

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

ANNUAL FINANCIAL REPORT

2010

MADISON COUNTY, INDIANA



FILED

09/01/2011

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Kathy Stoops-Wright	01-01-09 to 12-31-12
Treasurer	Darlene Likens Kelly Gaskill	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Clerk	Ludy Watkins Darlene Likens	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Sheriff	Ron Richardson	01-01-07 to 12-31-14
Recorder	Lisa Hobbs Angela Shelton	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the Board of County Commissioners	Paul Wilson John Richwine	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	Bill Savage Larry Crenshaw	01-01-10 to 12-31-10 01-01-11 to 12-31-11



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

TO: THE OFFICIALS OF MADISON COUNTY, INDIANA

We have audited the accompanying financial statement of Madison County (County), for the year ended December 31, 2010. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial 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 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting noted above is a different basis than that used in the prior year.

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

In accordance with Government Auditing Standards, we have also issued a report dated July 26, 2011, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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 an opinion on the financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

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

Our audit was conducted for the purpose of forming an opinion on the financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

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

July 26, 2011



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

TO: THE OFFICIALS OF MADISON COUNTY, INDIANA

We have audited the financial statement of Madison County (County), for the year ended December 31, 2010, and have issued our report thereon dated July 26, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

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

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

Compliance and Other Matters

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

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

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

July 26, 2011

FINANCIAL STATEMENT

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

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
General	\$ 1,561,207	\$ 42,498,489	\$ 38,509,505	\$ 5,550,191
Local Road And Street	435,348	651,846	847,629	239,565
Accident Report	20,833	7,048	8,200	19,681
Firearms Training	14,620	27,360	22,127	19,853
Health	281,364	1,984,681	2,031,932	234,113
Landfill Post Closure	90,024	55	-	90,079
Law Enforcement Continuing Ed	5,009	10,754	8,640	7,123
Clerk's Records Perpetuation	21,771	31,687	16,322	37,136
Unsafe Building	15,000	1,500	3,575	12,925
Emergency Telephone System	2,126,485	233,189	294,148	2,065,526
Drug Free Community	117,161	92,961	104,724	105,398
Drainage Maintenance	1,022,093	993,322	479,091	1,536,324
Emergency Planning/Right To Know	58,093	30,192	26,489	61,796
Convention And Tourism	36,064	469,286	472,266	33,084
Highway	853,684	3,140,087	2,572,758	1,421,013
Property Reassessment	862,032	418,021	970,444	309,609
Extradition	2,132	125	1,553	704
Juvenile Probation Service	75,726	78,339	42,330	111,735
Adult Probation Services	241,920	807,505	747,185	302,240
Recorder's Records Perpetuation	108,669	116,853	143,303	82,219
User Fee	207,735	133,099	115,003	225,831
Health Maintenance	121,917	72,671	49,114	145,474
Pretrial Diversion	76,827	206,822	177,722	105,927
Solid Waste Planning	72,730	-	-	72,730
Court Appointed Special Advocate	-	67,833	67,833	-
Plat Book	15,874	23,851	17,937	21,788
Misdemeanant	36,793	101,550	137,491	852
Supplemental Public Defender Svc	32,923	42,967	65,369	10,521
Surveyor's Corner Perpetuation	10,685	22,636	18,346	14,975
Jury Pay	430	28,423	28,667	186
Capta Grant	-	25,000	25,000	-
Mobile Command Grant	2,364	-	-	2,364
Dist 6 Training/Exercise	-	5,940	5,939	1
Juvenile Pilot Project	-	32,296	2,296	30,000
Indiana Family Court Project	-	30,000	8,447	21,553
Court Reform Grant-Clerk	-	-	5,210	(5,210)
Rainy Day	842,203	1,405,636	286,178	1,961,661
Inmate Medical	10,814	6,070	8,260	8,624
Sales Disclosure	83,124	11,155	52,399	41,880
Law Enforcement	6,010	5,705	2,805	8,910
Riverboat Revenue Sharing	-	834,559	834,559	-
Alternative School	2,472	-	1,252	1,220
Dissolution Education Workshop	37,624	32,469	53,918	16,175
Sheriff's Commissary	187,193	306,832	304,255	189,770
Tobacco Settlement	179,593	203,942	22,910	360,625
Inmate Trust	13,291	549,916	549,433	13,774
Sheriff Civil Trust	27,486	2,022,695	2,019,201	30,980
Levy Excess	-	79,012	-	79,012
Adult Protective Services	(74,779)	172,177	161,327	(63,929)
County Housing Fund (Council of Governments)	51,537	-	-	51,537
Cjc/Mc Coal Ag Sub Abuse	-	10,500	10,500	-
Identification Security Protection	52,794	33,438	7,104	79,128
Cedit Homestead Credit	947,598	-	947,598	-
Mad Co E911 Wireless	-	481,926	-	481,926
Drug Task Force	538	-	-	538
County Public Safety Fund	-	2,047,157	823,807	1,223,350
Health Dept Reimb Non-Rev Fund	-	37,108	4,115	32,993
Prosecutor Arra Fund	-	103,466	-	103,466
Clerk Arra Fund	-	23,129	-	23,129
Child Immunizations Fund	-	4,485	4,485	-
Agressive Driving Grant	3,209	39,375	41,704	880
Bell And Clock	609	-	-	609
Big City-County Grant	12,683	65,000	65,865	11,818

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

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

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Bilingual Advocate Grant	(6,738)	26,467	28,040	(8,311)
Bio Terrorism Grant	7,188	8,399	9,653	5,934
Cum Recycling	70,461	18,916	-	89,377
Co Econ Dev Proj County	538,141	499,475	1,029,215	8,401
Childrens Home Facility Donation	9,166	10,234	11,471	7,929
Circuit Probation Admin Fee Fund	23,890	1,880	-	25,770
Cjc/Doc	27,591	524,609	529,898	22,302
Cjc/July	2,012	554,767	539,174	17,605
Cjc/Juvenile	3,028	78,237	70,944	10,321
Clerk Incentive	22,874	-	1,645	21,229
2010 Idem Ms4 Conference	-	17,571	12,815	4,756
2010 Arra Grant-Trans Vehicle	-	285,270	285,270	-
Comm Trans Program	47,119	109,780	88,222	68,677
Comprehensive Safety Program	(1,059)	74,097	77,821	(4,783)
Correctional Complex Commissary	7,437	116,557	110,161	13,833
Council Of Governments	48,355	1,567,326	1,361,098	254,583
Crime Victim Advocate	(5,810)	72,223	82,333	(15,920)
Dept Mental Health Grant	11	-	-	11
School Excise Tax Allocation 2009	-	5,751,148	5,751,148	-
Doe Exercise Hls	125	29	-	154
Drug Court Fund	656	1,825	2,289	192
Empg Grant	71,638	22,868	30,609	63,897
Epa Alt Septic Syst Education Grant	(787)	42,001	45,355	(4,141)
Fema Fy 2002 (Cert)	866	2,645	-	3,511
Fresh Start Grant	9,031	-	9,031	-
Green Twp Fire Serv Fund	134,985	304	135,289	-
Health Donations	27,106	19,130	20,787	25,449
Icji/Mad Co Casa Grant	11,694	100,000	97,041	14,653
Interpreter Grant Award	1,039	1,250	1,745	544
Jobsource	442,530	4,004,821	4,197,231	250,120
Jobsource Data	10,491	46,868	51,878	5,481
Juvenile Drug Screen	2,410	3,223	3,675	1,958
Juvenile Prob Admin Fee	33,255	16,018	31,893	17,380
Emerg Mgmt Cap Equipment	61,932	200	-	62,132
Mad Co Dui Grant	4,863	29,375	27,463	6,775
Hazmat Truck Fund	27,548	565	-	28,113
Recycling 2005	187,448	98,707	95,315	190,840
Sheriff Photo Fund	3,562	913	718	3,757
New Cedit Fund	1,036,518	6,215,057	6,960,133	291,442
New Clerk Incentive Fund	76,820	66,107	62,902	80,025
New Prosecutor Incentive Fund	30,534	78,441	84,354	24,621
Planned Unit Development	43,648	102	-	43,750
Pre-Trial Serv Cir/Unif	27,984	13,221	30,789	10,416
Prosecutor Incentive	175	-	-	175
Prosecutor Isets	1,069	-	-	1,069
Prosecutor Law Enforcement	242,706	11,171	22,106	231,771
Regional Team Grant	36	-	-	36
Revolving Loan Fund	89,827	-	89,827	-
Sheriff Donation	2,293	11,404	7,629	6,068
Sheriff Fire Dispatch	2,401	330,780	233,439	99,742
Sheriff Tax Collection	-	52,992	52,992	-
Sheriff Victim Advocate	(13,412)	32,014	25,390	(6,788)
Shocap	4,160	-	165	3,995
Stop Teen Pregnancy	1,399	-	1,399	-
Supple Prob Circuit Court	205,961	17,764	223,725	-
Welfare Excise Tax Allocation 2009	-	1,751,091	1,751,091	-
Fema Grant 1766-Dr	17,678	-	-	17,678
Unified Prob Admin Fee	18,877	79,184	52,280	45,781
Victim Info Asst Grant	5,306	-	-	5,306
Violence Against Women Grt	46	-	46	-
Wic Ssi Fund	629	56	-	685
Youth Center School Grant	17,734	38,244	38,250	17,728
Jaibg Grant	(2,438)	4,320	4,601	(2,719)
Polling Place Improvement Grant	202	-	-	202

