B39160

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

ANNUAL FINANCIAL REPORT

2010

MONROE COUNTY, INDIANA

FILED

08/29/2011

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SCHEDULE OF OFFICIALS

Office	Official	Term
Auditor	Amy Gertsman	01-01-09 to 12-31-12
Treasurer	Catherine Smith	01-01-09 to 12-31-12
Clerk	Jim Fielder	01-01-07 to 12-31-10
	Linda Robbins	01-01-11 to 12-31-14
Sheriff	James L. Kennedy	01-01-07 to 12-31-14
Recorder	Sam Allison	01-01-07 to 12-31-10
	Jim Fielder	01-01-11 to 12-31-14
President of the Board of County Commissioners	Patrick Stoffers	01-01-10 to 12-31-11
President of the County Council	Geoff McKim	01-01-10 to 12-31-10
	Julie Thomas	01-01-11 to 12-31-11

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF MONROE COUNTY, INDIANA

We have audited the accompanying financial statement(s) of Monroe County (County), for the year ended December 31, 2010. These financial statement(s) are the responsibility of the County's management. Our responsibility is to express opinions on these financial statement(s) 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(s) are 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(s). 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(s).

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

In our opinion, the financial statement(s) 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, 2010, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated August 1, 2011, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

Our audit was conducted for the purpose of forming an opinion on the County's financial statement(s). 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(s). Such information has been subjected to the auditing procedures applied in the audit of the financial statement(s) and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement(s) taken as a whole.

Included in the financial statement(s) 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(s) taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement(s). The Combining Schedule(s) 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(s). The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the financial statement(s) and, accordingly, we express no opinion on them.

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

STATE BOARD OF ACCOUNTS

August 1, 2011

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

TO: THE OFFICIALS OF MONROE COUNTY, INDIANA

We have audited the financial statement(s) of Monroe County (County), for the year ended December 31, 2010, and have issued our report thereon dated August 1, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion(s) on the financial statement(s), 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(s) will not be prevented or detected and corrected on a timely basis.

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

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

Compliance and Other Matters

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

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

STATE BOARD OF ACCOUNTS

August 1, 2011

FINANCIAL STATEMENT(S)

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

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
General	$ 5,493,241	$ 38,582,933	$ 30,097,409	$ 13,978,765
Local Road And Street	2,771,265	862,082	809,317	2,824,030
Aviation	187,311	948,307	730,636	404,982
Accident Report	906	2,082	-	2,988
Firearms Training	54,750	34,168	27,163	61,755
Co. Park Operating Fund	80,783	147,214	144,934	83,063
Health	8,357	1,143,113	866,622	284,848
Donation For Emergency Mgt	565	-	-	565
Economic Development Operating	767	1,000	-	1,767
Animal Control Fines And Fees	80,887	14,046	23,556	71,377
Crime Control	2,019	-	1,090	929
Law Enforcement Continuing Ed	5,892	2,737	-	8,629
Clerk's Records Perpetuation	51,603	65,873	76,501	40,975
Youth Service Board Dev	176	-	-	176
E911-Land Line Telephone	554,852	252,756	317,324	490,284
Emergency Planning/Right To Know	62,681	11,434	23,461	50,654
Convention And Tourism	806,271	1,631,469	1,657,982	779,758
Highway	1,049,421	3,952,472	4,269,005	732,888
Prosecutor Incentive Ivd	13,119	-	-	13,119
Extradition	10,939	13,158	10,707	13,390
Juvenile Probation Service	46,636	22,943	36,056	33,523
Probation User Fees-Adult	140,363	365,233	290,133	215,463
Recorder's Records Perpetuation	340,643	175,197	304,798	211,042
County User Fee Fund	744,388	34,450	697,728	81,110
Health Maintenance	208,896	74,893	102,591	181,198
Guardian Ad Litem/Court	83	41,715	41,715	83
Plat Book	15,347	19,013	29,623	4,737
Co. Corr./Misdemeanant	76,199	83,426	32,251	127,374
Supplemental Public Defender Svc	534,952	577,314	474,556	637,710
Surveyor's Corner Perpetuation	68,412	17,420	42,069	43,763
Jury Pay	19,298	23,516	15,138	27,676
Iysa Lilly Endowment Grant	-	1,400	1,400	-
Assest Building Coalition 10-11	-	79,144	64,665	14,479
1504 Safe Place Grant 10-11	-	3,018	782	2,236
Runaway & Homeless Youth 10-11	-	3,279	18,333	(15,054)
Hand Up! Grant	-	3,220	3,220	-
1503 Ysb Grant 10-11	-	32,048	6,906	25,142
Polling Place Grant	-	19,340	-	19,340
Juv Reentry Blk Grant 10-11	-	3,505	26,198	(22,693)
Forensic Problem Gambling	-	13,336	11,394	1,942
Energy Efficiency Con Blk Grant	-	30,778	83,078	(52,300)
Rainy Day	3,252,858	1,022,538	66,114	4,209,282
Project Income/Job Release	482,359	519,644	522,487	479,516
Reassessment	152,853	1,966,951	1,993,320	126,484
Sheriff's Commissary	127,833	163,772	167,901	123,704
Dare/Prevent/Pros.	3,838	-	3,838	-
Immunization	-	-	18,071	(18,071)
Levy Excess	-	90,814	89,870	944
Drug Court 010 Probation	-	65,369	62,347	3,022
Community Correction Grant 10	-	387,065	303,030	84,035
Comm Transition Program 10-11	-	1,738	-	1,738
Trail Court Interpreter 10-11	-	4,750	1,880	2,870
Community Dev Block Grant	-	395,000	395,000	-
Adult Protection 10-11	-	29,544	48,989	(19,445)
Sheriff Sale Administration	34,751	29,600	30,213	34,138
Operation Pullver 09/10	-	17,377	16,740	637
Wireless Emergency Telephone System	375,119	219,805	232,104	362,820
County Id Security Protection	73,079	40,878	58,632	55,325
County Search/Recovery	3,504	21,387	23,117	1,774
Clerk's Incentive (New)	40,335	38,843	22,340	56,838
Strike Force Forfeiture	92,971	424	28,980	64,415
Cable Franchise Fees	791,208	450,848	395,465	846,591
Prosecutor's Incentive	115,709	147,404	183,075	80,038
Vehicle Inspection-Sheriff	3,881	3,897	2,260	5,518

