

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF  
MONROE COUNTY, INDIANA  
January 1, 2011 to December 31, 2011



**FILED**  
07/31/2012



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Amy Gertsman	01-01-09 to 12-31-12
Treasurer	Catherine Smith	01-01-09 to 12-31-12
Clerk	Linda Robbins	01-01-11 to 12-31-14
Sheriff	James L. Kennedy	01-01-11 to 12-31-14
Recorder	Jim Fielder	01-01-11 to 12-31-14
President of the Board of County Commissioners	Patrick Stoffers Mark Stoops	01-01-11 to 03-23-12 03-24-12 to 12-31-12
President of the County Council	Julie Thomas Victor Kelson Geoff McKim	01-01-11 to 12-31-11 01-01-12 to 03-12-12 03-13-12 to 12-31-12



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF MONROE COUNTY, INDIANA

We have audited the accompanying financial statement of Monroe County (County), for the year ended December 31, 2011. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on this financial statement based on our audit.

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

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

In our opinion, the financial statement referred to above present fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated June 14, 2012, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial 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.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statement. They 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, 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

June 14, 2012



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

TO: THE OFFICIALS OF MONROE COUNTY, INDIANA

We have audited the financial statement of Monroe County (County), for the year ended December 31, 2011, and have issued our report thereon dated June 14, 2012. 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. However, we identified certain deficiencies in internal control over financial reporting, which are described in the accompanying Schedule of Findings and Questioned Costs as item 2011-1 that we consider to be significant deficiencies in internal control over financial reporting. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT  
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, 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

June 14, 2012

## FINANCIAL STATEMENT

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

MONROE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
General	\$ 13,978,765	\$ 27,578,712	\$ 29,538,925	\$ 12,018,552
Highway	732,888	4,132,550	4,471,892	393,546
Local Road And Street	2,824,030	1,230,104	902,591	3,151,543
Aviation	404,982	739,818	702,746	442,054
Accident Report	2,988	1,354	-	4,342
Firearms Training	61,755	22,665	26,379	58,041
Co. Park Operating Fund	83,063	132,959	110,630	105,392
Health	284,848	1,000,632	911,140	374,340
Economic Development Operating	1,767	-	-	1,767
Animal Control Fines And Fees	71,377	7,104	20,531	57,950
Crime Control	929	-	-	929
Law Enforcement Continuing Ed	8,629	3,174	2,846	8,957
Clerk's Records Perpetuation	40,975	64,458	74,827	30,606
E911-Land Line Telephone	490,284	251,129	310,792	430,621
Emergency Planning/Right To Know	50,654	10,800	10,324	51,130
Prosecutor Incentive Ivd	13,119	-	-	13,119
Extradition	13,390	1,103	9,967	4,526
Juvenile Probation Service	33,523	17,975	35,441	16,057
Recorder's Records Perpetuation	211,042	109,434	212,587	107,889
County User Fee Fund	81,110	25,105	27,900	78,315
Health Maintenance	181,198	72,672	41,718	212,152
Guardian Ad Litem/Court	83	54,983	54,983	83
Plat Book	4,737	22,127	11,990	14,874
Co. Corr./Misdemeanant	127,374	83,426	94,690	116,110
Supplemental Public Defender Svc	637,710	570,456	501,801	706,365
Surveyor's Corner Perpetuation	43,763	15,707	43,086	16,384
Jury Pay	27,676	15,821	13,011	30,486
Rainy Day	4,209,282	1,760,842	-	5,970,124
Immunization	(18,071)	18,071	-	-
Levy Excess	944	108,415	90,149	19,210
Sheriff Sale Administration	34,138	18,800	41,916	11,022
Wireless Emergency Telephone System	362,820	218,156	251,610	329,366
Campaign Finance Enforcement	-	100	-	100
Reassessment 2015	-	521,170	-	521,170
County Elected Officials Training	-	4,131	-	4,131
Cumulative Capital Development	3,558,930	2,477,057	1,688,595	4,347,392
Co. Park Capital Fund	6,005	42,480	6,306	42,179
Cumulative Bridge	4,102,757	1,510,879	1,210,671	4,402,965
Congressional School Principal	32,980	-	32,980	-
City And Town Court Costs	25,484	36,688	62,172	-
Coroners Training & Con'T Education	929	15,433	15,066	1,296
Congressional School Interest	20,881	-	20,881	-
Clerk's Trust	1,249,082	11,543,832	11,404,697	1,388,217
Surplus Tax Sale	663,127	2,032,962	1,157,293	1,538,796
Tax Sale Redemption	-	137,314	137,314	-
Surplus Tax Overpayments	108,076	360,905	216,614	252,367
Sewage Collections	-	22,582	20,401	2,181
Overweight Vehicle Fines	-	6,889	5,930	959
Infraction Judgements	24,776	300,152	316,347	8,581
Inheritance Tax	1,296,426	3,955,584	4,353,448	898,562
Sheriff's Inmate Trust	11,785	446,738	447,008	11,515
Bail Bond Fees Spec Death Benefit	1,085	11,167	11,495	757
Innkeepers/Treas Collect	-	1,889,122	1,889,122	-
Financial Institution Tax	(1,790)	484,339	482,549	-
Wheel Tax	3,520	2,557,427	2,548,067	12,880
Mortgage Fees-State Share	3,063	22,050	23,570	1,543
Interstate Compact	188	1,718	1,718	188
Commerical Vehicle Excise Tax	-	571,514	571,514	-
Homestead Credit Rebate	136,881	15,658	152,539	-
DLGF Hstd Pty Database	-	5,054	4,129	925
Tax Distribution	-	137,008,114	136,601,637	406,477
Monroe County Convention Center Debt	-	678,844	498,793	180,051
Showers Building Lease Rental	-	370,694	-	370,694
Auditor's Ineligible Deductions	-	104,907	10,180	94,727
NRC NACCHO	-	5,000	292	4,708
H1N1 Response	-	8,467	8,467	-
Showers Building Operating	-	290,714	63,687	227,027
IHBS Hand Up Grant	-	17,969	17,969	-
County Offender Transportation	-	830	-	830
Lily Endowment Grant	-	1,200	1,200	-
JAG Drug Court 2011	-	55,564	55,564	-
Community Corrections 2011-2012	-	384,097	346,028	38,069
Community Trans. Program 2011-2012	-	2,465	-	2,465
Title IVD Courts Incentive	-	139,335	-	139,335