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

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

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Excess Cedit	-	360,035	360,035	-
Barrett Law	-	2,897	2,897	-
Tma Tax Fund	141,899	107,723	67,500	182,122
Prime For Life Program	500	1,275	1,000	775
Weed/Seed Administration	1	863	903	(39)
Drug Court Cptf	554	3,500	3,115	939
County Wheel Tax/Surtax	214,787	1,564,794	1,743,835	35,746
Weed/Seed Crt Reentry Grt	10,000	-	3,934	6,066
Problem Solving Stim Grnt	219,852	459,032	656,439	22,445
Pan Flu Fund	23,770	95,968	108,839	10,899
Jail Construction	300,647	-	-	300,647
Juvenile Facility Const Fund	265,063	265,063	265,063	265,063
Juvenile Facility Debt Fund	255,692	-	255,692	-
Cumulative Bridge	1,096,047	1,340,901	1,311,056	1,125,892
General Drain Improvement	263,703	637,492	322,227	578,968
Fishersburg Waste Water Fund	29,433	-	-	29,433
Madison Co Bridge 902	120,310	358	-	120,668
Cumulative Information Tech Sys	13,557	148,392	146,972	14,977
Liability Insurance Fund	1,790	-	-	1,790
Madison Co Group Ins Fund	2,256,736	2,055,094	2,012,203	2,299,627
Sheriff's Pension	7,422,949	1,743,162	240,998	8,925,113
Congressional School Principal	23,440	-	-	23,440
Landfill Fund	140,618	235	8,029	132,824
City And Town Court Costs	11,955	21,678	24,693	8,940
Coroners Training & Con'T Education	1,283	16,273	16,051	1,505
Congressional School Interest	18,182	197	1,875	16,504
Clerk's Trust	1,580,084	10,209,174	10,216,976	1,572,282
Tax Sale Redemption	5,049	169,073	148,700	25,422
Surplus Tax	546,435	2,117,409	1,139,766	1,524,078
State Fines And Forfeitures	17,580	124,427	126,970	15,037
Overweight Vehicle Fines	226	-	226	-
Infraction Judgements	31,234	399,781	398,842	32,173
Inheritance Tax	781,381	2,267,671	2,078,638	970,414
Payroll	(6,836)	13,915,464	13,915,464	(6,836)
Deferred Compensation	-	145,265	145,205	60
Vtl	716	-	-	716
Perf	(109)	463,982	344,362	119,511
Payroll Withholding-Federal	49	1,887,759	1,887,759	49
Payroll Withholding-State	38,500	672,645	670,641	40,504
Payroll Withholding-Oasi	25	1,482,514	1,482,514	25
Payroll Withholding-Local Tax	16,665	332,606	325,162	24,109
Anthem	37,540	8,215,303	7,308,871	943,972
Wage Garnishment	2,588	151,130	151,130	2,588
Special Death Benefit	1,260	13,175	13,565	870
Payroll Withholdings-Union Dues	75	54,861	54,861	75
Payroll Withholdings-United Way	247	160	365	42
Education Plate Fees Agency	-	4,969	4,969	-
Financial Institution Tax	-	472,597	472,597	-
Payroll Withholding-Political	-	8,353	8,353	-
Wheel Tax/Surtax	432,328	3,055,737	3,075,730	412,335
Coit Agency	-	21,974,493	21,974,493	-
Mortgage Fees-State Share	678	8,042	7,960	760
Child Restraint Violations Fines	1,876	2,881	4,607	150
Interstate Compact	-	825	750	75
Cvet Agency	-	840,163	840,163	-
Welfare Trust	-	10,176	-	10,176
Homestead Credit Rebate	128,384	-	127,715	669
Payroll Withholding-Sheriff Pension	23,913	71,104	76,079	18,938
Best Flex	13,755	246,452	233,001	27,206
Credit Union	-	497,468	497,468	-
Bankers Nat Life(Conseco)	743	5,039	4,658	1,124
Colonial Insurance	(59)	9,792	9,043	690
Aflac	105	48,762	44,839	4,028

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

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

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Hea 1001 State Homestead Credit	11,816	1,356,788	1,340,971	27,633
Loit Ptrc	-	5,273,684	5,151,387	122,297
Coit Public Safety Fund	-	5,273,684	5,273,684	-
Lafayette Life	750	103,173	93,533	10,390
Spectera Vision	97	-	-	97
Central United Life	(42)	-	-	(42)
Cs Group Benefits	(24)	25,438	23,271	2,143
Lincoln Dental	-	215,458	197,094	18,364
Sheriff Deferred Comp	-	29,610	29,610	-
St Share Delq Tax/Penalty	-	163,246	163,246	-
Sex & Violent Offender Admin State Tax Distribution	-	8,165	648	7,517
After Settlement Collections	72,020,452	122,007,130	122,022,538	(15,408)
Advance Tax Fund	39,448	61,772,882	102,848,017	30,945,317
Childrens Home Christmas Party	372	110,311	40,000	109,759
Co Economic Development Proj City	-	372	58	839
Tx Sale Surplus 2005	6,360	1,163,407	1,163,407	-
Co Owned Land Sale	102,887	-	-	6,360
Sri Fund	-	127,413	127,413	102,887
Performance Bond	2,000	3,000	1,000	-
State Assessment Training Fund	1,385	11,035	11,480	4,000
Weed/Seed Probation Sweep	(439)	3,053	2,994	940
Byrne Grant 2008	(12,094)	34,585	34,386	(380)
Slot Machine Wagering	-	6,232,127	6,232,127	(11,895)
Tax Sale Surplus-2010	-	1,234,574	148,492	-
Sweta	-	291,140	291,140	1,086,082
Surplus Prop Tax Repcmt	-	177,337	177,337	-
Payroll Withholding-Misc	2,538	3,273	5,811	-
Volunteer Perf	4,193	14,097	15,166	-
Volunteer Afsome	-	81	81	3,124
Tax Sale Surplus 06	(7,911)	-	-	-
Final Hea1001-2007/2008	-	408,583	408,583	(7,911)
Excess Coit	-	113,375	113,375	-
Community Justice Center Inmate Trust/Commissary	3,221	137,395	135,902	-
	<u>\$ 103,207,932</u>	<u>\$ 368,670,539</u>	<u>\$ 400,007,164</u>	<u>\$ 71,871,307</u>

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

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash rather than when earned and disbursements are recognized when paid rather than when a liability is incurred.

C. Cash and Investments

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

D. Receipts

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

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

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

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

License and permits which includes amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of license and permits include: peddler licenses; dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits; and gun permits.

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

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

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

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

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

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

Sale of investments which includes investments sold by the County.

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

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

E. Disbursements

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

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

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

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

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

Purchase of investments which includes investments purchased by the County.

F. Interfund Transfers

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

G. Fund Accounting

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

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 6. Pension Plan

A. Public Employees' Retirement Fund

Plan Description

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

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

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

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

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SUPPLEMENTARY INFORMATION – UNAUDITED

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

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

	General	Local Road And Street	Accident Report	Firearms Training	Health	Landfill Post Closure
Cash and investments - beginning	\$ 1,561,207	\$ 435,348	\$ 20,833	\$ 14,620	\$ 281,364	\$ 90,024
Receipts:						
Taxes	31,001,757	-	-	-	1,022,311	-
Licenses and permits	3,053	-	-	-	129,465	-
Intergovernmental	5,672,828	593,006	-	-	746,050	-
Charges for services	690,354	57,972	2,264	27,360	-	-
Fines and forfeits	780,600	-	-	-	-	-
Other receipts	4,349,897	868	4,784	-	86,855	55
Total receipts	<u>42,498,489</u>	<u>651,846</u>	<u>7,048</u>	<u>27,360</u>	<u>1,984,681</u>	<u>55</u>
Disbursements:						
Personal services	22,545,433	-	-	-	1,382,497	-
Supplies	995,759	-	-	-	32,996	-
Other services and charges	8,473,612	847,629	-	-	144,806	-
Capital outlay	589,832	-	-	-	-	-
Other disbursements	5,904,869	-	8,200	22,127	471,633	-
Total disbursements	<u>38,509,505</u>	<u>847,629</u>	<u>8,200</u>	<u>22,127</u>	<u>2,031,932</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,988,984</u>	<u>(195,783)</u>	<u>(1,152)</u>	<u>5,233</u>	<u>(47,251)</u>	<u>55</u>
Cash and investments - ending	<u>\$ 5,550,191</u>	<u>\$ 239,565</u>	<u>\$ 19,681</u>	<u>\$ 19,853</u>	<u>\$ 234,113</u>	<u>\$ 90,079</u>