The notes to the financial statement(s) 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, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Curry Building Operating	271	-	271	-
Public Health Emergency	20,033	762	762	20,033
False Alarm Fees	3,803	-	-	3,803
Medical Care For Inmates	10,852	-	-	10,852
Prosecutor Drug Investigation Fund	1,658	-	1,658	-
Parks And Recreation Nature/Grant	13,471	6,819	9,632	10,658
Alternative Dispute Resolution	43,537	13,000	3,995	52,542
County Assessor Real Estate Disclos	57,315	9,560	-	66,875
Courthouse Rental	4,412	1,220	997	4,635
New Life New Life	(17,417)	17,417	-	-
Health Tobacco Cessation	118,194	50,721	45,466	123,449
Project Income.Coalition Prev	570	-	-	570
Problem Solving Court	53,325	16,407	27,754	41,978
County Drug Free Community	65,819	89,799	74,838	80,780
Drug Treatment Court Donations	95	-	-	95
Weights Measures Ordinance	12,252	360	-	12,612
County Per Diems	291,834	171,150	11,700	451,284
Juvenile Facility Coit	211,049	1,235,231	1,071,519	374,761
Community Transition Program 07	2,100	-	2,100	-
Homeland Security Grant Program	(4,643)	5,724	1,081	-
Community Corrections 2002-03	2,968	-	2,968	-
Impact	4,881	-	483	4,398
Pilot Family Court Grant	11,604	-	6,028	5,576
Ysb-Spf/Sig 09-10	26,684	92,993	119,677	-
Ysb Block Grant 08-09	16,443	-	16,443	-
Indiana Judicial Supreme Ct Grant	5,538	4,347	7,284	2,601
Ctp 08-09	730	-	730	-
Commun Ity Corrections 09-10	57,408	286,713	344,121	-
Ctp 09-10	1,738	5,777	7,515	-
Trial Court Interpreter 08-09	760	-	760	-
Igic Adressing Grant	3,000	-	-	3,000
Psf Foundation Grant	211	-	211	-
Family Planning Clinic Grant	21,674	44,520	66,194	-
Bio-Terrorism Grant 2004	9,662	11,510	14,066	7,106
Safeplace Grant 08-09	(8,691)	10,997	2,306	-
Jabg/Shocap Grant	(16,238)	27,741	11,503	-
Operation Pullover 08-09	(2,970)	2,970	-	-
Big City Seat Belt 2003-2004	6,009	-	248	5,761
Citizens Corp Grant	157	-	157	-
2004 Law Enf. Terrorism Grant	1	-	1	-
Juvenile Services Non-Reverting	1,335,833	-	18,000	1,317,833
Pandemic Flu	84,376	69,017	149,588	3,805
Ysb Safe Place 09-11	(4,488)	13,973	9,485	-
Runaway And Homeless Youth 09-10	(2,602)	51,290	48,688	-
Mccsc Dept Of Education	24,668	46,491	46,815	24,344
Ysb Block Grant 09-11	(16,857)	45,668	28,811	-
Drug Court 09	(32,685)	32,685	-	-
Juvenile Title Ii Grant	(8,242)	30,001	21,709	50
Jag Grant/Arra/Drug Court	(16,538)	124,634	108,096	-
Monroe 2007 Letpp Gis Grant	(14,894)	14,894	-	-
Trial Court Interpreter 09-10	3,165	760	3,925	-
Stop Grant Prosecutor	(17,961)	52,427	78,948	(44,482)
Y.S. Federal School Program	1,487	12,677	10,577	3,587
Convention Center Revenue	49,743	451,056	444,171	56,628
Adult Prot Serv 08-09	(81)	81	-	-
Adult Prot Serv 09-10	(11,807)	69,222	57,415	-
Jabg Grant	4	-	-	4
Adult Protective Services 07-08	22	-	22	-
Bloomington Township Tif Fund	218,866	151,434	3,500	366,800
Fullerton Pike Tif Fund	385,745	386,801	1,625	770,921
Richland Township Tif Fund	5,817,249	1,104,616	2,065,584	4,856,281
Juvenile Coit Rainy Day	-	164,275	-	164,275
Excise Tax Allocation	-	5,404,821	5,404,821	-

The notes to the financial statement(s) 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, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Final Hea1001-2007 2008Ptrc&Hs	-	447,806	447,806	-
Prosecutor Arra	-	116,181	3,586	112,595
Pros-Diversion User Fee	-	1,286,192	773,068	513,124
Subatance Abuse-Courts	-	478,914	350,154	128,760
Multi State Learning	-	4,000	176	3,824
Future Clinic	-	212,772	207,020	5,752
Justice Building Bond	177,381	-	177,381	-
Curry Building Bond	175,378	-	175,378	-
General Obligation Bond 09-Debt Ser	3,337	1,035,304	1,038,641	-
General Obligation Bond 08 Debt Sev	8,656	-	8,656	-
Convention Center Bond	7,819	163,181	171,000	-
Go Bond 2010 Debt	-	2,346,897	2,028,404	318,493
Bja Drug Court Enhancement	-	-	5,272	(5,272)
Cumulative Capital Development	2,586,589	3,163,086	2,190,745	3,558,930
Co. Park Capital Fund	4,941	22,729	21,665	6,005
Cumulative Bridge	3,825,361	2,400,022	2,122,626	4,102,757
MC Bldg Pres/Blgtn Foundation	126,932	-	-	126,932
Monroe County Properties Fund	970	-	121	849
General Obligation Bond 05	28,428	-	28,428	-
General Obligation Bond 08	984,908	-	841,177	143,731
General Obligation Bond 07	174,611	-	174,597	14
General Obligation Bond 09	104,870	-	104,870	-
GO Bond 2010 Capital	2,000,000	7,114	1,024,642	982,472
Aviation Building	467,600	25,376	-	492,976
Curry Building Project	13,751	-	7,590	6,161
County Coit Capital Expense	3,069	-	3,069	-
County Building Projects Fund	2,631	-	2,631	-
Convention Center Maintenance	108,070	327,100	80,048	355,122
Aviation Construction	512,894	495,082	494,217	513,759
2001 Coit Capital Expense Fund	1,801,299	3,070	46,002	1,758,367
Congressional School Principal	32,628	352	-	32,980
Donations To Youth Shelter	20,054	1,215	1,651	19,618
Probation Dept Donations	2,042	154	1,013	1,183
Aps-Unit 10 Donations	858	2,000	935	1,923
Donation-Vietnam Memorial	200	-	-	200
Safeplace Donations	146	-	-	146
City And Town Court Costs	59,159	51,842	85,517	25,484
Coroners Training & Con'T Education	1,411	3,790	4,272	929
Congressional School Interest	21,534	-	653	20,881
Clerk	1,955,588	12,297,639	13,004,145	1,249,082
Surplus Tax Sale	1,143,184	920,782	1,400,839	663,127
Tax Sale Redemption	6,553	220,733	227,286	-
Surplus Tax Overpayments	100,932	285,099	277,955	108,076
Sewage Collections	11,330	1,965	13,295	-
Overweight Vehicle Fines	1,110	2,150	3,260	-
Recorder	50	550,295	550,295	50
Infraction Judgements	17,324	114,585	107,133	24,776
Inheritance Tax	528,360	4,109,923	3,341,857	1,296,426
Treasurer	29,725,487	10,577,271	29,725,487	10,577,271
Sheriff's Inmate Trust	6,725	459,174	454,114	11,785
Health Insurance	1,729,967	1,028,215	1,174,270	1,583,912
Bail Bond Fees Spec Death Benefit	620	8,935	8,470	1,085
Education License Plates	-	5,194	5,194	-
Innkeepers/Treas Collect	-	1,818,649	1,818,649	-
Financial Institution Tax	-	624,358	626,148	(1,790)
Wheel Tax	1,680	2,336,748	2,334,908	3,520
Mortgage Fees-State Share	2,225	6,681	5,843	3,063
Interstate Compact	218	1,343	1,373	188
Commerical Vehicle Excise Tax	-	562,510	562,510	-
Homestead Credit Rebate	138,457	-	1,576	136,881
Employee Morale	4,328	2,708	4,025	3,011
Tax Distribution	(11,139)	136,065,605	136,054,466	-
Collection Fees/Personal Property	6,913	25,458	16,454	15,917
City Wireless Revenue	101,312	219,005	320,317	-

The notes to the financial statement(s) 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, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Riverboat Distribution	-	754,487	754,487	-
County Option Tax	-	25,934,752	25,934,752	-
Special Coit Excess	-	2,202,942	2,202,942	-
Coit Homestead Credit	1,004,955	1,333,064	2,338,019	-
Supplemental Insurance	(58)	58	-	-
Hea 1001	6,222	1,184,021	1,168,718	21,525
Benefit Clearinghouse	453,793	9,318,265	8,751,728	1,020,330
Fines And Forfeitures	8,055	32,538	31,592	9,001
Real Estate Disclosure	845	9,560	9,580	825
City Pass Through(Building)	29,834	53,984	54,495	29,323
Ellettsville Pass Thru(Building)	1,808	4,971	6,232	547
Area Ten Mass Transportation	-	2,218,462	2,218,462	-
Performance And Maint Bond	11,000	37,409	14,463	33,946
Aviation Airport Colleciton	-	286,653	279,433	7,220
Health Dept Collection	150	394,506	379,180	15,476
Building Dept Collection	175	440,998	440,998	175
Planning Dept Collection	-	37,136	37,136	-
Park & Rec Collection	200	177,163	177,163	200
Prosecutor's Trust	7,011	117,482	120,495	3,998
Sheriff's Department	537	1,378,750	1,378,665	622
Sheriff Pension	4,928,850	464,404	284,796	5,108,458
Richland TIF Debt Funds	746,878	536,000	504,616	778,262
Community Correction/Probation Fee'	-	861,930	861,930	-
Totals	$ 83,735,428	$ 297,857,980	$ 308,971,124	$ 72,622,284

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

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

C. Cash and Investments

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

D. Receipts

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

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

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.