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

MONROE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2011  
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
County Fair	-	1,068	534	534
Paperless Initiative	-	5,037	4,776	261
Solid Waste Interlocal	-	49,625	-	49,625
Education Plate Fees	-	4,519	4,519	-
Safe Place Grant 2011-2012	-	3,354	2,104	1,250
IHS Hand Up Grant 2011-2012	-	7,367	8,931	(1,564)
YSB Grant 2011-2012	-	42,037	12,188	29,849
Juvenile Accountability Block 2011-2012	-	5,048	14,701	(9,653)
Court Interpreter Grant 2011-2012	-	8,203	3,525	4,678
Futures Clinic 2012	-	225,891	236,505	(10,614)
Runaway and Homeless Youth 2011-2012	-	8,440	19,181	(10,741)
Juvenile Title II Reentry 2010-2011	-	7,431	14,990	(7,559)
IDHS EMPG Competitive Grant	-	3,750	3,750	-
Citizen's Corp Grant	-	8,093	8,093	-
Adult Protection 2011-2012	-	29,033	49,385	(20,352)
IDNR Land and Water Conservation	-	-	87,652	(87,652)
Title II Juvenile Re-entry 2012	-	-	1,226	(1,226)
HEA 1001	21,525	-	-	21,525
Trial Court Interpreter 10-11	2,870	-	2,870	-
Donation For Emergency Mgt	565	1,250	-	1,815
Youth Service Board Dev	176	-	176	-
Convention And Tourism	779,758	1,366,822	1,389,740	756,840
Probation User Fees-Adult	215,463	348,565	309,010	255,018
Assest Building Coalition 10-11	14,479	74,904	89,383	-
1504 Safe Place Grant 10-11	2,236	12,388	14,624	-
Runaway & Homeless Youth 10-11	(15,054)	65,343	50,289	-
1503 Ysb Grant 10-11	25,142	23,418	48,560	-
Polling Place Grant	19,340	-	10,882	8,458
Juv Reentry Blk Grant 10-11	(22,693)	29,173	6,480	-
Forensic Problem Gambling	1,942	3,334	5,276	-
Energy Efficiency Con Blk Grant	(52,300)	84,747	32,447	-
Project Income/Job Release	479,516	610,832	592,568	497,780
Reassessment	126,484	10,063	21,198	115,349
Sheriff's Commissary	123,704	146,558	217,706	52,556
Drug Court 010 Probation	3,022	-	3,022	-
Community Correction Grant 10	84,035	298,781	382,816	-
Comm Transition Program 10-11	1,738	20,667	22,405	-
Adult Protection 10-11	(19,445)	79,074	59,629	-
Operation Pullver 09/10	637	10,538	16,699	(5,524)
County Id Security Protection	55,325	21,013	23,348	52,990
County Search/Recovery	1,774	10,300	1,012	11,062
Clerk's Incentive (New)	56,838	69,373	26,674	99,537
Strike Force Forfeiture	64,415	-	23,852	40,563
Telecommunications	846,591	539,287	556,361	829,517
Prosecutor's Incentive	80,038	104,370	28,529	155,879
Vehicle Inspection-Sheriff	5,518	1,754	-	7,272
Public Health Emergency	20,033	-	-	20,033
False Alarm Fees	3,803	525	-	4,328
Medical Care For Inmates	10,852	-	-	10,852
Parks And Recreation Nature/Grant	10,658	26,607	37,265	-
Alternative Dispute Resolution	52,542	10,255	3,700	59,097
County Assessor Real Estate Disclos	66,875	9,687	-	76,562
Courthouse Rental	4,635	-	4,635	-
Health Tobacco Cessation	123,449	50,722	58,254	115,917
Project Income.Coalition Prev	570	-	570	-
Drug Court/Fees From Clerk	41,978	19,156	36,399	24,735
County Drug Free Community	80,780	77,087	102,145	55,722
Drug Treatment Court Donations	95	-	75	20
Weights Measures Ordinance	12,612	-	-	12,612
County Per Diems	451,284	377,997	-	829,281
Juvenile Facility Coit	374,761	1,049,107	1,172,396	251,472
Impact	4,398	-	-	4,398
Pilot Family Court Grant	5,576	-	5,576	-
Indiana Judicial Supreme Ct Grant	2,601	9,925	7,460	5,066
Igic Adressing Grant	3,000	-	-	3,000
Bio-Terrorism Grant 2004	7,106	11,428	11,428	7,106
Big City Seat Belt 2003-2004	5,761	-	-	5,761
Juvenile Services Non-Reverting	1,317,833	-	20,100	1,297,733
Pandemic Flu	3,805	1	3,806	-
Mccsc Dept Of Education	24,344	-	24,344	-
Juvenile Title II Grant	50	-	-	50
Stop Grant Prosecutor	(44,482)	95,471	67,046	(16,057)

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

MONROE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2011  
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Y.S. Federal School Program	3,587	12,205	9,461	6,331
Convention Center Revenue	56,628	416,944	486,456	(12,884)
Jabg Grant	4	-	4	-
Bloomington Township Tif Fund	366,800	85,216	292,081	159,935
Fullerton Pike Tif Fund	770,921	414,523	2,000	1,183,444
Richland Township Tif Fund	4,856,281	2,051,811	2,139,138	4,768,954
Juvenile Coit Rainy Day	164,275	-	-	164,275
Prosecutor Arra	112,595	-	237	112,358
Pros-Diversion User Fee	513,124	448,794	767,085	194,833
Subatance Abuse-Courts	128,760	291,953	402,258	18,455
Multi State Learning	3,824	-	177	3,647
Future Clinic	5,752	69,969	75,721	-
Go Bond 2010 Debt	318,493	52,201	370,694	-
Bja Drug Court Enhancement	(5,272)	21,662	35,940	(19,550)
County Building Preservation	126,932	4,635	-	131,567
Monroe County Properties Fund	849	-	311	538
General Obligation Bond 08	143,731	-	143,731	-
General Obligation Bond 07	14	-	14	-
Capital	982,472	-	977,968	4,504
Aviation Building	492,976	19,024	-	512,000
Curry Building Project	6,161	-	-	6,161
Convention Center Maintenance	355,122	24,000	259,195	119,927
Aviation Construction	513,759	153,919	148,158	519,520
2001 Coit Capital Expense Fund	1,758,367	-	1,758,367	-
Donations To Youth Shelter	19,618	4,957	1,537	23,038
Probation Dept Donations	1,183	345	744	784
Aps-Unit 10 Donations	1,923	1,000	156	2,767
Donation-Vietnam Memorial	200	-	-	200
Safeplace Donations	146	-	-	146
Recorder	50	452,968	452,968	50
Treasurer	10,577,271	4,491,303	10,577,271	4,491,303
Health Insurance	1,583,912	5,669,658	5,130,354	2,123,216
Employee Morale	3,011	2,016	1,605	3,422
Collection Fees/Personal Property	15,917	12,191	27,567	541
City Wireless Revenue	-	218,156	162,979	55,177
Riverboat Distribution	-	754,487	754,487	-
County Option Tax	-	21,999,009	21,999,009	-
Coit Homestead Credit	-	1,348,208	1,348,208	-
Benefit Clearinghouse	1,020,330	9,002,837	9,343,974	679,193
Fines And Forfeitures	9,001	28,073	32,072	5,002
Real Estate Disclosure	825	17,128	17,198	755
City Pass Through(Building)	29,323	34,305	47,326	16,302
Ellettsville Pass Thru(Building)	547	12,231	11,947	831
Area Ten Mass Transportation	-	840,972	840,972	-
Performance And Maint Bond	33,946	157,750	11,943	179,753
Aviation Airport Colleciton	7,220	282,231	289,450	1
Health Dept Collection	15,476	415,973	431,299	150
Building Dept Collection	175	475,496	475,496	175
Planning Dept Collection	-	53,583	53,583	-
Park & Rec Collection	200	173,486	173,486	200
Prosecutor's Trust	3,998	92,295	88,079	8,214
Sheriff's Department	622	897,633	897,548	707
Community Correction/Probation Fee'	-	904,827	904,827	-
Sheriff Pension Trust	5,108,458	433,199	252,273	5,289,384
Richland TIF Debt Funds	778,262	958,378	505,041	1,231,599
Totals	<u>\$ 72,622,284</u>	<u>\$ 266,210,666</u>	<u>\$ 271,563,925</u>	<u>\$ 67,269,025</u>

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

MONROE 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 statement. The aggregate receipts include 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.

Licenses and permits which include 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 licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

MONROE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are 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 include 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 held as performance guarantees (forfeitures).

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

*E. Disbursements*

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services include 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 include 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 include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include 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 include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

MONROE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

*F. Interfund Transfers*

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**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 percent 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 should be 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.

MONROE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

State statutes authorize 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 statement. 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 any replacement items purchased.

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) 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 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS 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:

Indiana Public Retirement System  
1 North Capital Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

*Funding Policy and Annual Pension Cost*

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

MONROE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

*Funding Policy*

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

**Note 7. Subsequent Event**

*Property Tax Shortfall for 2011 payable in 2012*

A mistake in calculating Monroe County property tax bills will mean a combined revenue loss of \$990,827 to Monroe County taxing units. It was determined 257 tax-exempt entities, such as educational, religious or charitable organizations were erroneously sent bills for personal property taxes. Property taxes are calculated on the total assessed value of all property in the county, and the assessed value of tax-exempt entities should not have been included, but it was. That means that all the other property taxpayers in Monroe County got bills lower than they should have by \$990,827.

An appeal process was started with Indiana Department of Local Government Finance to collect the money next year.

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## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The supplementary information presented was prepared and/or approved by management of the County. It is presented as intended by the County.

