

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

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



FILED
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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Kathy Stoops-Wright	01-01-09 to 12-31-12
Treasurer	Kelly Gaskill	01-01-11 to 12-31-14
Clerk	Darlene Likens	01-01-11 to 12-31-14
Sheriff	Ron Richardson	01-01-11 to 12-31-14
Recorder	Angela Shelton	01-01-11 to 12-31-14
President of the Board of County Commissioners	John Richwine	01-01-11 to 12-31-12
President of the County Council	Larry Crenshaw William Michael Phipps	01-01-11 to 12-31-11 01-01-12 to 12-31-12



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF MADISON COUNTY, INDIANA

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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

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

In accordance with Government Auditing Standards, we have also issued a report dated July 10, 2012, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

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

STATE BOARD OF ACCOUNTS

July 10, 2012



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

TO: THE OFFICIALS OF MADISON COUNTY, INDIANA

We have audited the financial statement of Madison County (County), for the year ended December 31, 2011, and have issued our report thereon dated July 10, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

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

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

Compliance and Other Matters

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

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

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

STATE BOARD OF ACCOUNTS

July 10, 2012

FINANCIAL STATEMENT

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

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

Fund	Cash and Investments		Cash and Investments	
	01-01-11	Receipts	Disbursements	12-31-11
General	\$ 5,550,193	\$ 35,539,689	\$ 33,359,206	\$ 7,730,676
Highway	1,421,013	3,201,047	2,770,631	1,851,429
Local Road And Street	239,565	629,735	566,434	302,866
Accident Report	19,681	5,973	15,496	10,158
Firearms Training	19,853	19,620	29,374	10,099
Health	234,113	1,511,722	1,592,797	153,038
Landfill Post Closure	89,735	71	509	89,297
Law Enforcement Continuing Ed	7,123	7,400	3,613	10,910
Clerk's Records Perpetuation	37,136	25,726	25,114	37,748
Unsafe Building	12,925	35,917	8,917	39,925
Emergency Telephone System	2,065,526	228,499	2,062,903	231,122
Drug Free Community	105,398	108,284	101,050	112,632
Drainage Maintenance	1,536,324	598,304	586,816	1,547,812
Emergency Planning/Right To Know	61,796	49,311	44,836	66,271
Extradition	704	2,462	2,790	376
Juvenile Probation Service	111,735	34,840	42,560	104,015
Adult Probation Services	302,240	818,649	882,131	238,758
Recorder's Records Perpetuation	82,219	154,317	158,005	78,531
User Fee	225,831	142,930	127,637	241,124
Health Maintenance	145,474	72,672	49,544	168,602
Pretrial Diversion	105,927	155,357	206,347	54,937
Court Appointed Special Advocate	-	75,241	75,241	-
Plat Book	21,788	21,690	7,467	36,011
Misdemeanant	852	101,550	-	102,402
Supplemental Public Defender Svc	10,521	89,214	32,911	66,824
Surveyor's Corner Perpetuation	14,975	20,812	10,795	24,992
Jury Pay	186	20,063	19,558	691
Rainy Day	1,961,661	328,020	801,225	1,488,456
Inmate Medical	8,624	6,444	-	15,068
Sales Disclosure	41,880	12,010	12,693	41,197
LHD Trust Acct Program	360,625	60,793	32,608	388,810
Child Advocacy Fund	-	225	-	225
Levy Excess	79,012	-	79,012	-
Identification Security Protection	79,128	22,057	61,973	39,212
Mad Co E911 Wireless	481,926	427,596	-	909,522
Drug Task Force	538	-	-	538
Alternative Dispute Resolution	-	11,394	-	11,394
Reassessment 2015	-	163,029	-	163,029
Auditor Ineligible Deduction	-	1,540	-	1,540
Co Elected Officials Trng	-	3,559	-	3,559
Cumulative Bridge	1,125,891	1,204,909	1,021,450	1,309,350
General Drain Improvement	578,968	314,373	675,240	218,101
Cumulative Information Tech Sys	14,977	62,605	60,425	17,157
Sheriff's Pension	8,925,114	1,220,493	848,640	9,296,967
Congressional School Principal	23,440	-	-	23,440
City And Town Court Costs	8,940	25,304	8,940	25,304
Coroners Training & Con'T Education	1,505	16,748	16,777	1,476
Congressional School Interest	16,503	118	938	15,683
Clerk's Trust	1,540,518	8,337,766	7,198,389	2,679,895
Tax Sale Redemption	25,422	1,139,600	1,146,224	18,798
Surplus Tax	1,524,078	748,601	537,402	1,735,277
State Fines And Forfeitures	15,037	124,198	68,250	70,985
Overweight Vehicle Fines	-	4,854	4,854	-
Infraction Judgements	32,173	314,586	299,408	47,351
Inheritance Tax	970,414	3,997,857	4,339,145	629,126
Special Death Benefit	870	12,628	12,628	870
Education Plate Fees Agency	-	4,125	4,125	-
Financial Institution Tax	-	513,124	513,124	-
Wheel Tax/Surtax	112,219	3,042,256	2,999,752	154,723
Coit Agency	-	18,869,676	18,871,075	(1,399)
Mortgage Fees - State Share	760	8,448	8,328	880
Child Restraint Violations Fines	150	2,400	2,250	300
Interstate Compact	75	1,518	1,468	125
Cvet Agency	-	853,613	853,613	-
Homestead Credit Rebate	669	108,718	108,718	669
Hea 1001 State Homestead Credit	27,633	-	30,267	(2,634)
LOIT PTRC	122,297	5,088,989	5,089,344	121,942
COIT Public Safety Fund	-	4,717,370	4,717,370	-
DLGF HS Property Database	-	1	1	-
Sex & Violent Offender Admin State	7,517	10,200	1,725	15,992
Tax Distribution	(15,408)	93,638,439	93,623,031	-
After Settlement Collections	30,945,317	69,912,942	71,407,059	29,451,200
Co Offender Transprt Fund	-	438	268	170
Pre-Trial Serv (Unified)	9,584	28,594	7,098	31,080
MS4-COG Treasurer	-	12,914	4,002	8,912
Commissioners Certif Sale	-	1,816,116	1,749,638	66,478
Comm Cert Sale Redemption	-	56,806	56,806	-
Co Gen Title IV-D Incentive	-	96,187	-	96,187
Comm Cert Sale - Aug 2011	-	126,411	61,183	65,228
Windfarm Rd/Drainage Inspection	-	30,000	-	30,000
Windfarm Economic Development	-	348,960	-	348,960