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

	Law Enforcement Continuing Ed	Clerk's Records Perpetuation	Unsafe Building	Emergency Telephone System	Drug Free Community	Drainage Maintenance
Cash and investments - beginning	\$ 5,009	\$ 21,771	\$ 15,000	\$ 2,126,485	\$ 117,161	\$ 1,022,093
Receipts:						
Taxes	-	-	-	-	-	522,924
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	227,196	-	-
Fines and forfeits	10,754	20,406	-	-	91,260	-
Other receipts	-	11,281	1,500	5,993	1,701	470,398
Total receipts	<u>10,754</u>	<u>31,687</u>	<u>1,500</u>	<u>233,189</u>	<u>92,961</u>	<u>993,322</u>
Disbursements:						
Personal services	-	4,234	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	3,575	280,442	104,724	-
Capital outlay	-	-	-	13,706	-	-
Other disbursements	8,640	12,088	-	-	-	479,091
Total disbursements	<u>8,640</u>	<u>16,322</u>	<u>3,575</u>	<u>294,148</u>	<u>104,724</u>	<u>479,091</u>
Excess (deficiency) of receipts over disbursements	<u>2,114</u>	<u>15,365</u>	<u>(2,075)</u>	<u>(60,959)</u>	<u>(11,763)</u>	<u>514,231</u>
Cash and investments - ending	<u>\$ 7,123</u>	<u>\$ 37,136</u>	<u>\$ 12,925</u>	<u>\$ 2,065,526</u>	<u>\$ 105,398</u>	<u>\$ 1,536,324</u>

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

	Emergency Planning/Right To Know	Convention And Tourism	Highway	Property Reassessment	Extradition	Juvenile Probation Service
Cash and investments - beginning	\$ 58,093	\$ 36,064	\$ 853,684	\$ 862,032	\$ 2,132	\$ 75,726
Receipts:						
Taxes	-	469,286	-	331,252	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	25,202	-	3,124,550	42,530	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	31,746
Other receipts	4,990	-	15,537	44,239	125	46,593
Total receipts	<u>30,192</u>	<u>469,286</u>	<u>3,140,087</u>	<u>418,021</u>	<u>125</u>	<u>78,339</u>
Disbursements:						
Personal services	-	-	1,722,208	289,409	-	5,542
Supplies	-	-	780,734	2,336	-	-
Other services and charges	26,489	-	68,628	678,699	-	35,123
Capital outlay	-	-	1,188	-	-	-
Other disbursements	-	472,266	-	-	1,553	1,665
Total disbursements	<u>26,489</u>	<u>472,266</u>	<u>2,572,758</u>	<u>970,444</u>	<u>1,553</u>	<u>42,330</u>
Excess (deficiency) of receipts over disbursements	<u>3,703</u>	<u>(2,980)</u>	<u>567,329</u>	<u>(552,423)</u>	<u>(1,428)</u>	<u>36,009</u>
Cash and investments - ending	<u>\$ 61,796</u>	<u>\$ 33,084</u>	<u>\$ 1,421,013</u>	<u>\$ 309,609</u>	<u>\$ 704</u>	<u>\$ 111,735</u>

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

	Adult Probation Services	Recorder's Records Perpetuation	User Fee	Health Maintenance	Pretrial Diversion	Solid Waste Planning
Cash and investments - beginning	\$ 241,920	\$ 108,669	\$ 207,735	\$ 121,917	\$ 76,827	\$ 72,730
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	72,671	-	-
Fines and forfeits	650,412	109,440	133,099	-	193,133	-
Other receipts	157,093	7,413	-	-	13,689	-
Total receipts	<u>807,505</u>	<u>116,853</u>	<u>133,099</u>	<u>72,671</u>	<u>206,822</u>	<u>-</u>
Disbursements:						
Personal services	483,594	38,414	14,769	49,114	157,959	-
Supplies	-	-	-	-	834	-
Other services and charges	263,591	-	75,736	-	18,829	-
Capital outlay	-	-	-	-	100	-
Other disbursements	-	104,889	24,498	-	-	-
Total disbursements	<u>747,185</u>	<u>143,303</u>	<u>115,003</u>	<u>49,114</u>	<u>177,722</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>60,320</u>	<u>(26,450)</u>	<u>18,096</u>	<u>23,557</u>	<u>29,100</u>	<u>-</u>
Cash and investments - ending	<u>\$ 302,240</u>	<u>\$ 82,219</u>	<u>\$ 225,831</u>	<u>\$ 145,474</u>	<u>\$ 105,927</u>	<u>\$ 72,730</u>

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

	Court Appointed Special Advocate	Plat Book	Misdemeanant	Supplemental Public Defender Svc	Surveyor's Corner Perpetuation	Jury Pay
Cash and investments - beginning	\$ -	\$ 15,874	\$ 36,793	\$ 32,923	\$ 10,685	\$ 430
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	67,833	-	101,550	-	-	-
Charges for services	-	-	-	-	22,622	-
Fines and forfeits	-	-	-	42,967	-	-
Other receipts	-	23,851	-	-	14	28,423
Total receipts	<u>67,833</u>	<u>23,851</u>	<u>101,550</u>	<u>42,967</u>	<u>22,636</u>	<u>28,423</u>
Disbursements:						
Personal services	10,750	10,582	137,491	29,345	-	28,667
Supplies	-	463	-	-	2,542	-
Other services and charges	-	5,449	-	35,856	15,804	-
Capital outlay	-	1,443	-	-	-	-
Other disbursements	57,083	-	-	168	-	-
Total disbursements	<u>67,833</u>	<u>17,937</u>	<u>137,491</u>	<u>65,369</u>	<u>18,346</u>	<u>28,667</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>5,914</u>	<u>(35,941)</u>	<u>(22,402)</u>	<u>4,290</u>	<u>(244)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 21,788</u>	<u>\$ 852</u>	<u>\$ 10,521</u>	<u>\$ 14,975</u>	<u>\$ 186</u>

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

	Capta Grant	Mobile Command Grant	Dist 6 Training/Exercise	Juvenile Pilot Project	Indiana Family Court Project	Court Reform Grant-Clerk
Cash and investments - beginning	\$ -	\$ 2,364	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	5,940	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	25,000	-	-	-	-	-
Charges for services	-	-	-	32,296	30,000	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>25,000</u>	<u>-</u>	<u>5,940</u>	<u>32,296</u>	<u>30,000</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	8,447	5,210
Supplies	-	-	-	-	-	-
Other services and charges	25,000	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	5,939	2,296	-	-
Total disbursements	<u>25,000</u>	<u>-</u>	<u>5,939</u>	<u>2,296</u>	<u>8,447</u>	<u>5,210</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>1</u>	<u>30,000</u>	<u>21,553</u>	<u>(5,210)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,364</u>	<u>\$ 1</u>	<u>\$ 30,000</u>	<u>\$ 21,553</u>	<u>\$ (5,210)</u>

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

	Rainy Day	Inmate Medical	Sales Disclosure	Law Enforcement	Riverboat Revenue Sharing	Alternative School
Cash and investments - beginning	\$ 842,203	\$ 10,814	\$ 83,124	\$ 6,010	\$ -	\$ 2,472
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	834,559	-
Charges for services	-	-	11,155	-	-	-
Fines and forfeits	-	6,070	-	5,705	-	-
Other receipts	1,405,636	-	-	-	-	-
Total receipts	<u>1,405,636</u>	<u>6,070</u>	<u>11,155</u>	<u>5,705</u>	<u>834,559</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	21,115	-	51,226	-	-	-
Capital outlay	-	-	1,173	-	-	-
Other disbursements	265,063	8,260	-	2,805	834,559	1,252
Total disbursements	<u>286,178</u>	<u>8,260</u>	<u>52,399</u>	<u>2,805</u>	<u>834,559</u>	<u>1,252</u>
Excess (deficiency) of receipts over disbursements	<u>1,119,458</u>	<u>(2,190)</u>	<u>(41,244)</u>	<u>2,900</u>	<u>-</u>	<u>(1,252)</u>
Cash and investments - ending	<u>\$ 1,961,661</u>	<u>\$ 8,624</u>	<u>\$ 41,880</u>	<u>\$ 8,910</u>	<u>\$ -</u>	<u>\$ 1,220</u>

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

	Dissolution Education Workshop	Sheriffs Commissary	Tobacco Settlement	Inmate Trust	Sheriff Civil Trust	Levy Excess
Cash and investments - beginning	\$ 37,624	\$ 187,193	\$ 179,593	\$ 13,291	\$ 27,486	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	55,043	-	-	-
Charges for services	-	306,832	-	-	-	-
Fines and forfeits	12,635	-	-	-	-	-
Other receipts	19,834	-	148,899	549,916	2,022,695	79,012
Total receipts	<u>32,469</u>	<u>306,832</u>	<u>203,942</u>	<u>549,916</u>	<u>2,022,695</u>	<u>79,012</u>
Disbursements:						
Personal services	40,146	-	15,227	-	-	-
Supplies	-	-	5,508	-	-	-
Other services and charges	13,772	-	2,175	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	304,255	-	549,433	2,019,201	-
Total disbursements	<u>53,918</u>	<u>304,255</u>	<u>22,910</u>	<u>549,433</u>	<u>2,019,201</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(21,449)</u>	<u>2,577</u>	<u>181,032</u>	<u>483</u>	<u>3,494</u>	<u>79,012</u>
Cash and investments - ending	<u>\$ 16,175</u>	<u>\$ 189,770</u>	<u>\$ 360,625</u>	<u>\$ 13,774</u>	<u>\$ 30,980</u>	<u>\$ 79,012</u>