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011

	General	Highway	Local Road And Street	Aviation	Accident Report	Firearms Training
Cash and investments - beginning	\$ 13,978,765	\$ 732,888	\$ 2,824,030	\$ 404,982	\$ 2,988	\$ 61,755
Receipts:						
Taxes	22,455,197	1,340,451	-	422,664	-	-
Licenses and permits	423,197	-	-	-	-	-
Intergovernmental	1,473,044	2,498,791	790,499	33,599	-	-
Charges for services	1,600,928	293,308	400,687	282,770	1,354	22,665
Fines and forfeits	472,638	-	-	-	-	-
Other receipts	1,153,708	-	38,918	785	-	-
Total receipts	<u>27,578,712</u>	<u>4,132,550</u>	<u>1,230,104</u>	<u>739,818</u>	<u>1,354</u>	<u>22,665</u>
Disbursements:						
Personal services	20,529,217	2,320,832	-	404,082	-	-
Supplies	790,329	1,329,445	-	53,899	-	26,379
Other services and charges	7,088,463	724,280	902,591	216,262	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	51,857	97,335	-	28,503	-	-
Other disbursements	1,079,059	-	-	-	-	-
Total disbursements	<u>29,538,925</u>	<u>4,471,892</u>	<u>902,591</u>	<u>702,746</u>	<u>-</u>	<u>26,379</u>
Excess (deficiency) of receipts over disbursements	<u>(1,960,213)</u>	<u>(339,342)</u>	<u>327,513</u>	<u>37,072</u>	<u>1,354</u>	<u>(3,714)</u>
Cash and investments - ending	<u>\$ 12,018,552</u>	<u>\$ 393,546</u>	<u>\$ 3,151,543</u>	<u>\$ 442,054</u>	<u>\$ 4,342</u>	<u>\$ 58,041</u>

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Co. Park Operating Fund	Health	Economic Development Operating	Animal Control Fines And Fees	Crime Control	Law Enforcement Continuing Ed
Cash and investments - beginning	\$ 83,063	\$ 284,848	\$ 1,767	\$ 71,377	\$ 929	\$ 8,629
Receipts:						
Taxes	-	522,656	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	44,750	-	-	-	-
Charges for services	103,618	432,001	-	-	-	3,174
Fines and forfeits	-	-	-	7,104	-	-
Other receipts	29,341	1,225	-	-	-	-
Total receipts	<u>132,959</u>	<u>1,000,632</u>	<u>-</u>	<u>7,104</u>	<u>-</u>	<u>3,174</u>
Disbursements:						
Personal services	54,576	716,920	-	-	-	-
Supplies	28,541	9,789	-	8,189	-	-
Other services and charges	27,513	184,431	-	12,342	-	2,846
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>110,630</u>	<u>911,140</u>	<u>-</u>	<u>20,531</u>	<u>-</u>	<u>2,846</u>
Excess (deficiency) of receipts over disbursements	<u>22,329</u>	<u>89,492</u>	<u>-</u>	<u>(13,427)</u>	<u>-</u>	<u>328</u>
Cash and investments - ending	<u>\$ 105,392</u>	<u>\$ 374,340</u>	<u>\$ 1,767</u>	<u>\$ 57,950</u>	<u>\$ 929</u>	<u>\$ 8,957</u>

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Clerk's Records Perpetuation	E911-Land Line Telephone	Emergency Planning/Right To Know	Prosecutor Incentive Ivd	Extradition	Juvenile Probation Service
Cash and investments - beginning	\$ 40,975	\$ 490,284	\$ 50,654	\$ 13,119	\$ 13,390	\$ 33,523
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	251,129	10,800	-	-	-
Fines and forfeits	64,458	-	-	-	1,103	17,975
Other receipts	-	-	-	-	-	-
Total receipts	<u>64,458</u>	<u>251,129</u>	<u>10,800</u>	<u>-</u>	<u>1,103</u>	<u>17,975</u>
Disbursements:						
Personal services	71,667	-	-	-	-	28,479
Supplies	2,406	-	35	-	-	3,072
Other services and charges	430	304,795	8,793	-	9,967	2,827
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	324	5,997	1,496	-	-	1,063
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>74,827</u>	<u>310,792</u>	<u>10,324</u>	<u>-</u>	<u>9,967</u>	<u>35,441</u>
Excess (deficiency) of receipts over disbursements	<u>(10,369)</u>	<u>(59,663)</u>	<u>476</u>	<u>-</u>	<u>(8,864)</u>	<u>(17,466)</u>
Cash and investments - ending	<u>\$ 30,606</u>	<u>\$ 430,621</u>	<u>\$ 51,130</u>	<u>\$ 13,119</u>	<u>\$ 4,526</u>	<u>\$ 16,057</u>

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Recorder's Records Perpetuation	County User Fee Fund	Health Maintenance	Guardian Ad Litem/Court	Plat Book	Co. Corr./Misdemeanant
Cash and investments - beginning	\$ 211,042	\$ 81,110	\$ 181,198	\$ 83	\$ 4,737	\$ 127,374
Receipts:						
Taxes	-	-	-	-	-	83,426
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	109,434	-	72,672	54,983	22,127	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	25,105	-	-	-	-
Total receipts	<u>109,434</u>	<u>25,105</u>	<u>72,672</u>	<u>54,983</u>	<u>22,127</u>	<u>83,426</u>
Disbursements:						
Personal services	175,341	-	8,419	-	10,395	38,439
Supplies	16,536	-	3,931	-	-	-
Other services and charges	20,710	-	12,643	54,983	1,595	56,251
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	16,725	-	-	-
Other disbursements	-	27,900	-	-	-	-
Total disbursements	<u>212,587</u>	<u>27,900</u>	<u>41,718</u>	<u>54,983</u>	<u>11,990</u>	<u>94,690</u>
Excess (deficiency) of receipts over disbursements	<u>(103,153)</u>	<u>(2,795)</u>	<u>30,954</u>	<u>-</u>	<u>10,137</u>	<u>(11,264)</u>
Cash and investments - ending	<u>\$ 107,889</u>	<u>\$ 78,315</u>	<u>\$ 212,152</u>	<u>\$ 83</u>	<u>\$ 14,874</u>	<u>\$ 116,110</u>

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Supplemental Public Defender Svc	Surveyor's Corner Perpetuation	Jury Pay	Rainy Day	Immunization	Levy Excess
Cash and investments - beginning	\$ 637,710	\$ 43,763	\$ 27,676	\$ 4,209,282	\$ (18,071)	\$ 944
Receipts:						
Taxes	-	-	-	4,629	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	520,957	15,707	-	-	18,071	-
Fines and forfeits	49,499	-	15,578	-	-	16,401
Other receipts	-	-	243	1,756,213	-	92,014
Total receipts	<u>570,456</u>	<u>15,707</u>	<u>15,821</u>	<u>1,760,842</u>	<u>18,071</u>	<u>108,415</u>
Disbursements:						
Personal services	501,801	36,656	6,911	-	-	-
Supplies	-	2,978	-	-	-	-
Other services and charges	-	3,452	6,100	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	90,149
Total disbursements	<u>501,801</u>	<u>43,086</u>	<u>13,011</u>	<u>-</u>	<u>-</u>	<u>90,149</u>
Excess (deficiency) of receipts over disbursements	<u>68,655</u>	<u>(27,379)</u>	<u>2,810</u>	<u>1,760,842</u>	<u>18,071</u>	<u>18,266</u>
Cash and investments - ending	<u>\$ 706,365</u>	<u>\$ 16,384</u>	<u>\$ 30,486</u>	<u>\$ 5,970,124</u>	<u>\$ -</u>	<u>\$ 19,210</u>

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Sheriff Sale Administration	Wireless Emergency Telephone System	Campaign Finance Enforcement	Reassessment 2015	County Elected Officials Training	Cumulative Capital Development
Cash and investments - beginning	\$ 34,138	\$ 362,820	\$ -	\$ -	\$ -	\$ 3,558,930
Receipts:						
Taxes	-	-	-	484,064	-	2,070,630
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	37,106	-	154,340
Charges for services	18,800	218,156	-	-	4,131	61,766
Fines and forfeits	-	-	100	-	-	-
Other receipts	-	-	-	-	-	190,321
Total receipts	<u>18,800</u>	<u>218,156</u>	<u>100</u>	<u>521,170</u>	<u>4,131</u>	<u>2,477,057</u>
Disbursements:						
Personal services	-	248,401	-	-	-	362,529
Supplies	6,150	1,303	-	-	-	-
Other services and charges	-	1,906	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	35,766	-	-	-	-	1,326,066
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>41,916</u>	<u>251,610</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,688,595</u>
Excess (deficiency) of receipts over disbursements	<u>(23,116)</u>	<u>(33,454)</u>	<u>100</u>	<u>521,170</u>	<u>4,131</u>	<u>788,462</u>
Cash and investments - ending	<u>\$ 11,022</u>	<u>\$ 329,366</u>	<u>\$ 100</u>	<u>\$ 521,170</u>	<u>\$ 4,131</u>	<u>\$ 4,347,392</u>

