

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

ANNUAL FINANCIAL REPORT

2009

MONROE COUNTY, INDIANA



FILED

09/24/2010

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Amy Gerstman	01-01-09 to 12-31-12
Treasurer	Catherine Smith	01-01-09 to 12-31-12
Clerk	James Fielder	01-01-09 to 12-31-10
Sheriff	James Kennedy	01-01-09 to 12-31-10
Recorder	Samuel Allison	01-01-09 to 12-31-10
President of the Board of County Commissioners	Patrick Stoffers	01-01-09 to 12-31-10
President of the County Council	Vic Kelson Geoff McKim	01-01-09 to 12-31-09 01-01-10 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF MONROE COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Monroe County (County), as of and for the year ended December 31, 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.

As discussed in Note I, the financial statements referred to above do not include a number of component units of the County which should have been included to fairly present the financial position of the County.

In our opinion, except that the omission of the component units of the County referred to in the preceding paragraph results in incomplete presentation, 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.

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

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

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

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

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

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 MONROE COUNTY, INDIANA

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

Internal Control Over Financial Reporting

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

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

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

Compliance and Other Matters

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

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

MONROE 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 and Changes in Net Assets</u>
		Charges for	Operating	Capital	Primary
		Services	Grants and	Grants and	Governmental
			Contributions	Contributions	Activities
Primary government:					
Governmental activities:					
General government	\$ 33,208,161	\$ 3,708,203	\$ 827,519	\$ 425,666	\$ (28,246,773)
Public safety	12,639,215	3,015,006	1,083,796	-	(8,540,413)
Highways and streets	7,847,681	-	3,644,288	722,836	(3,480,557)
Health and welfare	4,743,274	365,963	1,914,151	-	(2,463,160)
Culture and recreation	2,346,582	192,991	-	-	(2,153,591)
Principal and interest on indebtedness	3,422,721	-	-	-	(3,422,721)
Total primary government	<u>\$ 64,207,634</u>	<u>\$ 7,282,163</u>	<u>\$ 7,469,754</u>	<u>\$ 1,148,502</u>	<u>(48,307,215)</u>
General receipts:					
Property taxes					21,557,418
Innkeepers taxes					1,724,478
Wheel and surtaxes					1,223,480
Income taxes					10,353,001
Intergovernmental					2,633,181
Other local sources					1,075,009
Net proceeds from borrowings					2,000,000
Grants and contributions not restricted to specific programs					4,063,363
Investment earnings					<u>513,016</u>
Total general receipts					<u>45,142,946</u>
Change in net assets					(3,164,269)
Net assets - beginning					<u>58,065,028</u>
Net assets - ending					<u>\$ 54,900,759</u>
<u>Assets</u>					
Cash and investments					\$ 39,075,066
Cash with fiscal agent					746,878
Restricted assets:					
Cash and investments					<u>15,078,815</u>
Total assets					<u>\$ 54,900,759</u>
<u>Net Assets</u>					
Restricted for:					
General government					\$ 480,039
Public safety					610,508
Highways and streets					3,820,686
Health and welfare					202,470
Culture and recreation					80,783
Capital outlay					8,154,362
Other purposes					1,729,967
Unrestricted					<u>39,821,944</u>
Total net assets					<u>\$ 54,900,759</u>

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

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

	County General	Bloomington Township TIF	Fullerton Pike TIF	Richland Township TIF	County Option Income Tax Capital Expense	Other Governmental Funds	Totals
Receipts:							
Taxes	\$ 22,256,760	\$ 51,420	\$ 114,109	\$ 1,869,159	\$ -	\$ 10,566,929	\$ 34,858,377
Licenses and permits	-	-	-	-	-	354,898	354,898
Intergovernmental	3,049,711	-	-	13,761	-	8,458,835	11,522,307
Charges for services	1,061,500	-	-	-	-	3,859,250	4,920,750
Fines and forfeits	610,024	-	-	-	-	1,396,491	2,006,515
Interfund loans	1,013,994	-	-	-	-	2,033,994	3,047,988
Other	1,018,552	-	-	-	-	330,759	1,349,311
Total receipts	29,010,541	51,420	114,109	1,882,920	-	27,001,156	58,060,146
Disbursements:							
General government	16,980,318	4,413	40,658	2,146,740	579,849	5,803,745	25,555,723
Public safety	9,221,501	-	-	-	-	3,368,536	12,590,037
Highways and streets	-	-	-	-	-	7,792,681	7,792,681
Health and welfare	1,176,214	-	-	-	-	3,566,790	4,743,004
Culture and recreation	731,095	-	-	-	-	1,502,018	2,233,113
Interfund loans	2,033,994	-	-	-	-	1,013,994	3,047,988
Debt service:							
Principal	-	-	-	-	-	3,342,116	3,342,116
Interest	-	-	-	-	-	80,605	80,605
Capital outlay:							
General government	10,010	-	-	-	-	3,916,926	3,926,936
Public safety	-	-	-	-	-	49,178	49,178
Highways and streets	-	-	-	-	-	55,000	55,000
Health and welfare	-	-	-	-	-	270	270
Culture and recreation	-	-	-	-	-	113,469	113,469
Total disbursements	30,153,132	4,413	40,658	2,146,740	579,849	30,605,328	63,530,120
Excess (deficiency) of receipts over disbursements	(1,142,591)	47,007	73,451	(263,820)	(579,849)	(3,604,172)	(5,469,974)
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	2,000,000	2,000,000
Transfers in	-	-	-	-	2,288,850	4,028,031	6,316,881
Transfers out	(690)	-	-	-	-	(6,316,191)	(6,316,881)
Total other financing sources (uses)	(690)	-	-	-	2,288,850	(288,160)	2,000,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,143,281)	47,007	73,451	(263,820)	1,709,001	(3,892,332)	(3,469,974)
Cash and investment fund balance - beginning	13,890,303	223,279	426,403	7,553,702	92,298	34,454,781	56,640,766
Cash and investment fund balance - ending	\$ 12,747,022	\$ 270,286	\$ 499,854	\$ 7,289,882	\$ 1,801,299	\$ 30,562,449	53,170,792
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.							1,729,967
Net assets of governmental activities							\$ 54,900,759
Cash and Investment Assets - Ending							
Cash and investments	\$ 12,747,022	\$ 270,286	\$ 499,854	\$ 6,543,004	\$ 1,801,299	\$ 17,213,601	\$ 39,075,066
Cash with fiscal agent	-	-	-	746,878	-	-	746,878
Restricted assets:							
Cash and investments	-	-	-	-	-	13,348,848	13,348,848
Total cash and investment assets - ending	\$ 12,747,022	\$ 270,286	\$ 499,854	\$ 7,289,882	\$ 1,801,299	\$ 30,562,449	\$ 53,170,792
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	480,039	480,039
Public safety	-	-	-	-	-	610,508	610,508
Highways and streets	-	-	-	-	-	3,820,686	3,820,686
Health and welfare	-	-	-	-	-	202,470	202,470
Culture and recreation	-	-	-	-	-	80,783	80,783
Capital outlay	-	-	-	-	-	8,154,362	8,154,362
Unrestricted	12,747,022	270,286	499,854	7,289,882	1,801,299	17,213,601	39,821,944
Total cash and investment fund balance - ending	\$ 12,747,022	\$ 270,286	\$ 499,854	\$ 7,289,882	\$ 1,801,299	\$ 30,562,449	\$ 53,170,792

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

MONROE COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
PROPRIETARY FUNDS
As of and for the Year Ended December 31, 2009

	Internal Service Funds
Operating receipts:	
Charges for services	\$ 722,469
Miscellaneous	4,031,207
Total operating receipts	4,753,676
Operating disbursements:	
Insurance claims and expense	4,447,971
Excess of operating receipts over operating disbursements	305,705
Cash and investment fund balance - beginning	1,424,262
Cash and investment fund balance - ending	\$ 1,729,967
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	\$ 1,729,967
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	\$ 1,729,967

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

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

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 239,282	\$ -	
Plan members	43,684	-	
Other	-	8,277	
	282,966	8,277	
Total contributions			
	282,966	8,277	
Investment earnings:			
Net realized loss on sale of investments	(76,148)	-	
	(76,148)	-	
Total additions			
	206,818	8,277	
Deductions:			
Benefits	213,272	-	
Administrative and general	33,736	10,532	
	247,008	10,532	
Total deductions			
	247,008	10,532	
Deficiency of total additions over total deductions			
	(40,190)	(2,255)	
Cash and investment fund balance - beginning			
	4,969,040	58,183	
Cash and investment fund balance - ending			
	\$ 4,928,850	\$ 55,928	\$ 23,846,189

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

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

Primary Government:	Monroe County
Discretely Presented Component Units:	Monroe County Solid Waste Management District Perry-Clear Creek Fire Protection District

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

The Monroe County Solid Waste Management District and Perry-Clear Creek Fire Protection District have been omitted from these financial statements. Accordingly, the financial statements do not include the data of all of the County's component units necessary to fairly present the financial position of the County.

Discretely Presented Component Units

Discretely presented component units are separate legal entities that meet the component unit criteria but do not meet the criteria for blending. The discretely presented component units are presented below:

Monroe County Solid Waste Management District: The Monroe County Solid Waste Management District is a significant discretely presented component unit of the County. The County appoints a voting majority of the Monroe County Solid Waste Management District's board and is able to impose its will.

