

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

ANNUAL FINANCIAL REPORT

2009

MADISON COUNTY, INDIANA



**FILED**

09/03/2010



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Kathy Stoops-Wright	01-01-09 to 12-31-12
Treasurer	Darlene Likens	01-01-07 to 12-31-10
Clerk	Ludy Watkins	01-01-07 to 12-31-10
Sheriff	Ron Richardson	01-01-07 to 12-31-10
Recorder	Lisa Hobbs	01-01-07 to 12-31-10
President of the Board of County Commissioners	Paul Wilson	01-01-09 to 12-31-10
President of the County Council	Bill Savage	01-01-09 to 12-31-10



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

TO: THE OFFICIALS OF MADISON COUNTY, INDIANA

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

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

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

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

In accordance with Government Auditing Standards, we have also issued a report dated August 5, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

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

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

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents, and the 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

August 5, 2010



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

TO: THE OFFICIALS OF MADISON COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Madison County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 5, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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 2009-1 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, we believe that none of the significant deficiencies described above are material weaknesses.

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.

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, the board of 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

August 5, 2010

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

<u>Functions/Programs</u>	<u>Disbursements</u>	<u>Program Receipts</u>			<u>Net (Disbursement) Receipt and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government</u>
					<u>Governmental Activities</u>
Primary government:					
Governmental activities:					
General government	\$ 52,634,431	\$ 446,176	\$ 3,555,192	\$ -	\$ (48,633,063)
Public safety	13,176,956	4,193,547	-	-	(8,983,409)
Highways and streets	6,328,559	195	3,187,870	648,060	(2,492,434)
Sanitation	8,697	-	-	-	(8,697)
Health and welfare	7,138,626	122,971	601,163	-	(6,414,492)
Culture and recreation	2,633,669	7,513	-	-	(2,626,156)
	<u>81,920,938</u>	<u>4,770,402</u>	<u>7,344,225</u>	<u>648,060</u>	<u>(69,158,251)</u>
General receipts:					
Property taxes					6,657,622
Income taxes					9,130,512
Intergovernmental					5,953,662
Other local sources					32,365,918
Net proceeds from borrowings					4,216,289
Grants and contributions not restricted to specific programs					5,270,754
Investment earnings					378,041
					<u>63,972,798</u>
					Change in net assets (5,185,453)
					<u>25,243,349</u>
					Net assets - beginning, restated
					<u>\$ 20,057,896</u>
 <u>Assets</u>					
Cash and investments					\$ 13,636,046
Restricted assets:					
Cash and investments					6,421,850
Total assets					<u>\$ 20,057,896</u>
 <u>Net Assets</u>					
Restricted for:					
General government					\$ 1,017,143
Public safety					2,333,943
Highways and streets					1,289,032
Sanitation					140,618
Health and welfare					281,364
Capital outlay					1,359,750
Unrestricted					13,636,046
Total net assets					<u>\$ 20,057,896</u>

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

MADISON COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
GOVERNMENTAL FUNDS  
For The Year Ended December 31, 2009

	General	Emergency Telephone System	New Cedit Fund	Council of Government Funds	Other Governmental Funds	Totals
<b>Receipts:</b>						
Taxes	\$ 9,132,809	\$ -	\$ -	\$ -	\$ 6,622,353	\$ 15,755,162
Licenses and permits	2,145	-	-	-	122,971	125,116
Intergovernmental	4,767,374	431,939	-	-	13,929,673	19,128,986
Charges for services	355,049	243,905	-	-	1,014,300	1,613,254
Fines and forfeits	888,017	-	-	-	2,091,199	2,979,216
Other	1,539,549	12,805	5,591,973	1,512,179	5,417,694	14,074,200
<b>Total receipts</b>	<b>16,684,943</b>	<b>688,649</b>	<b>5,591,973</b>	<b>1,512,179</b>	<b>29,198,190</b>	<b>53,675,934</b>
<b>Disbursements:</b>						
General government	24,756,404	-	9,914,139	1,467,852	15,502,129	51,640,524
Public safety	10,502,957	293,981	-	-	2,204,078	13,001,016
Highways and streets	-	-	-	-	6,286,579	6,286,579
Sanitation	-	-	-	-	8,697	8,697
Health and welfare	-	-	-	-	7,138,626	7,138,626
Culture and recreation	2,174,882	-	-	-	455,579	2,630,461
Capital outlay:						
General government	470,766	-	-	38,759	112,818	622,343
Public safety	151,389	23,974	-	-	577	175,940
Highways and streets	-	-	-	-	41,980	41,980
Culture and recreation	3,208	-	-	-	-	3,208
<b>Total disbursements</b>	<b>38,059,606</b>	<b>317,955</b>	<b>9,914,139</b>	<b>1,506,611</b>	<b>31,751,063</b>	<b>81,549,374</b>
Excess (deficiency) of receipts over disbursements	(21,374,663)	370,694	(4,322,166)	5,568	(2,552,873)	(27,873,440)
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	3,977,847	-	-	-	238,442	4,216,289
Transfers in	6,227	-	-	-	882,152	888,379
Transfers out	-	-	-	-	(888,379)	(888,379)
Other receipts	17,338,195	-	-	-	1,217,670	18,555,865
<b>Total other financing sources (uses)</b>	<b>21,322,269</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,449,885</b>	<b>22,772,154</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(52,394)	370,694	(4,322,166)	5,568	(1,102,988)	(5,101,286)
Cash and investment fund balance - beginning, restated	1,613,601	1,755,791	5,358,684	213,583	13,945,439	22,887,098
Cash and investment fund balance - ending	<u>\$ 1,561,207</u>	<u>\$ 2,126,485</u>	<u>\$ 1,036,518</u>	<u>\$ 219,151</u>	<u>\$ 12,842,451</u>	17,785,812
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:						
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.						
						2,272,084
Net assets of governmental activities						<u>\$ 20,057,896</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 1,561,207	\$ -	\$ 1,036,518	\$ 219,151	\$ 8,560,643	\$ 11,377,519
Restricted assets:						
Cash and investments	-	2,126,485	-	-	4,281,808	6,408,293
<b>Total cash and investment assets - ending</b>	<u>\$ 1,561,207</u>	<u>\$ 2,126,485</u>	<u>\$ 1,036,518</u>	<u>\$ 219,151</u>	<u>\$ 12,842,451</u>	<u>\$ 17,785,812</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ 1,003,586	\$ 1,003,586
Public safety	-	2,126,485	-	-	207,458	2,333,943
Highways and streets	-	-	-	-	1,289,032	1,289,032
Sanitation	-	-	-	-	140,618	140,618
Health and welfare	-	-	-	-	281,364	281,364
Capital outlay	-	-	-	-	1,359,750	1,359,750
Unrestricted	1,561,207	-	1,036,518	219,151	8,560,643	11,377,519
<b>Total cash and investment fund balance - ending</b>	<u>\$ 1,561,207</u>	<u>\$ 2,126,485</u>	<u>\$ 1,036,518</u>	<u>\$ 219,151</u>	<u>\$ 12,842,451</u>	<u>\$ 17,785,812</u>

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

MADISON 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, 2009

	Internal Service Funds
Operating receipts:	
Interfund loan proceeds	\$ 1,215
Miscellaneous	<u>287,397</u>
Total operating receipts	<u>288,612</u>
Operating disbursements:	
Salaries and wages	53,996
Employee pensions and benefits	9,485
Equipment and capital improvements	<u>309,298</u>
Total operating disbursements	<u>372,779</u>
Excess (deficiency) of operating receipts over operating disbursements	<u>(84,167)</u>
Cash and investment fund balance - beginning, restated	<u>2,356,251</u>
Cash and investment fund balance - ending	<u>\$ 2,272,084</u>
<u>Cash and Investment Assets - December 31</u>	
Cash and investments	\$ 2,258,527
Restricted assets:	
Cash and investments	<u>13,557</u>
Total cash and investment assets - December 31	<u>\$ 2,272,084</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	\$ 13,557
Unrestricted	<u>2,258,527</u>
Total cash and investment fund balance - December 31	<u>\$ 2,272,084</u>

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

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

	<u>Pension Trust Fund</u>	<u>Private-Purpose Trust Funds</u>	<u>Agency Funds</u>
Additions:			
Contributions:			
Employer	\$ 142,895	\$ -	
Plan members	<u>73,813</u>	<u>-</u>	
Total contributions	<u>216,708</u>	<u>-</u>	
Investment earnings:			
Interest	<u>1,041,242</u>	<u>460</u>	
Total additions	<u>1,257,950</u>	<u>460</u>	
Deductions:			
Benefits	464,209	-	
Administrative and general	<u>84,673</u>	<u>907</u>	
Total deductions	<u>548,882</u>	<u>907</u>	
Excess (deficiency) of total additions over total deductions	709,068	(447)	
Cash and investment fund balance - beginning	<u>6,713,881</u>	<u>113,911</u>	
Cash and investment fund balance - ending	<u>\$ 7,422,949</u>	<u>\$ 113,464</u>	<u>\$ 75,613,614</u>

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

MADISON 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:	Madison County
Blended Component Unit:	Madison County Council of Governments

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

Blended Component Units

A blended component unit is a separate legal entity that meets the component unit criteria. In addition, the blended component unit's governing body is the same or substantially the same as the County's governing body or the component unit provides services entirely to the County. The component unit's funds are blended into those of the County by appropriate fund type to constitute the primary government presentation. The blended component units are presented below:

Madison County Council of Governments: The Madison County Council of Governments is a significant blended component unit of the County. It would be misleading to exclude the Madison County Council of Governments from the County's financial statements because of its relationship with the County. Although it is legally separate from the County, the Madison County Council of Governments is reported as if it were a part of the County because it provides services entirely or almost entirely to the County.

Related Organizations

The County's officials are also responsible for appointing the voting majority 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 voting majority of the North Madison County Public Library Board, Economic Development Commission, and the Planning Commission Board.

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.

MADISON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

The emergency telephone system fund accounts for the financial resources and expenses related to providing emergency 911 services.

The new county economic development income tax (CEDIT) fund accounts for county economic development monies. The revenues consist of local income tax collections. The expenditures consist of distributions to the various county taxing units during settlement.

The council of governments funds account for the activities of the council of governments, a blended component unit. Activities include revenues and expenditures for the entity's operation and grant proceeds and expenditures related to providing services to various local governmental units in Madison County.

Additionally, the County reports the following fund types:

The internal service funds account for health insurance and limited liability insurance provided to other departments on a cost-reimbursement basis.

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

The private purpose trust funds report a trust arrangement under which principal and income have been established to provide for landfill post-closure expenses and the assets and activities of the congressional school principal fund

The agency funds account for assets held by the County as an agent for individuals, private organizations and other governments.