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Co. Park Capital Fund	Cumulative Bridge	Congressional School Principal	City And Town Court Costs	Coroners Training & Con'T Education	Congressional School Interest
Cash and investments - beginning	\$ 6,005	\$ 4,102,757	\$ 32,980	\$ 25,484	\$ 929	\$ 20,881
Receipts:						
Taxes	-	1,324,457	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	100,158	-	-	-	-
Charges for services	42,480	70,809	-	-	10,598	-
Fines and forfeits	-	-	-	36,688	-	-
Other receipts	-	15,455	-	-	4,835	-
Total receipts	<u>42,480</u>	<u>1,510,879</u>	<u>-</u>	<u>36,688</u>	<u>15,433</u>	<u>-</u>
Disbursements:						
Personal services	-	271,519	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	42	939,152	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	6,264	-	-	-	-	-
Other disbursements	-	-	32,980	62,172	15,066	20,881
Total disbursements	<u>6,306</u>	<u>1,210,671</u>	<u>32,980</u>	<u>62,172</u>	<u>15,066</u>	<u>20,881</u>
Excess (deficiency) of receipts over disbursements	<u>36,174</u>	<u>300,208</u>	<u>(32,980)</u>	<u>(25,484)</u>	<u>367</u>	<u>(20,881)</u>
Cash and investments - ending	<u>\$ 42,179</u>	<u>\$ 4,402,965</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,296</u>	<u>\$ -</u>

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Clerk's Trust	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax Overpayments	Sewage Collections	Overweight Vehicle Fines
Cash and investments - beginning	\$ 1,249,082	\$ 663,127	\$ -	\$ 108,076	\$ -	\$ -
Receipts:						
Taxes	-	-	-	313,564	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	11,543,832	-	-	-	-	959
Other receipts	-	2,032,962	137,314	47,341	22,582	5,930
Total receipts	<u>11,543,832</u>	<u>2,032,962</u>	<u>137,314</u>	<u>360,905</u>	<u>22,582</u>	<u>6,889</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	1,157,293	137,314	183,877	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	11,404,697	-	-	32,737	20,401	5,930
Total disbursements	<u>11,404,697</u>	<u>1,157,293</u>	<u>137,314</u>	<u>216,614</u>	<u>20,401</u>	<u>5,930</u>
Excess (deficiency) of receipts over disbursements	<u>139,135</u>	<u>875,669</u>	<u>-</u>	<u>144,291</u>	<u>2,181</u>	<u>959</u>
Cash and investments - ending	<u>\$ 1,388,217</u>	<u>\$ 1,538,796</u>	<u>\$ -</u>	<u>\$ 252,367</u>	<u>\$ 2,181</u>	<u>\$ 959</u>

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Infraction Judgements	Inheritance Tax	Sheriff's Inmate Trust	Bail Bond Fees Spec Death Benefit	Innkeepers/Treas Collect	Financial Institution Tax
Cash and investments - beginning	\$ 24,776	\$ 1,296,426	\$ 11,785	\$ 1,085	\$ -	\$ (1,790)
Receipts:						
Taxes	-	3,955,584	-	-	1,889,122	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	484,339
Charges for services	-	-	446,738	-	-	-
Fines and forfeits	300,152	-	-	11,167	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>300,152</u>	<u>3,955,584</u>	<u>446,738</u>	<u>11,167</u>	<u>1,889,122</u>	<u>484,339</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	316,347	4,353,448	447,008	11,495	1,889,122	482,549
Total disbursements	<u>316,347</u>	<u>4,353,448</u>	<u>447,008</u>	<u>11,495</u>	<u>1,889,122</u>	<u>482,549</u>
Excess (deficiency) of receipts over disbursements	<u>(16,195)</u>	<u>(397,864)</u>	<u>(270)</u>	<u>(328)</u>	<u>-</u>	<u>1,790</u>
Cash and investments - ending	<u>\$ 8,581</u>	<u>\$ 898,562</u>	<u>\$ 11,515</u>	<u>\$ 757</u>	<u>\$ -</u>	<u>\$ -</u>

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Wheel Tax	Mortgage Fees-State Share	Interstate Compact	Commerical Vehicle Excise Tax	Homestead Credit Rebate	DLGF Hstd Pty Database
Cash and investments - beginning	\$ 3,520	\$ 3,063	\$ 188	\$ -	\$ 136,881	\$ -
Receipts:						
Taxes	2,557,427	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	571,514	-	-
Charges for services	-	7,018	-	-	-	-
Fines and forfeits	-	-	1,718	-	-	5,054
Other receipts	-	15,032	-	-	15,658	-
Total receipts	<u>2,557,427</u>	<u>22,050</u>	<u>1,718</u>	<u>571,514</u>	<u>15,658</u>	<u>5,054</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,548,067	23,570	1,718	571,514	152,539	4,129
Total disbursements	<u>2,548,067</u>	<u>23,570</u>	<u>1,718</u>	<u>571,514</u>	<u>152,539</u>	<u>4,129</u>
Excess (deficiency) of receipts over disbursements	<u>9,360</u>	<u>(1,520)</u>	<u>-</u>	<u>-</u>	<u>(136,881)</u>	<u>925</u>
Cash and investments - ending	<u>\$ 12,880</u>	<u>\$ 1,543</u>	<u>\$ 188</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 925</u>

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Tax Distribution	Monroe County Convention Center Debt	Showers Building Lease Rental	Auditor's Ineligible Deductions	NRC NACCHO	H1N1 Response
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	137,008,114	498,300	-	104,907	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	180,544	-	-	5,000	8,467
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	370,694	-	-	-
Total receipts	<u>137,008,114</u>	<u>678,844</u>	<u>370,694</u>	<u>104,907</u>	<u>5,000</u>	<u>8,467</u>
Disbursements:						
Personal services	-	-	-	7,180	-	-
Supplies	-	-	-	-	292	8,466
Other services and charges	-	-	-	3,000	-	-
Debt service - principal and interest	-	493,335	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	136,601,637	5,458	-	-	-	1
Total disbursements	<u>136,601,637</u>	<u>498,793</u>	<u>-</u>	<u>10,180</u>	<u>292</u>	<u>8,467</u>
Excess (deficiency) of receipts over disbursements	<u>406,477</u>	<u>180,051</u>	<u>370,694</u>	<u>94,727</u>	<u>4,708</u>	<u>-</u>
Cash and investments - ending	<u>\$ 406,477</u>	<u>\$ 180,051</u>	<u>\$ 370,694</u>	<u>\$ 94,727</u>	<u>\$ 4,708</u>	<u>\$ -</u>

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Showers Building Operating	IHBS Hand Up Grant	County Offender Transportation	Lily Endowment Grant	JAG Drug Court 2011	Community Corrections 2011-2012
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	290,714	17,969	-	1,200	55,564	384,097
Fines and forfeits	-	-	830	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total receipts</b>	<b>290,714</b>	<b>17,969</b>	<b>830</b>	<b>1,200</b>	<b>55,564</b>	<b>384,097</b>
Disbursements:						
Personal services	15,364	-	-	-	55,564	298,685
Supplies	7,900	17,769	-	-	-	9,814
Other services and charges	40,423	-	-	1,200	-	37,529
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	200	-	-	-	-
<b>Total disbursements</b>	<b>63,687</b>	<b>17,969</b>	<b>-</b>	<b>1,200</b>	<b>55,564</b>	<b>346,028</b>
Excess (deficiency) of receipts over disbursements	227,027	-	830	-	-	38,069
Cash and investments - ending	<u>\$ 227,027</u>	<u>\$ -</u>	<u>\$ 830</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,069</u>

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Community Trans. Program 2011-2012	Title IVD Courts Incentive	County Fair	Paperless Initiative	Solid Waste Interlocal	Education Plate Fees
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	1,068	-	-	-
Charges for services	2,465	69,373	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	69,962	-	5,037	49,625	4,519
Total receipts	<u>2,465</u>	<u>139,335</u>	<u>1,068</u>	<u>5,037</u>	<u>49,625</u>	<u>4,519</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	4,776	-	-
Other disbursements	-	-	534	-	-	4,519
Total disbursements	<u>-</u>	<u>-</u>	<u>534</u>	<u>4,776</u>	<u>-</u>	<u>4,519</u>
Excess (deficiency) of receipts over disbursements	<u>2,465</u>	<u>139,335</u>	<u>534</u>	<u>261</u>	<u>49,625</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,465</u>	<u>\$ 139,335</u>	<u>\$ 534</u>	<u>\$ 261</u>	<u>\$ 49,625</u>	<u>\$ -</u>