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

	Adult Protective Services	County Housing Fund	Cjc/Mc Coal Ag Sub Abuse	Identification Security Protection	Cedit Homestead Credit	Mad Co E911 Wireless
Cash and investments - beginning	\$ (74,779)	\$ 51,537	\$ -	\$ 52,794	\$ 947,598	\$ -
Receipts:						
Taxes	-	-	-	-	-	481,744
Licenses and permits	-	-	-	-	-	-
Intergovernmental	172,177	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	33,438	-	-
Other receipts	-	-	10,500	-	-	182
Total receipts	172,177	-	10,500	33,438	-	481,926
Disbursements:						
Personal services	145,107	-	2,852	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	7,648	7,104	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	16,220	-	-	-	947,598	-
Total disbursements	161,327	-	10,500	7,104	947,598	-
Excess (deficiency) of receipts over disbursements	10,850	-	-	26,334	(947,598)	481,926
Cash and investments - ending	\$ (63,929)	\$ 51,537	\$ -	\$ 79,128	\$ -	\$ 481,926

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

	Drug Task Force	County Public Safety Fund	Health Dept Reimb Non-Rev Fund	Prosecutor Arra Fund	Clerk Arra Fund	Child Immunizations Fund
Cash and investments - beginning	\$ 538	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	2,047,157	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	22,972	-	-	4,485
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	14,136	103,466	23,129	-
Total receipts	<u>-</u>	<u>2,047,157</u>	<u>37,108</u>	<u>103,466</u>	<u>23,129</u>	<u>4,485</u>
Disbursements:						
Personal services	-	673,905	4,115	-	-	-
Supplies	-	51,908	-	-	-	-
Other services and charges	-	97,994	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	4,485
Total disbursements	<u>-</u>	<u>823,807</u>	<u>4,115</u>	<u>-</u>	<u>-</u>	<u>4,485</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>1,223,350</u>	<u>32,993</u>	<u>103,466</u>	<u>23,129</u>	<u>-</u>
Cash and investments - ending	<u>\$ 538</u>	<u>\$ 1,223,350</u>	<u>\$ 32,993</u>	<u>\$ 103,466</u>	<u>\$ 23,129</u>	<u>\$ -</u>

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

	Aftercare Services Grant	Agressive Driving Grant	Bell And Clock	Big City-County Grant	Bilingual Advocate Grant	Bio Terrorism Grant
Cash and investments - beginning	\$ -	\$ 3,209	\$ 609	\$ 12,683	\$ (6,738)	\$ 7,188
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	39,375	-	65,000	26,467	3,178
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	5,221
Total receipts	-	39,375	-	65,000	26,467	8,399
Disbursements:						
Personal services	-	-	-	-	28,040	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	9,653
Capital outlay	-	-	-	-	-	-
Other disbursements	-	41,704	-	65,865	-	-
Total disbursements	-	41,704	-	65,865	28,040	9,653
Excess (deficiency) of receipts over disbursements	-	(2,329)	-	(865)	(1,573)	(1,254)
Cash and investments - ending	\$ -	\$ 880	\$ 609	\$ 11,818	\$ (8,311)	\$ 5,934

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

	Cum Recycling	Co Econ Dev Proj County	Childrens Home Facility Donation	Circuit Probation Admin Fee Fund	Cjc/Doc	Cjc/July
Cash and investments - beginning	\$ 70,461	\$ 538,141	\$ 9,166	\$ 23,890	\$ 27,591	\$ 2,012
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	524,413	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	18,916	-	-	1,880	-	546,800
Other receipts	-	499,475	10,234	-	196	7,967
Total receipts	<u>18,916</u>	<u>499,475</u>	<u>10,234</u>	<u>1,880</u>	<u>524,609</u>	<u>554,767</u>
Disbursements:						
Personal services	-	-	-	-	421,771	474,074
Supplies	-	-	-	-	21,283	3,218
Other services and charges	-	-	-	-	86,842	61,096
Capital outlay	-	-	-	-	-	786
Other disbursements	-	1,029,215	11,471	-	2	-
Total disbursements	<u>-</u>	<u>1,029,215</u>	<u>11,471</u>	<u>-</u>	<u>529,898</u>	<u>539,174</u>
Excess (deficiency) of receipts over disbursements	<u>18,916</u>	<u>(529,740)</u>	<u>(1,237)</u>	<u>1,880</u>	<u>(5,289)</u>	<u>15,593</u>
Cash and investments - ending	<u>\$ 89,377</u>	<u>\$ 8,401</u>	<u>\$ 7,929</u>	<u>\$ 25,770</u>	<u>\$ 22,302</u>	<u>\$ 17,605</u>

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

	Cjc/Juvenile	Clerk Incentive	2010 Idem Ms4 Conference	2010 Arra Grant-Trans Vehicle	Comm Trans Program	Comprehensive Safety Program
Cash and investments - beginning	\$ 3,028	\$ 22,874	\$ -	\$ -	\$ 47,119	\$ (1,059)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	78,237	-	-	-	109,779	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	17,571	285,270	1	74,097
Total receipts	<u>78,237</u>	<u>-</u>	<u>17,571</u>	<u>285,270</u>	<u>109,780</u>	<u>74,097</u>
Disbursements:						
Personal services	66,760	-	-	-	66,648	76,581
Supplies	1,048	-	-	-	-	-
Other services and charges	3,050	-	-	-	21,574	-
Capital outlay	-	-	-	-	-	-
Other disbursements	86	1,645	12,815	285,270	-	1,240
Total disbursements	<u>70,944</u>	<u>1,645</u>	<u>12,815</u>	<u>285,270</u>	<u>88,222</u>	<u>77,821</u>
Excess (deficiency) of receipts over disbursements	<u>7,293</u>	<u>(1,645)</u>	<u>4,756</u>	<u>-</u>	<u>21,558</u>	<u>(3,724)</u>
Cash and investments - ending	<u>\$ 10,321</u>	<u>\$ 21,229</u>	<u>\$ 4,756</u>	<u>\$ -</u>	<u>\$ 68,677</u>	<u>\$ (4,783)</u>

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

	Correctional Complex Commissary	Council Of Governments	Crime Victim Advocate	Dept Mental Health Grant	School Excise Tax Allocation 2009	Doe Exercise Hls
Cash and investments - beginning	\$ 7,437	\$ 48,355	\$ (5,810)	\$ 11	\$ -	\$ 125
Receipts:						
Taxes	-	-	-	-	1,459,892	29
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	72,223	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	116,557	1,567,326	-	-	4,291,256	-
Total receipts	<u>116,557</u>	<u>1,567,326</u>	<u>72,223</u>	<u>-</u>	<u>5,751,148</u>	<u>29</u>
Disbursements:						
Personal services	-	568,500	82,333	-	-	-
Supplies	-	63,588	-	-	-	-
Other services and charges	-	523,791	-	-	-	-
Capital outlay	-	65,951	-	-	-	-
Other disbursements	110,161	139,268	-	-	5,751,148	-
Total disbursements	<u>110,161</u>	<u>1,361,098</u>	<u>82,333</u>	<u>-</u>	<u>5,751,148</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>6,396</u>	<u>206,228</u>	<u>(10,110)</u>	<u>-</u>	<u>-</u>	<u>29</u>
Cash and investments - ending	<u>\$ 13,833</u>	<u>\$ 254,583</u>	<u>\$ (15,920)</u>	<u>\$ 11</u>	<u>\$ -</u>	<u>\$ 154</u>