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.

MADISON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

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

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

When both restricted and unrestricted resources are available for use, the County's policy is to use restricted resources first, then unrestricted resources as they are needed.

D. Assets and Cash and Investment Balances

1. Restricted Assets

All restricted assets, as presented in the accompanying financial statements, are restricted due to enabling legislation.

2. 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.

3. Property Taxes

Normally, property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which may become delinquent if not paid by May 10 and November 10, respectively.

4. 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.

MADISON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

5. Long-Term Debt

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

6. 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."

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

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.

F. Internal and Interfund Activities

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

Fund Financial Statements

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

MADISON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

4. Interfund loans – Flow of assets from one fund to another where repayment is expected is reported as interfund loans.

Government-Wide Financial Statements

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

II. Stewardship, Compliance and Accountability

Budgetary Information

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

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

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

III. Detailed Notes on All Funds

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. IC 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository

MADISON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The County's deposit policy for custodial credit risk is to use approved depositories. At December 31, 2009, the County had deposit balances in the amount of \$96,031,490.

The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

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

Investment Type	Sheriff's Retirement and Benefit Pension Plans
U.S. treasuries and securities	\$ 950,546
Corporate bonds	808,754
Government sponsored enterprise	532,788
Corporate stock	4,884,345
Total	\$ 7,176,433

Statutory Authorization for Investments

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

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

MADISON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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 and Benefit Plans are 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's investment policy for custodial credit risk is to use approved depositories.

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

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	2009 In the Government's Name
Corporate bonds	\$ 808,754
Corporate stock	4,884,345
Total	<u>\$ 5,693,099</u>

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 County does not have a formal investment policy for interest rate risk for investments.

MADISON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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. treasuries and securities	\$ 379,713	\$ 420,495	\$ 150,338
Corporate bonds	-	71,547	737,207
Government sponsored enterprise	-	321,827	210,961
Corporate stock	4,876,160	-	8,185
Totals	<u>\$ 5,255,873</u>	<u>\$ 813,869</u>	<u>\$ 1,106,691</u>

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below. The County does not have a formal investment policy for credit risk for investments.

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

Sheriff's Retirement and Benefit Pension Plans:

Moody's Rating	Corporate Bonds	Government Sponsored Enterprise
Aaa	\$ -	\$ 453,838
Aa	47,005	-
A	353,192	-
Baa	292,798	-
Ba	57,814	-
B	10,954	-
Caa	8,611	-
Unrated	38,380	78,950
Totals	<u>\$ 808,754</u>	<u>\$ 532,788</u>

Concentration of Credit Risk

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

MADISON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

The Sheriff's Retirement and Benefit Pension Plan held diversified investments that were not exposed to concentration of credit risk:

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2009, were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>2009</u>
Other Governmental Funds	General Fund	\$ 6,227
Other Governmental Funds	Other Governmental Funds	<u>882,152</u>
Total		<u><u>\$ 888,379</u></u>

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

C. Restatements and Reclassifications

For the year ended December 31, 2009, certain changes have been made to the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances by opinion unit.

<u>Opinion Unit</u>	<u>Balance as Reported December 31, 2008</u>	<u>Fund Reclassification</u>	<u>Balance as Restated January 1, 2009</u>
Agency Funds	\$ 49,045,183	\$ (7,780,446)	\$ 41,264,737
Governmental Funds	15,070,178	7,816,920	22,887,098
Internal Service Funds	2,392,725	(36,474)	2,356,251
Governmental Activities	17,462,903	7,780,446	25,243,349

MADISON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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; and natural disasters.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters are covered by commercial insurance from independent third parties.

The County has chosen to establish a risk financing fund for risks associated with Medical Benefits. The risk financing fund is accounted for in the Health Insurance Fund, an internal service fund, where assets are set aside for claim settlements. The County purchases commercial insurance for claims in excess of coverage provided by the fund. 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 primarily upon the percentage of each fund's current payroll in relation to total payroll

Settled claims from risks covered by commercial insurance have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

During 1992, the County joined with other governmental entities in the Indiana Public Employers Plan Inc., a public entity risk pool currently operating as a common risk management and insurance program for 700 member governmental entities. This risk pool was formed in the 1989. The purpose of the risk pool is to provide a medium for the funding and administration of workers compensation claims. The County pays an annual premium to the risk pool for its workers compensation claims 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. Other Postemployment Benefits

Single-Employer Defined Benefit Healthcare Plan

Plan Description

The Self-Insurance Health Care Plan is a single-employer defined benefit healthcare plan administered by Anthem. The plan provides medical and dental insurance to eligible retirees and their spouses. Resolution 19932-BC-R-08 assigns the authority to establish and amend benefit provisions to the County. The Self-Insurance Health Care Plan issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for the participants. That report may be obtained by contacting the plan administrator:

Anthem  
220 Virginia Ave  
Indianapolis, IN 46204-3632  
317-287-5791

MADISON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Funding Policy

The contribution requirements of plan members for the the Self-Insurance Health Care Plan are established by the County's governing board. The required contribution is based on projected pay-as-you-go financing requirements. For the year ended December 31, 2009, the County contributed \$43,602 to the plan for current premiums (approximately 52% of total premiums). Plan members receiving benefits contributed \$40,540, or approximately 48.% of the total premiums. The required contribution is computed individually for each retiree based on the retiree's number of years of service and the type of coverage selected. (The current retiree's elected either single coverage or employee plus spouse coverage). Retiree's are required to pay between 42%-60%, respectively of the current insurance premium for their individual coverage option.

C. 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

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The total contributions made to PERF by the County during the period were \$1,154,468.

MADISON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The contributions made by the County during the period were \$566,000.

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

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The contributions made by the County during the period were \$29,098.

MADISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009

	Local Road And Street	Accident Report	Firearms Training	Health	Law Enforcement Continuing Education	Clerk's Records Perpetuation	Unsafe Building
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ 917,708	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	122,971	-	-	-
Intergovernmental	648,060	-	-	642,354	-	-	-
Charges for services	27,027	3,746	34,160	-	-	195	-
Fines and forfeits	-	-	-	-	10,735	22,703	-
Other	14,070	4,864	-	220	170	-	-
Total receipts	<u>689,157</u>	<u>8,610</u>	<u>34,160</u>	<u>1,683,253</u>	<u>10,905</u>	<u>22,898</u>	<u>-</u>
Disbursements:							
General government	-	-	-	-	-	18,931	-
Public safety	-	2,595	35,192	-	8,801	-	-
Highways and streets	684,533	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	1,682,051	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Total disbursements	<u>684,533</u>	<u>2,595</u>	<u>35,192</u>	<u>1,682,051</u>	<u>8,801</u>	<u>18,931</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,624</u>	<u>6,015</u>	<u>(1,032)</u>	<u>1,202</u>	<u>2,104</u>	<u>3,967</u>	<u>-</u>
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	238,442	-	-	-
Transfers in	-	-	-	140,000	-	-	-
Transfers out	-	-	-	(126,379)	-	-	-
Other receipts	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>252,063</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>4,624</u>	<u>6,015</u>	<u>(1,032)</u>	<u>253,265</u>	<u>2,104</u>	<u>3,967</u>	<u>-</u>
Cash and investment fund balance - beginning, restated	<u>430,724</u>	<u>14,818</u>	<u>15,652</u>	<u>28,099</u>	<u>2,905</u>	<u>17,804</u>	<u>15,000</u>
Cash and investment fund balance - ending	<u>\$ 435,348</u>	<u>\$ 20,833</u>	<u>\$ 14,620</u>	<u>\$ 281,364</u>	<u>\$ 5,009</u>	<u>\$ 21,771</u>	<u>\$ 15,000</u>
<u>Cash and Investment Assets - Ending</u>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 5,009	\$ -	\$ 15,000
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	435,348	20,833	14,620	281,364	-	21,771	-
Total cash and investment assets - ending	<u>\$ 435,348</u>	<u>\$ 20,833</u>	<u>\$ 14,620</u>	<u>\$ 281,364</u>	<u>\$ 5,009</u>	<u>\$ 21,771</u>	<u>\$ 15,000</u>
<u>Cash and Investment Fund Balance - Ending</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,771	\$ -
Public safety	-	20,833	14,620	-	-	-	-
Highways and streets	435,348	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	281,364	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	5,009	-	15,000
Total cash and investment fund balance - ending	<u>\$ 435,348</u>	<u>\$ 20,833</u>	<u>\$ 14,620</u>	<u>\$ 281,364</u>	<u>\$ 5,009</u>	<u>\$ 21,771</u>	<u>\$ 15,000</u>

MADISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Drug Free Community	Drainage Maintenance	Emergency Planning/Right To Know	Convention And Tourism	Highway	Property Reassessment	Extradition
<b>Receipts:</b>							
Taxes	\$ -	\$ 122,048	\$ -	\$ 458,268	\$ -	\$ 216,304	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	54,676	-	3,187,870	16,294	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	97,413	-	-	-	649	-	-
Other	12,507	55,229	-	-	346,368	11,846	-
<b>Total receipts</b>	<b>109,920</b>	<b>177,277</b>	<b>54,676</b>	<b>458,268</b>	<b>3,534,887</b>	<b>244,444</b>	<b>-</b>
<b>Disbursements:</b>							
General government	-	476,527	-	-	-	478,741	-
Public safety	84,209	-	26,551	-	-	-	5,066
Highways and streets	-	-	-	-	3,372,852	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	455,579	-	-	-
Capital outlay:							
General government	-	-	-	-	-	1,229	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	41,980	-	-
<b>Total disbursements</b>	<b>84,209</b>	<b>476,527</b>	<b>26,551</b>	<b>455,579</b>	<b>3,414,832</b>	<b>479,970</b>	<b>5,066</b>
Excess (deficiency) of receipts over disbursements	25,711	(299,250)	28,125	2,689	120,055	(235,526)	(5,066)
<b>Other financing sources (uses):</b>							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	207	-	-	-	3,054	-	6,035
<b>Total other financing sources (uses)</b>	<b>207</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,054</b>	<b>-</b>	<b>6,035</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	25,918	(299,250)	28,125	2,689	123,109	(235,526)	969
Cash and investment fund balance - beginning, restated	91,243	1,321,343	29,968	33,374	730,575	1,097,558	1,163
Cash and investment fund balance - ending	<u>\$ 117,161</u>	<u>\$ 1,022,093</u>	<u>\$ 58,093</u>	<u>\$ 36,063</u>	<u>\$ 853,684</u>	<u>\$ 862,032</u>	<u>\$ 2,132</u>
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ 1,022,093	\$ 58,093	\$ 36,063	\$ -	\$ -	\$ 2,132
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	117,161	-	-	-	853,684	862,032	-
<b>Total cash and investment assets - ending</b>	<u>\$ 117,161</u>	<u>\$ 1,022,093</u>	<u>\$ 58,093</u>	<u>\$ 36,063</u>	<u>\$ 853,684</u>	<u>\$ 862,032</u>	<u>\$ 2,132</u>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 862,032	\$ -
Public safety	117,161	-	-	-	-	-	-
Highways and streets	-	-	-	-	853,684	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	1,022,093	58,093	36,063	-	-	2,132
<b>Total cash and investment fund balance - ending</b>	<u>\$ 117,161</u>	<u>\$ 1,022,093</u>	<u>\$ 58,093</u>	<u>\$ 36,063</u>	<u>\$ 853,684</u>	<u>\$ 862,032</u>	<u>\$ 2,132</u>

MADISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Juvenile Probation Service	Adult Probation Services	Recorder's Records Perpetuation	User Fee	Family And Children	Health Maintenance	Landfill
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 3,173,367	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	690,186	-	-
Charges for services	-	-	-	-	-	72,672	-
Fines and forfeits	34,855	542,958	91,070	82,704	-	-	-
Other	205	17,681	6,620	-	12,388	-	676
<b>Total receipts</b>	<b>35,060</b>	<b>560,639</b>	<b>97,690</b>	<b>82,704</b>	<b>3,875,941</b>	<b>72,672</b>	<b>676</b>
<b>Disbursements:</b>							
General government	-	-	176,142	69,984	-	-	-
Public safety	51,159	691,433	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	8,697
Health and welfare	-	-	-	-	4,794,715	70,522	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>51,159</b>	<b>691,433</b>	<b>176,142</b>	<b>69,984</b>	<b>4,794,715</b>	<b>70,522</b>	<b>8,697</b>
Excess (deficiency) of receipts over disbursements	(16,099)	(130,794)	(78,452)	12,720	(918,774)	2,150	(8,021)
<b>Other financing sources (uses):</b>							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	40,000	-	-	-	-	-
Transfers out	(15,000)	-	-	(25,238)	(267,929)	-	-
Other receipts	-	-	-	-	660,347	-	-
<b>Total other financing sources (uses)</b>	<b>(15,000)</b>	<b>40,000</b>	<b>-</b>	<b>(25,238)</b>	<b>392,418</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(31,099)	(90,794)	(78,452)	(12,518)	(526,356)	2,150	(8,021)
Cash and investment fund balance - beginning, restated	106,825	332,714	187,121	220,251	526,356	119,767	148,639
Cash and investment fund balance - ending	\$ 75,726	\$ 241,920	\$ 108,669	\$ 207,733	\$ -	\$ 121,917	\$ 140,618
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ 75,726	\$ 241,920	\$ -	\$ 207,733	\$ -	\$ 121,917	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	-	-	108,669	-	-	-	140,618
<b>Total cash and investment assets - ending</b>	<b>\$ 75,726</b>	<b>\$ 241,920</b>	<b>\$ 108,669</b>	<b>\$ 207,733</b>	<b>\$ -</b>	<b>\$ 121,917</b>	<b>\$ 140,618</b>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ -	\$ -	\$ 108,669	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	140,618
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	75,726	241,920	-	207,733	-	121,917	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 75,726</b>	<b>\$ 241,920</b>	<b>\$ 108,669</b>	<b>\$ 207,733</b>	<b>\$ -</b>	<b>\$ 121,917</b>	<b>\$ 140,618</b>

MADISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Pretrial Diversion	Solid Waste Planning	Court Appointed Special Advocate	Plat Book	Misdemeanant	Supplemental Public Defender Service	Surveyor's Corner Perpetuation
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	66,331	-	101,550	-	-
Charges for services	-	-	-	-	-	-	21,095
Fines and forfeits	189,108	-	-	-	-	37,274	-
Other	-	-	-	24,569	-	-	-
<b>Total receipts</b>	<b>189,108</b>	<b>-</b>	<b>66,331</b>	<b>24,569</b>	<b>101,550</b>	<b>37,274</b>	<b>21,095</b>
<b>Disbursements:</b>							
General government	-	-	16,331	13,392	-	-	26,768
Public safety	192,084	-	-	-	66,402	23,029	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	88
Public safety	577	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>192,661</b>	<b>-</b>	<b>16,331</b>	<b>13,392</b>	<b>66,402</b>	<b>23,029</b>	<b>26,856</b>
Excess (deficiency) of receipts over disbursements	(3,553)	-	50,000	11,177	35,148	14,245	(5,761)
<b>Other financing sources (uses):</b>							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(50,000)	-	-	(6,227)	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(50,000)</b>	<b>-</b>	<b>-</b>	<b>(6,227)</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,553)	-	-	11,177	35,148	8,018	(5,761)
Cash and investment fund balance - beginning, restated	80,380	72,731	-	4,697	1,645	24,905	16,445
Cash and investment fund balance - ending	<u>\$ 76,827</u>	<u>\$ 72,731</u>	<u>\$ -</u>	<u>\$ 15,874</u>	<u>\$ 36,793</u>	<u>\$ 32,923</u>	<u>\$ 10,684</u>
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ -	\$ 72,731	\$ -	\$ 15,874	\$ 36,793	\$ 32,923	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	76,827	-	-	-	-	-	10,684
<b>Total cash and investment assets - ending</b>	<u>\$ 76,827</u>	<u>\$ 72,731</u>	<u>\$ -</u>	<u>\$ 15,874</u>	<u>\$ 36,793</u>	<u>\$ 32,923</u>	<u>\$ 10,684</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,684
Public safety	76,827	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	72,731	-	15,874	36,793	32,923	-
<b>Total cash and investment fund balance - ending</b>	<u>\$ 76,827</u>	<u>\$ 72,731</u>	<u>\$ -</u>	<u>\$ 15,874</u>	<u>\$ 36,793</u>	<u>\$ 32,923</u>	<u>\$ 10,684</u>

MADISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Jury Pay	CAPTA Grant	District Mobile Command Grant	Rainy Day	Inmate Medical	Sales Disclosure	Law Enforcement
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	12,500	19,992	-	-	-	-
Charges for services	-	-	-	-	-	12,375	-
Fines and forfeits	-	-	-	-	4,606	-	3,780
Other	397	12,500	-	331,862	-	152	-
<b>Total receipts</b>	<b>397</b>	<b>25,000</b>	<b>19,992</b>	<b>331,862</b>	<b>4,606</b>	<b>12,527</b>	<b>3,780</b>
<b>Disbursements:</b>							
General government	25,974	25,000	20,194	158,202	-	8,992	-
Public safety	-	-	-	-	-	-	4,573
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	5,851	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>25,974</b>	<b>25,000</b>	<b>20,194</b>	<b>158,202</b>	<b>-</b>	<b>14,843</b>	<b>4,573</b>
Excess (deficiency) of receipts over disbursements	(25,577)	-	(202)	173,660	4,606	(2,316)	(793)
<b>Other financing sources (uses):</b>							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	25,238	-	-	99,259	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>25,238</b>	<b>-</b>	<b>-</b>	<b>99,259</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(339)	-	(202)	272,919	4,606	(2,316)	(793)
Cash and investment fund balance - beginning, restated	769	-	2,565	569,284	6,208	85,439	6,803
<b>Cash and investment fund balance - ending</b>	<b>\$ 430</b>	<b>\$ -</b>	<b>\$ 2,363</b>	<b>\$ 842,203</b>	<b>\$ 10,814</b>	<b>\$ 83,123</b>	<b>\$ 6,010</b>
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ -	\$ -	\$ 2,363	\$ 842,203	\$ 10,814	\$ 83,123	\$ 6,010
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	430	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 430</b>	<b>\$ -</b>	<b>\$ 2,363</b>	<b>\$ 842,203</b>	<b>\$ 10,814</b>	<b>\$ 83,123</b>	<b>\$ 6,010</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ 430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	2,363	842,203	10,814	83,123	6,010
<b>Total cash and investment fund balance - ending</b>	<b>\$ 430</b>	<b>\$ -</b>	<b>\$ 2,363</b>	<b>\$ 842,203</b>	<b>\$ 10,814</b>	<b>\$ 83,123</b>	<b>\$ 6,010</b>

MADISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Riverboat Revenue Sharing	Alternative School	Dissolution Education Workshop	Sheriff's Commissary	Tobacco Settlement	Levy Excess
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	834,559	-	-	-	55,043	-
Charges for services	-	-	-	818,070	-	-
Fines and forfeits	-	-	13,925	-	-	-
Other	-	-	-	-	7,350	177,097
<b>Total receipts</b>	<b>834,559</b>	<b>-</b>	<b>13,925</b>	<b>818,070</b>	<b>62,393</b>	<b>177,097</b>
<b>Disbursements:</b>						
General government	834,559	-	13,923	-	-	345,767
Public safety	-	-	-	809,865	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	1,073	-	-	19,961	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>834,559</b>	<b>1,073</b>	<b>13,923</b>	<b>809,865</b>	<b>19,961</b>	<b>345,767</b>
Excess (deficiency) of receipts over disbursements	-	(1,073)	2	8,205	42,432	(168,670)
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	125,000	267,929
Transfers out	-	-	-	-	(140,000)	(99,259)
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(15,000)</b>	<b>168,670</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(1,073)	2	8,205	27,432	-
Cash and investment fund balance - beginning, restated	-	3,545	37,623	178,988	152,160	-
Cash and investment fund balance - ending	\$ -	\$ 2,472	\$ 37,625	\$ 187,193	\$ 179,592	\$ -
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ 2,472	\$ 37,625	\$ 187,193	\$ 179,592	\$ -
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ -</b>	<b>\$ 2,472</b>	<b>\$ 37,625</b>	<b>\$ 187,193</b>	<b>\$ 179,592</b>	<b>\$ -</b>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	2,472	37,625	187,193	179,592	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ -</b>	<b>\$ 2,472</b>	<b>\$ 37,625</b>	<b>\$ 187,193</b>	<b>\$ 179,592</b>	<b>\$ -</b>

MADISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
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 For The Year Ended December 31, 2009  
 (Continued)