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Safe Place Grant 2011-2012	IHS Hand Up Grant 2011-2012	YSB Grant 2011-2012	Juvenile Accountability Block 2011-2012	Court Interpreter Grant 2011-2012	Futures Clinic 2012
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	1,732	7,167	34,875	5,048	8,203	174,608
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>1,622</u>	<u>200</u>	<u>7,162</u>	<u>-</u>	<u>-</u>	<u>51,283</u>
Total receipts	<u>3,354</u>	<u>7,367</u>	<u>42,037</u>	<u>5,048</u>	<u>8,203</u>	<u>225,891</u>
Disbursements:						
Personal services	-	-	12,188	-	-	132,671
Supplies	135	8,931	-	-	-	46,133
Other services and charges	1,969	-	-	14,701	3,525	57,701
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>2,104</u>	<u>8,931</u>	<u>12,188</u>	<u>14,701</u>	<u>3,525</u>	<u>236,505</u>
Excess (deficiency) of receipts over disbursements	<u>1,250</u>	<u>(1,564)</u>	<u>29,849</u>	<u>(9,653)</u>	<u>4,678</u>	<u>(10,614)</u>
Cash and investments - ending	<u>\$ 1,250</u>	<u>\$ (1,564)</u>	<u>\$ 29,849</u>	<u>\$ (9,653)</u>	<u>\$ 4,678</u>	<u>\$ (10,614)</u>

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Runaway and Homeless Youth 2011-2012	Juvenile Title II Reentry 2010-2011	IDHS EMPG Competitive Grant	Citizen's Corp Grant	Adult Protection 2011-2012	IDNR Land and Water Conservation
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	7,940	7,431	3,750	8,093	29,029	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	500	-	-	-	4	-
Total receipts	<u>8,440</u>	<u>7,431</u>	<u>3,750</u>	<u>8,093</u>	<u>29,033</u>	<u>-</u>
Disbursements:						
Personal services	18,735	-	-	-	48,016	-
Supplies	-	-	-	8,093	12	49,568
Other services and charges	446	14,990	3,750	-	1,357	38,084
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>19,181</u>	<u>14,990</u>	<u>3,750</u>	<u>8,093</u>	<u>49,385</u>	<u>87,652</u>
Excess (deficiency) of receipts over disbursements	<u>(10,741)</u>	<u>(7,559)</u>	<u>-</u>	<u>-</u>	<u>(20,352)</u>	<u>(87,652)</u>
Cash and investments - ending	<u>\$ (10,741)</u>	<u>\$ (7,559)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (20,352)</u>	<u>\$ (87,652)</u>

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Title II Juvenile Re-entry 2012	HEA 1001	Trial Court Interpreter 10-11	Donation For Emergency Mgt	Youth Service Board Dev	Convention And Tourism
Cash and investments - beginning	\$ -	\$ 21,525	\$ 2,870	\$ 565	\$ 176	\$ 779,758
Receipts:						
Taxes	-	-	-	-	-	1,366,822
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,250	-	-
Total receipts	-	-	-	1,250	-	1,366,822
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	176	-
Other services and charges	1,226	-	2,870	-	-	1,389,740
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,226	-	2,870	-	176	1,389,740
Excess (deficiency) of receipts over disbursements	(1,226)	-	(2,870)	1,250	(176)	(22,918)
Cash and investments - ending	\$ (1,226)	\$ 21,525	\$ -	\$ 1,815	\$ -	\$ 756,840

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Probation User Fees-Adult	Assest Building Coalition 10-11	1504 Safe Place Grant 10-11	Runaway & Homeless Youth 10-11	1503 Ysb Grant 10-11	Polling Place Grant
Cash and investments - beginning	\$ 215,463	\$ 14,479	\$ 2,236	\$ (15,054)	\$ 25,142	\$ 19,340
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	348,565	74,904	12,388	64,843	23,418	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	500	-	-
Total receipts	<u>348,565</u>	<u>74,904</u>	<u>12,388</u>	<u>65,343</u>	<u>23,418</u>	<u>-</u>
Disbursements:						
Personal services	287,268	53,296	2,761	45,488	41,398	-
Supplies	6,683	1,793	3,697	-	-	-
Other services and charges	14,625	31,443	6,544	4,301	-	10,882
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	434	-	-	-	-	-
Other disbursements	-	2,851	1,622	500	7,162	-
Total disbursements	<u>309,010</u>	<u>89,383</u>	<u>14,624</u>	<u>50,289</u>	<u>48,560</u>	<u>10,882</u>
Excess (deficiency) of receipts over disbursements	<u>39,555</u>	<u>(14,479)</u>	<u>(2,236)</u>	<u>15,054</u>	<u>(25,142)</u>	<u>(10,882)</u>
Cash and investments - ending	<u>\$ 255,018</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,458</u>

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Juv Reentry Blk Grant 10-11	Forensic Problem Gambling	Energy Efficiency Con Blk Grant	Project Income/Job Release	Reassessment	Sheriff's Commissary
Cash and investments - beginning	\$ (22,693)	\$ 1,942	\$ (52,300)	\$ 479,516	\$ 126,484	\$ 123,704
Receipts:						
Taxes	-	-	-	-	8,198	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,865	-
Charges for services	29,173	3,334	84,747	-	-	146,558
Fines and forfeits	-	-	-	587,002	-	-
Other receipts	-	-	-	23,830	-	-
Total receipts	<u>29,173</u>	<u>3,334</u>	<u>84,747</u>	<u>610,832</u>	<u>10,063</u>	<u>146,558</u>
Disbursements:						
Personal services	-	5,276	-	303,237	9,315	-
Supplies	-	-	-	9,421	7	-
Other services and charges	6,480	-	27,053	275,856	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	3,601	4,054	11,876	-
Other disbursements	-	-	1,793	-	-	217,706
Total disbursements	<u>6,480</u>	<u>5,276</u>	<u>32,447</u>	<u>592,568</u>	<u>21,198</u>	<u>217,706</u>
Excess (deficiency) of receipts over disbursements	<u>22,693</u>	<u>(1,942)</u>	<u>52,300</u>	<u>18,264</u>	<u>(11,135)</u>	<u>(71,148)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 497,780</u>	<u>\$ 115,349</u>	<u>\$ 52,556</u>

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Drug Court 010 Probation	Community Correction Grant 10	Comm Transition Program 10-11	Adult Protection 10-11	Operation Pullver 09/10	County Id Security Protection
Cash and investments - beginning	\$ 3,022	\$ 84,035	\$ 1,738	\$ (19,445)	\$ 637	\$ 55,325
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	298,743	20,667	79,074	10,538	21,013
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	38	-	-	-	-
Total receipts	<u>-</u>	<u>298,781</u>	<u>20,667</u>	<u>79,074</u>	<u>10,538</u>	<u>21,013</u>
Disbursements:						
Personal services	3,022	324,539	-	55,920	16,699	-
Supplies	-	8,386	-	68	-	-
Other services and charges	-	49,891	-	3,638	-	23,348
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	22,405	3	-	-
Total disbursements	<u>3,022</u>	<u>382,816</u>	<u>22,405</u>	<u>59,629</u>	<u>16,699</u>	<u>23,348</u>
Excess (deficiency) of receipts over disbursements	<u>(3,022)</u>	<u>(84,035)</u>	<u>(1,738)</u>	<u>19,445</u>	<u>(6,161)</u>	<u>(2,335)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,524)</u>	<u>\$ 52,990</u>

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	County Search/Recovery	Clerk's Incentive (New)	Strike Force Forfeiture	Telecommunications	Prosecutor's Incentive	Vehicle Inspection-Sheriff
Cash and investments - beginning	\$ 1,774	\$ 56,838	\$ 64,415	\$ 846,591	\$ 80,038	\$ 5,518
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	69,373	-	-	104,370	1,754
Fines and forfeits	-	-	-	539,287	-	-
Other receipts	10,300	-	-	-	-	-
Total receipts	10,300	69,373	-	539,287	104,370	1,754
Disbursements:						
Personal services	-	19,584	23,554	-	15,327	-
Supplies	47	-	-	-	792	-
Other services and charges	-	7,090	298	556,361	12,410	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	965	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,012	26,674	23,852	556,361	28,529	-
Excess (deficiency) of receipts over disbursements	9,288	42,699	(23,852)	(17,074)	75,841	1,754
Cash and investments - ending	\$ 11,062	\$ 99,537	\$ 40,563	\$ 829,517	\$ 155,879	\$ 7,272