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

	Drug Court Fund	Empg Grant	Epa Alt Septic Syst Education Grant	Fema Fy 2002 (Cert)	Fresh Start Grant	Green Twp Fire Serv Fund
Cash and investments - beginning	\$ 656	\$ 71,638	\$ (787)	\$ 866	\$ 9,031	\$ 134,985
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,700	22,868	-	2,645	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	125	-	42,001	-	-	304
Total receipts	<u>1,825</u>	<u>22,868</u>	<u>42,001</u>	<u>2,645</u>	<u>-</u>	<u>304</u>
Disbursements:						
Personal services	-	-	45,355	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,289	7,915	-	-	-	-
Capital outlay	-	17,704	-	-	-	-
Other disbursements	-	4,990	-	-	9,031	135,289
Total disbursements	<u>2,289</u>	<u>30,609</u>	<u>45,355</u>	<u>-</u>	<u>9,031</u>	<u>135,289</u>
Excess (deficiency) of receipts over disbursements	<u>(464)</u>	<u>(7,741)</u>	<u>(3,354)</u>	<u>2,645</u>	<u>(9,031)</u>	<u>(134,985)</u>
Cash and investments - ending	<u>\$ 192</u>	<u>\$ 63,897</u>	<u>\$ (4,141)</u>	<u>\$ 3,511</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Health Donations	Icji/Mad Co Casa Grant	Interpreter Grant Award	Jobsource	Jobsource Data	Juvenile Drug Screen
Cash and investments - beginning	\$ 27,106	\$ 11,694	\$ 1,039	\$ 442,530	\$ 10,491	\$ 2,410
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	1,250	3,989,057	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	3,223
Other receipts	19,130	100,000	-	15,764	46,868	-
Total receipts	<u>19,130</u>	<u>100,000</u>	<u>1,250</u>	<u>4,004,821</u>	<u>46,868</u>	<u>3,223</u>
Disbursements:						
Personal services	-	97,041	-	1,133,035	51,878	-
Supplies	-	-	-	209,203	-	-
Other services and charges	20,787	-	1,120	-	-	3,675
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	625	2,854,993	-	-
Total disbursements	<u>20,787</u>	<u>97,041</u>	<u>1,745</u>	<u>4,197,231</u>	<u>51,878</u>	<u>3,675</u>
Excess (deficiency) of receipts over disbursements	<u>(1,657)</u>	<u>2,959</u>	<u>(495)</u>	<u>(192,410)</u>	<u>(5,010)</u>	<u>(452)</u>
Cash and investments - ending	<u>\$ 25,449</u>	<u>\$ 14,653</u>	<u>\$ 544</u>	<u>\$ 250,120</u>	<u>\$ 5,481</u>	<u>\$ 1,958</u>

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

	Juvenile Prob Admin Fee	Emerg Mgmt Cap Equipment	Mad Co Dui Grant	Hazmat Truck Fund	Recycling 2005	Sheriff Photo Fund
Cash and investments - beginning	\$ 33,255	\$ 61,932	\$ 4,863	\$ 27,548	\$ 187,448	\$ 3,562
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	29,375	-	-	-
Charges for services	-	-	-	-	-	913
Fines and forfeits	16,018	-	-	-	-	-
Other receipts	-	200	-	565	98,707	-
Total receipts	<u>16,018</u>	<u>200</u>	<u>29,375</u>	<u>565</u>	<u>98,707</u>	<u>913</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	6,893	-	-	-	95,315	718
Capital outlay	-	-	-	-	-	-
Other disbursements	25,000	-	27,463	-	-	-
Total disbursements	<u>31,893</u>	<u>-</u>	<u>27,463</u>	<u>-</u>	<u>95,315</u>	<u>718</u>
Excess (deficiency) of receipts over disbursements	<u>(15,875)</u>	<u>200</u>	<u>1,912</u>	<u>565</u>	<u>3,392</u>	<u>195</u>
Cash and investments - ending	<u>\$ 17,380</u>	<u>\$ 62,132</u>	<u>\$ 6,775</u>	<u>\$ 28,113</u>	<u>\$ 190,840</u>	<u>\$ 3,757</u>

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

	New Cedit Fund	New Clerk Incentive Fund	New Prosecutor Incentive Fund	Planned Unit Development	Pre-Trial Serv Cir/Unif	Prosecutor Incentive
Cash and investments - beginning	\$ 1,036,518	\$ 76,820	\$ 30,534	\$ 43,648	\$ 27,984	\$ 175
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	13,221	-
Other receipts	6,215,057	66,107	78,441	102	-	-
Total receipts	6,215,057	66,107	78,441	102	13,221	-
Disbursements:						
Personal services	-	44,841	82,991	-	30,789	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	6,960,133	18,061	1,363	-	-	-
Total disbursements	6,960,133	62,902	84,354	-	30,789	-
Excess (deficiency) of receipts over disbursements	(745,076)	3,205	(5,913)	102	(17,568)	-
Cash and investments - ending	\$ 291,442	\$ 80,025	\$ 24,621	\$ 43,750	\$ 10,416	\$ 175

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

	Prosecutor Islets	Prosecutor Law Enforcement	Regional Team Grant	Revolving Loan Fund	Sheriff Donation	Sheriff Fire Dispatch
Cash and investments - beginning	\$ 1,069	\$ 242,706	\$ 36	\$ 89,827	\$ 2,293	\$ 2,401
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	641	-
Fines and forfeits	-	11,171	-	-	-	-
Other receipts	-	-	-	-	10,763	330,780
Total receipts	-	11,171	-	-	11,404	330,780
Disbursements:						
Personal services	-	4,434	-	-	-	233,439
Supplies	-	-	-	-	-	-
Other services and charges	-	16,429	-	-	-	-
Capital outlay	-	1,243	-	-	-	-
Other disbursements	-	-	-	89,827	7,629	-
Total disbursements	-	22,106	-	89,827	7,629	233,439
Excess (deficiency) of receipts over disbursements	-	(10,935)	-	(89,827)	3,775	97,341
Cash and investments - ending	\$ 1,069	\$ 231,771	\$ 36	\$ -	\$ 6,068	\$ 99,742

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

	Sheriff Tax Collection	Sheriff Victim Advocate	Shocap	Stop Teen Pregnancy	Supple Prob Circuit Court	Welfare Excise Tax Allocation 2009
Cash and investments - beginning	\$ -	\$ (13,412)	\$ 4,160	\$ 1,399	\$ 205,961	\$ -
Receipts:						
Taxes	-	-	-	-	-	443,993
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	32,014	-	-	-	-
Charges for services	52,992	-	-	-	-	-
Fines and forfeits	-	-	-	-	17,764	-
Other receipts	-	-	-	-	-	1,307,098
Total receipts	<u>52,992</u>	<u>32,014</u>	<u>-</u>	<u>-</u>	<u>17,764</u>	<u>1,751,091</u>
Disbursements:						
Personal services	-	24,881	165	-	37,072	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	1,399	29,055	-
Capital outlay	-	-	-	-	-	-
Other disbursements	52,992	509	-	-	157,598	1,751,091
Total disbursements	<u>52,992</u>	<u>25,390</u>	<u>165</u>	<u>1,399</u>	<u>223,725</u>	<u>1,751,091</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>6,624</u>	<u>(165)</u>	<u>(1,399)</u>	<u>(205,961)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (6,788)</u>	<u>\$ 3,995</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Fema Grant 1766-Dr	Unified Prob Admin Fee	Victim Info Asst Grant	Violence Against Women Grt	Wic Ssi Fund	Youth Center School Grant
Cash and investments - beginning	\$ 17,678	\$ 18,877	\$ 5,306	\$ 46	\$ 629	\$ 17,734
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	56	-
Fines and forfeits	-	79,184	-	-	-	-
Other receipts	-	-	-	-	-	38,244
Total receipts	-	79,184	-	-	56	38,244
Disbursements:						
Personal services	-	-	-	46	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	27,280	-	-	-	38,250
Capital outlay	-	-	-	-	-	-
Other disbursements	-	25,000	-	-	-	-
Total disbursements	-	52,280	-	46	-	38,250
Excess (deficiency) of receipts over disbursements	-	26,904	-	(46)	56	(6)
Cash and investments - ending	\$ 17,678	\$ 45,781	\$ 5,306	\$ -	\$ 685	\$ 17,728

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

	Jaibg Grant	Polling Place Improvement Grant	Excess Cedit	Barrett Law	Tma Tax Fund	Prime For Life Program
Cash and investments - beginning	\$ (2,438)	\$ 202	\$ -	\$ -	\$ 141,899	\$ 500
Receipts:						
Taxes	-	-	-	-	107,723	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	2,855	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	275
Other receipts	1,465	-	360,035	2,897	-	1,000
Total receipts	<u>4,320</u>	<u>-</u>	<u>360,035</u>	<u>2,897</u>	<u>107,723</u>	<u>1,275</u>
Disbursements:						
Personal services	4,544	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,000
Capital outlay	-	-	-	-	-	-
Other disbursements	57	-	360,035	2,897	67,500	-
Total disbursements	<u>4,601</u>	<u>-</u>	<u>360,035</u>	<u>2,897</u>	<u>67,500</u>	<u>1,000</u>
Excess (deficiency) of receipts over disbursements	<u>(281)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,223</u>	<u>275</u>
Cash and investments - ending	<u>\$ (2,719)</u>	<u>\$ 202</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 182,122</u>	<u>\$ 775</u>