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

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

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Nat. Schl Lunch - Equip Asst	-	6,594	6,594	-
Sex/Violent Offend/State	-	52	-	52
Mad Co Comm Foundation	-	10,183	9,483	700
St Supreme Crt PSC Grant	-	10,000	551	9,449
Sheriff's Technology Grant	17,471	52,742	40,653	29,560
MCCC Commissary/Inmate Trust	4,714	148,007	151,194	1,527
Probation	47,615	644,398	641,434	50,579
Convention And Tourism	33,084	492,136	489,079	36,141
Property Reassessment	309,609	46,118	313,142	42,585
Solid Waste Planning	72,730	-	-	72,730
Mobile Command Grant	2,364	-	-	2,364
Dist 6 Training/Exercise	1	51,573	66,105	(14,531)
Juvenile Pilot Project	30,000	-	1,247	28,753
Indiana Family Court Project	21,553	20,000	27,336	14,217
Court Reform Grant - Clerk	(5,210)	12,264	7,054	-
Law Enforcement	8,910	6,505	12,874	2,541
Riverboat Revenue Sharing	-	834,559	834,559	-
Alternative School	1,220	-	572	648
Dissolution Education Workshop	16,175	34,959	52,404	(1,270)
Sheriff's Commissary	189,770	321,190	333,860	177,100
Inmate Trust	13,774	568,729	571,150	11,353
Sheriff Civil Trust	30,980	1,366,253	1,329,568	67,665
Adult Protective Services	(63,929)	206,447	171,503	(28,985)
County Housing Fund (COG)	51,537	-	-	51,537
CJ/Mc Coal Ag Sub Abuse	-	9,000	9,000	-
Juvenile Probation #2	4,597	84,866	85,002	4,461
County Public Safety Fund	1,223,350	1,748,410	947,088	2,024,672
Health Dept Reimb Non-Rev Fund	32,993	1,300	3,352	30,941
Prosecutor Arra Fund	103,466	-	30,565	72,901
Clerk Arra Fund	23,129	40,504	-	63,633
Child Immunizations Fund	-	13,655	13,655	-
Agressive Driving Grant	880	16,795	16,818	857
Bell And Clock	609	-	-	609
Big City - County Grant	11,818	81,191	86,798	6,211
Bilingual Advocate Grant	(8,311)	22,975	29,311	(14,647)
Bio Terrorism Grant	5,934	3,526	6,056	3,404
Cum Recycling	89,377	22,720	-	112,097
Co Econ Dev Proj County	8,401	532,653	70,000	471,054
Childrens Home Facility Donation	7,929	7,620	8,248	7,301
Circuit Probation Admin Fee Fund	25,770	-	-	25,770
CJC/DOC	22,302	524,413	545,224	1,491
Cjc/July	17,605	484,600	472,103	30,102
Cjc/Juvenile	10,321	78,238	72,750	15,809
Clerk Incentive	21,229	-	20,573	656
2010 Idem Ms4 Conference	4,756	1,200	5,088	868
Comm Trans Program	68,677	137,600	135,470	70,807
Comm Block Grant	-	3,888	-	3,888
Comprehensive Safety Program	(4,783)	70,194	69,998	(4,587)
Correctional Complex Commissary	13,833	120,374	112,041	22,166
Council Of Governments	254,583	1,368,069	1,479,468	143,184
Crime Victim Advocate	(15,920)	78,989	79,202	(16,133)
Dept Mental Health Grant	11	-	-	11
School Excise Tax Allocation 2009	-	1,290,275	1,290,275	-
DOE Exercise Hls	154	-	-	154
Drug Court Fund	192	-	192	-
Empg Grant	63,897	26,534	25,550	64,881
Epa Alt Septic Syst Education Grant	(4,141)	42,000	37,555	304
Fema Fy 2002 (Cert)	3,511	8,870	11,515	866
Health Donations	25,449	19,234	20,498	24,185
2009 SHSP Grant	-	41,653	41,653	-
ICJI/Mad Co Casa Grant	14,653	103,821	105,166	13,308
Interpreter Grant Award	544	2,286	2,829	1
Jobsorce	250,120	2,251,332	2,159,615	341,837
Jobsorce Data	5,481	40,220	42,066	3,635
Juvenile Drug Screen	1,958	2,847	3,386	1,419
Juvenile Prob Admin Fee	17,380	13,915	7,753	23,542
Emerg Mgmt Cap Equipment	62,132	-	-	62,132
Mad Co Dui Grant	6,775	27,045	23,239	10,581
Hazmat Truck Fund	28,113	2,265	-	30,378
Recycling 2005	190,840	99,320	97,475	192,685
Sheriff Photo Fund	3,757	1,508	1,129	4,136
New Cedit Fund	291,441	4,739,001	4,905,193	125,249
New Clerk Incentive Fund	80,025	96,187	81,083	95,129
New Prosecutor Incentive Fund	24,621	144,717	80,331	89,007
Planned Unit Development	43,756	69	-	43,825
Pre-Trial Serv Cir	832	2,680	1,576	1,936
Prosecutor Incentive	175	-	-	175
Prosecutor Isets	1,069	-	1,069	-
Prosecutor Law Enforcement	231,771	39,770	119,474	152,067

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

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

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Regional Team Grant	36	-	-	36
Sheriff Donation	6,068	506	6,467	107
Sheriff Fire Dispatch	99,742	124,594	248,563	(24,227)
Sheriff Tax Collection	-	16,688	16,688	-
Sheriff Victim Advocate	(6,788)	25,626	27,046	(8,208)
Shocap	3,995	-	3,995	-
Welfare Excise Tax Allocation 2009	-	393,290	393,290	-
Fema Grant 1766-Dr	17,678	-	-	17,678
Unified Prob Admin Fee	45,781	92,844	75,000	63,625
Victim Info Asst Grant	5,306	-	5,306	-
Wic Ssi Fund	685	42	-	727
Youth Center School Grant	17,728	38,725	38,719	17,734
JAIBG Grant	(2,719)	22,352	18,247	1,386
Polling Place Improvement Grant	202	-	-	202
Barrett Law	-	743	743	-
Tma Tax Fund	182,122	238,300	93,500	326,922
Prime For Life Program	775	900	1,692	(17)
Weed/Seed Administration	(39)	39	-	-
Drug Court Cptf	939	3,500	4,439	-
County Wheel Tax/Surtax	335,861	1,362,896	1,182,921	515,836
Interoperability - Comm	-	7,694	7,694	-
Weed/Seed Cr Reentry Grt	6,066	-	6,066	-
Problem Solving Stim Gmt	22,445	363,738	393,439	(7,256)
Pan Flu Fund	10,899	90,132	101,031	-
Jail Construction	300,647	-	-	300,647
Juvenile Facility Const Fund	265,063	-	-	265,063
Fishersburg Waste Water Fund	29,433	-	29,433	-
Madison Co Bridge 902	120,668	428	-	121,096
Liability Insurance Fund	1,790	11,342	3,350	9,782
Madison Co Group Ins Fund	2,299,627	301,319	470,441	2,130,505
Landfill Fund	132,824	282	10,364	122,742
Payroll	(6,836)	14,388,901	14,388,901	(6,836)
Deferred Compensation	60	117,716	117,776	-
Vtl	716	-	-	716
Perf	119,511	469,207	482,686	106,032
Payroll Withholding - Federal	49	2,191,579	2,191,579	49
Payroll Withholding - State	40,504	675,287	673,633	42,158
Payroll Withholding - Oasi	25	1,111,006	1,110,825	206
Payroll Withholding - Local Tax	24,109	333,399	332,530	24,978
Anthem	943,972	6,372,543	5,633,381	1,683,134
Wage Garnishment	2,588	178,498	178,738	2,348
Payroll Withholdings - Union Dues	75	52,454	52,454	75
Payroll Withholdings - United Way	42	345	309	78
Payroll Withholding - Political	-	28,989	28,989	-
Welfare Trust	10,176	-	10,176	-
Payroll Withholding - Sheriff Pension	18,938	73,032	74,660	17,310
Best Flex	27,206	177,457	189,816	14,847
Credit Union	-	365,851	365,851	-
Bankers Nat Life(Conseco)	1,124	5,321	5,692	753
Colonial Insurance	690	7,857	8,606	(59)
Aflac	4,028	40,662	45,072	(382)
Lafayette Life	10,390	98,921	106,349	2,962
Spectera Vision	97	-	-	97
Central United Life	(42)	-	-	(42)
Cs Group Benefits	2,143	27,718	31,889	(2,028)
Lincoln Dental	18,364	215,817	233,548	633
Sheriff Deferred Comp	-	58,044	58,044	-
St Share Delq Tax/Penalty	-	77,447	77,447	-
Advance Tax Fund	109,759	90,501	160,811	39,449
Childrens Home Christmas Party	839	375	1,024	190
Co Economic Development Proj City	-	1,165,628	1,165,628	-
Tx Sale Surplus 2005	6,360	-	-	6,360
Co Owned Land Sale	102,887	-	-	102,887
SRI Fund	-	22,565	22,566	(1)
Performance Bond	4,000	2,000	3,000	3,000
State Assessment Training Fund	940	11,870	11,495	1,315
Weed/Seed Probation Sweep	(380)	2,444	2,794	(730)
Byrne Grant 2008	(11,895)	52,276	55,999	(15,618)
Slot Machine Wagering	-	6,565,028	6,565,028	-
Tax Sale Surplus - 2010	1,086,082	-	860,949	225,133
Sweta	-	65,173	65,173	-
Payroll Withholding - Misc	-	4,946	-	4,946
Volunteer Perf	3,124	11,914	12,094	2,944
Volunteer Afsome	-	78	78	-
Clerk Child Support	31,762	3,019,234	3,023,979	27,017
Recorders Account	45,433	509,034	508,403	46,064
Tax Sale Surplus 06	(7,911)	-	-	(7,911)
Totals	\$ 71,986,082	\$ 322,488,782	\$ 320,532,348	\$ 73,942,516

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

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

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

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

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,

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

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

E. Disbursements

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

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

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

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

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

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.

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

Funding Policy and Annual Pension Cost

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

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Restatements

For the year ended December 31, 2010, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balance.