	Adult Protective Services	Identification Security Protection	Children's Psychological Residential Treatment Service	Cedit Homestead Credit	Drug Task Force	Agressive Driving Grant
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	133,665	-	556,545	-	-	45,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	34,264	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>133,665</b>	<b>34,264</b>	<b>556,545</b>	<b>-</b>	<b>-</b>	<b>45,000</b>
<b>Disbursements:</b>						
General government	-	-	-	1,500,000	-	6,997
Public safety	167,880	35,239	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	570,304	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>167,880</b>	<b>35,239</b>	<b>570,304</b>	<b>1,500,000</b>	<b>-</b>	<b>6,997</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(34,215)</b>	<b>(975)</b>	<b>(13,759)</b>	<b>(1,500,000)</b>	<b>-</b>	<b>38,003</b>
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(42,343)
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(42,343)</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(34,215)</b>	<b>(975)</b>	<b>(13,759)</b>	<b>(1,500,000)</b>	<b>-</b>	<b>(4,340)</b>
<b>Cash and investment fund balance - beginning, restated</b>	<b>(40,563)</b>	<b>53,770</b>	<b>13,759</b>	<b>2,447,598</b>	<b>538</b>	<b>7,549</b>
<b>Cash and investment fund balance - ending</b>	<b><u>(74,778)</u></b>	<b><u>52,795</u></b>	<b><u>-</u></b>	<b><u>947,598</u></b>	<b><u>538</u></b>	<b><u>3,209</u></b>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ -	\$ -	\$ -	\$ 947,598	\$ 538	\$ 3,209
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	(74,778)	52,795	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b><u>(74,778)</u></b>	<b><u>52,795</u></b>	<b><u>-</u></b>	<b><u>947,598</u></b>	<b><u>538</u></b>	<b><u>3,209</u></b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
<b>Restricted for:</b>						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	(74,778)	52,795	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	947,598	538	3,209
<b>Total cash and investment fund balance - ending</b>	<b><u>(74,778)</u></b>	<b><u>52,795</u></b>	<b><u>-</u></b>	<b><u>947,598</u></b>	<b><u>538</u></b>	<b><u>3,209</u></b>

MADISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Bell And Clock	Big City-County Grant	Bilingual Advocate Grant	Bio Terrorism Grant	County Economic Development Project County	Childrens Home Facility Donation
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	38,750	14,351	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	19,939	-	7,595
<b>Total receipts</b>	<b>-</b>	<b>38,750</b>	<b>14,351</b>	<b>19,939</b>	<b>-</b>	<b>7,595</b>
<b>Disbursements:</b>						
General government	-	822	16,032	11,643	142,000	7,757
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>822</b>	<b>16,032</b>	<b>11,643</b>	<b>142,000</b>	<b>7,757</b>
Excess (deficiency) of receipts over disbursements	-	37,928	(1,681)	8,296	(142,000)	(162)
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	(35,084)	-	(9,836)	-	-
Other receipts	-	-	-	-	537,465	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(35,084)</b>	<b>-</b>	<b>(9,836)</b>	<b>537,465</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	2,844	(1,681)	(1,540)	395,465	(162)
Cash and investment fund balance - beginning, restated	609	9,839	(5,057)	8,728	142,676	9,329
Cash and investment fund balance - ending	<u>\$ 609</u>	<u>\$ 12,683</u>	<u>\$ (6,738)</u>	<u>\$ 7,188</u>	<u>\$ 538,141</u>	<u>\$ 9,167</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 609	\$ 12,683	\$ (6,738)	\$ 7,188	\$ 538,141	\$ 9,167
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 609</u>	<u>\$ 12,683</u>	<u>\$ (6,738)</u>	<u>\$ 7,188</u>	<u>\$ 538,141</u>	<u>\$ 9,167</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	609	12,683	(6,738)	7,188	538,141	9,167
<b>Total cash and investment fund balance - ending</b>	<u>\$ 609</u>	<u>\$ 12,683</u>	<u>\$ (6,738)</u>	<u>\$ 7,188</u>	<u>\$ 538,141</u>	<u>\$ 9,167</u>

MADISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Circuit Probation Administration Fee Fund	Cjc/Cptf 2006	Cjc/Doc	Cjc/July	Cjc/Juvenile	Clerk Incentive
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	518,091	-	78,239	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	9,963	-	-	503,489	-	-
Other	-	10,135	-	141	-	-
<b>Total receipts</b>	<b>9,963</b>	<b>10,135</b>	<b>518,091</b>	<b>503,630</b>	<b>78,239</b>	<b>-</b>
<b>Disbursements:</b>						
General government	7,206	10,135	509,328	528,336	86,757	3,418
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	4,584	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>7,206</b>	<b>10,135</b>	<b>509,328</b>	<b>532,920</b>	<b>86,757</b>	<b>3,418</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>2,757</b>	<b>-</b>	<b>8,763</b>	<b>(29,290)</b>	<b>(8,518)</b>	<b>(3,418)</b>
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>2,757</b>	<b>-</b>	<b>8,763</b>	<b>(29,290)</b>	<b>(8,518)</b>	<b>(3,418)</b>
<b>Cash and investment fund balance - beginning, restated</b>	<b>21,133</b>	<b>-</b>	<b>18,829</b>	<b>31,302</b>	<b>11,546</b>	<b>26,293</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 23,890</b>	<b>\$ -</b>	<b>\$ 27,592</b>	<b>\$ 2,012</b>	<b>\$ 3,028</b>	<b>\$ 22,875</b>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 23,890	\$ -	\$ 27,592	\$ 2,012	\$ 3,028	\$ 22,875
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 23,890</b>	<b>\$ -</b>	<b>\$ 27,592</b>	<b>\$ 2,012</b>	<b>\$ 3,028</b>	<b>\$ 22,875</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
<b>Restricted for:</b>						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	23,890	-	27,592	2,012	3,028	22,875
<b>Total cash and investment fund balance - ending</b>	<b>\$ 23,890</b>	<b>\$ -</b>	<b>\$ 27,592</b>	<b>\$ 2,012</b>	<b>\$ 3,028</b>	<b>\$ 22,875</b>

MADISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Community Transition Program	Comprehensive Safety Program	Correctional Complex Commissary	Crime Victim Advocate	Dept Mental Health Grant	Doe Exercise Hls
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	118,421	-	-	86,151	-	-
Charges for services	-	1,000	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	103,215	-	-	-
<b>Total receipts</b>	<b>118,421</b>	<b>1,000</b>	<b>103,215</b>	<b>86,151</b>	<b>-</b>	<b>-</b>
<b>Disbursements:</b>						
General government	68,820	100,893	97,305	108,370	-	82
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>68,820</b>	<b>100,893</b>	<b>97,305</b>	<b>108,370</b>	<b>-</b>	<b>82</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>49,601</b>	<b>(99,893)</b>	<b>5,910</b>	<b>(22,219)</b>	<b>-</b>	<b>(82)</b>
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	108,288	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>108,288</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>49,601</b>	<b>8,395</b>	<b>5,910</b>	<b>(22,219)</b>	<b>-</b>	<b>(82)</b>
Cash and investment fund balance - beginning, restated	(2,483)	(9,453)	1,527	16,409	11	207
Cash and investment fund balance - ending	<u>\$ 47,118</u>	<u>\$ (1,058)</u>	<u>\$ 7,437</u>	<u>\$ (5,810)</u>	<u>\$ 11</u>	<u>\$ 125</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 47,118	\$ (1,058)	\$ 7,437	\$ (5,810)	\$ 11	\$ 125
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 47,118</u>	<u>\$ (1,058)</u>	<u>\$ 7,437</u>	<u>\$ (5,810)</u>	<u>\$ 11</u>	<u>\$ 125</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
<b>Restricted for:</b>						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	47,118	(1,058)	7,437	(5,810)	11	125
<b>Total cash and investment fund balance - ending</b>	<u>\$ 47,118</u>	<u>\$ (1,058)</u>	<u>\$ 7,437</u>	<u>\$ (5,810)</u>	<u>\$ 11</u>	<u>\$ 125</u>

MADISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Drug Court Fund	Byrne Grant	Empg Grant	Epa Alternate Septic System Education Grant	Fema FY 2002 (Cert)	Fresh Start Grant
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	8,501	45,775	20,368	-	1,780	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	82	-	-	42,999	-	6,437
<b>Total receipts</b>	<b>8,583</b>	<b>45,775</b>	<b>20,368</b>	<b>42,999</b>	<b>1,780</b>	<b>6,437</b>
<b>Disbursements:</b>						
General government	17,058	45,737	-	45,258	2,458	10,290
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>17,058</b>	<b>45,737</b>	<b>-</b>	<b>45,258</b>	<b>2,458</b>	<b>10,290</b>
Excess (deficiency) of receipts over disbursements	(8,475)	38	20,368	(2,259)	(678)	(3,853)
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(8,475)	38	20,368	(2,259)	(678)	(3,853)
Cash and investment fund balance - beginning, restated	9,132	(12,131)	51,270	1,472	1,544	12,884
Cash and investment fund balance - ending	\$ 657	\$ (12,093)	\$ 71,638	\$ (787)	\$ 866	\$ 9,031
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 657	\$ (12,093)	\$ 71,638	\$ (787)	\$ 866	\$ 9,031
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 657</b>	<b>\$ (12,093)</b>	<b>\$ 71,638</b>	<b>\$ (787)</b>	<b>\$ 866</b>	<b>\$ 9,031</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	657	(12,093)	71,638	(787)	866	9,031
<b>Total cash and investment fund balance - ending</b>	<b>\$ 657</b>	<b>\$ (12,093)</b>	<b>\$ 71,638</b>	<b>\$ (787)</b>	<b>\$ 866</b>	<b>\$ 9,031</b>

MADISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Green Twp Fire Service Fund	Health Donations	Homeland Security FY2003 Grant	Homeland Security FY2006 Grant	Icji/Mad County Casa Grant	Interpreter Grant Award
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	2,911	-	-	-	1,500
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	2,593	23,086	-	-	50,000	-
<b>Total receipts</b>	<b>2,593</b>	<b>25,997</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>1,500</b>
<b>Disbursements:</b>						
General government	-	38,733	1,887	60	89,132	1,462
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>38,733</b>	<b>1,887</b>	<b>60</b>	<b>89,132</b>	<b>1,462</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>2,593</b>	<b>(12,736)</b>	<b>(1,887)</b>	<b>(60)</b>	<b>(39,132)</b>	<b>38</b>
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	11,215	-	-	50,000	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>11,215</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>2,593</b>	<b>(1,521)</b>	<b>(1,887)</b>	<b>(60)</b>	<b>10,868</b>	<b>38</b>
<b>Cash and investment fund balance - beginning, restated</b>	<b>132,392</b>	<b>28,626</b>	<b>1,887</b>	<b>60</b>	<b>826</b>	<b>1,001</b>
<b>Cash and investment fund balance - ending</b>	<b>134,985</b>	<b>27,105</b>	<b>-</b>	<b>-</b>	<b>11,694</b>	<b>1,039</b>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 134,985	\$ 27,105	\$ -	\$ -	\$ 11,694	\$ 1,039
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>134,985</b>	<b>27,105</b>	<b>-</b>	<b>-</b>	<b>11,694</b>	<b>1,039</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
<b>Restricted for:</b>						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	134,985	27,105	-	-	11,694	1,039
<b>Total cash and investment fund balance - ending</b>	<b>134,985</b>	<b>27,105</b>	<b>-</b>	<b>-</b>	<b>11,694</b>	<b>1,039</b>

MADISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Jobsource	Jobsource Data	Juvenile Drug Screen	Juvenile Prob Admin Fee	Emergency Management Capital Equipment	Madison County Dui Grant
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	5,199,032	-	-	-	-	33,751
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	2,829	19,062	-	-
Other	-	46,868	-	-	550	869
<b>Total receipts</b>	<b>5,199,032</b>	<b>46,868</b>	<b>2,829</b>	<b>19,062</b>	<b>550</b>	<b>34,620</b>
<b>Disbursements:</b>						
General government	5,019,893	49,176	5,657	19,320	3,910	8,332
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>5,019,893</b>	<b>49,176</b>	<b>5,657</b>	<b>19,320</b>	<b>3,910</b>	<b>8,332</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>179,139</b>	<b>(2,308)</b>	<b>(2,828)</b>	<b>(258)</b>	<b>(3,360)</b>	<b>26,288</b>
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(30,861)
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(30,861)</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>179,139</b>	<b>(2,308)</b>	<b>(2,828)</b>	<b>(258)</b>	<b>(3,360)</b>	<b>(4,573)</b>
<b>Cash and investment fund balance - beginning, restated</b>	<b>263,391</b>	<b>12,799</b>	<b>5,238</b>	<b>33,513</b>	<b>65,292</b>	<b>9,436</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 442,530</b>	<b>\$ 10,491</b>	<b>\$ 2,410</b>	<b>\$ 33,255</b>	<b>\$ 61,932</b>	<b>\$ 4,863</b>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 442,530	\$ 10,491	\$ 2,410	\$ 33,255	\$ 61,932	\$ 4,863
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 442,530</b>	<b>\$ 10,491</b>	<b>\$ 2,410</b>	<b>\$ 33,255</b>	<b>\$ 61,932</b>	<b>\$ 4,863</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
<b>Restricted for:</b>						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	442,530	10,491	2,410	33,255	61,932	4,863
<b>Total cash and investment fund balance - ending</b>	<b>\$ 442,530</b>	<b>\$ 10,491</b>	<b>\$ 2,410</b>	<b>\$ 33,255</b>	<b>\$ 61,932</b>	<b>\$ 4,863</b>

MADISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Hazmat Truck Fund	Cumulative Recycling Center	Recycling 2005	Sheriff Photo Fund	Mitigation Grant	New Clerk Incentive Fund
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	16,134	-	-	1,425	-
Charges for services	-	-	-	984	-	-
Fines and forfeits	-	-	-	-	-	-
Other	3,033	-	157,559	-	-	63,422
<b>Total receipts</b>	<b>3,033</b>	<b>16,134</b>	<b>157,559</b>	<b>984</b>	<b>1,425</b>	<b>63,422</b>
<b>Disbursements:</b>						
General government	-	-	87,706	-	1,425	56,268
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	417	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>88,123</b>	<b>-</b>	<b>1,425</b>	<b>56,268</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>3,033</b>	<b>16,134</b>	<b>69,436</b>	<b>984</b>	<b>-</b>	<b>7,154</b>
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>3,033</b>	<b>16,134</b>	<b>69,436</b>	<b>984</b>	<b>-</b>	<b>7,154</b>
<b>Cash and investment fund balance - beginning, restated</b>	<b>24,515</b>	<b>54,327</b>	<b>118,012</b>	<b>2,578</b>	<b>-</b>	<b>69,666</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 27,548</b>	<b>\$ 70,461</b>	<b>\$ 187,448</b>	<b>\$ 3,562</b>	<b>\$ -</b>	<b>\$ 76,820</b>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 27,548	\$ 70,461	\$ 187,448	\$ 3,562	\$ -	\$ 76,820
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 27,548</b>	<b>\$ 70,461</b>	<b>\$ 187,448</b>	<b>\$ 3,562</b>	<b>\$ -</b>	<b>\$ 76,820</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
<b>Restricted for:</b>						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	27,548	70,461	187,448	3,562	-	76,820
<b>Total cash and investment fund balance - ending</b>	<b>\$ 27,548</b>	<b>\$ 70,461</b>	<b>\$ 187,448</b>	<b>\$ 3,562</b>	<b>\$ -</b>	<b>\$ 76,820</b>

MADISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	New Prosecutor Incentive Fund	Planned Unit Development	Pre-Trial Services Circuit/Unified	Prosecutor Incentive	Prosecutor Assets	Prosecutor Law Enforcement
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	32,654	-	-	242,148
Other	65,070	-	-	-	-	-
<b>Total receipts</b>	<b>65,070</b>	<b>-</b>	<b>32,654</b>	<b>-</b>	<b>-</b>	<b>242,148</b>
<b>Disbursements:</b>						
General government	73,246	-	26,996	-	-	2,800
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>73,246</b>	<b>-</b>	<b>26,996</b>	<b>-</b>	<b>-</b>	<b>2,800</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(8,176)</b>	<b>-</b>	<b>5,658</b>	<b>-</b>	<b>-</b>	<b>239,348</b>
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(8,176)</b>	<b>-</b>	<b>5,658</b>	<b>-</b>	<b>-</b>	<b>239,348</b>
<b>Cash and investment fund balance - beginning, restated</b>	<b>38,710</b>	<b>43,642</b>	<b>22,326</b>	<b>175</b>	<b>1,069</b>	<b>3,358</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 30,534</b>	<b>\$ 43,642</b>	<b>\$ 27,984</b>	<b>\$ 175</b>	<b>\$ 1,069</b>	<b>\$ 242,706</b>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 30,534	\$ 43,642	\$ 27,984	\$ 175	\$ 1,069	\$ 242,706
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 30,534</b>	<b>\$ 43,642</b>	<b>\$ 27,984</b>	<b>\$ 175</b>	<b>\$ 1,069</b>	<b>\$ 242,706</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
<b>Restricted for:</b>						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	30,534	43,642	27,984	175	1,069	242,706
<b>Total cash and investment fund balance - ending</b>	<b>\$ 30,534</b>	<b>\$ 43,642</b>	<b>\$ 27,984</b>	<b>\$ 175</b>	<b>\$ 1,069</b>	<b>\$ 242,706</b>

MADISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Regional Team Grant	Sheriff Donation	Sheriff Fire Dispatch	Sheriff Tax Collection	Sheriff Victim Advocate	Shocap
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	11,633	-
Charges for services	-	325	-	22,651	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	210,581	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>325</b>	<b>210,581</b>	<b>22,651</b>	<b>11,633</b>	<b>-</b>
<b>Disbursements:</b>						
General government	-	867	239,309	22,651	23,855	13,487
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>867</b>	<b>239,309</b>	<b>22,651</b>	<b>23,855</b>	<b>13,487</b>
Excess (deficiency) of receipts over disbursements	-	(542)	(28,728)	-	(12,222)	(13,487)
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	15,223
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,223</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(542)	(28,728)	-	(12,222)	1,736
Cash and investment fund balance - beginning, restated	36	2,834	31,129	-	(1,190)	2,424
Cash and investment fund balance - ending	<u>\$ 36</u>	<u>\$ 2,292</u>	<u>\$ 2,401</u>	<u>\$ -</u>	<u>\$ (13,412)</u>	<u>\$ 4,160</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 36	\$ 2,292	\$ 2,401	\$ -	\$ (13,412)	\$ 4,160
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 36</u>	<u>\$ 2,292</u>	<u>\$ 2,401</u>	<u>\$ -</u>	<u>\$ (13,412)</u>	<u>\$ 4,160</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	36	2,292	2,401	-	(13,412)	4,160
<b>Total cash and investment fund balance - ending</b>	<u>\$ 36</u>	<u>\$ 2,292</u>	<u>\$ 2,401</u>	<u>\$ -</u>	<u>\$ (13,412)</u>	<u>\$ 4,160</u>

MADISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Stop Teen Pregnancy	Supplemental Probation Circuit Court	Fema Grant 1766-Dr	Unified Probation Administrative Fee	Victim Information Assistance Grant	Violence Against Women Grant
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	40,922	-	73,588	-	-
Other	-	-	-	-	-	235,552
<b>Total receipts</b>	<b>-</b>	<b>40,922</b>	<b>-</b>	<b>73,588</b>	<b>-</b>	<b>235,552</b>
<b>Disbursements:</b>						
General government	-	58,157	66,930	80,418	-	128,403
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	100,649
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>58,157</b>	<b>66,930</b>	<b>80,418</b>	<b>-</b>	<b>229,052</b>
Excess (deficiency) of receipts over disbursements	-	(17,235)	(66,930)	(6,830)	-	6,500
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(40,000)	-	-
Other receipts	-	-	10,562	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>10,562</b>	<b>(40,000)</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(17,235)	(56,368)	(46,830)	-	6,500
Cash and investment fund balance - beginning, restated	1,399	223,197	74,045	65,708	5,306	(6,456)
Cash and investment fund balance - ending	<u>\$ 1,399</u>	<u>\$ 205,962</u>	<u>\$ 17,677</u>	<u>\$ 18,878</u>	<u>\$ 5,306</u>	<u>\$ 44</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 1,399	\$ 205,962	\$ 17,677	\$ 18,878	\$ 5,306	\$ 44
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 1,399</u>	<u>\$ 205,962</u>	<u>\$ 17,677</u>	<u>\$ 18,878</u>	<u>\$ 5,306</u>	<u>\$ 44</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	1,399	205,962	17,677	18,878	5,306	44
<b>Total cash and investment fund balance - ending</b>	<u>\$ 1,399</u>	<u>\$ 205,962</u>	<u>\$ 17,677</u>	<u>\$ 18,878</u>	<u>\$ 5,306</u>	<u>\$ 44</u>

MADISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Wic Ssi Fund	Youth Center School Grant	Jaibg Grant	Polling Place Improvement Grant	Excess Cedit	Barrett Law
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	11,231	1,212	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	38,526	-	-	596,470	2,397
<b>Total receipts</b>	<b>-</b>	<b>38,526</b>	<b>11,231</b>	<b>1,212</b>	<b>596,470</b>	<b>2,397</b>
<b>Disbursements:</b>						
General government	-	38,250	10,912	1,212	596,470	2,397
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>38,250</b>	<b>10,912</b>	<b>1,212</b>	<b>596,470</b>	<b>2,397</b>
Excess (deficiency) of receipts over disbursements	-	276	319	-	-	-
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(223)	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(223)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	276	96	-	-	-
Cash and investment fund balance - beginning, restated	629	17,458	(2,534)	202	-	-
Cash and investment fund balance - ending	<u>\$ 629</u>	<u>\$ 17,734</u>	<u>\$ (2,438)</u>	<u>\$ 202</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 629	\$ 17,734	\$ (2,438)	\$ 202	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 629</u>	<u>\$ 17,734</u>	<u>\$ (2,438)</u>	<u>\$ 202</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	629	17,734	(2,438)	202	-	-
<b>Total cash and investment fund balance - ending</b>	<u>\$ 629</u>	<u>\$ 17,734</u>	<u>\$ (2,438)</u>	<u>\$ 202</u>	<u>\$ -</u>	<u>\$ -</u>

MADISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Tma Tax Fund	Prime For Life Program	Weed/Seed Administration	Drug Court Cptf	County Wheel Tax/Surtax	County Slot Machine Wagering
<b>Receipts:</b>						
Taxes	\$ 714,099	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	500	-	-	-	-
Other	-	-	4,920	3,000	1,262,630	159,334
<b>Total receipts</b>	<b>714,099</b>	<b>500</b>	<b>4,920</b>	<b>3,000</b>	<b>1,262,630</b>	<b>159,334</b>
<b>Disbursements:</b>						
General government	572,200	-	4,918	2,446	747,728	159,334
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>572,200</b>	<b>-</b>	<b>4,918</b>	<b>2,446</b>	<b>747,728</b>	<b>159,334</b>
Excess (deficiency) of receipts over disbursements	141,899	500	2	554	514,902	-
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	141,899	500	2	554	514,902	-
Cash and investment fund balance - beginning, restated	-	-	-	-	-	-
Cash and investment fund balance - ending	\$ 141,899	\$ 500	\$ 2	\$ 554	\$ 514,902	\$ -
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 141,899	\$ 500	\$ 2	\$ 554	\$ 514,902	\$ -
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 141,899</b>	<b>\$ 500</b>	<b>\$ 2</b>	<b>\$ 554</b>	<b>\$ 514,902</b>	<b>\$ -</b>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	141,899	500	2	554	514,902	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 141,899</b>	<b>\$ 500</b>	<b>\$ 2</b>	<b>\$ 554</b>	<b>\$ 514,902</b>	<b>\$ -</b>

MADISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Interoperability Communications	Weed/Seed Court Reentry Grant	Races Grant	Problem Solving Stimulus Grant	Pandemic Flu Fund	Jail Construction
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	297,386	10,000	1,149	-	134,293	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	225,000	-	-
<b>Total receipts</b>	<b>297,386</b>	<b>10,000</b>	<b>1,149</b>	<b>225,000</b>	<b>134,293</b>	<b>-</b>
<b>Disbursements:</b>						
General government	297,386	-	1,149	5,148	110,523	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>297,386</b>	<b>-</b>	<b>1,149</b>	<b>5,148</b>	<b>110,523</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	10,000	-	219,852	23,770	-
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	10,000	-	219,852	23,770	-
Cash and investment fund balance - beginning, restated	-	-	-	-	-	300,647
<b>Cash and investment fund balance - ending</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 219,852</b>	<b>\$ 23,770</b>	<b>\$ 300,647</b>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ -	\$ 10,000	\$ -	\$ 219,852	\$ 23,770	\$ 300,647
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 219,852</b>	<b>\$ 23,770</b>	<b>\$ 300,647</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	10,000	-	219,852	23,770	300,647
<b>Total cash and investment fund balance - ending</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 219,852</b>	<b>\$ 23,770</b>	<b>\$ 300,647</b>

MADISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Juvenile Facility Construction Fund	Juvenile Facility Debt Fund	Cumulative Bridge	General Drain Improvement	Madison County Bridge 902	Totals
<b>Receipts:</b>						
Taxes	\$ -	\$ 51,873	\$ 953,433	\$ 15,253	\$ -	\$ 6,622,353
Licenses and permits	-	-	-	-	-	122,971
Intergovernmental	-	11,192	201,772	-	-	13,929,673
Charges for services	-	-	-	-	-	1,014,300
Fines and forfeits	-	-	-	-	-	2,091,199
Other	-	-	15,490	1,020,199	3,231	5,417,694
<b>Total receipts</b>	<b>-</b>	<b>63,065</b>	<b>1,170,695</b>	<b>1,035,452</b>	<b>3,231</b>	<b>29,198,190</b>
<b>Disbursements:</b>						
General government	-	-	-	795,847	-	15,502,129
Public safety	-	-	-	-	-	2,204,078
Highways and streets	-	-	2,229,194	-	-	6,286,579
Sanitation	-	-	-	-	-	8,697
Health and welfare	-	-	-	-	-	7,138,626
Culture and recreation	-	-	-	-	-	455,579
Capital outlay:						
General government	-	-	-	-	-	112,818
Public safety	-	-	-	-	-	577
Highways and streets	-	-	-	-	-	41,980
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>2,229,194</b>	<b>795,847</b>	<b>-</b>	<b>31,751,063</b>
Excess (deficiency) of receipts over disbursements	-	63,065	(1,058,499)	239,605	3,231	(2,552,873)
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	238,442
Transfers in	-	-	-	-	-	882,152
Transfers out	-	-	-	-	-	(888,379)
Other receipts	-	-	-	-	-	1,217,670
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,449,885</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	63,065	(1,058,499)	239,605	3,231	(1,102,988)
Cash and investment fund balance - beginning, restated	265,063	192,627	2,154,545	24,099	117,079	13,945,439
Cash and investment fund balance - ending	<u>\$ 265,063</u>	<u>\$ 255,692</u>	<u>\$ 1,096,046</u>	<u>\$ 263,704</u>	<u>\$ 120,310</u>	<u>\$ 12,842,451</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 265,063	\$ 255,692	\$ -	\$ -	\$ 120,310	\$ 8,560,643
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	-	1,096,046	263,704	-	4,281,808
<b>Total cash and investment assets - ending</b>	<u>\$ 265,063</u>	<u>\$ 255,692</u>	<u>\$ 1,096,046</u>	<u>\$ 263,704</u>	<u>\$ 120,310</u>	<u>\$ 12,842,451</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,003,586
Public safety	-	-	-	-	-	207,458
Highways and streets	-	-	-	-	-	1,289,032
Sanitation	-	-	-	-	-	140,618
Health and welfare	-	-	-	-	-	281,364
Capital outlay	-	-	1,096,046	263,704	-	1,359,750
Unrestricted	265,063	255,692	-	-	120,310	8,560,643
<b>Total cash and investment fund balance - ending</b>	<u>\$ 265,063</u>	<u>\$ 255,692</u>	<u>\$ 1,096,046</u>	<u>\$ 263,704</u>	<u>\$ 120,310</u>	<u>\$ 12,842,451</u>

MADISON 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, 2009

	Cumulative Information Technical Systems	Liability Insurance Fund	Madison County Group Insurance Fund	Totals
Operating receipts:				
Charges for services	\$ 1,215	\$ -	\$ -	\$ 1,215
Miscellaneous	<u>66,687</u>	<u>-</u>	<u>220,710</u>	<u>287,397</u>
Total operating receipts	<u>67,902</u>	<u>-</u>	<u>220,710</u>	<u>288,612</u>
Operating disbursements:				
Cost of sales and services	53,996	-	-	53,996
Equipment and capital improvements	9,485	-	-	9,485
Miscellaneous	<u>8,383</u>	<u>915</u>	<u>300,000</u>	<u>309,298</u>
Total operating disbursements	<u>71,864</u>	<u>915</u>	<u>300,000</u>	<u>372,779</u>
Excess (deficiency) of receipts over disbursements	<u>(3,962)</u>	<u>(915)</u>	<u>(79,290)</u>	<u>(84,167)</u>
Cash and investment fund balance - beginning, restated	<u>17,519</u>	<u>2,705</u>	<u>2,336,027</u>	<u>2,356,251</u>
Cash and investment fund balance - ending	<u>\$ 13,557</u>	<u>\$ 1,790</u>	<u>\$ 2,256,737</u>	<u>\$ 2,272,084</u>
<u>Cash and Investment Assets - December 31</u>				
Cash and investments	\$ -	\$ 1,790	\$ 2,256,737	\$ 2,258,527
Restricted assets:				
Cash and investments	<u>13,557</u>	<u>-</u>	<u>-</u>	<u>13,557</u>
Total cash and investment assets - December 31	<u>\$ 13,557</u>	<u>\$ 1,790</u>	<u>\$ 2,256,737</u>	<u>\$ 2,272,084</u>
<u>Cash and Investment Fund Balance - December 31</u>				
Restricted for:				
Other purposes	\$ 13,557	\$ -	\$ -	\$ 13,557
Unrestricted	<u>-</u>	<u>1,790</u>	<u>2,256,737</u>	<u>2,258,527</u>
Total cash and investment fund balance - December 31	<u>\$ 13,557</u>	<u>\$ 1,790</u>	<u>\$ 2,256,737</u>	<u>\$ 2,272,084</u>

MADISON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 PRIVATE-PURPOSE TRUST FUNDS  
 For The Year Ended December 31, 2009

	Congressional School Principal	Landfill PostClosure	Totals
Additions:			
Investment earnings:			
Interest	\$ -	\$ 460	\$ 460
Deductions:			
Administrative and general	-	907	907
Deficiency of total additions over total deductions	-	(447)	(447)
Cash and investment fund balance - beginning	23,440	90,471	113,911
Cash and investment fund balance - ending	\$ 23,440	\$ 90,024	\$ 113,464

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

	City And Town Court Costs	Coroners Training and Continued Education	Congressional School Interest	Clerk's Trust	Sheriff's Civil Trust	Sheriff's Inmate Trust
Additions:						
Agency fund additions	\$ 24,610	\$ 14,765	\$ 34,305	\$ 15,196,713	\$ 2,134,992	\$ 544,965
Deductions:						
Agency fund deductions	26,455	14,984	33,521	14,873,343	2,160,285	543,375
Excess (deficiency) of total additions over total deductions	(1,845)	(219)	784	323,370	(25,293)	1,590
Cash and investment fund balance - beginning, restated	13,800	1,502	17,397	1,256,714	52,779	11,702
Cash and investment fund balance - ending	<u>\$ 11,955</u>	<u>\$ 1,283</u>	<u>\$ 18,181</u>	<u>\$ 1,580,084</u>	<u>\$ 27,486</u>	<u>\$ 13,292</u>