Perry-Clear Creek Fire Protection District: The Perry-Clear Creek Fire Protection District is a significant discretely presented component unit of the County. The County appoints a voting majority of the Perry-Clear Creek Fire Protection District's board and is able to impose its will.

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.

MONROE 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 County 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 Bloomington Township TIF Fund is used for the collection of tax increment financing revenue (TIF) and other grants intended for the purpose of economic development and redevelopment within the designated area established by the County.

The Fullerton Pike TIF Fund is used for the collection of tax increment financing revenue (TIF) and other grants intended for the purpose of economic development and redevelopment within the designated area established by the County.

The Richland Township TIF Fund is used for the collection of tax increment financing revenue (TIF) and other grants intended for the purpose of economic development and redevelopment within the designated area established by the County including the payment of TIF bond debt service requirements.

The County Option Income Tax Capital Expense Fund accounts for the County's share of the county economic development income tax. Expenditures include construction and acquisition related costs for economic development projects.

Additionally, the County reports the following fund types:

The internal service fund accounts for all receipts and disbursements from the County's self-insurance fund.

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

The private-purpose trust funds report trust arrangements under which principal and income benefit the citizens of the County and the school corporations.

Agency funds account for assets held by the County as an agent for federal and state revenue agencies and serve as control of accounts for cash transactions during the time they are a liability to the County.

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

C. Measurement Focus and Basis of Accounting

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

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

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

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

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

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. All property taxes collected by the County Treasurer and available for distribution were distributed to the County on or prior to December 31 of the year collected.

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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.

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.
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

A. Budgetary Information

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

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

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Cash and Investment Balance Deficits

At December 31, 2009, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines as authorized by state statute:

Fund	2009
Community Model Jail Program	\$ 17,417
Homeland Security Grant Program RACES 2007	4,643
Safe Place Grant 2008-2009	8,691
JABG SHOCAP Grant 2009-2010	16,238
Operation Pullover 2008-2009	2,970
Safe Place Grant 2009-2011	4,488
Runaway and Homeless Youth 2009-2010	2,602
Youth Services Block Grant 2009-2011	16,857
Drug Court 2009	32,685
Juvenile Title II Grant	8,242
ARRA JAG Grant Drug Court	16,538
2007 LETPP GIS Grant	14,894
STOP Grant Prosecutor	17,961
Adult Protective Services 2008-2009	81
Adult Protective Services 2009-2010	11,807
Tax Distribution	11,139
Payroll Supplemental Insurance	58

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

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. IC 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The County does not have a deposit policy for custodial credit risk. At December 31, 2009, the County had deposit balances in the amount of \$83,731,726.

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.

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

2. Investments

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

Investment Type	Sheriff's Retirement and Benefit Pension Plans
U.S. agencies	\$ 669,424
Corporate bonds	563,599
Mutual funds	3,695,827
Total	\$ 4,928,850

Statutory Authorization for Investments

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

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

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

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Investment Custodial Credit Risk

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

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

The following investments held by the County and the Sheriff's Retirement and Benefit Pension Plans were exposed to custodial credit risks because they are uninsured and unregistered with securities held by the counterparty, or the counterparty's trust department or agent, either in the government's name or not in the government's name:

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	2009 In the Government's Name
U.S. agencies	\$ 669,424
Corporate bonds	563,599
Mutual funds	3,695,827
Total	\$ 4,928,850

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.

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

Sheriff's Retirement and Benefit Pension Plans:

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. agencies	\$ -	\$ 25,054	\$ 644,370
Corporate bonds*	203,763	49,597	310,239
Totals	<u>\$ 203,763</u>	<u>\$ 74,651</u>	<u>\$ 954,609</u>

*The individual bonds had a weighted average maturity of 2.692 years for the Sheriff's Retirement Pension Plan and 3.241 years for the Sheriff's Benefit Pension Plan.

Credit Risk

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

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

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	County's Investments		
		Mutual Funds	Corporate Bonds	Government Sponsored Enterprise
AAA	Aaa	\$ -	\$ -	\$ 669,424
AA	Aa	-	50,000	-
A	A	-	377,136	-
BBB	Baa	-	51,463	-
BB	Ba	-	85,000	-
Unrated	Unrated	3,695,827	-	-
Totals		<u>\$ 3,695,827</u>	<u>\$ 563,599</u>	<u>\$ 669,424</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.

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

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Foreign Currency Risk

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

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

B. Interfund Transfers

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

<u>Transfer From</u>	<u>Transfer To</u>	<u>2009</u>
General Fund	Other Governmental Funds	\$ 690
Other Governmental Funds	County Option Income Tax Capital Expense Fund	2,288,850
Other Governmental Funds	Other Governmental Funds	<u>4,027,341</u>
Total		<u>\$ 6,316,881</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>
Governmental Funds	\$ 56,600,936	\$ 39,830	\$ 56,640,766
Private Purpose Trust Funds	32,628	25,555	58,183
Agency Funds	46,683,513	(65,385)	46,618,128
Governmental Activities	58,025,198	39,830	58,065,028

IV. Other Information

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; and natural disasters.

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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. Settled claims from risks covered by commercial insurance have not exceeded commercial insurance coverage for the past three years. Risk financing is not utilized for the other risks of loss.

Medical Benefits to Employees

The County has chosen to establish a risk financing fund for risks associated with medical benefits to employees. The risk financing fund is accounted for in the Health Insurance Reserve Fund, an internal service fund, where assets are set aside for claim settlements. The County purchases an excess policy through commercial insurance for individual claims in excess of \$70,000 per year.

Job Related Illness or Injuries to Employees

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

B. Holding Corporations

The County has entered into a capital lease with Monroe County Jail, Law Enforcement and Government Space Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. There were no lease payments due during the year 2009.

The County has entered into a capital lease with Monroe County Convention Center Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year 2009 totaled \$342,000.

C. Termination Benefits

An Early Retirement Incentive Program was offered to all County employees that were 100% eligible for PERF retirement benefits. The incentive was one fourth of the employee's annual salary plus accrued benefits that they would be eligible to receive in accordance with the County's personnel policy. Employees had until December 1, 2009, to accept the offer. Three employees accepted the offer at a cost to the County of \$37,318.

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

D. 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 \$1,097,953.

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 \$211,265.

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

3. County Police Benefit Plan

Plan Description

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

Funding Policy

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 \$28,017.

MONROE COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-07	\$ 15,087,207	\$ 15,018,097	\$ 69,110	100%	\$ 15,259,862	0%
07-01-08	16,657,718	17,455,332	(797,614)	95%	16,476,345	(5%)
07-01-09	15,682,685	17,881,408	(2,198,723)	88%	18,090,876	(12%)

County Sheriff's Retirement Pension Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-05	\$ 3,680,694	\$ 3,680,694	-	100%	\$ 1,063,930	0%
01-01-06	3,849,611	3,849,611	-	100%	1,111,868	0%
01-01-07	4,175,175	4,175,175	-	100%	1,030,855	0%
01-01-08	4,480,201	4,525,448	(45,247)	99%	1,330,869	(3%)
01-01-09	4,583,401	4,800,603	(217,202)	95%	1,271,583	(17%)
01-01-10	4,854,774	4,995,624	(140,850)	97%	1,349,338	(10%)

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

	Local Road And Street	Aviation General	Accident Report	Firearms Training	Park Nonreverting Operating	Health
Receipts:						
Taxes	\$ -	\$ 444,594	\$ -	\$ -	\$ -	\$ 356,431
Licenses and permits	-	-	-	-	-	354,898
Intergovernmental	758,836	44,341	-	-	-	87,489
Charges for services	-	270,426	2,209	42,363	138,489	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	20,000
Other	14,406	768	-	-	-	5,143
Total receipts	773,242	760,129	2,209	42,363	138,489	823,961
Disbursements:						
General government	-	683,018	-	-	-	-
Public safety	-	-	2,742	41,016	-	-
Highways and streets	1,031,882	-	-	-	-	-
Health and welfare	-	-	-	-	-	887,802
Culture and recreation	-	-	-	-	105,977	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	29,487	-	-	-	-
Public safety	-	-	389	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	9,294	-
Total disbursements	1,031,882	712,505	3,131	41,016	115,271	887,802
Excess (deficiency) of receipts over disbursements	(258,640)	47,624	(922)	1,347	23,218	(63,841)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(258,640)	47,624	(922)	1,347	23,218	(63,841)
Cash and investment fund balance - beginning	3,029,905	381,532	1,828	53,403	57,565	266,311
Cash and investment fund balance - ending	<u>\$ 2,771,265</u>	<u>\$ 429,156</u>	<u>\$ 906</u>	<u>\$ 54,750</u>	<u>\$ 80,783</u>	<u>\$ 202,470</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ 429,156	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	2,771,265	-	906	54,750	80,783	202,470
Total cash and investment assets - ending	<u>\$ 2,771,265</u>	<u>\$ 429,156</u>	<u>\$ 906</u>	<u>\$ 54,750</u>	<u>\$ 80,783</u>	<u>\$ 202,470</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	906	54,750	-	-
Highways and streets	2,771,265	-	-	-	-	-
Health and welfare	-	-	-	-	-	202,470
Culture and recreation	-	-	-	-	80,783	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	429,156	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 2,771,265</u>	<u>\$ 429,156</u>	<u>\$ 906</u>	<u>\$ 54,750</u>	<u>\$ 80,783</u>	<u>\$ 202,470</u>