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).

Utility fees which are comprised mostly of charges for current services.

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 statements. The aggregate disbursements may include, but are not limited to, 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.

Utility operating expenses which include all outflows for operating the utilities.

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.

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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement and replacement items purchased.

Note 6. Pension Plan(s)

A. Public Employees' Retirement Fund

Plan Description

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

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

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

Funding Policy and Annual Pension Cost

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

B. *County Police Retirement Plan*

Plan Description

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

Funding Policy

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

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. Restatements and Reclassifications

For the year ended December 31, 2010, changes to beginning balances have been made to the financial statements to more appropriately reflect financial activity of the County. In the prior financial statements, collections by the various departments for December 2009 were recorded as receipts into the appropriate county funds even though they were not recorded in the Auditor's Ledger until January 2010. Also, there were some departmental cash change funds that were included on the unit's annual report and not in the prior financial statements. The following schedule presents a summary of restated beginning balances by fund.

Fund	Balance as Reported December 31, 2009	Prior Period Adjustments	Balance as Restated January 1, 2010
General	$ 12,747,022	$ (7,253,781)	$ 5,493,241
Aviation	429,156	(241,845)	187,311
Health	202,470	(194,113)	8,357
Reassessment	308,780	(155,927)	152,853
Sheriff's Commissary	119,833	8,000	127,833
Youth Service Bureau Signature Grant	1	(1)	-
2004 Law Enf. Terrorism Grant	-	1	1
Bloomington Township Tif Fund	270,286	(51,420)	218,866
Fullerton Pike Tif Fund	499,854	(114,109)	385,745
Richland Township Tif Fund	7,289,882	(1,472,633)	5,817,249
General Obligation Bond 09-Debt Ser	1,028,000	(1,024,663)	3,337
Cumulative Capital Development	3,646,255	(1,059,666)	2,586,589
Cumulative Bridge	4,503,166	(677,805)	3,825,361
Clerk	1,955,088	500	1,955,588
Recorder	-	50	50
Treasurer	18,226,404	11,499,083	29,725,487
Aviation Airport Collection	1	(1)	-
Health Dept Collection	-	150	150
Building Dept Collection	-	175	175
Sheriff Inmate Trust	12,096	(5,371)	6,725
Park & Rec Collection	-	200	200
Richland TIF Debt Funds	-	746,878	746,878
Totals	51,238,294	3,702	51,241,996

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SUPPLEMENTARY INFORMATION – UNAUDITED

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

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

	General	Local Road And Street	Aviation	Accident Report	Firearms Training	Co. Park Operating Fund
Cash and investments - beginning	$ 5,493,241	$ 2,771,265	$ 187,311	$ 906	$ 54,750	$ 80,783
Receipts:						
Taxes	20,429,869	-	622,802	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	2,799,453	651,539	38,852	-	-	-
Charges for services	11,076,170	-	285,635	2,082	34,168	147,214
Fines and forfeits	601,842	-	-	-	-	-
Other receipts	3,675,599	210,543	1,018	-	-	-
Total receipts	38,582,933	862,082	948,307	2,082	34,168	147,214
Disbursements:						
Personal services	20,331,550	-	395,872	-	-	52,251
Supplies	718,026	-	50,763	-	-	28,509
Other services and charges	7,482,537	809,317	251,811	-	-	34,174
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	61,296	-	32,190	-	-	30,000
Other disbursements	1,504,000	-	-	-	27,163	-
Total disbursements	30,097,409	809,317	730,636	-	27,163	144,934
Excess (deficiency) of receipts over disbursements	8,485,524	52,765	217,671	2,082	7,005	2,280
Cash and investments - ending	$ 13,978,765	$ 2,824,030	$ 404,982	$ 2,988	$ 61,755	$ 83,063

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

	Health	Donation For Emergency Mgt	Economic Development Operating	Animal Control Fines And Fees	Crime Control	Law Enforcement Continuing Ed
Cash and investments - beginning	$ 8,357	$ 565	$ 767	$ 80,887	$ 2,019	$ 5,892
Receipts:						
Taxes	693,473	-	-	-	-	-
Licenses and permits	354,714	-	-	-	-	-
Intergovernmental	92,263	-	-	-	-	-
Charges for services	-	-	-	14,046	-	2,737
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,663	-	1,000	-	-	-
Total receipts	1,143,113	-	1,000	14,046	-	2,737
Disbursements:						
Personal services	685,627	-	-	-	-	-
Supplies	13,228	-	-	1,556	-	-
Other services and charges	147,767	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	22,000	-	-
Other disbursements	20,000	-	-	-	1,090	-
Total disbursements	866,622	-	-	23,556	1,090	-
Excess (deficiency) of receipts over disbursements	276,491	-	1,000	(9,510)	(1,090)	2,737
Cash and investments - ending	$ 284,848	$ 565	$ 1,767	$ 71,377	$ 929	$ 8,629

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

	Clerk's Records Perpetuation	Youth Service Board Dev	E911-Land Line Telephone	Emergency Planning/Right To Know	Convention And Tourism	Highway
Cash and investments - beginning	$ 51,603	$ 176	$ 554,852	$ 62,681	$ 806,271	$ 1,049,421
Receipts:						
Taxes	-	-	-	-	1,631,469	1,215,314
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	252,756	11,434	-	213,260
Fines and forfeits	65,873	-	-	-	-	-
Other receipts	-	-	-	-	-	2,523,898
Total receipts	65,873	-	252,756	11,434	1,631,469	3,952,472
Disbursements:						
Personal services	72,120	-	-	-	-	2,417,372
Supplies	2,870	-	-	11	-	1,301,523
Other services and charges	955	-	301,236	14,437	1,354,882	536,507
Debt service - principal and interest	-	-	16,088	-	-	-
Capital outlay	556	-	-	9,013	-	13,603
Other disbursements	-	-	-	-	303,100	-
Total disbursements	76,501	-	317,324	23,461	1,657,982	4,269,005
Excess (deficiency) of receipts over disbursements	(10,628)	-	(64,568)	(12,027)	(26,513)	(316,533)
Cash and investments - ending	$ 40,975	$ 176	$ 490,284	$ 50,654	$ 779,758	$ 732,888

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

	Prosecutor Incentive Ivd	Extradition	Juvenile Probation Service	Probation User Fees-Adult	Recorder's Records Perpetuation	County User Fee Fund
Cash and investments - beginning	$ 13,119	$ 10,939	$ 46,636	$ 140,363	$ 340,643	$ 744,388
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	3,520	365,233	-	-
Fines and forfeits	-	3,946	-	-	-	34,450
Other receipts	-	9,212	19,423	-	175,197	-
Total receipts	-	13,158	22,943	365,233	175,197	34,450
Disbursements:						
Personal services	-	-	27,891	268,324	203,090	-
Supplies	-	-	2,097	7,162	21,749	-
Other services and charges	-	10,707	6,068	14,647	71,459	33,787
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	8,500	-
Other disbursements	-	-	-	-	-	663,941
Total disbursements	-	10,707	36,056	290,133	304,798	697,728
Excess (deficiency) of receipts over disbursements	-	2,451	(13,113)	75,100	(129,601)	(663,278)
Cash and investments - ending	$ 13,119	$ 13,390	$ 33,523	$ 215,463	$ 211,042	$ 81,110

