						
Agency fund deductions	<u>756,299</u>	<u>1,380</u>	<u>11,396</u>	<u>1,036</u>	<u>20,738</u>	<u>4,585,280</u>
Excess (deficiency) of total additions over total deductions	-	(1,380)	(11,396)	(1,036)	(11,151)	(4,411,911)
Cash and investment fund balance - beginning	<u>-</u>	<u>1,380</u>	<u>11,396</u>	<u>1,036</u>	<u>18,718</u>	<u>4,554,677</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,567</u>	<u>\$ 142,766</u>

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

	<u>Tax Distribution</u>	<u>Fines And Forfeitures</u>	<u>City Wireless Revenue</u>	<u>County Assessor Real Estate Disclosure</u>	<u>City Pass-Through Building Fees</u>	<u>Ellettsville Pass Through</u>
Additions:						
Agency fund additions	\$ 182,410,236	\$ 35,348	\$ 192,542	\$ 11,880	\$ 104,356	\$ 8,184
Deductions:						
Agency fund deductions	<u>142,928,808</u>	<u>154,386</u>	<u>144,385</u>	<u>19,186</u>	<u>103,223</u>	<u>9,753</u>
Excess (deficiency) of total additions over total deductions	39,481,428	(119,038)	48,157	(7,306)	1,133	(1,569)
Cash and investment fund balance - beginning	<u>2,375,421</u>	<u>127,397</u>	-	<u>79,048</u>	<u>44,624</u>	<u>2,024</u>
Cash and investment fund balance - ending	<u>\$ 41,856,849</u>	<u>\$ 8,359</u>	<u>\$ 48,157</u>	<u>\$ 71,742</u>	<u>\$ 45,757</u>	<u>\$ 455</u>

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

	Prosecutor's Trust	Health Department	Plan Commission	Aviation	Building Commission	Totals
Additions:						
Agency fund additions	\$ 146,817	\$ 378,387	\$ 23,097	\$ 531,836	\$ 648,937	\$ 417,988,348
Deductions:						
Agency fund deductions	140,120	378,387	23,097	531,836	648,937	382,160,248
Excess (deficiency) of total additions over total deductions	6,697	-	-	-	-	35,828,100
Cash and investment fund balance - beginning	5,909	-	-	1	-	10,855,413
Cash and investment fund balance - ending	<u>\$ 12,606</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 46,683,513</u>

MONROE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2008

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
E-911	\$ 1,561,774	\$ 252,738
Convention Center Lease	495,096	342,000
Redevelopment Commission	2,026,276	268,000
Sheriff Vehicle Lease	42,281	22,223
Notes and loans payable	148,467	67,066
Bonds payable:		
General obligation bonds:		
2009 County Capital Expense	2,000,000	1,013,994
2008 County Capital Expense	1,015,000	1,032,509
Revenue bond:		
2007 Westside Economic Development Expenses	<u>4,880,000</u>	<u>341,788</u>
Total governmental activities debt	<u><u>\$ 12,168,894</u></u>	<u><u>\$ 3,340,318</u></u>

MONROE COUNTY
OTHER REPORTS

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

County Auditor
County Treasurer
County Commissioners
Clerk of the Circuit Court
County Sheriff
County Recorder
County Assessor

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 MONROE COUNTY, INDIANA

Compliance

We have audited the compliance of Monroe County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2008. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2008.