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

	Donation For Emergency Management	Economic Development	Animal Control Fines And Fees	Crime Control	Law Enforcement Continuing Education	Clerk's Perpetuation Fund
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	1,590	-	-
Charges for services	-	-	11,493	-	3,086	-
Fines and forfeits	-	-	-	-	-	72,951
Interfund loans	-	-	-	-	-	-
Other	22,065	501	-	-	-	-
Total receipts	22,065	501	11,493	1,590	3,086	72,951
Disbursements:						
General government	-	-	-	-	-	83,511
Public safety	-	-	-	398	5,080	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	593
Public safety	21,500	-	1,620	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	21,500	-	1,620	398	5,080	84,104
Excess (deficiency) of receipts over disbursements	565	501	9,873	1,192	(1,994)	(11,153)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	565	501	9,873	1,192	(1,994)	(11,153)
Cash and investment fund balance - beginning	-	266	71,014	827	7,886	62,756
Cash and investment fund balance - ending	<u>\$ 565</u>	<u>\$ 767</u>	<u>\$ 80,887</u>	<u>\$ 2,019</u>	<u>\$ 5,892</u>	<u>\$ 51,603</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 565	\$ 767	\$ 80,887	\$ 2,019	\$ 5,892	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	51,603
Total cash and investment assets - ending	\$ 565	\$ 767	\$ 80,887	\$ 2,019	\$ 5,892	\$ 51,603
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,603
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	565	767	80,887	2,019	5,892	-
Total cash and investment fund balance - ending	\$ 565	\$ 767	\$ 80,887	\$ 2,019	\$ 5,892	\$ 51,603

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

	Youth Service Board Development Grant	E911-Land Line Telephone	Emergency Planning And Right To Know	Convention And Tourism	Highway	Prosecutor Incentive Title IV-D
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 1,358,478	\$ 1,223,480	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	11,775	-	2,502,252	-
Charges for services	-	290,326	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	206,062	-
Total receipts	-	290,326	11,775	1,358,478	3,931,794	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	329,865	14,573	-	-	-
Highways and streets	-	-	-	-	4,279,387	-
Health and welfare	-	-	-	-	-	74
Culture and recreation	-	-	-	1,380,600	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	10,200	15,419	-	-	-
Highways and streets	-	-	-	-	55,000	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	340,065	29,992	1,380,600	4,334,387	74
Excess (deficiency) of receipts over disbursements	-	(49,739)	(18,217)	(22,122)	(402,593)	(74)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(49,739)	(18,217)	(22,122)	(402,593)	(74)
Cash and investment fund balance - beginning	176	604,591	80,898	828,393	1,452,014	13,193
Cash and investment fund balance - ending	<u>\$ 176</u>	<u>\$ 554,852</u>	<u>\$ 62,681</u>	<u>\$ 806,271</u>	<u>\$ 1,049,421</u>	<u>\$ 13,119</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 176	\$ -	\$ 62,681	\$ 806,271	\$ -	\$ 13,119
Restricted assets:						
Cash and investments	-	554,852	-	-	1,049,421	-
Total cash and investment assets - ending	\$ 176	\$ 554,852	\$ 62,681	\$ 806,271	\$ 1,049,421	\$ 13,119
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	554,852	-	-	-	-
Highways and streets	-	-	-	-	1,049,421	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	176	-	62,681	806,271	-	13,119
Total cash and investment fund balance - ending	\$ 176	\$ 554,852	\$ 62,681	\$ 806,271	\$ 1,049,421	\$ 13,119

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

	Extradition	Juvenile Probation Service	Adult Probation Service	Recorder Perpetuation	County User Fee	Family And Children
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	159,890
Charges for services	-	24,823	326,832	131,694	-	-
Fines and forfeits	11,302	-	-	-	1,109,227	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	100	8,382
Total receipts	11,302	24,823	326,832	131,694	1,109,327	168,272
Disbursements:						
General government	-	-	-	299,098	1,143,566	-
Public safety	8,575	48,822	340,506	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	2,071,246
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	31,263	2,997	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	8,575	48,822	340,506	330,361	1,146,563	2,071,246
Excess (deficiency) of receipts over disbursements	2,727	(23,999)	(13,674)	(198,667)	(37,236)	(1,902,974)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(1,059,278)
Total other financing sources (uses)	-	-	-	-	-	(1,059,278)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,727	(23,999)	(13,674)	(198,667)	(37,236)	(2,962,252)
Cash and investment fund balance - beginning	8,212	70,635	154,037	539,310	781,624	2,962,252
Cash and investment fund balance - ending	<u>\$ 10,939</u>	<u>\$ 46,636</u>	<u>\$ 140,363</u>	<u>\$ 340,643</u>	<u>\$ 744,388</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 10,939	\$ 46,636	\$ 140,363	\$ -	\$ 744,388	\$ -
Restricted assets:						
Cash and investments	-	-	-	340,643	-	-
Total cash and investment assets - ending	\$ 10,939	\$ 46,636	\$ 140,363	\$ 340,643	\$ 744,388	\$ -
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ 340,643	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	10,939	46,636	140,363	-	744,388	-
Total cash and investment fund balance - ending	\$ 10,939	\$ 46,636	\$ 140,363	\$ 340,643	\$ 744,388	\$ -

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

	Health Maintenance	Guardian Ad Litem	Plat Book Update	County Misdemeanant	Supplemental Public Defender Service	Surveyor's Corner
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	70,456	42,099	-	83,428	-	-
Charges for services	-	-	18,561	-	512,771	19,766
Fines and forfeits	-	25	-	-	55,440	-
Interfund loans	-	-	-	-	-	-
Other	204	-	-	-	-	-
Total receipts	70,660	42,124	18,561	83,428	568,211	19,766
Disbursements:						
General government	-	42,097	30,728	-	-	33,597
Public safety	-	-	-	78,989	430,265	-
Highways and streets	-	-	-	-	-	-
Health and welfare	42,193	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	50	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	42,193	42,097	30,728	79,039	430,265	33,597
Excess (deficiency) of receipts over disbursements	28,467	27	(12,167)	4,389	137,946	(13,831)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	28,467	27	(12,167)	4,389	137,946	(13,831)
Cash and investment fund balance - beginning	180,429	56	27,514	71,810	397,006	82,243
Cash and investment fund balance - ending	<u>\$ 208,896</u>	<u>\$ 83</u>	<u>\$ 15,347</u>	<u>\$ 76,199</u>	<u>\$ 534,952</u>	<u>\$ 68,412</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 208,896	\$ -	\$ 15,347	\$ 76,199	\$ 534,952	\$ -
Restricted assets:						
Cash and investments	-	83	-	-	-	68,412
Total cash and investment assets - ending	\$ 208,896	\$ 83	\$ 15,347	\$ 76,199	\$ 534,952	\$ 68,412
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ 83	\$ -	\$ -	\$ -	\$ 68,412
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	208,896	-	15,347	76,199	534,952	-
Total cash and investment fund balance - ending	\$ 208,896	\$ 83	\$ 15,347	\$ 76,199	\$ 534,952	\$ 68,412

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

	Jury Pay	Rainy Day	Project Income/Job Release	Reassessment	Sheriff's Commissary	Prosecutor DARE
Receipts:						
Taxes	\$ -	\$ 480,421	\$ -	\$ 269,543	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	44,489	-	-
Charges for services	23,449	-	549,531	-	183,004	-
Fines and forfeits	-	-	21,371	-	-	-
Interfund loans	-	-	-	-	-	-
Other	279	-	2,508	395	-	-
Total receipts	23,728	480,421	573,410	314,427	183,004	-
Disbursements:						
General government	30,735	-	-	396,257	-	-
Public safety	-	-	489,321	-	130,017	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	30,735	-	489,321	396,257	130,017	-
Excess (deficiency) of receipts over disbursements	(7,007)	480,421	84,089	(81,830)	52,987	-
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	1,335,833	-	-	-	-
Transfers out	-	(1,335,833)	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(7,007)	480,421	84,089	(81,830)	52,987	-
Cash and investment fund balance - beginning	26,305	2,772,437	398,270	390,610	66,846	3,838
Cash and investment fund balance - ending	<u>\$ 19,298</u>	<u>\$ 3,252,858</u>	<u>\$ 482,359</u>	<u>\$ 308,780</u>	<u>\$ 119,833</u>	<u>\$ 3,838</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ 3,252,858	\$ 482,359	\$ 308,780	\$ 119,833	\$ 3,838
Restricted assets:						
Cash and investments	19,298	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 19,298</u>	<u>\$ 3,252,858</u>	<u>\$ 482,359</u>	<u>\$ 308,780</u>	<u>\$ 119,833</u>	<u>\$ 3,838</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ 19,298	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	3,252,858	482,359	308,780	119,833	3,838
Total cash and investment fund balance - ending	<u>\$ 19,298</u>	<u>\$ 3,252,858</u>	<u>\$ 482,359</u>	<u>\$ 308,780</u>	<u>\$ 119,833</u>	<u>\$ 3,838</u>