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

	Health Maintenance	Guardian Ad Litem/Court	Plat Book	Co. Corr./Misdemeanant	Supplemental Public Defender Svc	Surveyor's Corner Perpetuation
Cash and investments - beginning	$ 208,896	$ 83	$ 15,347	$ 76,199	$ 534,952	$ 68,412
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	74,888	-	-	-	-	-
Charges for services	-	41,715	19,013	83,426	517,907	2,790
Fines and forfeits	-	-	-	-	59,407	-
Other receipts	5	-	-	-	-	14,630
Total receipts	74,893	41,715	19,013	83,426	577,314	17,420
Disbursements:						
Personal services	11,868	-	10,508	27,097	474,556	29,141
Supplies	5,018	-	45	-	-	2,939
Other services and charges	85,705	41,715	14,523	5,104	-	2,489
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	4,547	50	-	7,500
Other disbursements	-	-	-	-	-	-
Total disbursements	102,591	41,715	29,623	32,251	474,556	42,069
Excess (deficiency) of receipts over disbursements	(27,698)	-	(10,610)	51,175	102,758	(24,649)
Cash and investments - ending	$ 181,198	$ 83	$ 4,737	$ 127,374	$ 637,710	$ 43,763

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

	Jury Pay	Iysa Lilly Endowment Grant	Assest Building Coalition 10-11	1504 Safe Place Grant 10-11	Runaway & Homeless Youth 10-11	Hand Up! Grant
Cash and investments - beginning	$ 19,298	$ -	$ -	$ -	$ -	$ -
Receipts:						
Taxes	-	1,400	37,452	783	3,279	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	3,220
Charges for services	23,311	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	205	-	41,692	2,235	-	-
Total receipts	23,516	1,400	79,144	3,018	3,279	3,220
Disbursements:						
Personal services	9,893	-	44,461	-	17,514	-
Supplies	-	-	233	303	-	-
Other services and charges	5,245	1,400	19,971	479	819	3,220
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	15,138	1,400	64,665	782	18,333	3,220
Excess (deficiency) of receipts over disbursements	8,378	-	14,479	2,236	(15,054)	-
Cash and investments - ending	$ 27,676	$ -	$ 14,479	$ 2,236	$ (15,054)	$ -

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

	1503 Ysb Grant 10-11	Polling Place Grant	Juv Reentry Blk Grant 10-11	Forensic Problem Gambling	Energy Efficiency Con Blk Grant	Rainy Day
Cash and investments - beginning	$ -	$ -	$ -	$ -	$ -	$ 3,252,858
Receipts:						
Taxes	-	19,340	3,505	13,336	30,778	886,595
Licenses and permits	-	-	-	-	-	-
Intergovernmental	17,783	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	14,265	-	-	-	-	135,943
Total receipts	32,048	19,340	3,505	13,336	30,778	1,022,538
Disbursements:						
Personal services	6,906	-	-	11,394	83,078	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	26,198	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	66,114
Total disbursements	6,906	-	26,198	11,394	83,078	66,114
Excess (deficiency) of receipts over disbursements	25,142	19,340	(22,693)	1,942	(52,300)	956,424
Cash and investments - ending	$ 25,142	$ 19,340	$ (22,693)	$ 1,942	$ (52,300)	$ 4,209,282

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

	Project Income/Job Release	Reassessment	Sheriff's Commissary	Dare/Prevent/Pros.	Immunization	Levy Excess
Cash and investments - beginning	$ 482,359	$ 152,853	$ 127,833	$ 3,838	$ -	$ -
Receipts:						
Taxes	-	439,730	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	23,221	-	-	-	-
Charges for services	365,564	-	163,772	-	-	-
Fines and forfeits	36,442	-	-	-	-	-
Other receipts	117,638	1,504,000	-	-	-	90,814
Total receipts	519,644	1,966,951	163,772	-	-	90,814
Disbursements:						
Personal services	239,356	-	-	-	-	-
Supplies	12,781	-	-	-	-	-
Other services and charges	267,883	489,320	-	-	18,071	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	2,467	-	-	-	-	-
Other disbursements	-	1,504,000	167,901	3,838	-	89,870
Total disbursements	522,487	1,993,320	167,901	3,838	18,071	89,870
Excess (deficiency) of receipts over disbursements	(2,843)	(26,369)	(4,129)	(3,838)	(18,071)	944
Cash and investments - ending	$ 479,516	$ 126,484	$ 123,704	$ -	$ (18,071)	$ 944

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

	Drug Court 010 Probation	Community Correction Grant 10	Comm Transition Program 10-11	Trail Court Interpreter 10-11	Community Dev Block Grant	Adult Protection 10-11
Cash and investments - beginning	$ -	$ -	$ -	$ -	$ -	$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	65,369	384,098	1,738	4,750	395,000	29,544
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,967	-	-	-	-
Total receipts	65,369	387,065	1,738	4,750	395,000	29,544
Disbursements:						
Personal services	62,347	275,712	-	-	-	46,132
Supplies	-	6,614	-	-	-	96
Other services and charges	-	20,704	-	1,880	-	2,761
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	395,000	-
Other disbursements	-	-	-	-	-	-
Total disbursements	62,347	303,030	-	1,880	395,000	48,989
Excess (deficiency) of receipts over disbursements	3,022	84,035	1,738	2,870	-	(19,445)
Cash and investments - ending	$ 3,022	$ 84,035	$ 1,738	$ 2,870	$ -	$ (19,445)

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

	Sheriff Sale Administration	Operation Pullver 09/10	Wireless Emergency Telephone System	County Id Security Protection	County Search/Recovery	Clerk's Incentive (New)
Cash and investments - beginning	$ 34,751	$ -	$ 375,119	$ 73,079	$ 3,504	$ 40,335
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	17,300	-	-	-	38,843
Charges for services	29,600	-	-	40,878	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	77	219,805	-	21,387	-
Total receipts	29,600	17,377	219,805	40,878	21,387	38,843
Disbursements:						
Personal services	-	13,637	229,915	-	-	18,694
Supplies	6,904	-	948	-	286	-
Other services and charges	3,750	-	1,241	58,632	1,581	3,646
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	19,559	-	-	-	21,250	-
Other disbursements	-	3,103	-	-	-	-
Total disbursements	30,213	16,740	232,104	58,632	23,117	22,340
Excess (deficiency) of receipts over disbursements	(613)	637	(12,299)	(17,754)	(1,730)	16,503
Cash and investments - ending	$ 34,138	$ 637	$ 362,820	$ 55,325	$ 1,774	$ 56,838

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

	Strike Force Forfeiture	Cable Franchise Fees	Prosecutor's Incentive	Vehicle Inspection-Sheriff	Curry Building Operating	Public Health Emergency
Cash and investments - beginning	$ 92,971	$ 791,208	$ 115,709	$ 3,881	$ 271	$ 20,033
Receipts:						
Taxes	-	-	-	-	-	762
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	147,404	-	-	-
Charges for services	-	-	-	3,897	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	424	450,848	-	-	-	-
Total receipts	424	450,848	147,404	3,897	-	762
Disbursements:						
Personal services	23,233	-	53,329	-	-	-
Supplies	-	-	874	2,260	-	-
Other services and charges	5,747	391,495	2,663	-	-	762
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	3,970	-	-	-	-
Other disbursements	-	-	126,209	-	271	-
Total disbursements	28,980	395,465	183,075	2,260	271	762
Excess (deficiency) of receipts over disbursements	(28,556)	55,383	(35,671)	1,637	(271)	-
Cash and investments - ending	$ 64,415	$ 846,591	$ 80,038	$ 5,518	$ -	$ 20,033