Internal Control Over Compliance

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

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

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

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

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

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

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

STATE BOARD OF ACCOUNTS

October 28, 2009

MONROE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2008

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	Calendar 2008	\$ 5,104
National School Lunch Program	10.555	Calendar 2008	<u>6,012</u>
Total for federal grantor agency			<u>11,116</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Direct Grant			
Supportive Housing Program	14.235	IN36B402012	<u>28,503</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute			
Juvenile Accountability Incentive Block Grants	16.523		
Juvenile SHOCAP		04-JB-105	7,263
Juvenile SHOCAP		05-JB-017	20,000
Juvenile SHOCAP		06-JB-016	4,753
Juvenile SHOCAP		06-JB-108	<u>7,262</u>
Total for program			<u>39,278</u>
Crime Victim Assistance	16.575		
Prosecutor Victim Assistance		06-VA-105	18,848
Prosecutor Victim Assistance		07-VA-092	18,848
Prosecutor Victim Assistance		07-VA-249	9,424
Prosecutor Victim Assistance		08-VA-111	8,482
Monroe County CASA		07-VA-250	<u>4,497</u>
Total for program			<u>60,099</u>
Residential Substance Abuse Treatment for State Prisoners	16.593		
New Leaf - New Life		03-RT-006	50,748
New Leaf - New Life		03-RT-007	1,382
New Leaf - New Life		05-RT-003	33,671
New Leaf - New Life		06-RT-003	<u>19,063</u>
Total for program			<u>104,864</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738		
Drug Treatment Court		07-DJ-005	<u>72,632</u>
Total for federal grantor agency			<u>276,873</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Direct Grant			
Airport Improvement Program	20.106		
Rehabilitate T-Hangar Taxiways		AIP-3-18-0006-24	149,499
Install Lighted Supplemental Windcones		AIP-3-18-0006-25	97,216
Construct Taxiway Connecting Runway		AIP-3-18-0006-26	<u>30,997</u>
Total for program			<u>277,712</u>
Pass-Through Indiana Department of Transportation			
Highway Planning and Construction Cluster			
Highway Planning and Construction	20.205		
Bridge 78		BR-9953 (022)	4,760
Curry Pike		STP-X390 (7)	751
Vernal Pike		STP-9953 (023)	<u>88,096</u>

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

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

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF TRANSPORTATION (continued)</u>			
Pass-Through Indiana Department of Transportation (continued)			
Highway Planning and Construction Cluster (continued)			
Highway Planning and Construction (continued)			
Bridge Inspection		BR-NBIS (565)	35,388
Bridge 902		STP-9953 (025)	<u>162,109</u>
Total for cluster			<u>291,104</u>
Federal Transit Cluster			
Federal Transit - Formula Grants	20.507		
FTA Capital		1802509C	47,936
FTA Capital		1802609C	92,628
FTA Operating		1802609O	496,690
FTA Operating		08JARC09O	3,160
FTA Operating		08NWFR09O	4,238
FTA Capital		JARC09C	38,400
FTA Capital		NWFR09C	<u>38,400</u>
Total for cluster			<u>721,452</u>
Pass-Through Indiana Criminal Justice Institute			
Highway Safety Cluster			
Alcohol Impaired Driving Counter Measures Incentive Grants	20.601		
Traffic Safety Grant		OP-08-01-02-22	11,235
Traffic Safety Grant		OP-09-01-02-21	<u>5,977</u>
Total for cluster			<u>17,212</u>
Pass-Through Indiana Department of Homeland Security			
Interagency Hazardous Material Public Sector Training and Planning Grants	20.703		
Hazardous Materials Emergency Preparation		C44P-8-179A	<u>400</u>
Total for federal grantor agency			<u>1,307,880</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Family and Social Services Administration			
Special Programs for the Aging - Title VII, Chapter 3,	93.041		
Programs for Prevention of Elder Abuse, Neglect and Exploitation			
Adult Protective Services		53-08-PV-2740-01	62,286
Adult Protective Services		53-08-PV-2740-02	<u>46,594</u>
Total for program			<u>108,880</u>
Pass-Through Indiana Department of Health			
Public Health Emergency Preparedness	93.069		
Public Health Preparedness and Response for Bioterrorism		BPRS 152-4	<u>25,137</u>
Title X Family Planning Services			
Family Planning Grant	93.217		
Family Planning Grant		2007/2008	5,144
		2008/2009	<u>190,156</u>
Total for program			<u>195,300</u>
Pass-Through Indiana Family and Social Services Administration			
Substance Abuse and Mental Health Services - Projects	93.243		
of Regional and National Significance			
Strategic Prevention Framework State Incentive Grant		53-08-XQ-2740-01	65,709
Strategic Prevention Framework State Incentive Grant		53-08-XQ-2740-02	<u>52,802</u>
Total for program			<u>118,511</u>