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

	Levy Excess	Sheriff Sale Administration	Children's Psychiatric Residential Treatment Service	E911 Wireless Telephone	County Identification Security Protection	Monroe County Search and Recovery
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	380,973	-	-	196,365	-	-
Charges for services	11,065	32,600	-	-	46,976	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	275	-	25
Total receipts	392,038	32,600	-	196,640	46,976	25
Disbursements:						
General government	-	-	-	-	687	745
Public safety	-	4,049	-	228,145	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	143,556	-	85,679	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	6,655	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	143,556	4,049	85,679	228,145	7,342	745
Excess (deficiency) of receipts over disbursements	248,482	28,551	(85,679)	(31,505)	39,634	(720)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	1,087,351	-	-	-	-	-
Transfers out	(1,335,833)	-	(28,073)	-	-	-
Total other financing sources (uses)	(248,482)	-	(28,073)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	28,551	(113,752)	(31,505)	39,634	(720)
Cash and investment fund balance - beginning	-	6,200	113,752	406,624	33,445	4,224
Cash and investment fund balance - ending	\$ -	\$ 34,751	\$ -	\$ 375,119	\$ 73,079	\$ 3,504
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ 34,751	\$ -	\$ 375,119	\$ 73,079	\$ 3,504
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ -	\$ 34,751	\$ -	\$ 375,119	\$ 73,079	\$ 3,504
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	34,751	-	375,119	73,079	3,504
Total cash and investment fund balance - ending	\$ -	\$ 34,751	\$ -	\$ 375,119	\$ 73,079	\$ 3,504

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

	Clerk Incentive (New)	Family Preservation	Prosecutor Drug Forfeiture Strike Force	Cable Television	Prosecutor's Incentive	Sheriff Vehicle Inspection
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	31,118	-	-	-	23,956	-
Charges for services	-	-	-	430,169	-	1,817
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	1,544	-	-	-
Total receipts	31,118	-	1,544	430,169	23,956	1,817
Disbursements:						
General government	22,223	34,242	21,915	341,996	44,030	-
Public safety	-	-	-	-	-	279
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	3,970	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	22,223	34,242	21,915	345,966	44,030	279
Excess (deficiency) of receipts over disbursements	8,895	(34,242)	(20,371)	84,203	(20,074)	1,538
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	8,895	(34,242)	(20,371)	84,203	(20,074)	1,538
Cash and investment fund balance - beginning	31,440	34,242	113,342	707,005	135,783	2,343
Cash and investment fund balance - ending	<u>\$ 40,335</u>	<u>\$ -</u>	<u>\$ 92,971</u>	<u>\$ 791,208</u>	<u>\$ 115,709</u>	<u>\$ 3,881</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 40,335	\$ -	\$ 92,971	\$ 791,208	\$ 115,709	\$ 3,881
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 40,335</u>	<u>\$ -</u>	<u>\$ 92,971</u>	<u>\$ 791,208</u>	<u>\$ 115,709</u>	<u>\$ 3,881</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	40,335	-	92,971	791,208	115,709	3,881
Total cash and investment fund balance - ending	<u>\$ 40,335</u>	<u>\$ -</u>	<u>\$ 92,971</u>	<u>\$ 791,208</u>	<u>\$ 115,709</u>	<u>\$ 3,881</u>

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

	Curry Building Operating	Public Health Emergency	False Alarm Fees	Medical Care For Inmates	Prosecutor Drug Investigation	Karst Park Nature Area
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	10,825	-	33,531
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	10,825	-	33,531
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	15,065
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	74,250
Total disbursements	-	-	-	-	-	89,315
Excess (deficiency) of receipts over disbursements	-	-	-	10,825	-	(55,784)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	10,825	-	(55,784)
Cash and investment fund balance - beginning	271	20,033	3,803	27	1,658	69,255
Cash and investment fund balance - ending	<u>\$ 271</u>	<u>\$ 20,033</u>	<u>\$ 3,803</u>	<u>\$ 10,852</u>	<u>\$ 1,658</u>	<u>\$ 13,471</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 271	\$ 20,033	\$ 3,803	\$ 10,852	\$ 1,658	\$ 13,471
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 271</u>	<u>\$ 20,033</u>	<u>\$ 3,803</u>	<u>\$ 10,852</u>	<u>\$ 1,658</u>	<u>\$ 13,471</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	271	20,033	3,803	10,852	1,658	13,471
Total cash and investment fund balance - ending	<u>\$ 271</u>	<u>\$ 20,033</u>	<u>\$ 3,803</u>	<u>\$ 10,852</u>	<u>\$ 1,658</u>	<u>\$ 13,471</u>

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

	Alternative Dispute Resolution	County Real Estate Disclosure	Courthouse Rental	Community Model Jail Program	Health Tobacco Cessation	Project Income Coalition Prevention
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	4,149	50,721	-
Charges for services	-	10,668	589	-	-	-
Fines and forfeits	12,420	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	12,420	10,668	589	4,149	50,721	-
Disbursements:						
General government	2,135	25,095	400	-	-	-
Public safety	-	-	-	19,063	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	45,340	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	479	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	2,614	25,095	400	19,063	45,340	-
Excess (deficiency) of receipts over disbursements	9,806	(14,427)	189	(14,914)	5,381	-
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	9,806	(14,427)	189	(14,914)	5,381	-
Cash and investment fund balance - beginning	33,731	71,742	4,223	(2,503)	112,813	570
Cash and investment fund balance - ending	\$ 43,537	\$ 57,315	\$ 4,412	\$ (17,417)	\$ 118,194	\$ 570
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 43,537	\$ 57,315	\$ 4,412	\$ (17,417)	\$ 118,194	\$ 570
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 43,537	\$ 57,315	\$ 4,412	\$ (17,417)	\$ 118,194	\$ 570
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	43,537	57,315	4,412	(17,417)	118,194	570
Total cash and investment fund balance - ending	\$ 43,537	\$ 57,315	\$ 4,412	\$ (17,417)	\$ 118,194	\$ 570

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

	Drug Court Fees	County Drug Free Community	Drug Treatment Court Donations	Weights and Measures Ordinance Violation	County Per Diems	Juvenile Facility County Option Income Tax
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 972,828
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	220	159,792	71,830
Fines and forfeits	20,522	89,078	-	690	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	20,522	89,078	-	910	159,792	1,044,658
Disbursements:						
General government	11,725	-	-	-	-	940,041
Public safety	-	77,947	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	11,828
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	11,725	77,947	-	-	-	951,869
Excess (deficiency) of receipts over disbursements	8,797	11,131	-	910	159,792	92,789
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	158,974	-
Transfers out	-	-	-	-	(26,932)	(158,974)
Total other financing sources (uses)	-	-	-	-	132,042	(158,974)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	8,797	11,131	-	910	291,834	(66,185)
Cash and investment fund balance - beginning	44,528	54,688	95	11,342	-	277,234
Cash and investment fund balance - ending	<u>\$ 53,325</u>	<u>\$ 65,819</u>	<u>\$ 95</u>	<u>\$ 12,252</u>	<u>\$ 291,834</u>	<u>\$ 211,049</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 53,325	\$ 65,819	\$ 95	\$ 12,252	\$ 291,834	\$ 211,049
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 53,325	\$ 65,819	\$ 95	\$ 12,252	\$ 291,834	\$ 211,049
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	53,325	65,819	95	12,252	291,834	211,049
Total cash and investment fund balance - ending	\$ 53,325	\$ 65,819	\$ 95	\$ 12,252	\$ 291,834	\$ 211,049

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

	Community Transition Program 2007-2008	Homeland Security Grant Program RACES 2007	Community Corrections 2002-2003	Impact	Pilot Family Court Grant	Youth Service Bureau Signature Grant 2009-2010
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	2,023	-	-	-	-	46,496
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	6	-	-	-	-
Total receipts	2,023	6	-	-	-	46,496
Disbursements:						
General government	-	-	-	64	-	77,313
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	4,649	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	4,649	-	64	-	77,313
Excess (deficiency) of receipts over disbursements	2,023	(4,643)	-	(64)	-	(30,817)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	57,501
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	57,501
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,023	(4,643)	-	(64)	-	26,684
Cash and investment fund balance - beginning	77	-	2,968	4,945	11,604	-
Cash and investment fund balance - ending	\$ 2,100	\$ (4,643)	\$ 2,968	\$ 4,881	\$ 11,604	\$ 26,684
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 2,100	\$ (4,643)	\$ 2,968	\$ 4,881	\$ 11,604	\$ 26,684
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 2,100	\$ (4,643)	\$ 2,968	\$ 4,881	\$ 11,604	\$ 26,684
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	2,100	(4,643)	2,968	4,881	11,604	26,684
Total cash and investment fund balance - ending	\$ 2,100	\$ (4,643)	\$ 2,968	\$ 4,881	\$ 11,604	\$ 26,684

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

	Youth Services Block Grant 2008-2009	Indiana Judicial Supreme Court Grant	JABG SHOCAP Scholarship 2009-2010	Community Corrections 2008-2009	Community Transitions Program 2008-2009	Community Corrections 2009-2010
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	23,077	11,651	4,997	279,415	8,860	368,631
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	23,077	11,651	4,997	279,415	8,860	368,631
Disbursements:						
General government	29,673	6,113	4,997	-	7,317	-
Public safety	-	-	-	370,572	-	311,223
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	514	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	29,673	6,113	4,997	370,572	7,831	311,223
Excess (deficiency) of receipts over disbursements	(6,596)	5,538	-	(91,157)	1,029	57,408
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,596)	5,538	-	(91,157)	1,029	57,408
Cash and investment fund balance - beginning	23,039	-	-	91,157	(299)	-
Cash and investment fund balance - ending	<u>\$ 16,443</u>	<u>\$ 5,538</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 730</u>	<u>\$ 57,408</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 16,443	\$ 5,538	\$ -	\$ -	\$ 730	\$ 57,408
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 16,443</u>	<u>\$ 5,538</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 730</u>	<u>\$ 57,408</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	16,443	5,538	-	-	730	57,408
Total cash and investment fund balance - ending	<u>\$ 16,443</u>	<u>\$ 5,538</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 730</u>	<u>\$ 57,408</u>