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Public Health Emergency	False Alarm Fees	Medical Care For Inmates	Parks And Recreation Nature/Grant	Alternative Dispute Resolution	County Assessor Real Estate Disclos
Cash and investments - beginning	\$ 20,033	\$ 3,803	\$ 10,852	\$ 10,658	\$ 52,542	\$ 66,875
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	525	-	26,607	8,180	9,687
Fines and forfeits	-	-	-	-	2,075	-
Other receipts	-	-	-	-	-	-
Total receipts	-	525	-	26,607	10,255	9,687
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	8,437	3,700	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	28,828	-	-
Total disbursements	-	-	-	37,265	3,700	-
Excess (deficiency) of receipts over disbursements	-	525	-	(10,658)	6,555	9,687
Cash and investments - ending	\$ 20,033	\$ 4,328	\$ 10,852	\$ -	\$ 59,097	\$ 76,562

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Courthouse Rental	Health Tobacco Cessation	Project Income.Coalition Prev	Drug Court/Fees From Clerk	County Drug Free Community	Drug Treatment Court Donations
Cash and investments - beginning	\$ 4,635	\$ 123,449	\$ 570	\$ 41,978	\$ 80,780	\$ 95
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	50,722	-	-	-	-
Fines and forfeits	-	-	-	19,156	77,087	-
Other receipts	-	-	-	-	-	-
Total receipts	-	50,722	-	19,156	77,087	-
Disbursements:						
Personal services	-	46,401	-	21,387	-	-
Supplies	-	7,965	-	52	-	75
Other services and charges	-	3,888	-	14,960	102,145	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	4,635	-	570	-	-	-
Total disbursements	4,635	58,254	570	36,399	102,145	75
Excess (deficiency) of receipts over disbursements	(4,635)	(7,532)	(570)	(17,243)	(25,058)	(75)
Cash and investments - ending	\$ -	\$ 115,917	\$ -	\$ 24,735	\$ 55,722	\$ 20

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Weights Measures Ordinance	County Per Diems	Juvenile Facility Coit	Impact	Pilot Family Court Grant	Indiana Judicial Supreme Ct Grant
Cash and investments - beginning	\$ 12,612	\$ 451,284	\$ 374,761	\$ 4,398	\$ 5,576	\$ 2,601
Receipts:						
Taxes	-	-	1,047,572	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	377,997	-	-	-	9,925
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,535	-	-	-
Total receipts	-	377,997	1,049,107	-	-	9,925
Disbursements:						
Personal services	-	-	1,047,752	-	-	-
Supplies	-	-	32,337	-	-	3,350
Other services and charges	-	-	92,307	-	5,360	4,110
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	216	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	1,172,396	-	5,576	7,460
Excess (deficiency) of receipts over disbursements	-	377,997	(123,289)	-	(5,576)	2,465
Cash and investments - ending	\$ 12,612	\$ 829,281	\$ 251,472	\$ 4,398	\$ -	\$ 5,066

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Igic Addressing Grant	Bio-Terrorism Grant 2004	Big City Seat Belt 2003-2004	Juvenile Services Non-Reverting	Pandemic Flu	Mccsc Dept Of Education
Cash and investments - beginning	\$ 3,000	\$ 7,106	\$ 5,761	\$ 1,317,833	\$ 3,805	\$ 24,344
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	11,428	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	1	-
Total receipts	-	11,428	-	-	1	-
Disbursements:						
Personal services	-	9,019	-	-	-	24,344
Supplies	-	1,679	-	-	-	-
Other services and charges	-	730	-	20,100	3,806	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	11,428	-	20,100	3,806	24,344
Excess (deficiency) of receipts over disbursements	-	-	-	(20,100)	(3,805)	(24,344)
Cash and investments - ending	\$ 3,000	\$ 7,106	\$ 5,761	\$ 1,297,733	\$ -	\$ -

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Juvenile Title li Grant	Stop Grant Prosecutor	Y.S. Federal School Program	Convention Center Revenue	Jabg Grant	Bloomington Township Tif Fund
Cash and investments - beginning	\$ 50	\$ (44,482)	\$ 3,587	\$ 56,628	\$ 4	\$ 366,800
Receipts:						
Taxes	-	-	-	-	-	85,216
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	95,471	12,203	416,944	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	2	-	-	-
Total receipts	-	95,471	12,205	416,944	-	85,216
Disbursements:						
Personal services	-	67,046	-	-	-	-
Supplies	-	-	9,461	3,008	-	-
Other services and charges	-	-	-	483,448	4	292,081
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	67,046	9,461	486,456	4	292,081
Excess (deficiency) of receipts over disbursements	-	28,425	2,744	(69,512)	(4)	(206,865)
Cash and investments - ending	\$ 50	\$ (16,057)	\$ 6,331	\$ (12,884)	\$ -	\$ 159,935

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Fullerton Pike Tif Fund	Richland Township Tif Fund	Juvenile Coit Rainy Day	Prosecutor Arra	Pros-Diversion User Fee	Substance Abuse-Courts
Cash and investments - beginning	\$ 770,921	\$ 4,856,281	\$ 164,275	\$ 112,595	\$ 513,124	\$ 128,760
Receipts:						
Taxes	414,523	2,050,034	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	448,490	291,953
Other receipts	-	1,777	-	-	304	-
Total receipts	<u>414,523</u>	<u>2,051,811</u>	<u>-</u>	<u>-</u>	<u>448,794</u>	<u>291,953</u>
Disbursements:						
Personal services	-	-	-	-	648,077	377,427
Supplies	-	-	-	237	950	6,816
Other services and charges	2,000	2,139,138	-	-	111,133	18,015
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	6,925	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>2,000</u>	<u>2,139,138</u>	<u>-</u>	<u>237</u>	<u>767,085</u>	<u>402,258</u>
Excess (deficiency) of receipts over disbursements	<u>412,523</u>	<u>(87,327)</u>	<u>-</u>	<u>(237)</u>	<u>(318,291)</u>	<u>(110,305)</u>
Cash and investments - ending	<u>\$ 1,183,444</u>	<u>\$ 4,768,954</u>	<u>\$ 164,275</u>	<u>\$ 112,358</u>	<u>\$ 194,833</u>	<u>\$ 18,455</u>

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Multi State Learning	Future Clinic	Go Bond 2010 Debt	Bja Drug Court Enhancement	County Building Preservation	Monroe County Properties Fund
Cash and investments - beginning	\$ 3,824	\$ 5,752	\$ 318,493	\$ (5,272)	\$ 126,932	\$ 849
Receipts:						
Taxes	-	-	52,201	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	69,969	-	21,662	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	4,635	-
Total receipts	-	69,969	52,201	21,662	4,635	-
Disbursements:						
Personal services	-	13,533	-	35,940	-	-
Supplies	177	13,171	-	-	-	311
Other services and charges	-	3,086	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	45,931	370,694	-	-	-
Total disbursements	177	75,721	370,694	35,940	-	311
Excess (deficiency) of receipts over disbursements	(177)	(5,752)	(318,493)	(14,278)	4,635	(311)
Cash and investments - ending	\$ 3,647	\$ -	\$ -	\$ (19,550)	\$ 131,567	\$ 538

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	General Obligation Bond 08	General Obligation Bond 07	Capital	Aviation Building	Curry Building Project	Convention Center Maintenance
Cash and investments - beginning	\$ 143,731	\$ 14	\$ 982,472	\$ 492,976	\$ 6,161	\$ 355,122
Receipts:						
Taxes	-	-	-	-	-	24,000
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	16,228	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	2,796	-	-
Total receipts	-	-	-	19,024	-	24,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	259,195
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	143,731	14	977,968	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	143,731	14	977,968	-	-	259,195
Excess (deficiency) of receipts over disbursements	(143,731)	(14)	(977,968)	19,024	-	(235,195)
Cash and investments - ending	\$ -	\$ -	\$ 4,504	\$ 512,000	\$ 6,161	\$ 119,927