Fund Name	Reported Balance 12-31-10	Restated Balance 01-01-11
Sheriff's Technology Grant	\$ -	\$ 17,471
Probation	-	47,615
Juvenile Probation #2	-	4,597
Recorder's Account	-	45,433

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SUPPLEMENTARY INFORMATION – UNAUDITED

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

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

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

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

	General	Highway	Local Road And Street	Accident Report	Firearms Training	Health	Landfill Post Closure
Cash and investments - beginning	\$ 5,550,193	\$ 1,421,013	\$ 239,565	\$ 19,681	\$ 19,853	\$ 234,113	\$ 89,735
Receipts:							
Taxes	27,695,612	-	-	-	-	725,336	-
Licenses and permits	105,135	-	-	-	-	-	-
Intergovernmental	4,321,484	3,128,047	629,031	-	-	82,836	-
Charges for services	1,807,127	20,000	-	5,973	19,620	703,152	-
Fines and forfeits	733,978	-	-	-	-	-	-
Other receipts	876,353	53,000	704	-	-	398	71
Total receipts	<u>35,539,689</u>	<u>3,201,047</u>	<u>629,735</u>	<u>5,973</u>	<u>19,620</u>	<u>1,511,722</u>	<u>71</u>
Disbursements:							
Personal services	23,413,997	1,548,008	-	-	-	1,413,456	-
Supplies	1,062,857	1,148,965	-	-	-	22,449	-
Other services and charges	7,843,722	73,658	-	-	-	146,437	-
Capital outlay	863,265	-	566,434	-	-	3,158	-
Other disbursements	175,365	-	-	15,496	29,374	7,297	509
Total disbursements	<u>33,359,206</u>	<u>2,770,631</u>	<u>566,434</u>	<u>15,496</u>	<u>29,374</u>	<u>1,592,797</u>	<u>509</u>
Excess (deficiency) of receipts over disbursements	<u>2,180,483</u>	<u>430,416</u>	<u>63,301</u>	<u>(9,523)</u>	<u>(9,754)</u>	<u>(81,075)</u>	<u>(438)</u>
Cash and investments - ending	<u>\$ 7,730,676</u>	<u>\$ 1,851,429</u>	<u>\$ 302,866</u>	<u>\$ 10,158</u>	<u>\$ 10,099</u>	<u>\$ 153,038</u>	<u>\$ 89,297</u>

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

	Law Enforcement Continuing Ed	Clerk's Records Perpetuation	Unsafe Building	Emergency Telephone System	Drug Free Community	Drainage Maintenance	Emergency Planning/Right To Know
Cash and investments - beginning	\$ 7,123	\$ 37,136	\$ 12,925	\$ 2,065,526	\$ 105,398	\$ 1,536,324	\$ 61,796
Receipts:							
Taxes	-	-	917	-	-	546,109	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	226,142	-	-	49,311
Fines and forfeits	7,400	25,726	-	-	107,284	-	-
Other receipts	-	-	35,000	2,357	1,000	52,195	-
Total receipts	<u>7,400</u>	<u>25,726</u>	<u>35,917</u>	<u>228,499</u>	<u>108,284</u>	<u>598,304</u>	<u>49,311</u>
Disbursements:							
Personal services	-	13,812	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	8,000	1,742,999	101,050	-	44,836
Capital outlay	-	-	-	319,904	-	-	-
Other disbursements	3,613	11,302	917	-	-	586,816	-
Total disbursements	<u>3,613</u>	<u>25,114</u>	<u>8,917</u>	<u>2,062,903</u>	<u>101,050</u>	<u>586,816</u>	<u>44,836</u>
Excess (deficiency) of receipts over disbursements	<u>3,787</u>	<u>612</u>	<u>27,000</u>	<u>(1,834,404)</u>	<u>7,234</u>	<u>11,488</u>	<u>4,475</u>
Cash and investments - ending	<u>\$ 10,910</u>	<u>\$ 37,748</u>	<u>\$ 39,925</u>	<u>\$ 231,122</u>	<u>\$ 112,632</u>	<u>\$ 1,547,812</u>	<u>\$ 66,271</u>

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

	Extradition	Juvenile Probation Service	Adult Probation Services	Recorder's Records Perpetuation	User Fee	Health Maintenance	Pretrial Diversion
Cash and investments - beginning	\$ 704	\$ 111,735	\$ 302,240	\$ 82,219	\$ 225,831	\$ 145,474	\$ 105,927
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	154,317	-	72,672	-
Fines and forfeits	2,462	30,845	733,125	-	142,930	-	155,357
Other receipts	-	3,995	85,524	-	-	-	-
Total receipts	<u>2,462</u>	<u>34,840</u>	<u>818,649</u>	<u>154,317</u>	<u>142,930</u>	<u>72,672</u>	<u>155,357</u>
Disbursements:							
Personal services	-	2,830	562,571	51,852	20,011	49,544	187,961
Supplies	-	-	-	-	-	-	492
Other services and charges	-	38,245	293,971	-	88,369	-	17,407
Capital outlay	-	-	-	-	-	-	487
Other disbursements	2,790	1,485	25,589	106,153	19,257	-	-
Total disbursements	<u>2,790</u>	<u>42,560</u>	<u>882,131</u>	<u>158,005</u>	<u>127,637</u>	<u>49,544</u>	<u>206,347</u>
Excess (deficiency) of receipts over disbursements	<u>(328)</u>	<u>(7,720)</u>	<u>(63,482)</u>	<u>(3,688)</u>	<u>15,293</u>	<u>23,128</u>	<u>(50,990)</u>
Cash and investments - ending	<u>\$ 376</u>	<u>\$ 104,015</u>	<u>\$ 238,758</u>	<u>\$ 78,531</u>	<u>\$ 241,124</u>	<u>\$ 168,602</u>	<u>\$ 54,937</u>

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

	Court Appointed Special Advocate	Plat Book	Misdemeanant	Supplemental Public Defender Svc	Surveyor's Corner Perpetuation	Jury Pay	Rainy Day
Cash and investments - beginning	\$ -	\$ 21,788	\$ 852	\$ 10,521	\$ 14,975	\$ 186	\$ 1,961,661
Receipts:							
Taxes	-	-	-	-	-	-	312,013
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	75,241	21,690	101,550	-	20,810	-	-
Fines and forfeits	-	-	-	89,214	-	-	-
Other receipts	-	-	-	-	2	20,063	16,007
Total receipts	75,241	21,690	101,550	89,214	20,812	20,063	328,020
Disbursements:							
Personal services	12,644	625	-	954	-	-	117,127
Supplies	-	1,159	-	-	5,168	-	7,223
Other services and charges	-	2,998	-	11,516	4,875	-	676,875
Capital outlay	-	2,685	-	-	752	-	-
Other disbursements	62,597	-	-	20,441	-	19,558	-
Total disbursements	75,241	7,467	-	32,911	10,795	19,558	801,225
Excess (deficiency) of receipts over disbursements	-	14,223	101,550	56,303	10,017	505	(473,205)
Cash and investments - ending	\$ -	\$ 36,011	\$ 102,402	\$ 66,824	\$ 24,992	\$ 691	\$ 1,488,456

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

	Inmate Medical	Sales Disclosure	LHD Trust Acct Program	Child Advocacy Fund	Levy Excess	Identification Security Protection	Mad Co E911 Wireless
Cash and investments - beginning	\$ 8,624	\$ 41,880	\$ 360,625	\$ -	\$ 79,012	\$ 79,128	\$ 481,926
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	6,444	12,010	60,793	-	-	22,057	426,369
Fines and forfeits	-	-	-	225	-	-	-
Other receipts	-	-	-	-	-	-	1,227
Total receipts	<u>6,444</u>	<u>12,010</u>	<u>60,793</u>	<u>225</u>	<u>-</u>	<u>22,057</u>	<u>427,596</u>
Disbursements:							
Personal services	-	-	22,339	-	-	-	-
Supplies	-	-	6,567	-	-	-	-
Other services and charges	-	12,693	3,202	-	-	28,104	-
Capital outlay	-	-	-	-	-	33,869	-
Other disbursements	-	-	500	-	79,012	-	-
Total disbursements	<u>-</u>	<u>12,693</u>	<u>32,608</u>	<u>-</u>	<u>79,012</u>	<u>61,973</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>6,444</u>	<u>(683)</u>	<u>28,185</u>	<u>225</u>	<u>(79,012)</u>	<u>(39,916)</u>	<u>427,596</u>
Cash and investments - ending	<u>\$ 15,068</u>	<u>\$ 41,197</u>	<u>\$ 388,810</u>	<u>\$ 225</u>	<u>\$ -</u>	<u>\$ 39,212</u>	<u>\$ 909,522</u>