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

	Weed/Seed Administration	Drug Court Cptf	County Wheel Tax/Surtax	Weed/Seed Crt Reentry Grt	Problem Solving Stim Grnt	Pan Flu Fund
Cash and investments - beginning	\$ 1	\$ 554	\$ 214,787	\$ 10,000	\$ 219,852	\$ 23,770
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	95,968
Charges for services	-	-	189,626	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	863	3,500	1,375,168	-	459,032	-
Total receipts	<u>863</u>	<u>3,500</u>	<u>1,564,794</u>	<u>-</u>	<u>459,032</u>	<u>95,968</u>
Disbursements:						
Personal services	903	-	-	-	338,821	-
Supplies	-	-	-	-	-	-
Other services and charges	-	3,115	1,743,835	3,934	317,618	71,731
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	37,108
Total disbursements	<u>903</u>	<u>3,115</u>	<u>1,743,835</u>	<u>3,934</u>	<u>656,439</u>	<u>108,839</u>
Excess (deficiency) of receipts over disbursements	<u>(40)</u>	<u>385</u>	<u>(179,041)</u>	<u>(3,934)</u>	<u>(197,407)</u>	<u>(12,871)</u>
Cash and investments - ending	<u>\$ (39)</u>	<u>\$ 939</u>	<u>\$ 35,746</u>	<u>\$ 6,066</u>	<u>\$ 22,445</u>	<u>\$ 10,899</u>

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

	Jail Construction	Juvenile Facility Const Fund	Juvenile Facility Debt Fund	Cumulative Bridge	General Drain Improvement	Fishersburg Waste Water Fund
Cash and investments - beginning	\$ 300,647	\$ 265,063	\$ 255,692	\$ 1,096,047	\$ 263,703	\$ 29,433
Receipts:						
Taxes	-	-	-	1,135,557	24,354	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	202,077	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	265,063	-	3,267	613,138	-
Total receipts	-	265,063	-	1,340,901	637,492	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	265,063	255,692	1,311,056	322,227	-
Total disbursements	-	265,063	255,692	1,311,056	322,227	-
Excess (deficiency) of receipts over disbursements	-	-	(255,692)	29,845	315,265	-
Cash and investments - ending	\$ 300,647	\$ 265,063	\$ -	\$ 1,125,892	\$ 578,968	\$ 29,433

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

	Madison Co Bridge 902	Cumulative Information Tech Sys	Liability Insurance Fund	Madison Co Group Ins Fund	Sheriff's Pension	Congressional School Principal
Cash and investments - beginning	\$ 120,310	\$ 13,557	\$ 1,790	\$ 2,256,736	\$ 7,422,949	\$ 23,440
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	358	148,392	-	2,055,094	1,743,162	-
Total receipts	358	148,392	-	2,055,094	1,743,162	-
Disbursements:						
Personal services	-	-	-	-	100,697	-
Supplies	-	-	-	-	-	-
Other services and charges	-	58,105	-	-	123,029	-
Capital outlay	-	77,073	-	-	-	-
Other disbursements	-	11,794	-	2,012,203	17,272	-
Total disbursements	-	146,972	-	2,012,203	240,998	-
Excess (deficiency) of receipts over disbursements	358	1,420	-	42,891	1,502,164	-
Cash and investments - ending	\$ 120,668	\$ 14,977	\$ 1,790	\$ 2,299,627	\$ 8,925,113	\$ 23,440

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

	Landfill Fund	City And Town Court Costs	Coroners Training & Con'T Education	Congressional School Interest	Clerk's Trust	Tax Sale Redemption
Cash and investments - beginning	\$ 140,618	\$ 11,955	\$ 1,283	\$ 18,182	\$ 1,580,084	\$ 5,049
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	235	21,678	16,273	197	10,209,174	169,073
Total receipts	235	21,678	16,273	197	10,209,174	169,073
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	8,029	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	24,693	16,051	1,875	10,216,976	148,700
Total disbursements	8,029	24,693	16,051	1,875	10,216,976	148,700
Excess (deficiency) of receipts over disbursements	(7,794)	(3,015)	222	(1,678)	(7,802)	20,373
Cash and investments - ending	\$ 132,824	\$ 8,940	\$ 1,505	\$ 16,504	\$ 1,572,282	\$ 25,422

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

	Surplus Tax	State Fines And Forfeitures	Overweight Vehicle Fines	Infraction Judgements	Inheritance Tax	Payroll
Cash and investments - beginning	\$ 546,435	\$ 17,580	\$ 226	\$ 31,234	\$ 781,381	\$ (6,836)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,117,409	124,427	-	399,781	2,267,671	13,915,464
Total receipts	2,117,409	124,427	-	399,781	2,267,671	13,915,464
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,139,766	126,970	226	398,842	2,078,638	13,915,464
Total disbursements	1,139,766	126,970	226	398,842	2,078,638	13,915,464
Excess (deficiency) of receipts over disbursements	977,643	(2,543)	(226)	939	189,033	-
Cash and investments - ending	\$ 1,524,078	\$ 15,037	\$ -	\$ 32,173	\$ 970,414	\$ (6,836)

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

	Deferred Compensation	Vtl	Perf	Payroll Withholding-Federal	Payroll Withholding-State	Payroll Withholding-Oasi
Cash and investments - beginning	\$ -	\$ 716	\$ (109)	\$ 49	\$ 38,500	\$ 25
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	145,265	-	463,982	1,887,759	672,645	1,482,514
Total receipts	145,265	-	463,982	1,887,759	672,645	1,482,514
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	145,205	-	344,362	1,887,759	670,641	1,482,514
Total disbursements	145,205	-	344,362	1,887,759	670,641	1,482,514
Excess (deficiency) of receipts over disbursements	60	-	119,620	-	2,004	-
Cash and investments - ending	\$ 60	\$ 716	\$ 119,511	\$ 49	\$ 40,504	\$ 25

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

	Payroll Withholding-Local Tax	Anthem	Wage Garnishment	Special Death Benefit	Payroll Withholdings-Union Dues	Payroll Withholdings-United Way
Cash and investments - beginning	\$ 16,665	\$ 37,540	\$ 2,588	\$ 1,260	\$ 75	\$ 247
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	332,606	8,215,303	151,130	13,175	54,861	160
Total receipts	332,606	8,215,303	151,130	13,175	54,861	160
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	325,162	7,308,871	151,130	13,565	54,861	365
Total disbursements	325,162	7,308,871	151,130	13,565	54,861	365
Excess (deficiency) of receipts over disbursements	7,444	906,432	-	(390)	-	(205)
Cash and investments - ending	\$ 24,109	\$ 943,972	\$ 2,588	\$ 870	\$ 75	\$ 42

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

	Education Plate Fees Agency	Financial Institution Tax	Payroll Withholding-Political	Wheel Tax/Surtax	Coit Agency	Mortgage Fees-State Share
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 432,328	\$ -	\$ 678
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,969	472,597	8,353	3,055,737	21,974,493	8,042
Total receipts	<u>4,969</u>	<u>472,597</u>	<u>8,353</u>	<u>3,055,737</u>	<u>21,974,493</u>	<u>8,042</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	4,969	472,597	8,353	3,075,730	21,974,493	7,960
Total disbursements	<u>4,969</u>	<u>472,597</u>	<u>8,353</u>	<u>3,075,730</u>	<u>21,974,493</u>	<u>7,960</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(19,993)</u>	<u>-</u>	<u>82</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 412,335</u>	<u>\$ -</u>	<u>\$ 760</u>

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

	Child Restraint Violations Fines	Interstate Compact	Cvet Agency	Welfare Trust	Homestead Credit Rebate	Payroll Withholding-Sheriff Pension
Cash and investments - beginning	\$ 1,876	\$ -	\$ -	\$ -	\$ 128,384	\$ 23,913
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,881	825	840,163	10,176	-	71,104
Total receipts	<u>2,881</u>	<u>825</u>	<u>840,163</u>	<u>10,176</u>	<u>-</u>	<u>71,104</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	4,607	750	840,163	-	127,715	76,079
Total disbursements	<u>4,607</u>	<u>750</u>	<u>840,163</u>	<u>-</u>	<u>127,715</u>	<u>76,079</u>
Excess (deficiency) of receipts over disbursements	<u>(1,726)</u>	<u>75</u>	<u>-</u>	<u>10,176</u>	<u>(127,715)</u>	<u>(4,975)</u>
Cash and investments - ending	<u>\$ 150</u>	<u>\$ 75</u>	<u>\$ -</u>	<u>\$ 10,176</u>	<u>\$ 669</u>	<u>\$ 18,938</u>

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

	Best Flex	Credit Union	Bankers Nat Life(Conseco)	Colonial Insurance	Aflac	Hea 1001 State Homestead Credit
Cash and investments - beginning	\$ 13,755	\$ -	\$ 743	\$ (59)	\$ 105	\$ 11,816
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	246,452	497,468	5,039	9,792	48,762	1,356,788
Total receipts	<u>246,452</u>	<u>497,468</u>	<u>5,039</u>	<u>9,792</u>	<u>48,762</u>	<u>1,356,788</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	233,001	497,468	4,658	9,043	44,839	1,340,971
Total disbursements	<u>233,001</u>	<u>497,468</u>	<u>4,658</u>	<u>9,043</u>	<u>44,839</u>	<u>1,340,971</u>
Excess (deficiency) of receipts over disbursements	<u>13,451</u>	<u>-</u>	<u>381</u>	<u>749</u>	<u>3,923</u>	<u>15,817</u>
Cash and investments - ending	<u>\$ 27,206</u>	<u>\$ -</u>	<u>\$ 1,124</u>	<u>\$ 690</u>	<u>\$ 4,028</u>	<u>\$ 27,633</u>