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Aviation Construction	2001 Coit Capital Expense Fund	Donations To Youth Shelter	Probation Dept Donations	Aps-Unit 10 Donations	Donation-Vietnam Memorial
Cash and investments - beginning	\$ 513,759	\$ 1,758,367	\$ 19,618	\$ 1,183	\$ 1,923	\$ 200
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	144,192	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,727	-	4,957	345	1,000	-
Total receipts	<u>153,919</u>	<u>-</u>	<u>4,957</u>	<u>345</u>	<u>1,000</u>	<u>-</u>
Disbursements:						
Personal services	-	154	-	-	-	-
Supplies	-	-	-	744	-	-
Other services and charges	-	2,000	1,537	-	156	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	148,158	-	-	-	-	-
Other disbursements	-	1,756,213	-	-	-	-
Total disbursements	<u>148,158</u>	<u>1,758,367</u>	<u>1,537</u>	<u>744</u>	<u>156</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>5,761</u>	<u>(1,758,367)</u>	<u>3,420</u>	<u>(399)</u>	<u>844</u>	<u>-</u>
Cash and investments - ending	<u>\$ 519,520</u>	<u>\$ -</u>	<u>\$ 23,038</u>	<u>\$ 784</u>	<u>\$ 2,767</u>	<u>\$ 200</u>

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Safeplace Donations	Recorder	Treasurer	Health Insurance	Employee Morale	Collection Fees/Personal Property
Cash and investments - beginning	\$ 146	\$ 50	\$ 10,577,271	\$ 1,583,912	\$ 3,011	\$ 15,917
Receipts:						
Taxes	-	-	1,412,541	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	3,078,762	-	-	-
Charges for services	-	452,968	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	5,669,658	2,016	12,191
Total receipts	-	452,968	4,491,303	5,669,658	2,016	12,191
Disbursements:						
Personal services	-	-	-	-	-	27,567
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	452,968	10,577,271	5,130,354	1,605	-
Total disbursements	-	452,968	10,577,271	5,130,354	1,605	27,567
Excess (deficiency) of receipts over disbursements	-	-	(6,085,968)	539,304	411	(15,376)
Cash and investments - ending	\$ 146	\$ 50	\$ 4,491,303	\$ 2,123,216	\$ 3,422	\$ 541

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	City Wireless Revenue	Riverboat Distribution	County Option Tax	Coit Homestead Credit	Benefit Clearinghouse	Fines And Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 1,020,330	\$ 9,001
Receipts:						
Taxes	-	-	21,999,009	1,348,208	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	754,487	-	-	-	-
Charges for services	218,156	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	28,073
Other receipts	-	-	-	-	9,002,837	-
Total receipts	<u>218,156</u>	<u>754,487</u>	<u>21,999,009</u>	<u>1,348,208</u>	<u>9,002,837</u>	<u>28,073</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	162,979	754,487	21,999,009	1,348,208	9,343,974	32,072
Total disbursements	<u>162,979</u>	<u>754,487</u>	<u>21,999,009</u>	<u>1,348,208</u>	<u>9,343,974</u>	<u>32,072</u>
Excess (deficiency) of receipts over disbursements	<u>55,177</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(341,137)</u>	<u>(3,999)</u>
Cash and investments - ending	<u>\$ 55,177</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 679,193</u>	<u>\$ 5,002</u>

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Real Estate Disclosure	City Pass Through(Building)	Ellettsville Pass Thru(Building)	Area Ten Mass Transportation	Performance And Maint Bond	Aviation Airport Collecton
Cash and investments - beginning	\$ 825	\$ 29,323	\$ 547	\$ -	\$ 33,946	\$ 7,220
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	34,305	12,231	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	17,128	-	-	840,972	157,750	282,231
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>17,128</u>	<u>34,305</u>	<u>12,231</u>	<u>840,972</u>	<u>157,750</u>	<u>282,231</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	840,972	11,943	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	17,198	47,326	11,947	-	-	289,450
Total disbursements	<u>17,198</u>	<u>47,326</u>	<u>11,947</u>	<u>840,972</u>	<u>11,943</u>	<u>289,450</u>
Excess (deficiency) of receipts over disbursements	<u>(70)</u>	<u>(13,021)</u>	<u>284</u>	<u>-</u>	<u>145,807</u>	<u>(7,219)</u>
Cash and investments - ending	<u>\$ 755</u>	<u>\$ 16,302</u>	<u>\$ 831</u>	<u>\$ -</u>	<u>\$ 179,753</u>	<u>\$ 1</u>

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Health Dept Collection	Building Dept Collection	Planning Dept Collection	Park & Rec Collection	Prosecutor's Trust
Cash and investments - beginning	\$ 15,476	\$ 175	\$ -	\$ 200	\$ 3,998
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	475,496	53,583	-	-
Intergovernmental	-	-	-	-	-
Charges for services	415,973	-	-	173,486	92,295
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>415,973</u>	<u>475,496</u>	<u>53,583</u>	<u>173,486</u>	<u>92,295</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	88,079
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	431,299	475,496	53,583	173,486	-
Total disbursements	<u>431,299</u>	<u>475,496</u>	<u>53,583</u>	<u>173,486</u>	<u>88,079</u>
Excess (deficiency) of receipts over disbursements	<u>(15,326)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,216</u>
Cash and investments - ending	<u>\$ 150</u>	<u>\$ 175</u>	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ 8,214</u>

MONROE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Sheriff's Department	Community Correction/Probation Fee'	Sheriff Pension Trust	Richland TIF Debt Funds	Totals
Cash and investments - beginning	\$ 622	\$ -	\$ 5,108,458	\$ 778,262	\$ 72,622,284
Receipts:					
Taxes	-	-	-	-	204,843,516
Licenses and permits	-	-	-	-	998,812
Intergovernmental	-	-	-	-	10,024,322
Charges for services	897,633	904,827	-	-	13,518,771
Fines and forfeits	-	-	-	-	14,538,379
Other receipts	-	-	433,199	958,378	22,286,866
Total receipts	<u>897,633</u>	<u>904,827</u>	<u>433,199</u>	<u>958,378</u>	<u>266,210,666</u>
Disbursements:					
Personal services	-	-	-	-	29,899,918
Supplies	-	-	-	-	2,551,498
Other services and charges	-	-	-	-	19,215,919
Debt service - principal and interest	-	-	-	-	493,335
Capital outlay	-	-	-	-	2,874,114
Other disbursements	897,548	904,827	252,273	505,041	216,529,141
Total disbursements	<u>897,548</u>	<u>904,827</u>	<u>252,273</u>	<u>505,041</u>	<u>271,563,925</u>
Excess (deficiency) of receipts over disbursements	<u>85</u>	<u>-</u>	<u>180,926</u>	<u>453,337</u>	<u>(5,353,259)</u>
Cash and investments - ending	<u>\$ 707</u>	<u>\$ -</u>	<u>\$ 5,289,384</u>	<u>\$ 1,231,599</u>	<u>\$ 67,269,025</u>

MONROE COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2011

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

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 6,626,559
Infrastructure	497,620,839
Buildings	64,045,602
Machinery and equipment	11,442,322
Computer software	170,000
Construction in progress	<u>979,756</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 580,885,077</u>

MONROE COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 Decemeber 31, 2011

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
AT and T	\$ 1,031,374	\$ 243,738
Bonds payable:		
General obligation bonds:		
Bonds of 2004	1,576,732	268,000
Bonds of 2007	4,440,000	252,094
Holding Corporations		
Monroe County Jail, Law Enforcement and Governmental Space Building Corporation	8,925,000	924,000
Convention Center Holding Corporation Land purchase	<u>6,610,340</u>	<u>501,575</u>
Total governmental activities debt	<u>\$ 22,583,446</u>	<u>\$ 2,189,407</u>

MONROE COUNTY  
OTHER REPORTS

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

County Auditor  
County Commissioners  
County Council  
County Sheriff

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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INDIANAPOLIS, INDIANA 46204-2769

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Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF MONROE COUNTY, INDIANA

Compliance

We have audited the compliance of the Monroe County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2011. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2011.