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

	Drug Task Force	Alternative Dispute Resolution	Reassessment 2015	Auditor Ineligible Deduction	Co Elected Officials Trng	Cumulative Bridge	General Drain Improvement
Cash and investments - beginning	\$ 538	\$ -	\$ -	\$ -	\$ -	\$ 1,125,891	\$ 578,968
Receipts:							
Taxes	-	-	153,257	-	-	786,180	165,054
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	9,772	-	-	88,623	-
Charges for services	-	-	-	1,540	3,559	126,838	-
Fines and forfeits	-	11,394	-	-	-	-	-
Other receipts	-	-	-	-	-	203,268	149,319
Total receipts	-	11,394	163,029	1,540	3,559	1,204,909	314,373
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,021,450	-
Other disbursements	-	-	-	-	-	-	675,240
Total disbursements	-	-	-	-	-	1,021,450	675,240
Excess (deficiency) of receipts over disbursements	-	11,394	163,029	1,540	3,559	183,459	(360,867)
Cash and investments - ending	\$ 538	\$ 11,394	\$ 163,029	\$ 1,540	\$ 3,559	\$ 1,309,350	\$ 218,101

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

	Cumulative Information Tech Sys	Sheriff's Pension	Congressional School Principal	City And Town Court Costs	Coroners Training & Con'T Education	Congressional School Interest	Clerk's Trust
Cash and investments - beginning	\$ 14,977	\$ 8,925,114	\$ 23,440	\$ 8,940	\$ 1,505	\$ 16,503	\$ 1,540,518
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	62,605	-	-	-	16,748	-	-
Fines and forfeits	-	-	-	25,304	-	-	8,337,766
Other receipts	-	1,220,493	-	-	-	118	-
Total receipts	62,605	1,220,493	-	25,304	16,748	118	8,337,766
Disbursements:							
Personal services	1,226	-	-	-	-	-	-
Supplies	5,659	-	-	-	-	-	-
Other services and charges	34,861	-	-	-	-	-	-
Capital outlay	18,679	-	-	-	-	-	-
Other disbursements	-	848,640	-	8,940	16,777	938	7,198,389
Total disbursements	60,425	848,640	-	8,940	16,777	938	7,198,389
Excess (deficiency) of receipts over disbursements	2,180	371,853	-	16,364	(29)	(820)	1,139,377
Cash and investments - ending	\$ 17,157	\$ 9,296,967	\$ 23,440	\$ 25,304	\$ 1,476	\$ 15,683	\$ 2,679,895

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

	Tax Sale Redemption	Surplus Tax	State Fines And Forfeitures	Overweight Vehicle Fines	Infraction Judgements	Inheritance Tax	Special Death Benefit
Cash and investments - beginning	\$ 25,422	\$ 1,524,078	\$ 15,037	\$ -	\$ 32,173	\$ 970,414	\$ 870
Receipts:							
Taxes	-	747,638	-	-	-	3,997,857	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	1,139,600	-	-	-	-	-	-
Fines and forfeits	-	-	124,198	4,854	314,586	-	12,628
Other receipts	-	963	-	-	-	-	-
Total receipts	<u>1,139,600</u>	<u>748,601</u>	<u>124,198</u>	<u>4,854</u>	<u>314,586</u>	<u>3,997,857</u>	<u>12,628</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>1,146,224</u>	<u>537,402</u>	<u>68,250</u>	<u>4,854</u>	<u>299,408</u>	<u>4,339,145</u>	<u>12,628</u>
Total disbursements	<u>1,146,224</u>	<u>537,402</u>	<u>68,250</u>	<u>4,854</u>	<u>299,408</u>	<u>4,339,145</u>	<u>12,628</u>
Excess (deficiency) of receipts over disbursements	<u>(6,624)</u>	<u>211,199</u>	<u>55,948</u>	<u>-</u>	<u>15,178</u>	<u>(341,288)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 18,798</u>	<u>\$ 1,735,277</u>	<u>\$ 70,985</u>	<u>\$ -</u>	<u>\$ 47,351</u>	<u>\$ 629,126</u>	<u>\$ 870</u>

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

	Education Plate Fees Agency	Financial Institution Tax	Wheel Tax/Surtax	Coit Agency	Mortgage Fees - State Share	Child Restraint Violations Fines	Interstate Compact
Cash and investments - beginning	\$ -	\$ -	\$ 112,219	\$ -	\$ 760	\$ 150	\$ 75
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	513,124	3,042,256	-	-	-	-
Charges for services	-	-	-	18,869,481	8,448	-	-
Fines and forfeits	4,125	-	-	-	-	2,400	1,518
Other receipts	-	-	-	195	-	-	-
Total receipts	4,125	513,124	3,042,256	18,869,676	8,448	2,400	1,518
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,125	513,124	2,999,752	18,871,075	8,328	2,250	1,468
Total disbursements	4,125	513,124	2,999,752	18,871,075	8,328	2,250	1,468
Excess (deficiency) of receipts over disbursements	-	-	42,504	(1,399)	120	150	50
Cash and investments - ending	\$ -	\$ -	\$ 154,723	\$ (1,399)	\$ 880	\$ 300	\$ 125

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

	Cvet Agency	Homestead Credit Rebate	Hea 1001 State Homestead Credit	LOIT PTRC	COIT Public Safety Fund	DLGF HS Property Database	Sex & Violent Offender Admin State
Cash and investments - beginning	\$ -	\$ 669	\$ 27,633	\$ 122,297	\$ -	\$ -	\$ 7,517
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	853,613	-	-	5,088,989	4,717,370	-	-
Charges for services	-	-	-	-	-	1	10,200
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	108,718	-	-	-	-	-
Total receipts	853,613	108,718	-	5,088,989	4,717,370	1	10,200
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	853,613	108,718	30,267	5,089,344	4,717,370	1	1,725
Total disbursements	853,613	108,718	30,267	5,089,344	4,717,370	1	1,725
Excess (deficiency) of receipts over disbursements	-	-	(30,267)	(355)	-	-	8,475
Cash and investments - ending	<u>\$ -</u>	<u>\$ 669</u>	<u>\$ (2,634)</u>	<u>\$ 121,942</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,992</u>

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

	Tax Distribution	After Settlement Collections	Co Offender Transprt Fund	Pre-trial Serv (Unified)	MS4-COG Treasurer	Commissioners Certif Sale	Comm Cert Sale Redemption
Cash and investments - beginning	\$ (15,408)	\$ 30,945,317	\$ -	\$ 9,584	\$ -	\$ -	\$ -
Receipts:							
Taxes	86,767,601	57,865,179	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	6,870,838	12,047,763	-	-	-	-	-
Charges for services	-	-	-	-	12,914	-	-
Fines and forfeits	-	-	438	28,507	-	-	-
Other receipts	-	-	-	87	-	1,816,116	56,806
Total receipts	93,638,439	69,912,942	438	28,594	12,914	1,816,116	56,806
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	268	-	-	145,688	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	93,623,031	71,407,059	-	7,098	4,002	1,603,950	56,806
Total disbursements	93,623,031	71,407,059	268	7,098	4,002	1,749,638	56,806
Excess (deficiency) of receipts over disbursements	15,408	(1,494,117)	170	21,496	8,912	66,478	-
Cash and investments - ending	\$ -	\$ 29,451,200	\$ 170	\$ 31,080	\$ 8,912	\$ 66,478	\$ -

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

	Co Gen Title IV-D Incentive	Comm Cert Sale - Aug 2011	Windfarm Rd/Drainage Inspection	Windfarm Economic Development	Nat. Schl Lunch - Equip Asst	Sex/Violent Offend/State	Mad Co Comm Foundation
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	96,187	-	-	-	6,594	52	6,000
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	126,411	30,000	348,960	-	-	4,183
Total receipts	96,187	126,411	30,000	348,960	6,594	52	10,183
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	9,483
Capital outlay	-	-	-	-	6,594	-	-
Other disbursements	-	61,183	-	-	-	-	-
Total disbursements	-	61,183	-	-	6,594	-	9,483
Excess (deficiency) of receipts over disbursements	96,187	65,228	30,000	348,960	-	52	700
Cash and investments - ending	\$ 96,187	\$ 65,228	\$ 30,000	\$ 348,960	\$ -	\$ 52	\$ 700