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

	False Alarm Fees	Medical Care For Inmates	Prosecutor Drug Investigation Fund	Parks And Recreation Nature/Grant	Alternative Dispute Resolution	County Assessor Real Estate Disclos
Cash and investments - beginning	$ 3,803	$ 10,852	$ 1,658	$ 13,471	$ 43,537	$ 57,315
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	6,819	-	9,560
Fines and forfeits	-	-	-	-	13,000	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	6,819	13,000	9,560
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	9,545	-	-
Other services and charges	-	-	-	87	3,995	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	1,658	-	-	-
Total disbursements	-	-	1,658	9,632	3,995	-
Excess (deficiency) of receipts over disbursements	-	-	(1,658)	(2,813)	9,005	9,560
Cash and investments - ending	$ 3,803	$ 10,852	$ -	$ 10,658	$ 52,542	$ 66,875

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

	Courthouse Rental	New Life New Life	Health Tobacco Cessation	Project Income.Coalition Prev	Drug Court/Fees From Clerk	County Drug Free Community
Cash and investments - beginning	$ 4,412	$ (17,417)	$ 118,194	$ 570	$ 53,325	$ 65,819
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	17,417	50,721	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	16,407	89,799
Other receipts	1,220	-	-	-	-	-
Total receipts	1,220	17,417	50,721	-	16,407	89,799
Disbursements:						
Personal services	97	-	37,149	-	17,365	-
Supplies	-	-	2,782	-	927	-
Other services and charges	900	-	5,535	-	9,462	74,838
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	997	-	45,466	-	27,754	74,838
Excess (deficiency) of receipts over disbursements	223	17,417	5,255	-	(11,347)	14,961
Cash and investments - ending	$ 4,635	$ -	$ 123,449	$ 570	$ 41,978	$ 80,780

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

	Drug Treatment Court Donations	Weights Measures Ordinance	County Per Diems	Juvenile Facility Coit	Community Transition Program 07	Homeland Security Grant Program
Cash and investments - beginning	$ 95	$ 12,252	$ 291,834	$ 211,049	$ 2,100	$ (4,643)
Receipts:						
Taxes	-	-	-	1,234,988	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	320	-	-	-	-
Other receipts	-	40	171,150	243	-	5,724
Total receipts	-	360	171,150	1,235,231	-	5,724
Disbursements:						
Personal services	-	-	-	946,380	-	-
Supplies	-	-	11,700	32,082	-	-
Other services and charges	-	-	-	85,764	-	33
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	7,293	-	-
Other disbursements	-	-	-	-	2,100	1,048
Total disbursements	-	-	11,700	1,071,519	2,100	1,081
Excess (deficiency) of receipts over disbursements	-	360	159,450	163,712	(2,100)	4,643
Cash and investments - ending	$ 95	$ 12,612	$ 451,284	$ 374,761	$ -	$ -

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

	Community Corrections 2002-03	Impact	Pilot Family Court Grant	Ysb-Spf/Sig 09-10	Ysb Block Grant 08-09	Indiana Judicial Supreme Ct Grant
Cash and investments - beginning	$ 2,968	$ 4,881	$ 11,604	$ 26,684	$ 16,443	$ 5,538
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	92,993	-	4,347
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	92,993	-	4,347
Disbursements:						
Personal services	-	-	-	53,954	-	-
Supplies	-	-	699	944	-	2,424
Other services and charges	-	483	-	23,087	-	4,860
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	5,329	-	-	-
Other disbursements	2,968	-	-	41,692	16,443	-
Total disbursements	2,968	483	6,028	119,677	16,443	7,284
Excess (deficiency) of receipts over disbursements	(2,968)	(483)	(6,028)	(26,684)	(16,443)	(2,937)
Cash and investments - ending	$ -	$ 4,398	$ 5,576	$ -	$ -	$ 2,601

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

	Ctp 08-09	Commun Ity Corrections 09-10	Ctp 09-10	Trial Court Interpreter 08-09	Igic Adressing Grant	Psf Foundation Grant
Cash and investments - beginning	$ 730	$ 57,408	$ 1,738	$ 760	$ 3,000	$ 211
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	286,713	-	-	-	-
Charges for services	-	-	5,777	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	286,713	5,777	-	-	-
Disbursements:						
Personal services	-	300,010	-	-	-	-
Supplies	-	8,150	-	-	-	-
Other services and charges	-	35,961	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	211
Other disbursements	730	-	7,515	760	-	-
Total disbursements	730	344,121	7,515	760	-	211
Excess (deficiency) of receipts over disbursements	(730)	(57,408)	(1,738)	(760)	-	(211)
Cash and investments - ending	$ -	$ -	$ -	$ -	$ 3,000	$ -

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

	Family Planning Clinic Grant	Bio-Terrorism Grant 2004	Safeplace Grant 08-09	Jabg/Shocap Grant	Operation Pullover 08-09	Big City Seat Belt 2003-2004
Cash and investments - beginning	$ 21,674	$ 9,662	$ (8,691)	$ (16,238)	$ (2,970)	$ 6,009
Receipts:						
Taxes	-	-	-	27,741	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	42,867	11,510	10,997	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,653	-	-	-	2,970	-
Total receipts	44,520	11,510	10,997	27,741	2,970	-
Disbursements:						
Personal services	19,347	12,344	-	-	-	-
Supplies	7,186	873	-	-	-	-
Other services and charges	3,893	849	-	11,503	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	35,768	-	2,306	-	-	248
Total disbursements	66,194	14,066	2,306	11,503	-	248
Excess (deficiency) of receipts over disbursements	(21,674)	(2,556)	8,691	16,238	2,970	(248)
Cash and investments - ending	$ -	$ 7,106	$ -	$ -	$ -	$ 5,761

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

	Citizens Corp Grant	2004 Law Enf. Terrorism Grant	Juvenile Services Non-Reverting	Pandemic Flu	Ysb Safe Place 09-11	Runaway And Homeless Youth 09-10
Cash and investments - beginning	$ 157	$ 1	$ 1,335,833	$ 84,376	$ (4,488)	$ (2,602)
Receipts:						
Taxes	-	-	-	-	-	51,290
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	69,017	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	13,973	-
Total receipts	-	-	-	69,017	13,973	51,290
Disbursements:						
Personal services	-	-	-	14,595	4,852	42,014
Supplies	157	-	-	(74)	663	55
Other services and charges	-	-	18,000	135,067	3,970	4,931
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,688
Other disbursements	-	1	-	-	-	-
Total disbursements	157	1	18,000	149,588	9,485	48,688
Excess (deficiency) of receipts over disbursements	(157)	(1)	(18,000)	(80,571)	4,488	2,602
Cash and investments - ending	$ -	$ -	$ 1,317,833	$ 3,805	$ -	$ -

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

	Mccsc Dept Of Education	Ysb Block Grant 09-11	Drug Court 09	Juvenile Title Ii Grant	Jag Grant/Arra/Drug Court	Monroe 2007 Letpp Gis Grant
Cash and investments - beginning	$ 24,668	$ (16,857)	$ (32,685)	$ (8,242)	$ (16,538)	$ (14,894)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	46,491	43,490	32,685	30,001	124,634	14,894
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,178	-	-	-	-
Total receipts	46,491	45,668	32,685	30,001	124,634	14,894
Disbursements:						
Personal services	46,815	28,811	-	21,709	108,096	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	46,815	28,811	-	21,709	108,096	-
Excess (deficiency) of receipts over disbursements	(324)	16,857	32,685	8,292	16,538	14,894
Cash and investments - ending	$ 24,344	$ -	$ -	$ 50	$ -	$ -