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

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

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>			
Pass-Through Indiana Department of Health			
Drug Free Communities Support Program Grants	93.276		
Drug Free Communities Support Program		5H79SP011394-4	65,284
Drug Free Communities Support Program		5H79SP011394-5	7,143
Total for program			<u>72,427</u>
Pass-Through Indiana Department of Child Services			
Child Support Enforcement	93.563		
Clerk's Expenditures		None	28,773
Prosecutor's Expenditures		None	501,855
Indirect Cost		None	42,746
Court Cost Expenditures		None	<u>98,324</u>
Total for program			<u>671,698</u>
Basic Center Grant	93.623		
Discretionary Grant		05CY6360	<u>112,926</u>
Total for program			<u>112,926</u>
Pass-Through Indiana Department of Health			
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups	93.943		
HIV Prevention Activities		AIDS 152-2	<u>11,386</u>
Preventive Health Services - Sexually Transmitted Diseases Control Grants Comprehensive Sexually Transmitted Disease Prevention Systems	93.977	None	<u>42,239</u>
Total for federal grantor agency			<u>1,358,504</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Disaster Grants - Public Assistance (Presidential Declared Disasters) Flood of 2008	97.036		
		Disaster 1766	<u>100,716</u>
Emergency Management Performance Grants 2007 EMPG	97.042		
		C44P-8-260A	<u>42,400</u>
Interoperable Communication Equipment 2007 Public Safety Interoperable Communications	97.055		<u>260,865</u>
Total for federal grantor agency			<u>403,981</u>
Total federal awards expended			<u>\$ 3,386,857</u>

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

MONROE COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

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

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2008:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>2008</u>
Supportive Housing Program	14.235	\$ 28,503
Federal Transit – Formula Grants	20.507	721,452

MONROE 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?	yes
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
20.106	Airport Improvement Program
93.563	Child Support Enforcement Federal Transit Cluster Highway Planning and Construction Cluster

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

FINDING 2008-1, INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

We noted several deficiencies in the internal control system of the County related to financial transactions and reporting. We believe the following deficiencies constitute material weaknesses:

MONROE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

1. Lack of Segregation of Duties: Control activities should be selected and developed at various levels of the County to reduce risks to achievement of financial reporting objectives. The County has not separated incompatible activities related to receipts, disbursements, payroll and related liabilities, and cash and investment balances. The failure to establish these controls could enable material misstatements or irregularities to be undetected.
2. Preparing Financial Statements: Effective internal control over financial reporting involves the identification and analysis of the risks of material misstatement to the County's audited financial statements and then determining how those identified risks should be managed. The County has not identified risks to the preparation of reliable financial statements and as a result has failed to design effective controls over the preparation of the financial statements to prevent or detect material misstatements, including notes to the financial statements.
3. Monitoring of Controls: Effective internal control over financial reporting requires the Auditor to monitor and assess the quality of the system. Deficiencies noted by the Auditor that are the responsibility of other officials should be communicated to those officials. Part of the monitoring would include a formal process of communicating these issues including corrective actions.

The financial ledger was not closed in a timely manner at the end of 2008. As a result, County officials were able to continue to post correcting transactions during 2009 that were backdated into 2008.

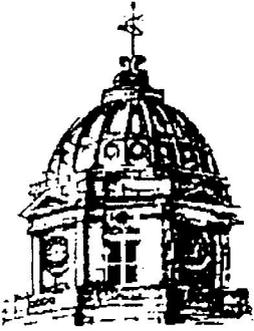
The County Annual Report did not accurately reflect all of the financial transactions of the County Auditor's office. Some, but not all, of those omitted transactions were the result of the above mentioned practice of making corrections to the 2008 financial ledger during 2009.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objections, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 14)

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.



AMY GERSTMAN
Monroe County Auditor

100 W Kirkwood Rm. 209
Bloomington, IN 47404
Office (812) 349-2510
Fax (812) 349-2280

October 26, 2009

Status of Prior Audit Findings

Finding No: 2007-1, Internal Control Over Financial Reporting

Finding: The County has not implemented effective internal controls for monitoring the receipting, disbursing, recording and accounting of financial activities.

The financial ledger was not closed in a timely manner at the end of 2006 or 2007. As a result, County Officials were able to continue to post correcting transactions during 2007 and 2008 that were backdated into 2006 and 2007, respectively.

The County Annual Report (CAR) did not accurately reflect all of the financial transactions of the County Auditor's office. Some, but not all, of those omitted transactions were the result of the above-mentioned practice of making corrections to the 2006 and 2007 financial ledger during the following year.