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

	Loit Ptrc	Coit Public Safety Fund	Lafayette Life	Spectera Vision	Central United Life	Cs Group Benefits
Cash and investments - beginning	\$ -	\$ -	\$ 750	\$ 97	\$ (42)	\$ (24)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,273,684	5,273,684	103,173	-	-	25,438
Total receipts	5,273,684	5,273,684	103,173	-	-	25,438
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,151,387	5,273,684	93,533	-	-	23,271
Total disbursements	5,151,387	5,273,684	93,533	-	-	23,271
Excess (deficiency) of receipts over disbursements	122,297	-	9,640	-	-	2,167
Cash and investments - ending	\$ 122,297	\$ -	\$ 10,390	\$ 97	\$ (42)	\$ 2,143

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

	Lincoln Dental	Sheriff Deferred Comp	St Share Delq Tax/Penalty	Sex & Violent Offender Admin State	Tax Distribution	After Settlement Collections
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,020,452
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	215,458	29,610	163,246	8,165	122,007,130	61,772,882
Total receipts	<u>215,458</u>	<u>29,610</u>	<u>163,246</u>	<u>8,165</u>	<u>122,007,130</u>	<u>61,772,882</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	197,094	29,610	163,246	648	122,022,538	102,848,017
Total disbursements	<u>197,094</u>	<u>29,610</u>	<u>163,246</u>	<u>648</u>	<u>122,022,538</u>	<u>102,848,017</u>
Excess (deficiency) of receipts over disbursements	<u>18,364</u>	<u>-</u>	<u>-</u>	<u>7,517</u>	<u>(15,408)</u>	<u>(41,075,135)</u>
Cash and investments - ending	<u>\$ 18,364</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,517</u>	<u>\$ (15,408)</u>	<u>\$ 30,945,317</u>

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

	Advance Tax Fund	Childrens Home Christmas Party	Co Economic Development Proj City	Tx Sale Surplus 2005	Co Owned Land Sale	Sri Fund
Cash and investments - beginning	\$ 39,448	\$ 372	\$ -	\$ 6,360	\$ 102,887	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	110,311	525	1,163,407	-	-	127,413
Total receipts	110,311	525	1,163,407	-	-	127,413
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	40,000	58	1,163,407	-	-	127,413
Total disbursements	40,000	58	1,163,407	-	-	127,413
Excess (deficiency) of receipts over disbursements	70,311	467	-	-	-	-
Cash and investments - ending	\$ 109,759	\$ 839	\$ -	\$ 6,360	\$ 102,887	\$ -

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

	Performance Bond	State Assessment Training Fund	Weed/Seed Probation Sweep	Byrne Grant 2008	Slot Machine Wagering	Tax Sale Surplus-2010
Cash and investments - beginning	\$ 2,000	\$ 1,385	\$ (439)	\$ (12,094)	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,000	11,035	3,053	34,585	6,232,127	1,234,574
Total receipts	<u>3,000</u>	<u>11,035</u>	<u>3,053</u>	<u>34,585</u>	<u>6,232,127</u>	<u>1,234,574</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,000	11,480	2,994	34,386	6,232,127	148,492
Total disbursements	<u>1,000</u>	<u>11,480</u>	<u>2,994</u>	<u>34,386</u>	<u>6,232,127</u>	<u>148,492</u>
Excess (deficiency) of receipts over disbursements	<u>2,000</u>	<u>(445)</u>	<u>59</u>	<u>199</u>	<u>-</u>	<u>1,086,082</u>
Cash and investments - ending	<u>\$ 4,000</u>	<u>\$ 940</u>	<u>\$ (380)</u>	<u>\$ (11,895)</u>	<u>\$ -</u>	<u>\$ 1,086,082</u>

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

	Sweta	Surplus Prop Tax Repcmt	Payroll Withholding-Misc	Volunteer Perf	Volunteer Afscme
Cash and investments - beginning	\$ -	\$ -	\$ 2,538	\$ 4,193	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	291,140	177,337	3,273	14,097	81
Total receipts	291,140	177,337	3,273	14,097	81
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	291,140	177,337	5,811	15,166	81
Total disbursements	291,140	177,337	5,811	15,166	81
Excess (deficiency) of receipts over disbursements	-	-	(2,538)	(1,069)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 3,124	\$ -

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

	Tax Sale Surplus 06	Final HEA 1001-2007/2008	Excess Coit	Community Justice Center Inmate Trust/ Commissary	Totals
Cash and investments - beginning	\$ (7,911)	\$ -	\$ -	\$ 3,221	\$ 103,207,932
Receipts:					
Taxes	-	-	-	-	39,053,919
Licenses and permits	-	-	-	-	132,518
Intergovernmental	-	-	-	-	16,758,809
Charges for services	-	-	-	-	1,752,407
Fines and forfeits	-	-	-	-	2,830,117
Other receipts	-	408,583	113,375	137,395	308,142,769
Total receipts	-	408,583	113,375	137,395	368,670,539
Disbursements:					
Personal services	-	-	-	-	31,820,656
Supplies	-	-	-	-	2,171,420
Other services and charges	-	-	-	-	14,592,553
Capital outlay	-	-	-	-	770,199
Other disbursements	-	408,583	113,375	135,902	350,652,336
Total disbursements	-	408,583	113,375	135,902	400,007,164
Excess (deficiency) of receipts over disbursements	-	-	-	1,493	(31,336,625)
Cash and investments - ending	\$ (7,911)	\$ -	\$ -	\$ 4,714	\$ 71,871,307

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

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
County Debt		
Capital leases:		
Network Equipment	\$ 110,821	\$ 63,186
Coroner's Vehicle	14,522	11,000
COG Vehicle	3,119	3,132
Sheriff Vehicles	45,750	32,000
Adult Protective Services Vehicle	<u>5,902</u>	<u>1,634</u>
Total County Debt	<u><u>\$ 180,114</u></u>	<u><u>\$ 110,952</u></u>

MADISON COUNTY
OTHER REPORTS

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

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

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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 MADISON COUNTY, INDIANA

Compliance

We have audited the compliance of Madison County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2010. 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, 2010. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2010-1.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying Schedule of Findings and Questioned Costs as item 2010-1. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

STATE BOARD OF ACCOUNTS

July 26, 2011

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

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	K153	\$ 15,101
National School Lunch Program	10.555	K153	24,994
Child Nutrition Discretionary Grants - Limited Availability	10.579	K153	<u>6,594</u>
Total for cluster			<u>46,689</u>
Pass-Through Indiana Department of Health			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	A70-9-070160	<u>395,046</u>
Pass-Through Indiana Department of Health			
Child and Adult Care Food Program	10.558	FY2010	<u>1,120</u>
Total for federal grantor agency			<u>442,855</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Department of Commerce			
State Administrated CDBG Cluster			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	PI-09-004	<u>3,500</u>
Total for federal grantor agency			<u>3,500</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant			
ARRA - Edward Byrne Memorial Competitive Grant Program	16.808	2009-SC-B9-0115	<u>372,157</u>
Pass-Through Indiana Criminal Justice Institute			
Juvenile Accountability Block Grant	16.523	OB-JB-009	<u>4,544</u>
Crime Victim Assistance	16.575	10-VA-LE-008 10-VA-GX-0100 07-VA-309	32,014 72,223 <u>97,041</u>
Total for program			<u>201,278</u>
Violence Against Women Formula Grants	16.588	10-WF-AX-022	<u>20,104</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	09-DJ-BX-00	<u>21,373</u>
Total for federal grantor agency			<u>619,456</u>
<u>U.S. DEPARTMENT OF LABOR</u>			
Pass-Through Indiana Department of Workforce Development			
Employment Service Cluster			
ARRA - Employment Service/Wagner-Peyser Funded Activities	17.207	PY09-CR-02-IA	<u>25,461</u>
ARRA - Unemployment Insurance	17.225	PY09-CR-02-IA	<u>20,587</u>
Total for cluster			<u>46,048</u>

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

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

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF LABOR (continued)</u>			
Pass-Through Indiana Department of Workforce Development (continued)			
WIA Cluster			
ARRA - WIA Adult Program	17.258	PY09-CR-02-IA	<u>389,275</u>
ARRA - WIA Youth Activities	17.259	PY09-CR-02-IA	<u>114,308</u>
ARRA - WIA Dislocated Workers	17.260	PY09-CR-02-IA	<u>451,029</u>
Total for cluster			<u>954,612</u>
Total for federal grantor agency			<u>1,000,660</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation			
Federal Transit Cluster			
Federal Transit Formula Grants	20.507	A249-10-320384	<u>119,871</u>
ARRA - Formula Grants for Other Than Urbanized Areas	20.509	A249-09-321057	<u>285,270</u>
Pass-Through Indiana Criminal Justice Institute			
Highway Safety Cluster			
Alcohol Impaired Driving Countermeasures Incentive Grants	20.601		
DUI Task Force		K8-2011-03-03-20 CA-2011-08-01-12	<u>27,500</u> <u>22,500</u>
Total for program			<u>50,000</u>
Safety Belt Performance Grants	20.609	2008-NHTSA-406	<u>65,000</u>
Total for cluster			<u>115,000</u>
Pass-Through Indiana Department of Homeland Security			
Interagency Hazardous Materials Public Sector Training and Planning Grants			
	20.703		
		C44P-0-411A	2,645
		C44P-0-143A	25,202
		C44P-9-709A	14,894
		C44P-0-298A	17,878
		C44P-0-400A	<u>5,940</u>
Total for program			<u>66,559</u>
Total for federal grantor agency			<u>586,700</u>
<u>ENVIRONMENTAL PROTECTION AGENCY</u>			
Pass-Through Indiana Department of Environmental Management			
Nonpoint Source Implementation Grants	66.460	FY2010	<u>47,786</u>
Total for federal grantor agency			<u>47,786</u>