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

	Trial Court Interpreter 09-10	Stop Grant Prosecutor	Y.S. Federal School Program	Convention Center Revenue	Adult Prot Serv 08-09	Adult Prot Serv 09-10
Cash and investments - beginning	$ 3,165	$ (17,961)	$ 1,487	$ 49,743	$ (81)	$ (11,807)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	52,427	12,677	-	-	69,222
Charges for services	-	-	-	451,056	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	760	-	-	-	81	-
Total receipts	760	52,427	12,677	451,056	81	69,222
Disbursements:						
Personal services	-	78,948	-	-	-	55,830
Supplies	-	-	10,577	-	-	297
Other services and charges	3,925	-	-	444,171	-	1,288
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,925	78,948	10,577	444,171	-	57,415
Excess (deficiency) of receipts over disbursements	(3,165)	(26,521)	2,100	6,885	81	11,807
Cash and investments - ending	$ -	$ (44,482)	$ 3,587	$ 56,628	$ -	$ -

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

	Jabg Grant	Adult Protective Services 07-08	Bloomington Township Tif Fund	Fullerton Pike Tif Fund	Richland Township Tif Fund	Juvenile Coit Rainy Day
Cash and investments - beginning	$ 4	$ 22	$ 218,866	$ 385,745	$ 5,817,249	$ -
Receipts:						
Taxes	-	-	151,434	386,801	1,104,616	98,161
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	66,114
Total receipts	-	-	151,434	386,801	1,104,616	164,275
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	6	3,500	1,625	2,065,584	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	16	-	-	-	-
Total disbursements	-	22	3,500	1,625	2,065,584	-
Excess (deficiency) of receipts over disbursements	-	(22)	147,934	385,176	(960,968)	164,275
Cash and investments - ending	$ 4	$ -	$ 366,800	$ 770,921	$ 4,856,281	$ 164,275

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

	Excise Tax Allocation	Final Hea1001-2007 2008Ptrc&Hs	Prosecutor Arra	Pros-Diversion User Fee	Subatance Abuse-Courts	Multi State Learning
Cash and investments - beginning	$ -	$ -	$ -	$ -	$ -	$ -
Receipts:						
Taxes	5,404,821	447,806	116,181	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,286,192	478,914	4,000
Total receipts	5,404,821	447,806	116,181	1,286,192	478,914	4,000
Disbursements:						
Personal services	-	-	-	660,289	318,267	-
Supplies	-	-	-	604	11,804	-
Other services and charges	-	-	3,586	100,078	20,083	176
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	12,097	-	-
Other disbursements	5,404,821	447,806	-	-	-	-
Total disbursements	5,404,821	447,806	3,586	773,068	350,154	176
Excess (deficiency) of receipts over disbursements	-	-	112,595	513,124	128,760	3,824
Cash and investments - ending	$ -	$ -	$ 112,595	$ 513,124	$ 128,760	$ 3,824

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

	Future Clinic	Justice Building Bond	Curry Building Bond	General Obligation Bond 09-Debt Ser	General Obligation Bond 08 Debt Sev	Convention Center Bond
Cash and investments - beginning	$ -	$ 177,381	$ 175,378	$ 3,337	$ 8,656	$ 7,819
Receipts:						
Taxes	177,004	-	-	1,035,304	-	163,181
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	35,768	-	-	-	-	-
Total receipts	212,772	-	-	1,035,304	-	163,181
Disbursements:						
Personal services	118,404	-	-	-	-	-
Supplies	39,260	-	-	-	-	-
Other services and charges	49,356	-	-	-	-	171,000
Debt service - principal and interest	-	-	-	1,000,000	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	177,381	175,378	38,641	8,656	-
Total disbursements	207,020	177,381	175,378	1,038,641	8,656	171,000
Excess (deficiency) of receipts over disbursements	5,752	(177,381)	(175,378)	(3,337)	(8,656)	(7,819)
Cash and investments - ending	$ 5,752	$ -	$ -	$ -	$ -	$ -

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

	Go Bond 2010 Debt	Bja Drug Court Enhancement	Cumulative Capital Development	Co. Park Capital Fund	Cumulative Bridge	County Building Preservation
Cash and investments - beginning	$ -	$ -	$ 2,586,589	$ 4,941	$ 3,825,361	$ 126,932
Receipts:						
Taxes	1,944,287	-	2,987,070	-	1,897,022	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	171,882	-	219,775	-
Charges for services	-	-	-	22,729	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	402,610	-	4,134	-	283,225	-
Total receipts	2,346,897	-	3,163,086	22,729	2,400,022	-
Disbursements:						
Personal services	-	5,272	373,945	-	274,408	-
Supplies	-	-	-	-	-	-
Other services and charges	2,028,404	-	-	188	1,848,218	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,816,800	21,477	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,028,404	5,272	2,190,745	21,665	2,122,626	-
Excess (deficiency) of receipts over disbursements	318,493	(5,272)	972,341	1,064	277,396	-
Cash and investments - ending	$ 318,493	$ (5,272)	$ 3,558,930	$ 6,005	$ 4,102,757	$ 126,932

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

	Monroe County Properties Fund	General Obligation Bond 05	General Obligation Bond 08	General Obligation Bond 07	General Obligation Bond 09	Capital
Cash and investments - beginning	$ 970	$ 28,428	$ 984,908	$ 174,611	$ 104,870	$ 2,000,000
Receipts:						
Taxes	-	-	-	-	-	7,114
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	7,114
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	121	-	-	-	-	-
Other services and charges	-	-	841,177	-	-	40,013
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	25,875	-	174,597	104,870	984,629
Other disbursements	-	2,553	-	-	-	-
Total disbursements	121	28,428	841,177	174,597	104,870	1,024,642
Excess (deficiency) of receipts over disbursements	(121)	(28,428)	(841,177)	(174,597)	(104,870)	(1,017,528)
Cash and investments - ending	$ 849	$ -	$ 143,731	$ 14	$ -	$ 982,472

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

	Aviation Building	Curry Building Project	County Coit Capital Expense	County Building Projects Fund	Convention Center Maintenance	Aviation Construction
Cash and investments - beginning	$ 467,600	$ 13,751	$ 3,069	$ 2,631	$ 108,070	$ 512,894
Receipts:						
Taxes	-	-	-	-	24,000	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	445,078
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	25,376	-	-	-	303,100	50,004
Total receipts	25,376	-	-	-	327,100	495,082
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	7,590	-	-	80,048	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	492,363
Other disbursements	-	-	3,069	2,631	-	1,854
Total disbursements	-	7,590	3,069	2,631	80,048	494,217
Excess (deficiency) of receipts over disbursements	25,376	(7,590)	(3,069)	(2,631)	247,052	865
Cash and investments - ending	$ 492,976	$ 6,161	$ -	$ -	$ 355,122	$ 513,759

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

	2001 Coit Capital Expense Fund	Congressional School Principal	Donations To Youth Shelter	Probation Dept Donations	Aps-Unit 10 Donations	Donation-Vietnam Memorial
Cash and investments - beginning	$ 1,801,299	$ 32,628	$ 20,054	$ 2,042	$ 858	$ 200
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,070	352	1,215	154	2,000	-
Total receipts	3,070	352	1,215	154	2,000	-
Disbursements:						
Personal services	46,002	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	1,651	1,013	935	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	46,002	-	1,651	1,013	935	-
Excess (deficiency) of receipts over disbursements	(42,932)	352	(436)	(859)	1,065	-
Cash and investments - ending	$ 1,758,367	$ 32,980	$ 19,618	$ 1,183	$ 1,923	$ 200