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

	Community Transitions Program 2009-2010	Trial Court Interpreter 2008-2009	CSAP	Coroner Communications	IGIC Addressing Grant	PSF 1-5-56 Foundation Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,738	-	74,425	3,164	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	5,366	-	-	-
Total receipts	1,738	-	79,791	3,164	-	-
Disbursements:						
General government	-	3,010	80,049	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	3,010	80,049	-	-	-
Excess (deficiency) of receipts over disbursements	1,738	(3,010)	(258)	3,164	-	-
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	26,027	690	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	26,027	690	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,738	(3,010)	25,769	3,854	-	-
Cash and investment fund balance - beginning	-	3,770	(25,769)	(3,854)	3,000	211
Cash and investment fund balance - ending	\$ 1,738	\$ 760	\$ -	\$ -	\$ 3,000	\$ 211
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 1,738	\$ 760	\$ -	\$ -	\$ 3,000	\$ 211
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 1,738	\$ 760	\$ -	\$ -	\$ 3,000	\$ 211
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	1,738	760	-	-	3,000	211
Total cash and investment fund balance - ending	\$ 1,738	\$ 760	\$ -	\$ -	\$ 3,000	\$ 211

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

	Family Planning Clinic Grant	Bio-Terrorism Grant 2004	Youth Service Bureau Signature Grant	Safe Place 2007-2008	Safe Place Grant 2008-2009	Runaway Homeless Youth Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	228,349	22,215	164,069	-	7,482	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	18,921	-	-	-	-	-
Total receipts	247,270	22,215	164,069	-	7,482	-
Disbursements:						
General government	-	23,176	95,622	2,723	17,982	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	243,590	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	270	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	243,860	23,176	95,622	2,723	17,982	-
Excess (deficiency) of receipts over disbursements	3,410	(961)	68,447	(2,723)	(10,500)	-
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	24,864
Transfers out	-	-	(57,501)	-	-	(24,917)
Total other financing sources (uses)	-	-	(57,501)	-	-	(53)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,410	(961)	10,946	(2,723)	(10,500)	(53)
Cash and investment fund balance - beginning	18,264	10,623	(10,945)	2,723	1,809	53
Cash and investment fund balance - ending	<u>\$ 21,674</u>	<u>\$ 9,662</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (8,691)</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 21,674	\$ 9,662	\$ 1	\$ -	\$ (8,691)	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 21,674</u>	<u>\$ 9,662</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (8,691)</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	21,674	9,662	1	-	(8,691)	-
Total cash and investment fund balance - ending	<u>\$ 21,674</u>	<u>\$ 9,662</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (8,691)</u>	<u>\$ -</u>

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

	JABG SHOCAP Grant 2009-2010	Drug Court	PSIC Grant	Operation Pullover 2008-2009	CSAP Drug Free Community Supplemental 2006-2007	Signature Grant 2000-2001
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	260,865	12,576	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	1	-
Total receipts	-	-	260,865	12,576	1	-
Disbursements:						
General government	-	4,281	-	-	-	240
Public safety	16,238	-	-	15,775	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	80,291	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	16,238	4,281	80,291	15,775	-	240
Excess (deficiency) of receipts over disbursements	(16,238)	(4,281)	180,574	(3,199)	1	(240)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	958	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	958	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(16,238)	(4,281)	180,574	(3,199)	959	(240)
Cash and investment fund balance - beginning	-	4,281	(180,574)	229	(959)	240
Cash and investment fund balance - ending	\$ (16,238)	\$ -	\$ -	\$ (2,970)	\$ -	\$ -
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ (16,238)	\$ -	\$ -	\$ (2,970)	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ (16,238)	\$ -	\$ -	\$ (2,970)	\$ -	\$ -
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	(16,238)	-	-	(2,970)	-	-
Total cash and investment fund balance - ending	\$ (16,238)	\$ -	\$ -	\$ (2,970)	\$ -	\$ -

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

	Big City Seat Belt Grant 2003-2004	Citizens Corps Grant	Youth Network 2000-2001	Juvenile Services Non-Reverting	Pandemic Flu	Safe Place Grant 2009-2011
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	131,686	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	400
Total receipts	-	-	-	-	131,686	400
Disbursements:						
General government	-	-	92	-	-	4,888
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	47,310	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	-	92	-	47,310	4,888
Excess (deficiency) of receipts over disbursements	-	-	(92)	-	84,376	(4,488)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	1,335,833	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	1,335,833	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(92)	1,335,833	84,376	(4,488)
Cash and investment fund balance - beginning	6,009	157	92	-	-	-
Cash and investment fund balance - ending	<u>\$ 6,009</u>	<u>\$ 157</u>	<u>\$ -</u>	<u>\$ 1,335,833</u>	<u>\$ 84,376</u>	<u>\$ (4,488)</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 6,009	\$ 157	\$ -	\$ 1,335,833	\$ 84,376	\$ (4,488)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 6,009</u>	<u>\$ 157</u>	<u>\$ -</u>	<u>\$ 1,335,833</u>	<u>\$ 84,376</u>	<u>\$ (4,488)</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	6,009	157	-	1,335,833	84,376	(4,488)
Total cash and investment fund balance - ending	<u>\$ 6,009</u>	<u>\$ 157</u>	<u>\$ -</u>	<u>\$ 1,335,833</u>	<u>\$ 84,376</u>	<u>\$ (4,488)</u>

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

	Runaway And Homeless Youth 2009-2010	Department of Education Grant on Alcohol	Youth Services Block Grant 2009-2011	Drug Court 2009	Juvenile Title II Grant	ARRA JAG Grant Drug Court
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	33,974	1,300	32,684	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	33,974	1,300	32,684	-	-
Disbursements:						
General government	2,602	9,306	18,157	65,369	8,242	16,538
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	2,602	9,306	18,157	65,369	8,242	16,538
Excess (deficiency) of receipts over disbursements	(2,602)	24,668	(16,857)	(32,685)	(8,242)	(16,538)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,602)	24,668	(16,857)	(32,685)	(8,242)	(16,538)
Cash and investment fund balance - beginning	-	-	-	-	-	-
Cash and investment fund balance - ending	<u>\$ (2,602)</u>	<u>\$ 24,668</u>	<u>\$ (16,857)</u>	<u>\$ (32,685)</u>	<u>\$ (8,242)</u>	<u>\$ (16,538)</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ (2,602)	\$ 24,668	\$ (16,857)	\$ (32,685)	\$ (8,242)	\$ (16,538)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ (2,602)</u>	<u>\$ 24,668</u>	<u>\$ (16,857)</u>	<u>\$ (32,685)</u>	<u>\$ (8,242)</u>	<u>\$ (16,538)</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	(2,602)	24,668	(16,857)	(32,685)	(8,242)	(16,538)
Total cash and investment fund balance - ending	<u>\$ (2,602)</u>	<u>\$ 24,668</u>	<u>\$ (16,857)</u>	<u>\$ (32,685)</u>	<u>\$ (8,242)</u>	<u>\$ (16,538)</u>

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

	2007 LETPP GIS Grant	Trial Court Interpreter 2009-2010	STOP Grant Prosecutor	Delinquency Prevention Grant	Youth Services Federal School Program	Convention Center Revenue
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	8,500	-	15,627	6,476	-
Charges for services	-	-	-	-	-	457,757
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	177	-
Total receipts	-	8,500	-	15,627	6,653	457,757
Disbursements:						
General government	14,894	5,335	17,961	15,627	8,090	449,399
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	14,894	5,335	17,961	15,627	8,090	449,399
Excess (deficiency) of receipts over disbursements	(14,894)	3,165	(17,961)	-	(1,437)	8,358
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(14,894)	3,165	(17,961)	-	(1,437)	8,358
Cash and investment fund balance - beginning	-	-	-	-	2,924	41,385
Cash and investment fund balance - ending	<u>\$ (14,894)</u>	<u>\$ 3,165</u>	<u>\$ (17,961)</u>	<u>\$ -</u>	<u>\$ 1,487</u>	<u>\$ 49,743</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ (14,894)	\$ 3,165	\$ (17,961)	\$ -	\$ 1,487	\$ 49,743
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ (14,894)</u>	<u>\$ 3,165</u>	<u>\$ (17,961)</u>	<u>\$ -</u>	<u>\$ 1,487</u>	<u>\$ 49,743</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	(14,894)	3,165	(17,961)	-	1,487	49,743
Total cash and investment fund balance - ending	<u>\$ (14,894)</u>	<u>\$ 3,165</u>	<u>\$ (17,961)</u>	<u>\$ -</u>	<u>\$ 1,487</u>	<u>\$ 49,743</u>

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

	Adult Protective Services 2008-2009	Adult Protective Services 2009-2010	2008 JABG SHOCAP Grant	Adult Protective Services 2007-2008	Personal Property Judgment Fees	Area 10 Mass Transportation
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	76,687	38,753	7,263	-	-	1,101,312
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	3,465	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	22	-	-
Total receipts	76,687	38,753	7,263	22	3,465	1,101,312
Disbursements:						
General government	-	-	-	-	-	-
Public safety	59,836	50,560	-	-	-	-
Highways and streets	-	-	-	-	-	1,101,312
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	59,836	50,560	-	-	-	1,101,312
Excess (deficiency) of receipts over disbursements	16,851	(11,807)	7,263	22	3,465	-
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	16,851	(11,807)	7,263	22	3,465	-
Cash and investment fund balance - beginning	(16,932)	-	(7,259)	-	3,448	-
Cash and investment fund balance - ending	<u>\$ (81)</u>	<u>\$ (11,807)</u>	<u>\$ 4</u>	<u>\$ 22</u>	<u>\$ 6,913</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ (81)	\$ (11,807)	\$ 4	\$ 22	\$ 6,913	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ (81)</u>	<u>\$ (11,807)</u>	<u>\$ 4</u>	<u>\$ 22</u>	<u>\$ 6,913</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	(81)	(11,807)	4	22	6,913	-
Total cash and investment fund balance - ending	<u>\$ (81)</u>	<u>\$ (11,807)</u>	<u>\$ 4</u>	<u>\$ 22</u>	<u>\$ 6,913</u>	<u>\$ -</u>