The investment activity for the year was omitted from the CAR.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objective, and compliance with laws and regulations. Among other things segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Auditors, Chapter 14.)

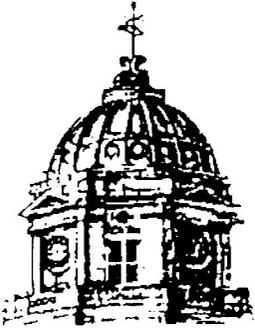
Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision-making. (Accounting and Uniform Compliance Guidelines Manual for Auditors, Chapter 14.)

We recommended that internal controls be implemented to ensure that the financial ledger be closed within a timely basis at year-end, that any corrections to the accounting records be made as of current date, that appropriate documentation be retained to support all correcting entries, that procedures be established to ensure that the CAR is prepared from and verified to the financial ledger.

Status of Finding: Upon assuming office in January 2009, we were made aware of multiple problems concerning financial reporting. We started to identify and correct the multiple posting errors that occurred in 2008. All such corrections are being done in the current year, with adequate documentation to support the entry. Financial records for the current year will be closed within a reasonable timeframe and no further postings will be made to that year.



Amy Gerstman
Monroe County Auditor



AMY GERSTMAN
Monroe County Auditor

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October 26, 2009

Status of Prior Audit Findings

Finding No: 2007-2, Equipment and Real Property Management

Federal Agency: U.S. Department of Transportation
Federal Program: Airport Improvement Program
CFDA Number: 20.106
Award Number: AIP-3-18-0006-24

Finding: The County has not developed and maintained adequate capital asset records, which would account for all capital assets acquired with federal financial assistance. Also, a property and equipment inventory had not been conducted within the three-year period ending December 31, 2007.

49CFR Subpart C, Section 13.32 states in part:

“(d)(1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property. (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years. (3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated. (4) Adequate maintenance procedures must be developed to keep the property, proper sales procedures must be established to ensure the highest possible return.

(e) Disposition. When original or replacement equipment acquired under a grant or sub-grant is no longer needed for the original project or program or for other activities currently or previously supported by a Federal Agency, disposition of the equipment will be made as follows: (1) Items of equipment with a current per-unit fair market value of less than

\$5,000 may be retained, sold or otherwise disposed of with no further obligation to the awarding agency. (2) Items of equipment with a current per-unit fair market value in excess of \$5,000 may be retained or sold and the awarding agency shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the awarding agency's share of the equipment. (3) In cases where a grantee or subgrantee fails to take appropriate disposition actions, the awarding agency may direct the grantee or subgrantee to take excess and dispositions actions.

(f) Federal equipment. In the event a grantee or subgrantee is provided federally-owned equipment: (1) Title will remain vested in the Federal Government. (2) Grantees or subgrantees will manage the equipment in accordance with Federal Agency rules and procedures, and submit an annual inventory listing. (3) When the equipment is no longer needed, the grantee or subgrantee will request disposition instructions from the Federal Agency."

As a result, the County is unable to effectively monitor the retention or disposition of capital assets acquired with federal funds. Failure to conduct complete and accurate inventories and to reconcile the results to the detailed capital asset ledger could result in some assets being lost, stolen, or misappropriated and not detected with a reasonable time by County officials.

We recommended that the County maintain a capital asset system that will fulfill requirements imposed by the Common Rule. Also, the County is to design and properly monitor procedures that would ensure that inventories of property and equipment are conducted at least every two years and that inventories are to be reconciled to the detailed capital assets ledger.

Status of Finding: Upon assuming office in January 2009, we were made aware of a lack of fixed asset records. Further review indicated no records had been maintained since 2006. We are now in the process of compiling fixed asset records for the years 2006, 2007 and 2008. We will continue to maintain fixed asset records for each year thereafter.



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October 26, 2009

Status of Prior Audit Findings

Finding No: 2007-3, Sub-Recipient Monitoring

Original SBA Audit Report Number:

Fiscal Year: 2008

Auditee Contact Person: Amy Gerstman

Title of Contact Person: Auditor of Monroe County

Phone Number: 812-349-2510

Federal Agency: U.S. Department of Transportation

Federal Program: Federal Transit-Formula Grants

CFDA Number: 20.507

Award Number: 1802409C and 1802509O

Finding: County officials did not timely receive a copy of the Area 10 Agency on Aging audit for the periods of July 1, 2005 to June 30, 2006, or July 1, 2006 to June 30, 2007. As a result, County officials were unable to adequately monitor the activities of their sub-recipient.