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

	St Supreme Crt PSC Grant	Sheriff's Technology Grant	MCCC Commissary/Inmate Trust	Probation	Convention And Tourism	Property Reassessment	Solid Waste Planning
Cash and investments - beginning	\$ -	\$ 17,471	\$ 4,714	\$ 47,615	\$ 33,084	\$ 309,609	\$ 72,730
Receipts:							
Taxes	-	-	-	-	492,136	32,550	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	13,279	-
Charges for services	10,000	52,742	-	-	-	-	-
Fines and forfeits	-	-	-	644,398	-	-	-
Other receipts	-	-	148,007	-	-	289	-
Total receipts	<u>10,000</u>	<u>52,742</u>	<u>148,007</u>	<u>644,398</u>	<u>492,136</u>	<u>46,118</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	157,005	-
Supplies	-	-	-	-	-	-	-
Other services and charges	551	-	-	-	-	148,444	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	40,653	151,194	641,434	489,079	7,693	-
Total disbursements	<u>551</u>	<u>40,653</u>	<u>151,194</u>	<u>641,434</u>	<u>489,079</u>	<u>313,142</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>9,449</u>	<u>12,089</u>	<u>(3,187)</u>	<u>2,964</u>	<u>3,057</u>	<u>(267,024)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 9,449</u>	<u>\$ 29,560</u>	<u>\$ 1,527</u>	<u>\$ 50,579</u>	<u>\$ 36,141</u>	<u>\$ 42,585</u>	<u>\$ 72,730</u>

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

	Mobile Command Grant	Dist 6 Training/Exercise	Juvenile Pilot Project	Indiana Family Court Project	Court Reform Grant - Clerk	Law Enforcement	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 2,364	\$ 1	\$ 30,000	\$ 21,553	\$ (5,210)	\$ 8,910	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	834,559
Charges for services	-	51,573	-	20,000	12,264	5,744	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	761	-
Total receipts	-	51,573	-	20,000	12,264	6,505	834,559
Disbursements:							
Personal services	-	-	-	26,336	611	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	11,763	1,247	1,000	6,443	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	54,342	-	-	-	12,874	834,559
Total disbursements	-	66,105	1,247	27,336	7,054	12,874	834,559
Excess (deficiency) of receipts over disbursements	-	(14,532)	(1,247)	(7,336)	5,210	(6,369)	-
Cash and investments - ending	\$ 2,364	\$ (14,531)	\$ 28,753	\$ 14,217	\$ -	\$ 2,541	\$ -

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

	Alternative School	Dissolution Education Workshop	Sheriff's Commissary	Inmate Trust	Sheriff Civil Trust	Adult Protective Services	County Housing Fund (COG)
Cash and investments - beginning	\$ 1,220	\$ 16,175	\$ 189,770	\$ 13,774	\$ 30,980	\$ (63,929)	\$ 51,537
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	321,190	568,729	1,366,253	169,047	-
Fines and forfeits	-	15,125	-	-	-	-	-
Other receipts	-	19,834	-	-	-	37,400	-
Total receipts	<u>-</u>	<u>34,959</u>	<u>321,190</u>	<u>568,729</u>	<u>1,366,253</u>	<u>206,447</u>	<u>-</u>
Disbursements:							
Personal services	-	41,023	-	-	-	155,671	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	11,381	-	-	-	15,832	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	572	-	333,860	571,150	1,329,568	-	-
Total disbursements	<u>572</u>	<u>52,404</u>	<u>333,860</u>	<u>571,150</u>	<u>1,329,568</u>	<u>171,503</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(572)</u>	<u>(17,445)</u>	<u>(12,670)</u>	<u>(2,421)</u>	<u>36,685</u>	<u>34,944</u>	<u>-</u>
Cash and investments - ending	<u>\$ 648</u>	<u>\$ (1,270)</u>	<u>\$ 177,100</u>	<u>\$ 11,353</u>	<u>\$ 67,665</u>	<u>\$ (28,985)</u>	<u>\$ 51,537</u>

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

	CJC/Mc Coal Ag Sub Abuse	Juvenile Probation #2	County Public Safety Fund	Health Dept Reimb Non-Rev Fund	Prosecutor Arra Fund	Clerk Arra Fund	Child Immunizations Fund
Cash and investments - beginning	\$ -	\$ 4,597	\$ 1,223,350	\$ 32,993	\$ 103,466	\$ 23,129	\$ -
Receipts:							
Taxes	-	-	1,748,410	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	84,866	-	1,300	-	-	13,655
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	9,000	-	-	-	-	40,504	-
Total receipts	9,000	84,866	1,748,410	1,300	-	40,504	13,655
Disbursements:							
Personal services	-	-	768,596	3,352	28,395	-	-
Supplies	-	-	25,852	-	-	-	-
Other services and charges	9,000	-	121,243	-	-	-	-
Capital outlay	-	-	31,397	-	-	-	-
Other disbursements	-	85,002	-	-	2,170	-	13,655
Total disbursements	9,000	85,002	947,088	3,352	30,565	-	13,655
Excess (deficiency) of receipts over disbursements	-	(136)	801,322	(2,052)	(30,565)	40,504	-
Cash and investments - ending	\$ -	\$ 4,461	\$ 2,024,672	\$ 30,941	\$ 72,901	\$ 63,633	\$ -

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

	Agressive Driving Grant	Bell And Clock	Big City - County Grant	Bilingual Advocate Grant	Bio Terrorism Grant	Cum Recycling	Co Econ Dev Proj County
Cash and investments - beginning	\$ 880	\$ 609	\$ 11,818	\$ (8,311)	\$ 5,934	\$ 89,377	\$ 8,401
Receipts:							
Taxes	-	-	-	-	-	-	532,653
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	16,795	-	81,191	22,975	3,526	22,720	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>16,795</u>	<u>-</u>	<u>81,191</u>	<u>22,975</u>	<u>3,526</u>	<u>22,720</u>	<u>532,653</u>
Disbursements:							
Personal services	-	-	-	29,311	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	6,056	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	16,818	-	86,798	-	-	-	70,000
Total disbursements	<u>16,818</u>	<u>-</u>	<u>86,798</u>	<u>29,311</u>	<u>6,056</u>	<u>-</u>	<u>70,000</u>
Excess (deficiency) of receipts over disbursements	<u>(23)</u>	<u>-</u>	<u>(5,607)</u>	<u>(6,336)</u>	<u>(2,530)</u>	<u>22,720</u>	<u>462,653</u>
Cash and investments - ending	<u>\$ 857</u>	<u>\$ 609</u>	<u>\$ 6,211</u>	<u>\$ (14,647)</u>	<u>\$ 3,404</u>	<u>\$ 112,097</u>	<u>\$ 471,054</u>

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

	Childrens Home Facility Donation	Circuit Probation Admin Fee Fund	CJC/DOC	Cjc/July	Cjc/Juvenile	Clerk Incentive	2010 Idem Ms4 Conference
Cash and investments - beginning	\$ 7,929	\$ 25,770	\$ 22,302	\$ 17,605	\$ 10,321	\$ 21,229	\$ 4,756
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	524,413	-	78,238	-	-
Fines and forfeits	-	-	-	484,600	-	-	-
Other receipts	7,620	-	-	-	-	-	1,200
Total receipts	7,620	-	524,413	484,600	78,238	-	1,200
Disbursements:							
Personal services	-	-	457,288	435,231	65,693	18,901	-
Supplies	-	-	20,960	630	1,136	-	-
Other services and charges	-	-	66,780	36,094	5,920	-	-
Capital outlay	-	-	-	148	-	-	-
Other disbursements	8,248	-	196	-	1	1,672	5,088
Total disbursements	8,248	-	545,224	472,103	72,750	20,573	5,088
Excess (deficiency) of receipts over disbursements	(628)	-	(20,811)	12,497	5,488	(20,573)	(3,888)
Cash and investments - ending	\$ 7,301	\$ 25,770	\$ 1,491	\$ 30,102	\$ 15,809	\$ 656	\$ 868

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

	Comm Trans Program	Comm Block Grant	Comprehensive Safety Program	Correctional Complex Commissary	Council Of Governments	Crime Victim Advocate	Dept Mental Health Grant
Cash and investments - beginning	\$ 68,677	\$ -	\$ (4,783)	\$ 13,833	\$ 254,583	\$ (15,920)	\$ 11
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	137,600	-	-	-	1,368,069	78,989	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	3,888	70,194	120,374	-	-	-
Total receipts	137,600	3,888	70,194	120,374	1,368,069	78,989	-
Disbursements:							
Personal services	89,952	-	69,998	-	750,452	79,202	-
Supplies	3,841	-	-	-	61,603	-	-
Other services and charges	41,677	-	-	-	437,457	-	-
Capital outlay	-	-	-	-	73,332	-	-
Other disbursements	-	-	-	112,041	156,624	-	-
Total disbursements	135,470	-	69,998	112,041	1,479,468	79,202	-
Excess (deficiency) of receipts over disbursements	2,130	3,888	196	8,333	(111,399)	(213)	-
Cash and investments - ending	\$ 70,807	\$ 3,888	\$ (4,587)	\$ 22,166	\$ 143,184	\$ (16,133)	\$ 11