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

	Justice Building Bond	Curry Building Bond	General Obligation Bond of 2009 Debt Service	General Obligation Bond of 2008 Debt Service	Convention Center Bond	Cumulative Capital Development
Receipts:						
Taxes	\$ -	\$ -	\$ 1,906,231	\$ -	\$ 342,000	\$ 1,944,893
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	170,882	61,766	-	194,895
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	2,013,994	-	-	-
Other	-	-	-	-	-	705
Total receipts	-	-	4,091,107	61,766	342,000	2,140,493
Disbursements:						
General government	-	-	-	-	-	384,982
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	1,013,994	-	-	-
Debt service:						
Principal	-	-	2,000,000	1,015,000	327,116	-
Interest	-	-	49,113	16,608	14,884	-
Capital outlay:						
General government	-	-	-	-	-	1,399,898
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	-	3,063,107	1,031,608	342,000	1,784,880
Excess (deficiency) of receipts over disbursements	-	-	1,028,000	(969,842)	-	355,613
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	1,028,000	(969,842)	-	355,613
Cash and investment fund balance - beginning	177,381	175,378	-	978,498	7,819	3,290,642
Cash and investment fund balance - ending	<u>\$ 177,381</u>	<u>\$ 175,378</u>	<u>\$ 1,028,000</u>	<u>\$ 8,656</u>	<u>\$ 7,819</u>	<u>\$ 3,646,255</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 177,381	\$ 175,378	\$ 1,028,000	\$ 8,656	\$ 7,819	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	3,646,255
Total cash and investment assets - ending	<u>\$ 177,381</u>	<u>\$ 175,378</u>	<u>\$ 1,028,000</u>	<u>\$ 8,656</u>	<u>\$ 7,819</u>	<u>\$ 3,646,255</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	3,646,255
Unrestricted	177,381	175,378	1,028,000	8,656	7,819	-
Total cash and investment fund balance - ending	<u>\$ 177,381</u>	<u>\$ 175,378</u>	<u>\$ 1,028,000</u>	<u>\$ 8,656</u>	<u>\$ 7,819</u>	<u>\$ 3,646,255</u>

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

	County Park Capital	Cumulative Bridge	Monroe County Building Preservation	Monroe County Properties	2005 General Obligation Bond	2008 General Obligation Bond
Receipts:						
Taxes	\$ -	\$ 1,244,030	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	129,388	-	-	-	-
Charges for services	20,971	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	120	21,565	15,863	300	-	-
Total receipts	21,091	1,394,983	15,863	300	-	-
Disbursements:						
General government	-	-	-	71	81,022	-
Public safety	-	-	-	-	-	294,680
Highways and streets	-	1,380,100	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	376	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	29,925	-	-	-	-	-
Total disbursements	30,301	1,380,100	-	71	81,022	294,680
Excess (deficiency) of receipts over disbursements	(9,210)	14,883	15,863	229	(81,022)	(294,680)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(9,210)	14,883	15,863	229	(81,022)	(294,680)
Cash and investment fund balance - beginning	14,151	4,488,283	111,069	741	109,450	1,279,588
Cash and investment fund balance - ending	\$ 4,941	\$ 4,503,166	\$ 126,932	\$ 970	\$ 28,428	\$ 984,908
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ 126,932	\$ 970	\$ 28,428	\$ 984,908
Restricted assets:						
Cash and investments	4,941	4,503,166	-	-	-	-
Total cash and investment assets - ending	\$ 4,941	\$ 4,503,166	\$ 126,932	\$ 970	\$ 28,428	\$ 984,908
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	4,941	4,503,166	-	-	-	-
Unrestricted	-	-	126,932	970	28,428	984,908
Total cash and investment fund balance - ending	\$ 4,941	\$ 4,503,166	\$ 126,932	\$ 970	\$ 28,428	\$ 984,908

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

	2007 General Obligation Bond	2009 General Obligation Bond	2010 General Obligation Bond	Aviation Building	Curry Building Project
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	8,016	-	-	-	-
Charges for services	-	-	-	21,617	-
Fines and forfeits	-	-	-	-	-
Interfund loans	-	-	-	-	-
Other	-	-	-	2,710	-
Total receipts	8,016	-	-	24,327	-
Disbursements:					
General government	-	128,912	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Interfund loans	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay:					
General government	156,272	1,764,218	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Total disbursements	156,272	1,893,130	-	-	-
Excess (deficiency) of receipts over disbursements	(148,256)	(1,893,130)	-	24,327	-
Other financing sources (uses):					
Net proceeds from borrowings	-	-	2,000,000	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	2,000,000	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(148,256)	(1,893,130)	2,000,000	24,327	-
Cash and investment fund balance - beginning	322,867	1,998,000	-	443,273	13,751
Cash and investment fund balance - ending	\$ 174,611	\$ 104,870	\$ 2,000,000	\$ 467,600	\$ 13,751
<u>Cash and Investment Assets - Ending</u>					
Cash and investments	\$ 174,611	\$ 104,870	\$ 2,000,000	\$ 467,600	\$ 13,751
Restricted assets:					
Cash and investments	-	-	-	-	-
Total cash and investment assets - ending	\$ 174,611	\$ 104,870	\$ 2,000,000	\$ 467,600	\$ 13,751
<u>Cash and Investment Fund Balance - Ending</u>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	174,611	104,870	2,000,000	467,600	13,751
Total cash and investment fund balance - ending	\$ 174,611	\$ 104,870	\$ 2,000,000	\$ 467,600	\$ 13,751

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

	County Option Income Tax Capital Expense	Monroe County Building Projects	Convention Center Capital Maintenance	Aviation Construction	Totals
Receipts:					
Taxes	\$ -	\$ -	\$ 24,000	\$ -	\$ 10,566,929
Licenses and permits	-	-	-	-	354,898
Intergovernmental	-	-	-	425,666	8,458,835
Charges for services	-	-	-	-	3,859,250
Fines and forfeits	-	-	-	-	1,396,491
Interfund loans	-	-	-	-	2,033,994
Other	-	-	-	1,946	330,759
Total receipts	-	-	24,000	427,612	27,001,156
Disbursements:					
General government	-	-	31,857	-	5,803,745
Public safety	-	-	-	-	3,368,536
Highways and streets	-	-	-	-	7,792,681
Health and welfare	-	-	-	-	3,566,790
Culture and recreation	-	-	-	-	1,502,018
Interfund loans	-	-	-	-	1,013,994
Debt service:					
Principal	-	-	-	-	3,342,116
Interest	-	-	-	-	80,605
Capital outlay:					
General government	-	-	1,000	422,812	3,916,926
Public safety	-	-	-	-	49,178
Highways and streets	-	-	-	-	55,000
Health and welfare	-	-	-	-	270
Culture and recreation	-	-	-	-	113,469
Total disbursements	-	-	32,857	422,812	30,605,328
Excess (deficiency) of receipts over disbursements	-	-	(8,857)	4,800	(3,604,172)
Other financing sources (uses):					
Net proceeds from borrowings	-	-	-	-	2,000,000
Transfers in	-	-	-	-	4,028,031
Transfers out	(2,288,850)	-	-	-	(6,316,191)
Total other financing sources (uses)	(2,288,850)	-	-	-	(288,160)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,288,850)	-	(8,857)	4,800	(3,892,332)
Cash and investment fund balance - beginning	2,291,919	2,631	116,927	508,094	34,454,781
Cash and investment fund balance - ending	<u>\$ 3,069</u>	<u>\$ 2,631</u>	<u>\$ 108,070</u>	<u>\$ 512,894</u>	<u>\$ 30,562,449</u>
<u>Cash and Investment Assets - Ending</u>					
Cash and investments	\$ 3,069	\$ 2,631	\$ 108,070	\$ 512,894	\$ 17,213,601
Restricted assets:					
Cash and investments	-	-	-	-	13,348,848
Total cash and investment assets - ending	<u>\$ 3,069</u>	<u>\$ 2,631</u>	<u>\$ 108,070</u>	<u>\$ 512,894</u>	<u>\$ 30,562,449</u>
<u>Cash and Investment Fund Balance - Ending</u>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ 480,039
Public safety	-	-	-	-	610,508
Highways and streets	-	-	-	-	3,820,686
Health and welfare	-	-	-	-	202,470
Culture and recreation	-	-	-	-	80,783
Capital outlay	-	-	-	-	8,154,362
Unrestricted	3,069	2,631	108,070	512,894	17,213,601
Total cash and investment fund balance - ending	<u>\$ 3,069</u>	<u>\$ 2,631</u>	<u>\$ 108,070</u>	<u>\$ 512,894</u>	<u>\$ 30,562,449</u>

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 INTERNAL SERVICE FUNDS
 As of and for the Year Ended December 31, 2009