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

	CJC Commissary	Tax Sale Redemption	Surplus Tax	State Settlement	State Fines And Forfeitures	Overweight Vehicle Fines
Additions:						
Agency fund additions	\$ 125,671	\$ -	\$ 1,644,053	\$ 1,155,482	\$ 130,182	\$ 4,324
Deductions:						
Agency fund deductions	126,407	-	1,293,054	1,155,482	130,423	4,098
Excess (deficiency) of total additions over total deductions	(736)	-	350,999	-	(241)	226
Cash and investment fund balance - beginning, restated	3,957	5,048	195,436	-	17,821	-
Cash and investment fund balance - ending	<u>\$ 3,221</u>	<u>\$ 5,048</u>	<u>\$ 546,435</u>	<u>\$ -</u>	<u>\$ 17,580</u>	<u>\$ 226</u>

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

	Infraction Judgements	Inheritance Tax	Payroll	Deferred Compensation	Voluntary Term Life	Perf
Additions:						
Agency fund additions	\$ 397,755	\$ 2,418,955	\$ 14,726,258	\$ 188,126	\$ -	\$ -
Deductions:						
Agency fund deductions	380,734	3,130,474	14,726,250	188,126	-	-
Excess (deficiency) of total additions over total deductions	17,021	(711,519)	8	-	-	-
Cash and investment fund balance - beginning, restated	14,213	1,492,900	(6,844)	-	716	(109)
Cash and investment fund balance - ending	<u>\$ 31,234</u>	<u>\$ 781,381</u>	<u>\$ (6,836)</u>	<u>\$ -</u>	<u>\$ 716</u>	<u>\$ (109)</u>

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

	Payroll Withholding - Federal	Payroll Withholding - State	Payroll Withholding - Oasi	Payroll Withholding - Local Tax	Anthem	Wage Garnishment
Additions:						
Agency fund additions	\$ 2,031,132	\$ 698,547	\$ 1,562,005	\$ 251,518	\$ 6,464,180	\$ 155,204
Deductions:						
Agency fund deductions	<u>2,031,132</u>	<u>704,615</u>	<u>1,561,994</u>	<u>253,791</u>	<u>6,480,633</u>	<u>155,230</u>
Excess (deficiency) of total additions over total deductions	-	(6,068)	11	(2,273)	(16,453)	(26)
Cash and investment fund balance - beginning, restated	<u>49</u>	<u>44,568</u>	<u>14</u>	<u>18,937</u>	<u>53,993</u>	<u>2,615</u>
Cash and investment fund balance - ending	<u>\$ 49</u>	<u>\$ 38,500</u>	<u>\$ 25</u>	<u>\$ 16,664</u>	<u>\$ 37,540</u>	<u>\$ 2,589</u>

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

	Special Death Benefit	Payroll Withholdings - Union Dues	Payroll Withholdings - United Way	Education Plate Fees Agency	Financial Institution Tax	Payroll Withholdings - Political
Additions: Agency fund additions	\$ 14,909	\$ 56,866	\$ 1,026	\$ 4,463	\$ 488,583	\$ 13,350
Deductions: Agency fund deductions	14,847	56,866	1,298	4,463	488,583	13,350
Excess (deficiency) of total additions over total deductions	62	-	(272)	-	-	-
Cash and investment fund balance - beginning, restated	1,198	75	519	-	-	-
Cash and investment fund balance - ending	<u>\$ 1,260</u>	<u>\$ 75</u>	<u>\$ 247</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Wheel Tax/Surtax	Coit Agency	Mortgage Fees - State Share	Child Restraint Violations Fines	Interstate Compact	Cvet Agency
Additions:						
Agency fund additions	\$ 2,959,049	\$ 21,472,606	\$ 9,177	\$ 4,176	\$ 1,349	\$ 837,787
Deductions:						
Agency fund deductions	<u>2,826,837</u>	<u>21,472,606</u>	<u>9,848</u>	<u>2,325</u>	<u>1,650</u>	<u>837,787</u>
Excess (deficiency) of total additions over total deductions	132,212	-	(671)	1,851	(301)	-
Cash and investment fund balance - beginning, restated	<u>-</u>	<u>-</u>	<u>1,348</u>	<u>25</u>	<u>301</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ 132,212</u>	<u>\$ -</u>	<u>\$ 677</u>	<u>\$ 1,876</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Welfare Trust	Homestead Credit Rebate	Payroll Withholding - Sheriff Pension	Best Flex	Credit Union	Bankers Nat Life(Conseco)
Additions:						
Agency fund additions	\$ 1,535	\$ 128,385	\$ 73,040	\$ 169,948	\$ 498,604	\$ 5,928
Deductions:						
Agency fund deductions	47,456	-	73,812	163,495	498,604	5,928
Excess (deficiency) of total additions over total deductions	(45,921)	128,385	(772)	6,453	-	-
Cash and investment fund balance - beginning, restated	45,921	-	24,685	7,302	-	742
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 128,385</u>	<u>\$ 23,913</u>	<u>\$ 13,755</u>	<u>\$ -</u>	<u>\$ 742</u>

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

	Colonial Insurance	Aflac	Hea 1001 State Homestead Credit	Lafayette Life	Spectera Vision	Central United Life
Additions:						
Agency fund additions	\$ 12,527	\$ 49,766	\$ 2,374,379	\$ 109,618	\$ 61	\$ -
Deductions:						
Agency fund deductions	12,527	49,619	2,362,562	118,026	1,472	-
Excess (deficiency) of total additions over total deductions	-	147	11,817	(8,408)	(1,411)	-
Cash and investment fund balance - beginning, restated	(59)	(42)	-	9,158	1,508	(42)
Cash and investment fund balance - ending	<u>\$ (59)</u>	<u>\$ 105</u>	<u>\$ 11,817</u>	<u>\$ 750</u>	<u>\$ 97</u>	<u>\$ (42)</u>

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

	CsGroup Vision Benefits	Tax Distribution	After Settlement Collections	Advance Tax Fund	Childrens Home Christmas Party	County Court Ordinances Fund
Additions:						
Agency fund additions	\$ 19,595	\$ 106,311,989	\$ 162,105,081	\$ 60,000	\$ 510	\$ -
Deductions:						
Agency fund deductions	19,619	106,311,879	127,854,401	106,706	138	-
Excess (deficiency) of total additions over total deductions	(24)	110	34,250,680	(46,706)	372	-
Cash and investment fund balance - beginning, restated	-	(110)	37,769,772	86,154	-	-
Cash and investment fund balance - ending	<u>\$ (24)</u>	<u>\$ -</u>	<u>\$ 72,020,452</u>	<u>\$ 39,448</u>	<u>\$ 372</u>	<u>\$ -</u>

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

	County Economic Development Project City	Tax Sale Surplus 2005	County Owned Land Sale	Performance Bond	State Assessment Training Fund
Additions:					
Agency fund additions	\$ 1,380,444	\$ -	\$ -	\$ 31,583	\$ 12,445
Deductions:					
Agency fund deductions	1,380,444	-	-	32,583	12,325
Excess (deficiency) of total additions over total deductions	-	-	-	(1,000)	120
Cash and investment fund balance - beginning, restated	-	6,360	102,887	3,000	1,265
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 6,360</u>	<u>\$ 102,887</u>	<u>\$ 2,000</u>	<u>\$ 1,385</u>

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

	Weed/Seed Probation Sweep	Ethanol Project	Slot Machine Wagering	Sweta	Surplus Property Tax Replacement
Additions:					
Agency fund additions	<u>\$ 1,573</u>	<u>\$ -</u>	<u>\$ 6,149,814</u>	<u>\$ 94,602</u>	<u>\$ 696,288</u>
Deductions:					
Agency fund deductions	<u>707</u>	<u>-</u>	<u>6,149,814</u>	<u>94,602</u>	<u>696,288</u>
Excess (deficiency) of total additions over total deductions	866	-	-	-	-
Cash and investment fund balance - beginning, restated	<u>(1,306)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investment fund balance - ending	<u><u>\$ (440)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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

	Payroll Withholding - Misc	Volunteer Perf	Volunteer Afscmc	Tax Sale Surplus 2006	Totals
Additions:					
Agency fund additions	\$ 2,538	\$ 16,459	\$ 78	\$ -	\$ 356,073,873
Deductions:					
Agency fund deductions	-	17,071	78	9,974	321,724,996
Excess (deficiency) of total additions over total deductions	2,538	(612)	-	(9,974)	34,348,877
Cash and investment fund balance - beginning, restated	-	4,805	-	2,063	41,264,737
Cash and investment fund balance - ending	<u>\$ 2,538</u>	<u>\$ 4,193</u>	<u>\$ -</u>	<u>\$ (7,911)</u>	<u>\$ 75,613,614</u>

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

The County has entered into the following debt:

<u>Description of Debt</u>	<u>Ending Principal Balance</u>	<u>Principal and Interest Due Within One Year</u>
Governmental Activities:		
Capital leases:		
Surveyor Vehicles	\$ 6,569	\$ 7,507
ITS-Network Equipment	174,007	63,180
Sheriff Vehicles	89,226	91,629
Voting Machines	112,145	115,767
2006 COG Caravan	7,996	4,170
2009 COG Caravan	8,344	4,172
2001 Enhanced 911	383,617	268,452
Health Department Vehicles	9,174	9,821
2006 Surveyor Vehicle	7,022	7,507
Notes Payable	119,097	120,417
 Total governmental activities debt	 <u>\$ 917,197</u>	 <u>\$ 692,622</u>

MADISON 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  
Clerk of the Circuit Court  
Prosecuting Attorney  
Community Justice Center  
County Sheriff

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF MADISON COUNTY, INDIANA

Compliance

We have audited the compliance of the Madison County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2009. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2009-2.

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

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)

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.

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

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. We consider the deficiencies in internal control over compliance described in item 2009-2 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies.

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. We did not consider any of the deficiencies described in the accompanying Schedule of Findings and Questioned Costs to be material weaknesses.