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

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

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF ENERGY</u>			
Pass-Through Indiana Housing and Community Development Authority Weatherization Assistance For Low-Income Persons	81.042		
		WX-010-015	45,905
		WX-009-015	4,683
		HEC-010-017	142,282
		HEC-009-017	<u>442,085</u>
Total for program			<u>634,955</u>
Total for federal grantor agency			<u>634,955</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>			
Pass-Through Anderson Community School Corporation Title I, Part A Cluster Title I Grants to Local Educational Agencies	84.010	FY2010	<u>38,144</u>
Total for federal grantor agency			<u>38,144</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Immunization Cluster Immunization Grants	93.268	ISDH 147-3	<u>18,140</u>
Total for cluster			<u>18,140</u>
Pass-Through Indiana Housing and Community Development Authority Community Services Block Grant Cluster ARRA - Community Services Block Grant	93.710	CS-ARRA-015	<u>431,851</u>
Total for cluster			<u>431,851</u>
Pass-Through Indiana Department of Health Public Health Emergency Preparedness	93.069		
		ISDH 147-15	71,731
		ISDH 147-70	<u>9,653</u>
Total for program			<u>81,384</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	ISDH 147-9	<u>162,405</u>
Pass-Through Indiana Department of Child Services ARRA - Child Support Enforcement	93.563		
		ARRA - Prosecutor	103,466
		ARRA - Clerk	<u>23,129</u>
Total for program			<u>126,595</u>
Child Support Enforcement			
		Clerk Expenditures	90,867
		Prosecutor Expenditures	291,883
		IV-D Court Expenditures	116,861
		County Incentive	8,619
		Prosecutor Incentive	8,619
		Indirect Costs	<u>103,730</u>
Total for program			<u>620,579</u>

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

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

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>			
Pass-Through Indiana Housing and Community Development Authority Low-Income Home Energy Assistance	93.568		
		LI-009-015	1,145,671
		WL-010-015	292,796
		WL-008-015	4,596
		WL-011-015	<u>1,827</u>
Total for program			<u>1,444,890</u>
Pass-Through Indiana Department of Health HIV Prevention Activities - Health Department Based	93.940	A70-8112073	<u>35,063</u>
Total for federal grantor agency			<u>2,920,907</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	2009-EM-E9-0028	<u>22,867</u>
Homeland Security Grant Program	97.067	EDS-C449-9-709	<u>14,894</u>
Total for federal grantor agency			<u>37,761</u>
Total federal awards expended			<u>\$ 6,332,724</u>

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

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

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, 2010:

Program Title	Federal CFDA Number	2010
Alcohol Impaired Driving Countermeasures Incentive Grants	20.601	\$ 39,145
Safety Belt Performance Grants	20.609	19,937

MADISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

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

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiency identified?	yes
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
16.808	Edward Byrne Memorial Competitive Grant Program WIA Cluster Community Services Block Grant Cluster
93.563	Child Support Enforcement
93.568	Low-Income Home Energy Assistance

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

Auditee qualified as low-risk auditee?	no
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MADISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

FINDING 2010-1 - INACCURATE ISETS SUBACCOUNT BALANCES

Federal Agency: Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 96.563
Federal Award Year: 2010
Pass-through Entity: Indiana Department of Child Services

The Madison County IV-D Child Support Division of the Prosecuting Attorney's Office and the Madison County Clerk of the Circuit Court, in conjunction with the Indiana Department of Child Services accounted for child support collections, payments, and balances due through the Indiana Support Enforcement Tracking System (ISETS) during 2010. The following deficiency was identified:

Balances due on child support cases as reported in the ISETS system did not always agree to calculated balances in individual case files. Errors resulted from incorrect dates and/or amounts being input into the system and the lack of a system to monitor current balances for all cases. Currently, errors are corrected on a case-by-case basis as they are identified when a case is undergoing enforcement procedures.

45 CFR 303.6 states in part:

". . . the IV-D agency must maintain and use an effective system for: (a) Monitoring compliance with the support obligation; (b) identifying on the date the parent fails to make payments in an amount equal to the support payable for one month, or on an earlier date in accordance with State law, those cases in which there is a failure to comply with the support obligation; and (c) Enforcing the obligation . . ."

As a result of unidentified inaccurate balances within the ISETS system, enforcement actions may be based on inaccurate information and, therefore, may be initiated improperly or may not be initiated when required.

We recommended the offices of the Circuit Court Clerk and Prosecuting Attorney implement procedures in the offices where information is input into the ISETS system to monitor that the information is input accurately. We also recommend the Prosecuting Attorney's office develop a system for periodically evaluating the cases for inaccuracies.



CLERK of the MADISON CIRCUIT COURT
Darlene Likens, Madison County Clerk

March 24, 2011

Summary schedule of prior audit findings

Finding Number 2009-2

Original SBA Audit Report Number	B37480
Fiscal Year	2009
Auditee Contact Person	Joe Spencer
Title of Contact Person	Head Bookkeeper
Phone Number	765-641-447

Status of Finding

Corrective Action Plan: The Clerk's Office put procedural changes into place June 1, 2010, that all clerks that deal with child support work closer with clerks on the 2nd floor, that should help alleviate the problem.

Sincerely,

Darlene Likens
Madison County Clerk

Madison County Government Center
P.O. Box 1277
Anderson, IN 46015
Phone 765-641-9443
Fax 765-640-4203



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

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

February 24, 2011

**RODNEY J.
CUMMINGS.**
Prosecuting Attorney

**MICHAEL S.
CHAMBERS**
Chief Deputy

WILLIAM C. DAVISSON
IV-D PROSECUTOR

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING NUMBER 2010-2

Original SBA Audit Report Number	B37480
Fiscal Year	2009
Auditee Contact Person	LINDA MYERS
Title Of Contact Person	Office Manager
Phone Number	765-641-9605

Status of Finding

Corrective Action Plan: As a result of the audit findings our office has taken corrective action to address inconsistencies in sub account balances. As we work cases we have tried to work closely with our Clerk's office to insure that the balances are correct.

Sincerely,

RODNEY J. CUMMINGS.
Prosecuting Attorney
Child Support Division

RJC/ldm



CLERK of the MADISON CIRCUIT COURT

Darlene Likens

MADISON COUNTY GOVERNMENT CENTER

P.O. Box 1277

ANDERSON, INDIANA 46015

Ph: (765) 641-9443 • Fax: (765) 640-4203

July 19, 2011

CORRECTIVE ACTION PLAN

FINDING 2010-1, INACCURATE ISETS SUBACCOUNT BALANCES

Federal Agency : Health and Human Services

Federal Program: Child Support Enforcement

CFDA NUMBER: 96,563

Federal Award Year: 2010

Pass-through Entity: Indiana Department of Child Services

Contact Person Leslie Connelly

The Courts need to be a part of our plan of action. We can and will request the courts to give us docket sheets in all JP, MI'S and Divorce cases with the orders on the sheets. We are currently reviewing cases and corrections are being made on a case by case basis as they are found.

Darlene Likens



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

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

**RODNEY J.
CUMMINGS**

Prosecuting Attorney

MICHAEL CHAMBERS
Chief Deputy

WILLIAM C. DAVISSON
IV-D Deputy Prosecutor

JULY 18, 2011

STATE BOARD OF ACCOUNTS

CORRECTIVE ACTION PLAN

FINDING 2010-1, INACCURATE ISETS SUB ACCOUNT BALANCES

Federal Agency: Health and Human Services

Federal Program: Child Support Enforcement

CFDA Number: 96.563

Federal Award Year: 2010

Pass-through Entity: Indiana Department of Child Services

Contact Person: LINDA MYERS

As a result of the audit findings our office has taken corrective action to address inconsistencies in sub account balances. As we work cases we have tried to work closely with our clerk's office to insure that the balances are correct.

Sub accounts are updated periodically when they are going to court, the non custodial parent calls, the custodial parent calls, when working undistributed lists, and when working "work reports" from the State data warehouse.

Respectfully,

LINDA MYERS

Office Manager

MADISON COUNTY PROSECUTOR

Child Support Division

Telephone: (765) 641-9605

Fax: (765) 648-1366

MADISON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 26, 2011, with Kathy Stoops-Wright, Auditor; Larry Crenshaw, President of the County Council; and Steffani L. Owens, County Commissioner.