	Unemployment Insurance	Health Insurance Reserve	Totals
Operating receipts:			
Charges for services	\$ -	\$ 722,469	\$ 722,469
Miscellaneous	19,286	4,011,921	4,031,207
	<u>19,286</u>	<u>4,734,390</u>	<u>4,753,676</u>
Total operating receipts			
Operating disbursements:			
Insurance claims and expense	-	4,447,971	4,447,971
	<u>19,286</u>	<u>286,419</u>	<u>305,705</u>
Excess of receipts over disbursements			
Cash and investment fund balance - beginning	<u>(19,286)</u>	<u>1,443,548</u>	<u>1,424,262</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 1,729,967</u>	<u>\$ 1,729,967</u>
<u>Cash and Investment Assets - December 31</u>			
Restricted assets:			
Cash and investments	<u>\$ -</u>	<u>\$ 1,729,967</u>	<u>\$ 1,729,967</u>
<u>Cash and Investment Fund Balance - December 31</u>			
Restricted for:			
Other purposes	<u>\$ -</u>	<u>\$ 1,729,967</u>	<u>\$ 1,729,967</u>

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

	Sheriff's Retirement Plan	Sheriff's Benefit Plan	Totals
Additions:			
Contributions:			
Employer	\$ 211,265	\$ 28,017	\$ 239,282
Plan members	43,684	-	43,684
Total contributions	254,949	28,017	282,966
Investment receipts:			
Net realized loss on sale of investments	(71,669)	(4,479)	(76,148)
Total additions	183,280	23,538	206,818
Deductions:			
Benefits	200,672	12,600	213,272
Administrative and general	32,291	1,445	33,736
Total deductions	232,963	14,045	247,008
Excess (deficiency) of total additions over total deductions	(49,683)	9,493	(40,190)
Cash and investment fund balance - beginning	4,669,673	299,367	4,969,040
Cash and investment fund balance - ending	\$ 4,619,990	\$ 308,860	\$ 4,928,850

MONROE 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	Donations To Youth Shelter	Probation Department Donations	Donations To Emergency Management	APS Unit 10 Donations	Donation Vietnam Memorial	Safeplace Donations	Totals
Additions:								
Contributions:								
Other	\$ -	\$ 7,160	\$ 117	\$ -	\$ 1,000	\$ -	\$ -	\$ 8,277
Deductions:								
Administrative and general	-	7,007	1,220	565	1,648	-	92	10,532
Excess (deficiency) of total additions over total deductions	-	153	(1,103)	(565)	(648)	-	(92)	(2,255)
Cash and investment fund balance - beginning	32,628	19,901	3,145	565	1,506	200	238	58,183
Cash and investment fund balance - ending	<u>\$ 32,628</u>	<u>\$ 20,054</u>	<u>\$ 2,042</u>	<u>\$ -</u>	<u>\$ 858</u>	<u>\$ 200</u>	<u>\$ 146</u>	<u>\$ 55,928</u>

MONROE 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 Fund	Congressional Interest	Clerk's Trust	Tax Sale Surplus	Tax Sale Redemption	Surplus Tax Overpayments
Additions:							
Agency fund additions	\$ 50,711	\$ 7,694	\$ -	\$ 14,609,313	\$ 1,261,150	\$ 97,349	\$ 25,611
Deductions:							
Agency fund deductions	-	8,062	1,305	14,582,505	848,159	98,803	221,047
Excess (deficiency) of total additions over total deductions	50,711	(368)	(1,305)	26,808	412,991	(1,454)	(195,436)
Cash and investment fund balance - beginning	8,448	1,779	22,839	1,928,280	730,193	8,007	296,368
Cash and investment fund balance - ending	<u>\$ 59,159</u>	<u>\$ 1,411</u>	<u>\$ 21,534</u>	<u>\$ 1,955,088</u>	<u>\$ 1,143,184</u>	<u>\$ 6,553</u>	<u>\$ 100,932</u>

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

	Sewage Collection	Overweight Vehicle Fines	Recorder	Infraction Judgements	Inheritance Tax	Treasurer
Additions:						
Agency fund additions	\$ 51,957	\$ 6,289	\$ 534,513	\$ 224,650	\$ 2,975,587	\$ 18,226,404
Deductions:						
Agency fund deductions	64,808	5,598	534,513	220,254	3,788,217	13,110
Excess (deficiency) of total additions over total deductions	(12,851)	691	-	4,396	(812,630)	18,213,294
Cash and investment fund balance - beginning	24,181	419	-	12,928	1,340,990	13,110
Cash and investment fund balance - ending	<u>\$ 11,330</u>	<u>\$ 1,110</u>	<u>\$ -</u>	<u>\$ 17,324</u>	<u>\$ 528,360</u>	<u>\$ 18,226,404</u>

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

	Probation Department	Sheriff's Inmate Trust	Payroll Withholding Wage Garnishment	Special Death Benefit	Education License Plates	Innkeepers Tax Treasurer's Collections
Additions:						
Agency fund additions	\$ 903,543	\$ 485,542	\$ -	\$ 8,900	\$ 4,013	\$ 1,724,479
Deductions:						
Agency fund deductions	903,543	506,846	542	8,535	4,013	1,724,479
Excess (deficiency) of total additions over total deductions	-	(21,304)	(542)	365	-	-
Cash and investment fund balance - beginning	-	33,400	542	255	-	-
Cash and investment fund balance - ending	\$ -	\$ 12,096	\$ -	\$ 620	\$ -	\$ -

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

	Financial Institution Tax	Wheel Tax/Surtax	Mortgage Fee-State Portion	State Interstate Compact Fees	Commercial Vehicle Excise Tax	Welfare Trust
Additions:						
Agency fund additions	\$ 520,852	\$ 2,311,404	\$ 16,199	\$ 1,980	\$ 560,917	\$ 800
Deductions:						
Agency fund deductions	520,852	2,347,039	14,630	1,912	561,607	8,367
Excess (deficiency) of total additions over total deductions	-	(35,635)	1,569	68	(690)	(7,567)
Cash and investment fund balance - beginning	-	37,315	656	150	690	7,567
Cash and investment fund balance - ending	\$ -	\$ 1,680	\$ 2,225	\$ 218	\$ -	\$ -

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

	Homestead Credit Rebate Fund	Employee Morale	Tax Distribution	City Wireless Revenue	Riverboat Distribution	County Option Income Tax Distributions
Additions:						
Agency fund additions	\$ -	\$ 4,683	\$ 121,802,102	\$ 196,364	\$ 754,487	\$ 24,378,620
Deductions:						
Agency fund deductions	4,309	355	163,669,400	143,209	754,487	24,378,620
Excess (deficiency) of total additions over total deductions	(4,309)	4,328	(41,867,298)	53,155	-	-
Cash and investment fund balance - beginning	142,766	-	41,856,159	48,157	-	-
Cash and investment fund balance - ending	<u>\$ 138,457</u>	<u>\$ 4,328</u>	<u>\$ (11,139)</u>	<u>\$ 101,312</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Special Excess County Option Income Tax Distributions	County Option Income Tax Homestead Credit Distributions	Coit AUL Disability Insurance	Payroll Withholding Local	Payroll Withholding Voluntary AUL Insurance	Payroll Withholding Capitol Bankers Life
Additions:						
Agency fund additions	\$ 1,224,836	\$ 2,023,225	\$ -	\$ -	\$ -	\$ -
Deductions:						
Agency fund deductions	<u>1,224,836</u>	<u>1,018,270</u>	<u>343</u>	<u>15</u>	<u>1,753</u>	<u>229</u>
Excess (deficiency) of total additions over total deductions	-	1,004,955	(343)	(15)	(1,753)	(229)
Cash and investment fund balance - beginning	<u>-</u>	<u>-</u>	<u>343</u>	<u>15</u>	<u>1,753</u>	<u>229</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 1,004,955</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Payroll Withholding Deferred Compensation	Payroll Withholding Anthem Disability	Payroll Withholding Cancer Insurance	Payroll Withholding Lincoln American Life	Payroll Supplemental Insurance	HEA 1001 Homestead Distribution
Additions:						
Agency fund additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,072,039
Deductions:						
Agency fund deductions	120	1,283	10,102	154	58	2,041,181
Excess (deficiency) of total additions over total deductions	(120)	(1,283)	(10,102)	(154)	(58)	30,858
Cash and investment fund balance - beginning	120	1,283	10,102	154	-	(24,636)
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (58)</u>	<u>\$ 6,222</u>

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

	<u>Benefit Clearinghouse</u>	<u>Payroll Health Insurance</u>	<u>Fines And Forfeitures</u>	<u>Poor Relief Funds</u>	<u>State Real Estate Disclosure</u>	<u>City of Bloomington Pass Through Building</u>
Additions:						
Agency fund additions	\$ 8,921,782	\$ -	\$ 42,542	\$ -	\$ 10,738	\$ 59,401
Deductions:						
Agency fund deductions	<u>8,803,476</u>	<u>178</u>	<u>42,846</u>	<u>747</u>	<u>10,718</u>	<u>75,324</u>
Excess (deficiency) of total additions over total deductions	118,306	(178)	(304)	(747)	20	(15,923)
Cash and investment fund balance - beginning	<u>335,487</u>	<u>178</u>	<u>8,359</u>	<u>747</u>	<u>825</u>	<u>45,757</u>
Cash and investment fund balance - ending	<u>\$ 453,793</u>	<u>\$ -</u>	<u>\$ 8,055</u>	<u>\$ -</u>	<u>\$ 845</u>	<u>\$ 29,834</u>