The federal Office of Management and Budget's Circular A-133 "Audits of States, Local Governments, and Non-profit Organizations," Subpart D, Section 400(d) states in part:

"A pass-through entity shall perform the following for the Federal awards it makes:

- (1) Identify federal awards made by informing each subrecipient of CFDA title and number, award name and number, award year. . . and name of Federal agency.

- (2) Advise subrecipients of requirements imposed on them by Federal laws, regulations and the provisions of contract or grant agreements as well as any supplemental requirements imposed by the pass-through entity.
- (3) Monitor the activities of subrecipients as necessary to ensure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.
- (4) Ensure that subrecipients expending \$300,000 (\$500,000 for fiscal years ending after December 31, 2003) or more in Federal awards during the subrecipient's fiscal year have met the audit requirements of this part for that fiscal year.
- (5) Issue a management decision on audit findings within six months after receipt of the subrecipient's audit report and ensure that the subrecipient takes appropriate and timely corrective action.
- (6) Consider whether subrecipient audits necessitate adjustment of the pass-through entity's own records."

Without proper monitoring, County officials cannot ensure that their subrecipient is complying with federal requirements and are using funds appropriately. This condition could jeopardize future federal funding to the County.

We recommended that County officials enter into an annual subrecipient agreement with Area 10 Agency on Aging to ensure that the terms and conditions are consistent with federal requirements concerning subrecipient monitoring. We also recommended that County officials establish adequate policies and procedures to conform with these requirements.

Status of Finding: Upon assuming office in January 2009, we were made aware that adequate monitoring of subrecipients was not being performed. We immediately asked for and received copies of the yearly audit reports for Area 10. We thoroughly reviewed the contents of the reports to make ourselves familiar with any potential problems. We met with Area 10 officials to request that quarterly reports detailing expenses be submitted to the Auditor's office for review. This gives the Auditor's office a chance to review expenses prior to any request for reimbursement being filed.


Amy Gestman
Monroe County Auditor



MONROE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS BY
Indiana State Board of Accounts

Section II - Financial Statement Findings

FEDERAL FINDING 2008-1, INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

We noted several deficiencies in the internal control system of the County related to financial transactions and reporting. We believe the following deficiencies constitute material weaknesses:

1. Lack of Segregation of Duties: Control activities should be selected and developed at various levels of the County to reduce risks to achievement of financial reporting objectives. The County has not separated incompatible activities related to receipts, disbursements, payroll and related liabilities, and cash and investment balances. The failure to establish these controls could enable material misstatements or irregularities to be undetected.

2. Preparing Financial Statements: Effective internal control over financial reporting involves the identification and analysis of the risks of material misstatement to the County's audited financial statements and then determining how those identified risks should be managed. The County has not identified risks to the preparation of reliable financial statements and as a result has failed to design effective controls over the preparation of the financial statements to prevent or detect material misstatements, including notes to the financial statements.

3. Monitoring of Controls: Effective internal control over financial reporting requires the Board of County Commissioners to monitor and assess the quality of the County's system of internal control. The Board of County Commissioners has not performed either an ongoing or separate evaluation of their system of internal controls. The failure to exercise their oversight responsibility place the County at risk that controls may not be designed or operating effectively to provide reasonable assurance that controls will prevent or detect material misstatements in a timely manner. Additionally, the County has no process to identify or communicate corrective actions to improve controls.

The Financial ledger was not closed in a timely manner at the end of 2008. As a result, County officials were able to continue to post correcting transactions during 2009 that were backdated into 2008.

The County Annual Report did not accurately reflect all of the financial transactions of the County Auditor's office. Some, but not all, of those omitted transactions were the result of the above mentioned practice of making corrections to the 2008 financial ledger during 2009.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objections, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information

processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

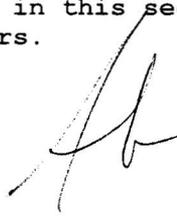
Response of Monroe County Auditor, Amy Gerstman:

Corrective Action Plan:

I assumed office in January 2009. At that time, it was brought to my attention that internal controls over financial transactions and reporting were not adhered to. Since January, my office has been working to correct all outstanding issues. We've also worked with the Board of County Commissioners to maintain oversight over all departments that may obtain federal grants. In addition we are now working with the departments to monitor their financial reports for accuracy.