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

	School Excise Tax Allocation 2009	DOE Exercise Hls	Drug Court Fund	Empg Grant	Epa Alt Septic Syst Education Grant	Fema Fy 2002 (Cert)	Health Donations
Cash and investments - beginning	\$ -	\$ 154	\$ 192	\$ 63,897	\$ (4,141)	\$ 3,511	\$ 25,449
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	1,290,275	-	-	-	-	-	-
Charges for services	-	-	-	26,534	42,000	8,870	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	19,234
Total receipts	<u>1,290,275</u>	<u>-</u>	<u>-</u>	<u>26,534</u>	<u>42,000</u>	<u>8,870</u>	<u>19,234</u>
Disbursements:							
Personal services	-	-	-	-	37,555	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	192	748	-	-	20,498
Capital outlay	-	-	-	24,802	-	-	-
Other disbursements	<u>1,290,275</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,515</u>	<u>-</u>
Total disbursements	<u>1,290,275</u>	<u>-</u>	<u>192</u>	<u>25,550</u>	<u>37,555</u>	<u>11,515</u>	<u>20,498</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(192)</u>	<u>984</u>	<u>4,445</u>	<u>(2,645)</u>	<u>(1,264)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 154</u>	<u>\$ -</u>	<u>\$ 64,881</u>	<u>\$ 304</u>	<u>\$ 866</u>	<u>\$ 24,185</u>

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

	2009 SHSP Grant	ICJI/Mad Co Casa Grant	Interpreter Grant Award	Jobsource	Jobsource Data	Juvenile Drug Screen	Juvenile Prob Admin Fee
Cash and investments - beginning	\$ -	\$ 14,653	\$ 544	\$ 250,120	\$ 5,481	\$ 1,958	\$ 17,380
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	71,059	2,159	1,304,269	40,220	-	-
Fines and forfeits	-	-	-	-	-	2,847	-
Other receipts	41,653	32,762	127	947,063	-	-	13,915
Total receipts	<u>41,653</u>	<u>103,821</u>	<u>2,286</u>	<u>2,251,332</u>	<u>40,220</u>	<u>2,847</u>	<u>13,915</u>
Disbursements:							
Personal services	-	105,166	-	542,951	42,066	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	1,390	-	-	3,386	7,753
Capital outlay	-	-	-	-	-	-	-
Other disbursements	41,653	-	1,439	1,616,664	-	-	-
Total disbursements	<u>41,653</u>	<u>105,166</u>	<u>2,829</u>	<u>2,159,615</u>	<u>42,066</u>	<u>3,386</u>	<u>7,753</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(1,345)</u>	<u>(543)</u>	<u>91,717</u>	<u>(1,846)</u>	<u>(539)</u>	<u>6,162</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 13,308</u>	<u>\$ 1</u>	<u>\$ 341,837</u>	<u>\$ 3,635</u>	<u>\$ 1,419</u>	<u>\$ 23,542</u>

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

	Emerg Mgmt Cap Equipment	Mad Co Dui Grant	Hazmat Truck Fund	Recycling 2005	Sheriff Photo Fund	New Cedit Fund	New Clerk Incentive Fund
Cash and investments - beginning	\$ 62,132	\$ 6,775	\$ 28,113	\$ 190,840	\$ 3,757	\$ 291,441	\$ 80,025
Receipts:							
Taxes	-	-	-	-	-	4,739,001	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	27,045	-	99,320	1,508	-	96,187
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	2,265	-	-	-	-
Total receipts	-	27,045	2,265	99,320	1,508	4,739,001	96,187
Disbursements:							
Personal services	-	-	-	-	-	-	52,702
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	95,512	1,129	-	-
Capital outlay	-	-	-	1,963	-	-	-
Other disbursements	-	23,239	-	-	-	4,905,193	28,381
Total disbursements	-	23,239	-	97,475	1,129	4,905,193	81,083
Excess (deficiency) of receipts over disbursements	-	3,806	2,265	1,845	379	(166,192)	15,104
Cash and investments - ending	\$ 62,132	\$ 10,581	\$ 30,378	\$ 192,685	\$ 4,136	\$ 125,249	\$ 95,129

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

	New Prosecutor Incentive Fund	Planned Unit Development	Pre-Trial Serv Cir	Prosecutor Incentive	Prosecutor Issets	Prosecutor Law Enforcement	Regional Team Grant
Cash and investments - beginning	\$ 24,621	\$ 43,756	\$ 832	\$ 175	\$ 1,069	\$ 231,771	\$ 36
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	144,717	-	-	-	-	-	-
Fines and forfeits	-	-	2,680	-	-	39,770	-
Other receipts	-	69	-	-	-	-	-
Total receipts	<u>144,717</u>	<u>69</u>	<u>2,680</u>	<u>-</u>	<u>-</u>	<u>39,770</u>	<u>-</u>
Disbursements:							
Personal services	79,873	-	-	-	-	41,729	-
Supplies	-	-	-	-	-	247	-
Other services and charges	-	-	-	-	-	18,085	-
Capital outlay	-	-	-	-	-	22,013	-
Other disbursements	458	-	1,576	-	1,069	37,400	-
Total disbursements	<u>80,331</u>	<u>-</u>	<u>1,576</u>	<u>-</u>	<u>1,069</u>	<u>119,474</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>64,386</u>	<u>69</u>	<u>1,104</u>	<u>-</u>	<u>(1,069)</u>	<u>(79,704)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 89,007</u>	<u>\$ 43,825</u>	<u>\$ 1,936</u>	<u>\$ 175</u>	<u>\$ -</u>	<u>\$ 152,067</u>	<u>\$ 36</u>

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

	Sheriff Donation	Sheriff Fire Dispatch	Sheriff Tax Collection	Sheriff Victim Advocate	Shocap	Welfare Excise Tax Allocation 2009	Fema Grant 1766-Dr
Cash and investments - beginning	\$ 6,068	\$ 99,742	\$ -	\$ (6,788)	\$ 3,995	\$ -	\$ 17,678
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	393,290	-
Charges for services	-	124,594	16,688	25,626	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	506	-	-	-	-	-	-
Total receipts	<u>506</u>	<u>124,594</u>	<u>16,688</u>	<u>25,626</u>	<u>-</u>	<u>393,290</u>	<u>-</u>
Disbursements:							
Personal services	-	248,563	-	27,046	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,467	-	16,688	-	3,995	393,290	-
Total disbursements	<u>6,467</u>	<u>248,563</u>	<u>16,688</u>	<u>27,046</u>	<u>3,995</u>	<u>393,290</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(5,961)</u>	<u>(123,969)</u>	<u>-</u>	<u>(1,420)</u>	<u>(3,995)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 107</u>	<u>\$ (24,227)</u>	<u>\$ -</u>	<u>\$ (8,208)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,678</u>

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

	Unified Prob Admin Fee	Victim Info Asst Grant	Wic Ssi Fund	Youth Center School Grant	JAIBG Grant	Polling Place Improvement Grant	Barrett Law
Cash and investments - beginning	\$ 45,781	\$ 5,306	\$ 685	\$ 17,728	\$ (2,719)	\$ 202	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	743
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	42	-	20,867	-	-
Fines and forfeits	92,844	-	-	-	-	-	-
Other receipts	-	-	-	38,725	1,485	-	-
Total receipts	<u>92,844</u>	<u>-</u>	<u>42</u>	<u>38,725</u>	<u>22,352</u>	<u>-</u>	<u>743</u>
Disbursements:							
Personal services	-	-	-	-	18,059	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	35,495	188	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	75,000	5,306	-	3,224	-	-	743
Total disbursements	<u>75,000</u>	<u>5,306</u>	<u>-</u>	<u>38,719</u>	<u>18,247</u>	<u>-</u>	<u>743</u>
Excess (deficiency) of receipts over disbursements	<u>17,844</u>	<u>(5,306)</u>	<u>42</u>	<u>6</u>	<u>4,105</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 63,625</u>	<u>\$ -</u>	<u>\$ 727</u>	<u>\$ 17,734</u>	<u>\$ 1,386</u>	<u>\$ 202</u>	<u>\$ -</u>