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

	Ellettsville Pass Through Building	Performance And Maintenance Bond	City of Bloomington Permit Fees	Health Insurance Reserve	Aviation Fund	Health Department
Additions:						
Agency fund additions	\$ 5,609	\$ 11,000	\$ -	\$ 350,000	\$ 292,043	\$ 380,734
Deductions:						
Agency fund deductions	4,256	-	4,578	-	292,043	380,734
Excess (deficiency) of total additions over total deductions	1,353	11,000	(4,578)	350,000	-	-
Cash and investment fund balance - beginning	455	-	4,578	(350,000)	1	-
Cash and investment fund balance - ending	<u>\$ 1,808</u>	<u>\$ 11,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>

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

	Building Department	Planning Department	Parks And Recreation Department	Prosecutor's Trust	Sheriff's Department	Totals
Additions:						
Agency fund additions	\$ 486,812	\$ 43,980	\$ 334,081	\$ 109,307	\$ 1,019,482	\$ 209,133,724
Deductions:						
Agency fund deductions	486,812	43,980	334,081	114,902	1,073,518	231,905,663
Excess (deficiency) of total additions over total deductions	-	-	-	(5,595)	(54,036)	(22,771,939)
Cash and investment fund balance - beginning	-	-	-	12,606	54,573	46,618,128
Cash and investment fund balance - ending	\$ -	\$ -	\$ -	\$ 7,011	\$ 537	\$ 23,846,189

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

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

General infrastructure assets are included if acquired (purchased, constructed, or donated) after July 1, 1980, or if they received major renovations, restorations, or improvements after that date. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 6,626,559
Infrastructure	143,320,620
Buildings	49,165,486
Machinery and equipment	<u>10,366,554</u>
Total governmental activities, capital assets not being depreciated	<u><u>\$ 209,479,219</u></u>

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

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
E-911 equipment	\$ 1,395,082	\$ 252,738
Police vehicles	21,493	22,223
Convention center improvements	167,981	171,000
Loans between funds:		
From general to general obligation bond of 2009 debt service	1,000,000	1,000,000
From general to health	20,000	20,000
Bonds payable:		
General obligation bonds:		
Bonds of 2009 for various capital projects	2,000,000	2,029,147
Redevelopment district bonds:		
Westside Economic Development Area Bonds of 2004	1,957,127	268,000
Westside Economic Development Area Bonds of 2007	<u>4,740,000</u>	<u>343,188</u>
Total governmental activities debt	<u>\$ 11,301,683</u>	<u>\$ 4,106,296</u>

MONROE COUNTY
OTHER REPORTS

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

County Auditor
County Treasurer
Board of County Commissioners

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF MONROE COUNTY, INDIANA

Compliance

We have audited the compliance of Monroe County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 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 non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

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

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

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

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

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

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

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

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	Calendar 2009	\$ 3,940
National School Lunch Program	10.555	Calendar 2009	<u>4,396</u>
Total for federal grantor agency			<u>8,336</u>
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Pass-Through Indiana Department of Homeland Security			
Public Safety Interoperable Communications Grant Program	11.555	2007-GS-H7-0041	<u>260,865</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute			
Juvenile Accountability Block Grants	16.523		
Juvenile SHOCAP		06-JB-205	10,892
Juvenile SHOCAP		07-JB-021	<u>11,382</u>
Total for program			<u>22,274</u>
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540		
Juvenile SHOCAP		08-JF-16	15,627
Juvenile SHOCAP		09-JF-17	<u>8,241</u>
Total for program			<u>23,868</u>
Crime Victim Assistance	16.575		
Prosecutor Victim Assistance		09-VA-106	23,320
Prosecutor Victim Assistance		08-VA-111	16,963
Monroe County CASA		09-VA-105	13,907
Monroe County CASA		09-VA-109	<u>12,141</u>
Total for program			<u>66,331</u>
"ARRA" - Violence Against Women Formula Grants	16.588	09-STR-11	<u>17,961</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738		
Monroe County Drug Treatment Court		08-DJ-011	65,369
Monroe County Drug Treatment Court		06-DJ-070	<u>4,997</u>
Total for program			<u>70,366</u>
"ARRA" - Recovery Act Edward Byrne Memorial Justice Assistance Grant Program/Grants to Units of Local Government	16.803		
Monroe County Drug Treatment Court		09-JRA-011	<u>16,538</u>
Total for federal grantor agency			<u>217,338</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation			
Highway Planning and Construction Cluster			
Highway Planning and Construction	20.205		
Hunter Creek Road		STP-9953 (R29491A)	44,689
Bridge No. 164		9953019	38,672
Vernal Pike		STP-9953 (023)	56,191
Bridge Inspection		BR-NBIS (565)	6,316
Bridge No. 902		BR-9953 (025)	<u>1,491</u>
Total for cluster			<u>147,359</u>

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

MONROE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 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 TRANSPORTATION (continued)</u>			
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster Alcohol Impaired Driving Countermeasures Incentive Grants 1 Traffic Safety Grant Traffic Safety Grant	20.601	OP-09-01-02-21 OP-10-02-01-77	13,268 <u>2,352</u>
Total for cluster			<u>15,620</u>
Direct Grant Airport Improvement Program Layout Plan Update Construct Runway Connecting Taxiway	20.106	AIP-3-18-0006-22 AIP-3-18-0006-26	2,997 <u>419,815</u>
Total for program			<u>422,812</u>
Pass-Through Indiana Department of Transportation Formula Grants for Other than Urbanized Areas FTA Capital FTA Capital FTA Operating ARRA - FTA Capital	20.509	1802609C 1802709C 1802709O A249-09-0321052	1,372 179,296 736,616 <u>9,401</u>
Total for program			<u>926,685</u>
Pass-Through Indiana Department of Homeland Security Interagency Hazardous Material Public Sector Training and Planning Grants	20.703	FY 2008	<u>6,640</u>
Total for federal grantor agency			<u>1,519,116</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Family and Social Services Administration Special Programs for the Aging - Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect and Exploitation Adult Protective Services Adult Protective Services	93.041	53-08-PV-2740-02 53-08-PV-2740.03	62,472 <u>50,560</u>
Total for program			<u>113,032</u>
Pass-Through Indiana Department of Health Public Health Emergency Preparedness Public Health Preparedness and Response for Bioterrorism Public Health Preparedness and Response for H1N1	93.069	BPRS 152-4 BPRS 152-66/67	20,000 <u>47,310</u>
Total for program			<u>67,310</u>
Family Planning-Services Family Planning Grant Family Planning Grant	93.217	2008/2009 2009/2010	31,463 <u>180,186</u>
Total for program			<u>211,649</u>
Pass-Through Indiana Family and Social Services Administration Substance Abuse and Mental Health Services - Projects of Regional and National Significance Strategic Prevention Framework State Incentive Grant Strategic Prevention Framework State Incentive Grant	93.243	53-08-XQ-2740-03 53-08-XQ-2740-04	95,622 <u>77,313</u>
Total for program			<u>172,935</u>
Drug Free Communities Support Program Grants Drug Free Communities Support Program	93.276	6H79SP011394-1	<u>74,425</u>

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

MONROE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 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		
Clerk's Expenditures		None	30,369
Prosecutor's Expenditures		None	572,292
Court Cost Expenditures		None	192,141
Prosecutor's Incentives		None	936
"ARRA" - Prosecutor's Incentives		None	27,816
Indirect Costs		None	<u>77,191</u>
Total for program			<u>900,745</u>
Basic Center Grant	93.623		
Discretionary Grant		90CY2361/01	<u>2,602</u>
Pass-Through Indiana Department of Health			
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups HIV Prevention Activities	93.943	AIDS 152-2	<u>18,646</u>
Preventive Health Services - Sexually Transmitted Diseases Control Grant Comprehensive Sexually Transmitted Disease Prevention Systems	93.977	STD 152-1	<u>50,716</u>
Total for federal grantor agency			<u>1,612,060</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Emergency Management Performance Grants 2009 EMPG	97.042	C44P-0-302A	<u>8,214</u>
State Homeland Security Program 2007 Homeland Security Grant Program	97.073	C44P-9-494A	<u>4,645</u>
Law Enforcement Terrorism Prevention Program 2007 Homeland Security Grant Program	97.074	C44P-0-090A	<u>14,894</u>
Total for federal grantor agency			<u>27,753</u>
Total federal awards expended			<u>\$ 3,645,468</u>

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

MONROE COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Monroe County (County) and is presented in accordance with the 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.

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2009:

Program Title	Federal CFDA Number	2009
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	\$ 15,627
Crime Victim Assistance	16.575	26,048
Formula Grants for Other Than Urbanized Areas	20.509	926,685

MONROE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:
 Material weaknesses identified? no
 Significant deficiencies identified that are not considered to be material weaknesses? none reported

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:
 Material weaknesses identified? no
 Significant deficiencies identified that are not considered to be material weaknesses? none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.509	Formula Grants for Other Than Urbanized Areas
20.508	ARRA Formula Grants for Other than Urbanized Areas
93.563	Child Support Enforcement
93.563	ARRA Child Support Enforcement

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

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

MONROE COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

MONROE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 30, 2010, with Amy Gerstman, Auditor; Patrick Stoffers, President of the Board of County Commissioners; Jeff Cockerill, County Attorney; and Michael Flory, County Council Attorney. Our audit disclosed no material items that warrant comment at this time.