Financial ledgers are now being closed in a timely manner and no back dating of any entries is allowed.

All finding in this section were brought to the attention of the Monroe County Commissioners.



11/13/09

Amy Gerstman
Monroe County Auditor



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Patrick Stoffers, President

Iris F. Kiesling, Vice President

Mark Stoops, Member

November 30, 2009

Indiana State Board of Accounts
IGCS 4th Floor
302 W. Washington Street
Indianapolis, IN 46204

Re: 2008 Monroe County Audit – Section II – Financial Statement Findings

Dear Sir or Madam:

On behalf of the Board of Commissioners of the County of Monroe, Indiana (“County Commissioners”), I am responding to some of the issues raised in the above-referenced 2008 Audit Section.

Like most county commissioners, the Monroe County Commissioners are not professional financial managers. To a great extent, we rely on the diligence and the experience of the County’s elected financial officers (e.g., Treasurer, and Auditor) and their employees. However, we make every effort to ensure that those officials and employees have the resources necessary to perform their duties. For example, we purchase and update the State approved financial management software, as those programs become available. We require the software vendors to provide training to the officials and employees as part of the software purchase contract. We provide open and free access to legal counsel, should the officials and employees have questions regarding their powers and duties. And, when we learn of errors or irregularities, we work to resolve those matters.

For example, in 2007, we responded to issues relating to payroll and benefits by hiring BKD, an independent accounting firm, to review the Auditor’s payroll and benefits practices, to identify problematic practices, and to provide suggestions on how those problems could be resolved and avoided. The BKD report was provided to, and reviewed with, the Auditor. Additionally, we worked with the Monroe County Council to obtain funding for a full-time human resources director. Our new Human Resources Director reviews the Auditor’s payroll and benefits administration on behalf of the County Commissioners.

We also rely heavily on the annual audits of the State Board of Accounts to identify problems and potential problems in the County’s financial management activities. We place great weight on all of the SBA’s findings and suggestions. We believe we have worked diligently to address and implement past findings and suggestions. And, we intend to respond in a like manner to all current and future findings and suggestions.

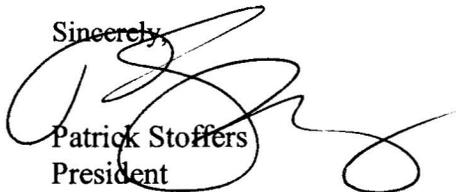
To that end, with respect to your suggestion that we “monitor and assess the quality of the County’s system of internal control,” we would respond as follows:

1. The County Commissioners will continue to review all claims submitted for approval on a bi-weekly basis, and withhold approval until all irregularities are resolved;
2. The County Commissioners will continue to review the Treasurer’s report on a monthly basis, and will request the Treasurer to provide the monthly report in the form of a complete (three-page) Cash Book report; and,
3. The County Commissioners have instructed the County Legal Department to compile and calendar a master schedule of all financial data entry and reporting requirements (e.g., Calendar of Duties from the Auditor’s Manual) for use in tracking weekly compliance with those requirements.

There are, of course, structural factors that can limit our ability to maintain oversight. The County’s financial officers are elected officials who have their own statutory powers. Our ability to affectively and efficiently oversee their operations depends to a great extent on the officials’ willingness to provide timely and complete information to us, and to each other. We have worked, and will continue to work, with our elected financial officers to improve communication and cooperation on financial management issues. We believe item number 3 above will provide a framework for that on-going dialogue.

If you have any questions, or suggestions regarding this response, please call me at (812) 349-2550.

Sincerely,



Patrick Stoffers
President

Board of Commissioners of the County of Monroe, Indiana

MONROE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 1, 2009, with Patrick Stoffers, President of the Board of County Commissioners; Iris Kiesling, County Commissioner; Vic Kelson, President of the County Council; Marty Hawk, Warren Henegar, Charles Newmann, and Geoff McKim, members of the County Council; David Schilling, Jeff Cockerill, and Kevin Dogan, County Attorneys; Amy Gerstman, Auditor; and Steve Saulter, financial representative. The officials concurred with our audit findings.