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 THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133  
(Continued)

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

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

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

June 14, 2012

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

MONROE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 30, 2011

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
Pass-Through Indiana Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	CY2011	\$ 5,296
National School Lunch Program	10.555	CY2011	5,546
Total for cluster			<u>10,842</u>
Child and Adult Care Food Program	10.558	CY2011	1,361
Child and Adult Care Food Program			<u>1,361</u>
Total for federal grantor agency			<u>12,203</u>
<b>U.S. DEPARTMENT OF JUSTICE</b>			
Pass-Through Indiana Criminal Justice Institute			
JAG Program Cluster			
Edward Byrne Memorial Justice Assistance Grant Program	16.738		
FY 2010		10-DJ-011	9,925
FY 2011		11-DJ-011	55,564
Total for cluster			<u>65,489</u>
Juvenile Accountability Block Grants	16.523		
2009 Juvenile Accountability Block Grants		D3-11-604Z	5,048
2010 Juvenile Accountability Block Grants		08JB-015	29,173
Total for program			<u>34,221</u>
Juvenile Justice and Delinquency Prevention Allocation to States	16.540		
Title Formula Grant Program		11-JF-013	7,431
Crime Victim Assistance	16.575		
2011 Crime Victim Assistance		10VAPR153	29,540
Monroe County CASA		10VAPR193 09-VA	10,191
Total for program			<u>54,983</u>
Drug Court Discretionary Grant Program	16.585		
Drug Court Program		10-DC-003	21,662
ARRA - Violence Against Women Formula Grants	16.588		
ARRA		09-STR-11	99,672
Total for federal grantor agency			<u>323,189</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
Pass-Through Indiana Department of Transportation			
Highway Planning and Construction Cluster			
ARRA - Highway Planning and Construction	20.205		
ARRA - Monroe Dam		A249-10-320099A	14,847
ARRA - Old State Road 37		A249-10-320097A	21,822
ARRA - Fairfax Road		A249-10-320090	27,557
ARRA - Old State Road 37		A249-10-320089A	21,567
Highway Planning and Construction	20.205		
Hunter Creek Bridge		A249-8-320416	35,658
Union Rail Trail Greenway		0902215	61,766
Bridge 140		A249-10-321015	33,596
Rockport Road		A249-10-320086	15,375
Vernal Pike		9683080	299,162
Total for cluster			<u>531,350</u>
Pass-Through Indiana Criminal Justice Institute			
Highway Safety Cluster			
Safety Belt Performance Grants	20.609		
Traffic Safety Grant		OP11-02-01-70	7,500
Traffic Safety Grant		OP12-04-02-57	3,038
Total for cluster			<u>10,538</u>
Direct Award			
Airport Improvement Program	20.106		
AIP		3-18-000628	144,192
Pass-Through Indiana Department of Transportation			
Formula Grants for Other Than Urbanized Areas	20.509		
2010 Operating Grants		18-028-090	506,040
ARRA - Formula Grants for Other Than Urbanized Areas Recovery	20.509		
ARRA 2010 Capital Grants		A249-09-321052	84,295
ARRA 2011 Capital Grants		A249-10-321077	41,950
Total for program			<u>632,285</u>

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

MONROE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 30, 2011  
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF TRANSPORTATION (continued)</u>			
Pass-Through Indiana Department of Homeland Security Interagency Hazardous Materials Public Sector Training and Planning Grants Hazardous Materials EMP Grants	20.703	C44P-2-171A	4,800
Total for federal grantor agency			<u>1,323,165</u>
<u>U.S. DEPARTMENT OF ENERGY</u>			
Pass-Through Indiana Office of Energy Development ARRA Energy Efficiency and Conservation Block Grant Program (EECBG) ARRA - Energy Grants	81.128	A302-11-EECE	84,747
Total for federal grantor agency			<u>84,747</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Immunization Cluster Immunization Grants	93.268	1P152-5	18,071
TANF Cluster Temporary Assistance for Needy Families (TANF)	93.558	None	31,260
Pass-Through Indiana Family and Social Services Administration Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation Adult Protection Services	93.041	53-11PV2740	29,029
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness Bio-Terrorism Grant H1N1	93.069	A70-1-053 A70-1-0531724	1,782 8,467
Total for program			<u>10,249</u>
Family Planning Services Family Planning Title X	93.217	Title X	191,006
Pass-Through Indiana Family and Social Services Administration Substance Abuse and Mental Health Services, Projects of Regional and National Significance IN Strategic Prevention Framework	93.243	93-08-XQ-2740	74,904
Pass-Through Indiana Department of Child Services Child Support Enforcement Clerk's Reimbursement Prosecutor's Reimbursement Court's Reimbursement Prosecutor Prosecutor Incentive Clerk Incentive Indirect Cost	93.563	None None None None None None None	41,087 554,777 148,571 42,428 28,529 26,674 211,010
Total for program			<u>1,053,076</u>
Basic Center Grant Run Away and Homeless Grant	93.623	9U32G	72,783
Pass-Through Indiana State Department of Health National Bioterrorism Hospital Preparedness Program Preparedness Grant 2011	93.889	BHP152-3	9,646
Preventive Health Services, Sexually Transmitted Disease Control Grants Comprehensive Sexually Transmitted Disease Prevention Systems	93.977	STD152-1	47,365
Total for federal grantor agency			<u>1,537,389</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Homeland Security Cluster Citizen Corporation	97.053	C44P-1-063A	8,093
Emergency Management Performance Grants Emergency Management Emergency Management	97.042	C44P-1-131A C44P-1-1339A	3,750 43,809
Total for program			<u>47,559</u>
Total for federal grantor agency			<u>55,652</u>
Total federal awards expended			<u>\$ 3,336,345</u>

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

MONROE COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Monroe County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. 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.

**Note 2. Subrecipients**

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2011:

Program Title	Federal CFDA Number	2011
ARRA Formula Grants for Other Than Urbanized Areas	20.509	\$ 126,245
Formula Grants for Other Than Urbanized Areas	20.509	506,040

MONROE 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?	yes
Noncompliance material to financial statement noted?	no

Federal Awards:

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

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	Highway Planning and Construction Cluster Child Support Enforcement

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

Auditee qualified as low-risk auditee?	yes
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MONROE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

***Section II – Financial Statement Findings***

***FINDING 2012-1 - INTERNAL CONTROLS OVER FEDERAL GRANTS AND REPORTING***

We noted several deficiencies in the internal control system of the county related to federal grants and reporting. We believe the following deficiencies constitute a significant deficiency:

1. Preparing Federal Grant Schedule: Effective internal control over federal financial reporting involves the identification and analysis of the risks of material misstatement to the County's federal financial statement and then determining how those identified risks should be managed. The County has not identified risks to the preparation of a reliable federal grant schedule and as a result has failed to design effective controls over the preparation of the federal grant schedule to prevent or detect material misstatements.
2. Federal grant receipts were not always maintained in a separate fund. Adequate records were not kept containing CFDA numbers, grant identification numbers and award year.

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

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

The failure to establish internal controls could enable material misstatements of the federal grant schedule to go undetected.

We recommended that the County's management establish controls, including segregation of duties, related to the preparation of the federal grant schedule.

***Section III – Federal Award Findings and Questioned Costs***

No matters are reportable.

MONROE COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.



AMY GERSTMAN  
Monroe County Auditor

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501 North Morton St., Suite 216  
Bloomington, IN 47404  
Office (812) 349-2510  
Fax (812) 349-2280

## CORRECTIVE ACTION PLAN

### Section II – Financial Statement Findings

#### FINDING 2012: INTERNAL CONTROLS OVER FEDERAL GRANTS AND REPORTING

Auditee Contact Person:

Amy Gerstman, Auditor [agerstman@co.monroe.in.us](mailto:agerstman@co.monroe.in.us) 812-349-2510

Expected completion date: 12/31/2012

Corrective Action:

The second financial deputy in Monroe County Auditing will reserve five to ten hours per week reviewing and maintaining grant files and the Federal Schedule of Grants for compliance. This employee will take necessary action when needed, such as gathering documents or contacting grantee and/or grantor for follow-up information.

Sincerely,

Amy Gerstman, Auditor  
May 22, 2012

MONROE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 14, 2012, with Amy Gerstman, Auditor; Steve Saulter, County Financial Director; Therese K. Chambers, Chief Deputy Auditor; Mark Stoops, President of the Board of County Commissioners, Iris F. Kiesling, Vice President of the Board of County Commissioners; Patrick Stoffers, County Commissioner; Geoff McKim, President of the County Council, Marty Hawk, County Council, Julie Thomas, County Council; David Schilling, Administrative Attorney, R. Michael Flory, Attorney County Council; Kevin W. Dogan, County Attorney; and Jason Carnes, Commissioners' Administrator.