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

	Tma Tax Fund	Prime For Life Program	Weed/Seed Administration	Drug Court Cptf	County Wheel Tax/Surtax	Interoperability - Comm	Weed/Seed Crt Reentry Grt
Cash and investments - beginning	\$ 182,122	\$ 775	\$ (39)	\$ 939	\$ 335,861	\$ -	\$ 6,066
Receipts:							
Taxes	238,300	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,362,249	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	900	-	-	-	-	-
Other receipts	-	-	39	3,500	647	7,694	-
Total receipts	<u>238,300</u>	<u>900</u>	<u>39</u>	<u>3,500</u>	<u>1,362,896</u>	<u>7,694</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	1,692	-	4,439	1,182,921	-	6,066
Capital outlay	-	-	-	-	-	7,694	-
Other disbursements	93,500	-	-	-	-	-	-
Total disbursements	<u>93,500</u>	<u>1,692</u>	<u>-</u>	<u>4,439</u>	<u>1,182,921</u>	<u>7,694</u>	<u>6,066</u>
Excess (deficiency) of receipts over disbursements	<u>144,800</u>	<u>(792)</u>	<u>39</u>	<u>(939)</u>	<u>179,975</u>	<u>-</u>	<u>(6,066)</u>
Cash and investments - ending	<u>\$ 326,922</u>	<u>\$ (17)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 515,836</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Problem Solving Stim Grnt	Pan Flu Fund	Jail Construction	Juvenile Facility Const Fund	Fishersburg Waste Water Fund	Madison Co Bridge 902	Liability Insurance Fund
Cash and investments - beginning	\$ 22,445	\$ 10,899	\$ 300,647	\$ 265,063	\$ 29,433	\$ 120,668	\$ 1,790
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	363,738	90,132	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	428	11,342
Total receipts	363,738	90,132	-	-	-	428	11,342
Disbursements:							
Personal services	368,361	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	25,078	90,132	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	10,899	-	-	29,433	-	3,350
Total disbursements	393,439	101,031	-	-	29,433	-	3,350
Excess (deficiency) of receipts over disbursements	(29,701)	(10,899)	-	-	(29,433)	428	7,992
Cash and investments - ending	\$ (7,256)	\$ -	\$ 300,647	\$ 265,063	\$ -	\$ 121,096	\$ 9,782

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

	Madison Co Group Ins Fund	Landfill Fund	Payroll	Deferred Compensation	Vtl	Perf	Payroll Withholding - Federal
Cash and investments - beginning	\$ 2,299,627	\$ 132,824	\$ (6,836)	\$ 60	\$ 716	\$ 119,511	\$ 49
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	301,319	282	14,388,901	117,716	-	469,207	2,191,579
Total receipts	301,319	282	14,388,901	117,716	-	469,207	2,191,579
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	10,364	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	470,441	-	14,388,901	117,776	-	482,686	2,191,579
Total disbursements	470,441	10,364	14,388,901	117,776	-	482,686	2,191,579
Excess (deficiency) of receipts over disbursements	(169,122)	(10,082)	-	(60)	-	(13,479)	-
Cash and investments - ending	\$ 2,130,505	\$ 122,742	\$ (6,836)	\$ -	\$ 716	\$ 106,032	\$ 49

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

	Payroll Withholding - State	Payroll Withholding - Oasi	Payroll Withholding - Local Tax	Anthem	Wage Garnishment	Payroll Withholdings - Union Dues	Payroll Withholdings - United Way
Cash and investments - beginning	\$ 40,504	\$ 25	\$ 24,109	\$ 943,972	\$ 2,588	\$ 75	\$ 42
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	675,287	1,111,006	333,399	6,372,543	178,498	52,454	345
Total receipts	675,287	1,111,006	333,399	6,372,543	178,498	52,454	345
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	673,633	1,110,825	332,530	5,633,381	178,738	52,454	309
Total disbursements	673,633	1,110,825	332,530	5,633,381	178,738	52,454	309
Excess (deficiency) of receipts over disbursements	1,654	181	869	739,162	(240)	-	36
Cash and investments - ending	\$ 42,158	\$ 206	\$ 24,978	\$ 1,683,134	\$ 2,348	\$ 75	\$ 78

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

	Payroll Withholding - Political	Welfare Trust	Payroll Withholding - Sheriff Pension	Best Flex	Credit Union	Bankers Nat Life(Conseco)	Colonial Insurance
Cash and investments - beginning	\$ -	\$ 10,176	\$ 18,938	\$ 27,206	\$ -	\$ 1,124	\$ 690
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	28,989	-	73,032	177,457	365,851	5,321	7,857
Total receipts	28,989	-	73,032	177,457	365,851	5,321	7,857
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	28,989	10,176	74,660	189,816	365,851	5,692	8,606
Total disbursements	28,989	10,176	74,660	189,816	365,851	5,692	8,606
Excess (deficiency) of receipts over disbursements	-	(10,176)	(1,628)	(12,359)	-	(371)	(749)
Cash and investments - ending	\$ -	\$ -	\$ 17,310	\$ 14,847	\$ -	\$ 753	\$ (59)

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

	Aflac	Lafayette Life	Spectera Vision	Central United Life	Cs Group Benefits	Lincoln Dental	Sheriff Deferred Comp
Cash and investments - beginning	\$ 4,028	\$ 10,390	\$ 97	\$ (42)	\$ 2,143	\$ 18,364	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	40,662	98,921	-	-	27,718	215,817	58,044
Total receipts	40,662	98,921	-	-	27,718	215,817	58,044
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	45,072	106,349	-	-	31,889	233,548	58,044
Total disbursements	45,072	106,349	-	-	31,889	233,548	58,044
Excess (deficiency) of receipts over disbursements	(4,410)	(7,428)	-	-	(4,171)	(17,731)	-
Cash and investments - ending	\$ (382)	\$ 2,962	\$ 97	\$ (42)	\$ (2,028)	\$ 633	\$ -

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

	St Share Delq Tax/Penalty	Advance Tax Fund	Childrens Home Christmas Party	Co Economic Development Proj City	Tx Sale Surplus 2005	Co Owned Land Sale	SRI Fund
Cash and investments - beginning	\$ -	\$ 109,759	\$ 839	\$ -	\$ 6,360	\$ 102,887	\$ -
Receipts:							
Taxes	-	90,501	-	1,165,628	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	77,447	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	20,099
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	375	-	-	-	2,466
Total receipts	77,447	90,501	375	1,165,628	-	-	22,566
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	77,447	160,811	1,024	1,165,628	-	-	22,566
Total disbursements	77,447	160,811	1,024	1,165,628	-	-	22,566
Excess (deficiency) of receipts over disbursements	-	(70,310)	(649)	-	-	-	(1)
Cash and investments - ending	<u>\$ -</u>	<u>\$ 39,449</u>	<u>\$ 190</u>	<u>\$ -</u>	<u>\$ 6,360</u>	<u>\$ 102,887</u>	<u>\$ (1)</u>

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

	Performance Bond	State Assessment Training Fund	Weed/Seed Probation Sweep	Byrne Grant 2008	Slot Machine Wagering	Tax Sale Surplus - 2010	Sweta
Cash and investments - beginning	\$ 4,000	\$ 940	\$ (380)	\$ (11,895)	\$ -	\$ 1,086,082	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	6,565,028	-	65,173
Charges for services	-	11,870	2,444	52,276	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,000	-	-	-	-	-	-
Total receipts	2,000	11,870	2,444	52,276	6,565,028	-	65,173
Disbursements:							
Personal services	-	-	2,794	36,355	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	19,644	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,000	11,495	-	-	6,565,028	860,949	65,173
Total disbursements	3,000	11,495	2,794	55,999	6,565,028	860,949	65,173
Excess (deficiency) of receipts over disbursements	(1,000)	375	(350)	(3,723)	-	(860,949)	-
Cash and investments - ending	\$ 3,000	\$ 1,315	\$ (730)	\$ (15,618)	\$ -	\$ 225,133	\$ -