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

	Safeplace Donations	City And Town Court Costs	Coroners Training & Con'T Education	Congressional School Interest	Clerk's Trust	Surplus Tax Sale
Cash and investments - beginning	$ 146	$ 59,159	$ 1,411	$ 21,534	$ 1,955,588	$ 1,143,184
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	51,842	3,790	-	12,297,639	920,782
Total receipts	-	51,842	3,790	-	12,297,639	920,782
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	85,517	4,272	653	13,004,145	1,400,839
Total disbursements	-	85,517	4,272	653	13,004,145	1,400,839
Excess (deficiency) of receipts over disbursements	-	(33,675)	(482)	(653)	(706,506)	(480,057)
Cash and investments - ending	$ 146	$ 25,484	$ 929	$ 20,881	$ 1,249,082	$ 663,127

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

	Tax Sale Redemption	Surplus Tax Overpayments	Sewage Collections	Overweight Vehicle Fines	Recorder	Infraction Judgements
Cash and investments - beginning	$ 6,553	$ 100,932	$ 11,330	$ 1,110	$ 50	$ 17,324
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	220,733	285,099	1,965	2,150	550,295	114,585
Total receipts	220,733	285,099	1,965	2,150	550,295	114,585
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	227,286	277,955	13,295	3,260	550,295	107,133
Total disbursements	227,286	277,955	13,295	3,260	550,295	107,133
Excess (deficiency) of receipts over disbursements	(6,553)	7,144	(11,330)	(1,110)	-	7,452
Cash and investments - ending	$ -	$ 108,076	$ -	$ -	$ 50	$ 24,776

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

	Inheritance Tax	Treasurer	Sheriff's Inmate Trust	Health Insurance	Bail Bond Fees Spec Death Benefit	Education License Plates
Cash and investments - beginning	$ 528,360	$ 29,725,487	$ 6,725	$ 1,729,967	$ 620	$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,109,923	10,577,271	459,174	1,028,215	8,935	5,194
Total receipts	4,109,923	10,577,271	459,174	1,028,215	8,935	5,194
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,341,857	29,725,487	454,114	1,174,270	8,470	5,194
Total disbursements	3,341,857	29,725,487	454,114	1,174,270	8,470	5,194
Excess (deficiency) of receipts over disbursements	768,066	(19,148,216)	5,060	(146,055)	465	-
Cash and investments - ending	$ 1,296,426	$ 10,577,271	$ 11,785	$ 1,583,912	$ 1,085	$ -

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

	Innkeepers/Treas Collect	Financial Institution Tax	Wheel Tax	Mortgage Fees-State Share	Interstate Compact	Commerical Vehicle Excise Tax
Cash and investments - beginning	$ -	$ -	$ 1,680	$ 2,225	$ 218	$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,818,649	624,358	2,336,748	6,681	1,343	562,510
Total receipts	1,818,649	624,358	2,336,748	6,681	1,343	562,510
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,818,649	626,148	2,334,908	5,843	1,373	562,510
Total disbursements	1,818,649	626,148	2,334,908	5,843	1,373	562,510
Excess (deficiency) of receipts over disbursements	-	(1,790)	1,840	838	(30)	-
Cash and investments - ending	$ -	$ (1,790)	$ 3,520	$ 3,063	$ 188	$ -

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

	Homestead Credit Rebate	Employee Morale	Tax Distribution	Collection Fees/Personal Property	City Wireless Revenue	Riverboat Distribution
Cash and investments - beginning	$ 138,457	$ 4,328	$ (11,139)	$ 6,913	$ 101,312	$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,708	136,065,605	25,458	219,005	754,487
Total receipts	-	2,708	136,065,605	25,458	219,005	754,487
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,576	4,025	136,054,466	16,454	320,317	754,487
Total disbursements	1,576	4,025	136,054,466	16,454	320,317	754,487
Excess (deficiency) of receipts over disbursements	(1,576)	(1,317)	11,139	9,004	(101,312)	-
Cash and investments - ending	$ 136,881	$ 3,011	$ -	$ 15,917	$ -	$ -

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

	County Option Tax	Special Coit Excess	Coit Homestead Credit	Supplemental Insurance	Hea 1001	Benefit Clearinghouse
Cash and investments - beginning	$ -	$ -	$ 1,004,955	$ (58)	$ 6,222	$ 453,793
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	25,934,752	2,202,942	1,333,064	58	1,184,021	9,318,265
Total receipts	25,934,752	2,202,942	1,333,064	58	1,184,021	9,318,265
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	25,934,752	2,202,942	2,338,019	-	1,168,718	8,751,728
Total disbursements	25,934,752	2,202,942	2,338,019	-	1,168,718	8,751,728
Excess (deficiency) of receipts over disbursements	-	-	(1,004,955)	58	15,303	566,537
Cash and investments - ending	$ -	$ -	$ -	$ -	$ 21,525	$ 1,020,330

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

	Fines And Forfeitures	Real Estate Disclosure	City Pass Through(Building)	Ellettsville Pass Thru(Building)	Area Ten Mass Transportation	Performance And Maint Bond
Cash and investments - beginning	$ 8,055	$ 845	$ 29,834	$ 1,808	$ -	$ 11,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	32,538	9,560	53,984	4,971	2,218,462	37,409
Total receipts	32,538	9,560	53,984	4,971	2,218,462	37,409
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	31,592	9,580	54,495	6,232	2,218,462	14,463
Total disbursements	31,592	9,580	54,495	6,232	2,218,462	14,463
Excess (deficiency) of receipts over disbursements	946	(20)	(511)	(1,261)	-	22,946
Cash and investments - ending	$ 9,001	$ 825	$ 29,323	$ 547	$ -	$ 33,946

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

	Aviation Airport Colleciton	Health Dept Collection	Building Dept Collection	Planning Dept Collection	Park & Rec Collection	Prosecutor's Trust
Cash and investments - beginning	$ -	$ 150	$ 175	$ -	$ 200	$ 7,011
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	
Other receipts	286,653	394,506	440,998	37,136	177,163	117,482
Total receipts	286,653	394,506	440,998	37,136	177,163	117,482
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	279,433	379,180	440,998	37,136	177,163	120,495
Total disbursements	279,433	379,180	440,998	37,136	177,163	120,495
Excess (deficiency) of receipts over disbursements	7,220	15,326	-	-	-	(3,013)
Cash and investments - ending	$ 7,220	$ 15,476	$ 175	$ -	$ 200	$ 3,998

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

	Sheriff's Department	Sheriff Pension	Richland TIF Debt Funds	Community Correction/Probation Fee'	Totals
Cash and investments - beginning	$ 537	$ 4,928,850	$ 746,878	$ -	$ 83,735,428
Receipts:					
Taxes	-	-	-	-	43,288,708
Licenses and permits	-	-	-	-	354,714
Intergovernmental	-	-	-	-	6,635,103
Charges for services	-	-	-	-	14,196,069
Fines and forfeits	-	-	-	-	921,486
Other receipts	1,378,750	464,404	536,000	861,930	232,461,900
Total receipts	1,378,750	464,404	536,000	861,930	297,857,980
Disbursements:					
Personal services	-	-	-	-	29,727,771
Supplies	-	-	-	-	2,327,571
Other services and charges	-	-	-	-	20,684,128
Debt service - principal and interest	-	-	-	-	1,016,088
Capital outlay	-	-	-	-	4,278,730
Other disbursements	1,378,665	284,796	504,616	861,930	250,936,836
Total disbursements	1,378,665	284,796	504,616	861,930	308,971,124
Excess (deficiency) of receipts over disbursements	85	179,608	31,384	-	(11,113,144)
Cash and investments - ending	$ 622	$ 5,108,458	$ 778,262	$ -	$ 72,622,284