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, board of 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

August 5, 2010

MADISON COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2009

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>			
Pass-Through Indiana Department of Education Child Nutrition Cluster			
School Breakfast Program	10.553	K153	\$ 16,548
National School Lunch program	10.555	K153	<u>29,188</u>
Total for cluster			<u>45,736</u>
Rural Housing Preservation Grants	10.433	FY09	<u>21,144</u>
Pass-Through Indiana Department of Health Special Supplemental Nutrition for Women, Infants, and Children	10.557		
		A70-9-070160	<u>357,622</u>
Total for federal grantor agency			<u>424,502</u>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575		
		09VA084 07VA309	23,855
			<u>89,132</u>
Total for program			<u>112,987</u>
Edward Byrne Memorial Formula Grant Program	16.579		
		08VA087	<u>86,150</u>
Violence Against Women Formula Grants	16.588		
		09STO085	<u>20,714</u>
Grants to Encourage Arrest Policies and Enforcement of Protection Powers	16.590		
		2005-WE-AX-0119	<u>229,051</u>
Edward Byrne Memorial Justice Assistance	16.738		
		08-DJ-006	<u>36,323</u>
Total for federal grantor agency			<u>485,225</u>
<b><u>U.S. DEPARTMENT OF LABOR</u></b>			
Pass-Through Indiana Department of Workforce Development Employment Service Cluster			
Employment Service/Wagner-Peyser Funded Activities	17.207		
		CI-8-IS-8-05 PY09-CR-02-IA	14,459
			<u>14,651</u>
Total for program			<u>29,110</u>
Unemployment Insurance	17.225		
		CI-8-IS-8-05 PY09-CR-02-IA	11,205
			<u>11,375</u>
Total for program			<u>22,580</u>
Total for Cluster			<u>51,690</u>
WIA Cluster			
WIA Adult Program	17.258		
		PY08-CR-02-IA PY09-CR-02-IA	434,478
		ARRA PY09-CR-02-IA	97,838
			<u>138,395</u>
Total for program			<u>670,711</u>
WIA Youth Activities	17.259		
		PY08-CR-02-IA PY09-CR-02-IA	111,475
		ARRA PY08-CR-05-IA ARRA PY09-CR-02-IA	74,312
			12,806
			<u>6,395</u>
Total for program			<u>204,988</u>

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

MADISON COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2009  
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF LABOR (continued)</u>			
Pass-Through Indiana Department of Workforce Development (continued)			
WIA Cluster (continued)			
WIA Dislocated Workers	17.260		
		PY08-CR-02-IA	112,434
		PY09-CR-02-IA	221,069
ARRA WIA Dislocated Workers		ARRA PY09-CR-02-IA	<u>89,352</u>
Total for program			<u>422,855</u>
Total for Cluster			<u>1,298,554</u>
Total for federal grantor agency			<u>1,350,244</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute			
Alcohol Impaired Driving Countermeasures Incentive Grants			
	20.601		
		K8-2010-08-01-12	39,193
		K4-2010-08-01-13	49,340
		PT-10-04-04-05	<u>35,906</u>
Total for program			<u>124,439</u>
Pass-Through Indiana Department of Homeland Security			
Interagency Hazardous Materials Public Sector Training and Planning Grants			
	20.703		
		C44P-9356A	13,554
		C44P-0173A	<u>17,686</u>
Total for program			<u>31,240</u>
Total for federal grantor agency			<u>155,679</u>
<u>U.S. DEPARTMENT OF ENERGY</u>			
Pass-Through Indiana Housing and Community Development Authority			
Weatherization Assistance for Low-Income Persons			
	81.042		
		WX-007-015-02	35,028
		WX-007-015-01	225,426
ARRA Weatherization Assistance for Low-Income Persons		ARRA HEC-009-017	<u>117,675</u>
Total for program			<u>378,129</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>			
Pass-Through Anderson Community School Corporation			
Title I, Part A Cluster			
Title I Grants to Local Educational Agencies			
	84.010		
		Calendar 2009	<u>38,250</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Housing and Community Development Authority			
Community Services Block Grant Cluster			
Community Services Block Grant			
	93.569		
		CS-007-015	201,062
		FY09	<u>2,400</u>
Total for program			<u>203,462</u>
ARRA Community Service Block Grant	93.710		
		CS-ARRA-015	<u>5,254</u>
Total for cluster			<u>208,716</u>
Pass-Through Indiana Department of Health			
Public Health Emergency Preparedness			
	93.069		
		A70-0-531166	110,523
		5U90TP517024-10	<u>11,643</u>
Total for program			<u>122,166</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs			
	93.116		
		A70-9-106014	159,924
		A70-8-106004	<u>69,845</u>
Total for program			<u>229,769</u>

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

MADISON COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2009  
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>			
Pass-Through Indiana Department of Child Services			
Child Support Enforcement	93.563		
		Child Support Incentive Payments	334,289
		Child Support Earned Indirect Costs	179,685
		County Prosecutor Expenditures	346,406
		Court Expenditures	152,676
		Clerk of the Circuit Court Expenditures	137,472
		ARRA Child Support Program	<u>34,139</u>
Total for program			<u>1,184,667</u>
Pass-Through Indiana Housing and Community Development Authority			
Low-Income Home Energy Assistance	93.568		
		LI-007-015	1,250,229
		WL-007-015	77,562
		LI-009-015	1,117,469
		WL-008-015	<u>273,084</u>
Total for program			<u>2,718,344</u>
Pass-Through Indiana Department of Health			
HIV Prevention Activities - Health Department Based	93.940	A70-8-112073	<u>76,264</u>
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	A70-9-112125	<u>35,517</u>
Total for federal grantor agency			<u>4,575,443</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Emergency Management Performance Grants	97.042	2007-EM-E7-0028	<u>20,368</u>
State Homeland Security Program	97.073	2007-GE-T7-0026	<u>1,148</u>
Total for federal grantor agency			<u>21,516</u>
Total federal awards expended			<u>\$ 7,428,988</u>

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

MADISON COUNTY  
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

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

MADISON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	yes

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?	yes

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? yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
81.042	WIA Cluster
93.563	Weatherization Assistance for Low-income persons
93.568	Child Support Enforcement
93.568	Low-income Home Energy Assistance

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 2009-1, JAIL COLLECTION INTERNAL CONTROLS

An on-site review of procedures at the Madison County jail identified the absence of controls in relation to the collection of cash receipts associated with accident reports, gun permits, finger prints and the sex offender registry. There is one receipt book used for all collections and the money can be collected by any one of the clerks currently working. There was not any sign of a cash register. During a cash count we identified that the Jail does not have a properly established cash change fund. The Clerk

MADISON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

attempts to deposit the money weekly and does not count back to a specific amount of cash change established. It was also discovered that the jail clerks will make change for individuals. When a deposit is prepared all checks are deposited and then some cash is deposited to equal the amount of the receipts. The Jail Clerk does not list the checks and money orders separately on the bank deposit slip nor does she ensure that the classification of the deposit agrees to the receipts. Additional testing identified that the classification of the receipt detail does not agree to the deposit detail. Additionally, receipt collections were not deposited timely. The current control environment leaves the monies at this collection point susceptible to malfeasance, misfeasance or nonfeasance.

We recommended that all money in the cash drawer be remitted immediately to the County Auditor and a cash change fund properly established. Additionally proper controls need to be established to ensure the accountability of the receipting and depositing of jail collections.

Section III – Federal Award Findings and Questioned Costs

FINDING 2009-2, INACCURATE ISETS SUBACCOUNT BALANCES –  
93.563 CHILD SUPPORT ENFORCEMENT

Fourteen of the thirty child support cases reviewed had inaccurate subaccount balances, when compared to the subaccount balances at the state level.

Our review identified that one case was overstated at the state level while one case was closed at the county level but still open at the state level. Two cases were misclassified by the state during data conversion. One case file was not provided for audit. Lastly, there were ten other cases in which the subaccount balances at the state level did not agree with the subaccount balances at the county level.

Inaccurate balances at the state level can impede the enforcement activities including the inter-state enforcement activities.

We recommended that all county offices working with child support cases communicate effectively with each other regarding recording transactions on child support cases. This would include the Clerk of the Circuit Court, Prosecuting Attorney, and the Courts. We also recommended that the same offices review the cases which have been identified as having inaccurate subaccount balances and correct them.

MADISON COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.



MADISON COUNTY SHERIFF'S DEPARTMENT  
*Ron Richardson, Sheriff*

July 8, 2010

Indiana State Board of Accounts  
Indianapolis, Indiana

RE: Response to Audit Finding 2010 – Internal Controls at Cash Collection Point

The following controls have been implemented in the Madison County Sheriff's Department Records Division to maintain better control of cash collections:

- 1) A cash drawer has been formally established. A claim was forwarded to the Madison County Auditor to draw \$100 from the Accident Report Fund. A cash drawer of \$100 will be kept.
- 2) Cash, checks and money orders will be closed out daily and forward to the Civil Office along with copies of all receipts.
- 3) Checks and money orders will be copied by the Civil Office.

These improvements will help control the accuracy of collecting, receipting and depositing cash and checks collected.

A handwritten signature in cursive script that reads "Ron Richardson".

Ron Richardson  
Madison County Sheriff



# CLERK of the MADISON CIRCUIT COURT

## Ludy Watkins, Madison County Clerk

May 21, 2010

To: State Board of Accounts – Eric Smith

RE: Incorrect balances on ISETS

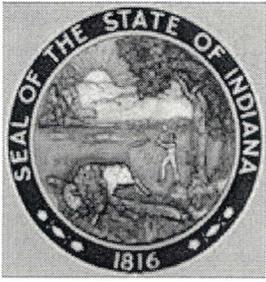
The Madison County Clerk's Office has been made aware of an issue of incorrect balances on ISETS. We have submitted a query to ISETS for all non IV-D cases with balances - with the goal that we can refigure all balances.

Procedural changes will be put into place June 1, 2010 in the Clerk's Office that should alleviate the problem.

This will be monitored closely to insure accuracy.

Sincerely,

Ludy Watkins



Office of the  
**Madison County Prosecutor**  
**Child Support Division**  
Madison County Government Center  
16 E. 9<sup>th</sup> St. - Box 6  
Anderson, IN 46016

Telephone (765) 641-9609  
Fax (765) 648-1366

**THOMAS J.  
BRODERICK, JR**  
Prosecuting Attorney

**JAMES NAVE**  
Chief Deputy

**JEFFREY UCCHINO**  
IV-D Deputy

June 24, 2010

Re: Response to Audit finding June 2010

In order to address inconsistencies between the IV-D Prosecutors Office and the State of Indiana data base, the Prosecutors Office shall plan to verify sub-account balances with the County Clerk as it processes cases to ensure consistency between the offices. The Prosecutor's Office shall communicate as effectively as possible to address order amounts and order entry discrepancies.

Any case that is prepared for court shall be verifies as to sub-account balances. Discrepancies shall be rectified as they are indentified.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffrey M. Uccino".

JEFFREY M. UCCHINO  
Deputy Prosecuting Attorney  
IV-D Division

MADISON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 5, 2010, with Kathy Stoops-Wright, Auditor; Paul Wilson, President of the Board of County Commissioners; and Bill Savage, President of the County Council.