MONROE COUNTY
SUPPLEMENTARY INFORMATION
SCHEDULE OF CAPITAL ASSETS

December 31, 2010

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

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

Primary Government	Ending Balance
Governmental activities:	
Capital assets, not being depreciated:	
Land	$ 6,626,558
Infrastructure	146,565,044
Buildings	28,772,820
Machinery and equipment	4,620,359
Total governmental activities, capital assets not being depreciated	$ 186,584,781

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

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental Activities:		
Capital lease:		
E-911 equipment	$ 1,218,478	$ 252,748
Bonds payable:		
Redevelopment district bonds:		
Westside Economic Development Area Bonds of 2004	1,812,118	268,000
Westside Economic Development Area Bonds of 2007	4,590,000	245,094
Total governmental activities debt	$ 7,620,596	$ 765,842

MONROE COUNTY
OTHER REPORT(S)

The annual audit report presented herein was prepared in addition to other official report(s) prepared for the individual County office(s) listed below:

County Auditor
County Treasurer
County Recorder
County Sheriff

SUPPLEMENTAL AUDIT OF

FEDERAL AWARDS

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF MONROE COUNTY, INDIANA

Compliance

We have audited the compliance of Monroe County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal program(s) for the year ended December 31, 2010. The County's major federal program(s) 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 program(s) 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 program(s) for the year ended December 31, 2010.

Internal Control Over Compliance

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

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

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

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

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

August 1, 2011

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

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
U.S. DEPARTMENT OF AGRICULTURE			
Pass-Through Indiana Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	CY 2010	$ 5,772
National School Lunch Program	10.555	CY 2010	5,554
Child and Adult Care Food Program	10.558	CY 2010	1,351
Total for Cluster			12,677
Total for federal grantor agency			12,677
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Pass-Through Indiana Office of Community and Rural Affairs			
CDBG-State Administered Small Cities Program Cluster			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228		
Disaster Assistance		038-DR1-09-001X	33,523
Middleway House Project		HD-009-018	395,000
Total for Cluster			428,523
Total for federal grantor agency			428,523
U.S. DEPARTMENT OF JUSTICE			
Pass-Through Indiana Criminal Justice Institute			
Edward Byrne Memorial Justice Assistance Grant Program	16.738		
FY 2008		08(a)-DJ-011	32,685
FY 2009		09-DJ-011	65,369
Total for program			98,054
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803		
2009 FY Recovery Act JAG Program		09-JRA-011	124,634
Total for cluster			222,688
Juvenile Accountability Block Grants	16.523		
2006 Juvenile Accountability Block Grant		06-JB-205	9,239
2007 Juvenile Accountability Block Grant		07-JB-021	16,849
2008 Juvenile Accountability Block Grant		08-JB-015	3,505
Total for program			29,593
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540		
OJJOP FY09 Title Formula Grant Program		09-JF-017	30,000
Crime Victim Assistance	16.575		
2009 Prosecutor Victim Assistance		09VA106	27,209
2010 Prosecutor Victim Assistance		10VA153	14,770
Total for program			41,979
ARRA - Violence Against Woman Formula Grants	16.588		
STOP Recovery Act Formula Grant Program		09STR11	48,226
Residential Substance Abuse Treatment for State Prisoners	16.593		
2006 Residential Abuse Treatment		06RT003	17,417
Total for federal grantor agency			357,218

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

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

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
U.S. DEPARTMENT OF TRANSPORTATION			
Pass-Through Indiana Department of Transportation			
Highway Planning and Construction Cluster			
Highway Planning and Construction	20.200		
2010 FHWA			1,110
2011 FHWA			42,616
Total for cluster			43,726
Pass-Through Indiana Criminal Justice Institute			
Highway Safety Cluster			
State and Community Highway Safety	20.600		
Traffic Safety Grant		OP-11-02-0170	5,500
Safety Belt Performance Grants	20.609		
Click or Ticket Program		OP-10-02-01-77	11,800
Total for cluster			17,300
Direct Award			
Airport Improvement Program	20.106		
AIP			445,078
Pass-Through Indiana Department of Transportation			
ARRA - Formula Grants for Other Than Urbanized Areas	20.509		
2010 Capital Grants		A249-09-0321052	935,219
Formula Grants for Other Than Urbanized Areas	20.507		
2010 Operating Grant		1802709O	904,517
Total for program			1,839,736
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		
Hazardous Materials EMP Grant		C-44P-0-145A	6,720
Total for federal grantor agency			2,352,560
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Pass-Through Indiana State Department of Health			
Public Health Emergency Preparedness	93.069		
Public Health Preparedness for H1N1		H1N1 152-67	69,018
Family Planning Services	93.217		
Family Planning Grant		2009-2010	42,867
Pass-Through Indiana Family and Social Services Administration			
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243		
IN Strategic Prevention Framework		53-08-XQ-2740-03	92,992
		A55-8-53-08-XQ-2740 (EDS)	37,452
Total for program			130,444
Pass-Through Indiana State Department of Health			
Center for Disease Control and Prevention - Investigations and Technical Assistance	93.283		
Bio Preparedness and Response Program		BPRS 152-4	9,751
Pass-Through Indiana Department of Child Services			
ARRA - Child Support Enforcement	93.563		
Prosecutor's Incentives			116,182

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

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

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)			
Pass-Through Indiana Department of Child Services (continued)			
Child Support Enforcement	93.563		
Clerk's Expenditures			36,910
Prosecutor's Expenditures			549,388
Court Costs Expenditures			243,040
Prosecutor's Incentives			429,975
Indirect Costs			38,844
Total for program			1,414,339
Pass-Through Indiana State Department of Health			
Voting Access for Individuals with Disabilities - Grants to States	93.617		
2009 Polling Place Grant		0630603INVOTE00	19,340
Pass-Through Indiana Department of Child Services			
Adoption Assistance	93.659		
CAPTA Grant 2010		0801INCA01	15,000
Pass-Through Indiana State Department of Health			
National Bioterrorism Hospital Preparedness Program	93.889		
FY 2010		BHP 152-3	3,976
HIV Prevention Activities - Health Department Based	93.940		
AIDS Prevention Program		AIDS 152-2	6,218
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV)	93.943		
Infection in Selected Groups			1,000
Preventive Health Services - Sexually Transmitted Disease Control Grants	93.977		
Preventive Health Service		STD 152-1	47,546
Total for federal grantor agency			1,759,499
U.S. DEPARTMENT OF HOMELAND SECURITY			
Pass-Through Indiana Department of Homeland Security			
Homeland Security Cluster			
Homeland Security Grant Program	97.067		
2007 Races Grant		C44P-9-494A	5,724
39 Degrees North Grant		C44P-O-090A	14,984
Total for cluster			20,708
Emergency Management Performance Grants	97.042		
IN FY2009 EMPG Project Submission		C44P-0-302A	31,937
Total for federal grantor agency			52,645
Total federal awards expended			$ 4,995,807

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

MONROE COUNTY
NOTE(S) 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 statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

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, 2010:

Program Title	Federal CFDA Number	2010
Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii	14.228	$ 395,000
ARRA Formula Grants for Other Than Urbanized Areas	20.509	935,219
Formula Grants for Other Than Urbanized Areas		904,517

MONROE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement(s):

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

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficienc(y)(ies) identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
	CDBG - State Administered Small Cities Program Cluster
20.106	Airport Improvement Program
20.509	ARRA - Formula Grants for Other Than Urbanized Areas
20.507	Formula Grants for Other Than Urbanized Areas

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

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

MONROE COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

MONROE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 1, 2011, with Patrick Stoffers, President of the Board of County Commissioners; Julie Thomas, President of the County Council; Marty Hawk, County Council member; Kevin W. Dogan, District County Administrator; Michael Flory, Council Attorney; and Amy Gerstman, Auditor. Our audit disclosed no material items that warrant comment at this time.