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

	Payroll Withholding - Misc	Volunteer Perf	Volunteer Afscme	Clerk Child Support	Recorders Account	Tax Sale Surplus 06	Totals
Cash and investments - beginning	\$ -	\$ 3,124	\$ -	\$ 31,762	\$ 45,433	\$ (7,911)	\$ 71,986,082
Receipts:							
Taxes	-	-	-	-	-	-	188,802,675
Licenses and permits	-	-	-	-	-	-	105,135
Intergovernmental	-	-	-	-	-	-	51,995,046
Charges for services	-	-	-	-	509,034	-	32,279,222
Fines and forfeits	-	-	-	3,019,234	-	-	15,198,662
Other receipts	4,946	11,914	78	-	-	-	34,108,042
Total receipts	4,946	11,914	78	3,019,234	509,034	-	322,488,782
Disbursements:							
Personal services	-	-	-	-	-	-	32,199,194
Supplies	-	-	-	-	-	-	2,374,808
Other services and charges	-	-	-	-	-	-	13,774,857
Capital outlay	-	-	-	-	-	-	2,998,626
Other disbursements	-	12,094	78	3,023,979	508,403	-	269,184,863
Total disbursements	-	12,094	78	3,023,979	508,403	-	320,532,348
Excess (deficiency) of receipts over disbursements	4,946	(180)	-	(4,745)	631	-	1,956,434
Cash and investments - ending	\$ 4,946	\$ 2,944	\$ -	\$ 27,017	\$ 46,064	\$ (7,911)	\$ 73,942,516

MADISON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2011

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,169,749</u>	<u>\$ 3,232,814</u>

MADISON COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2011

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Madison County COG	Vehicle	\$ 3,477	12-15-06	10-15-11
Madison County Commissioners	Network Equipment	63,186	01-19-10	12-19-12
Madison County Commissioners	I-Series Production Server	38,616	11-01-10	11-01-13
Madison County Commissioners	Coroners Vehicles	<u>5,000</u>	01-15-10	02-15-13
Total governmental activities		<u>110,279</u>		
Total of annual lease payments		<u><u>\$ 110,279</u></u>		

MADISON COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2011

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 47,500
Infrastructure	23,667,525
Buildings	10,848,960
Improvements other than buildings	165,000
Machinery, equipment and vehicles	<u>37,879,202</u>
Total governmental activities	<u>72,608,187</u>
Total capital assets	<u><u>\$ 72,608,187</u></u>

MADISON COUNTY
OTHER REPORTS

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

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

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF MADISON COUNTY, INDIANA

Compliance

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

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2011. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2011-1

Internal Control Over Compliance

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

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

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

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there is no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2011-1 to be a material weakness.

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

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

STATE BOARD OF ACCOUNTS

July 10, 2012

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

MADISON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	K153	\$ 12,466
National School Lunch Program	10.555	K153	<u>28,757</u>
Total for cluster			<u>41,223</u>
Pass-Through Indiana State Department of Health			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	A70-9-070160	<u>424,666</u>
Child and Adult Care Food Program	10.558	2010-11	<u>351</u>
Pass Through Indiana Department of Education			
ARRA - Child Nutrition Discretionary Grants Limited Availability School Lunch Equipment	10.579	2010-11	<u>6,594</u>
Total for federal grantor agency			<u>472,834</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant			
ARRA - Recovery Act - Edward Byrne Memorial Competitive Grant Program	16.808	2009-SC-B9-0115	<u>393,439</u>
Pass-Through Indiana Criminal Justice Institute			
JAG Program Cluster			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	10-DJ-BX-025	<u>18,557</u>
Total for cluster			<u>18,557</u>
Juvenile Accountability Block Grants	16.523	OB-JB-009 2008-JB-BX-0044	8,044 <u>12,823</u>
Total for program			<u>20,867</u>
Crime Victim Assistance	16.575	10VAGX0049	<u>104,615</u>
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	09-DJ-BX-004	<u>33,719</u>
ARRA - Violence Against Women Formula Grants	16.588	10WFAX0022 10STPR021	17,197 <u>5,778</u>
Total for program			<u>22,975</u>
Total for federal grantor agency			<u>612,729</u>
<u>U.S. DEPARTMENT OF LABOR</u>			
Pass-Through Indiana Department of Workforce Development			
Employment Service Cluster			
ARRA - Employment Service/Wagner-Peyser Funded Activities	17.207	PY09-CR-02-IA	<u>6,817</u>
WIA Cluster			
ARRA - WIA Adult Program	17.258	PY09-CR-02-IA	318,222
ARRA - WIA Youth Activities	17.259	PY09-CR-02-IA	128,737
ARRA - WIA Dislocated Worker	17.260	PY09-CR-02-IA	<u>458,261</u>
Total for cluster			<u>905,220</u>
ARRA - Unemployment Insurance	17.225	PY09-CR-02-IA	<u>6,148</u>
Total for federal grantor agency			<u>918,185</u>

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

MADISON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster ARRA - Highway Planning and Construction	20.205	DES#0901521 DES#0901524 DES#0901523 DES#0901519 DES#0901522 DES#0901823	6,027 5,507 1,389 5,721 1,475 <u>2,367</u>
Total for program			<u>22,486</u>
Highway Planning and Construction	20.205	DES# 0810458 DES #1000046	42,750 <u>84,088</u>
Total for program			<u>126,838</u>
Total for cluster			<u>149,324</u>
Federal Transit Cluster Federal Transit - Formula Grants	20.507	A249-10-320384	<u>108,650</u>
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster State and Community Highway Safety	20.600	PT-11-04-04-05 CA-2011-08-01-12	81,191 <u>16,795</u>
Total for program			<u>97,986</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	K8-2011-03-03-20	<u>27,045</u>
Total for cluster			<u>125,031</u>
Pass-Through Indiana Department of Transportation Metropolitan Transportation Planning	20.505	PL FY 10-11 PL FY 11-12 STP FY 10-11 STP FY 11-12 HSIP FY 10-11 HSIP FY 11-12 CMAQ FY 10-11 CMAQ FY 11-12	143,591 112,489 227,430 101,761 6,028 18,622 41,507 <u>15,563</u>
Total for program			<u>666,991</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	C44P-1-181A	<u>42,800</u>
Total for federal grantor agency			<u>1,092,796</u>
<u>ENVIRONMENTAL PROTECTION AGENCY</u>			
Pass-Through Indiana Department of Environmental Management Nonpoint Source Implementation Grants	66.460	FY 2011	<u>64,513</u>
Total for federal grantor agency			<u>64,513</u>
<u>U.S. DEPARTMENT OF ENERGY</u>			
Pass-Through Indiana Housing and Community Development Authority ARRA - Weatherization Assistance For Low-Income Persons	81.042	WX-010-015 HEC-010-017	101,883 <u>379,048</u>
Total for federal grantor agency			<u>480,931</u>

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

MADISON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF EDUCATION</u>			
Pass-Through Anderson Community School Corporation Title I, Part A Cluster Title I Grants to Local Educational Agencies	84.010	FY2011	<u>38,719</u>
Total for federal grantor agency			<u>38,719</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Housing and Community Development Authority CSBG Cluster Community Services Block Grant	93.569	CS-011-015 CS-011-015-B	148,203 <u>62,282</u>
Total for program			<u>210,485</u>
ARRA - Community Services Block Grant	93.710	ARRA-CS-010-015	<u>31,743</u>
Total for cluster			<u>242,228</u>
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness Bioterrorism H1N1	93.069	ISDH-147-70 H1N1 147-68	11,690 <u>90,132</u>
Total for program			<u>101,822</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	TB 147-9	<u>45,952</u>
Pass-Through Indiana Department of Child Services ARRA - Child Support Enforcement	93.563	ARRA - Clerk	<u>40,504</u>
Child Support Enforcement	93.563	Clerk Expenditures Prosecutor Expenditures IV-D Court Expenditures Indirect Costs	127,055 292,610 129,979 <u>364,268</u>
Total for program			<u>913,912</u>
Pass-Through Indiana Housing and Community Development Authority Low-Income Home Energy Assistance	93.568	LI-009-003-015 WL-012-015 LI-009-015 WL-011-015-B	48,408 29,902 258,747 <u>244,053</u>
Total for program			<u>581,110</u>
Pass-Through Indiana State Department of Health HIV Prevention Activities - Health Department Based	93.940	ISDH AIDS 174-6	<u>44,381</u>
Total for federal grantor agency			<u>1,969,909</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Homeland Security Cluster Homeland Security Grant Program	97.067	EDS-C449-9-709	<u>60,443</u>
Total for cluster			<u>60,443</u>
Emergency Management Performance Grants	97.042	FY 2011	<u>26,534</u>
Total for federal grantor agency			<u>147,420</u>
Total federal awards expended			<u>\$ 5,719,036</u>

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

MADISON COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

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

Note 2. Subrecipients

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

Program Title	Federal CFDA Number	2011
Highway Safety Cluster		\$ 40,118

MADISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

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

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiency 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?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
16.808	WIA Cluster ARRA – Recovery Act – Edward Byrne Memorial Competitive Grant Program
20.505	Metropolitan Transportation Planning
81.042	ARRA – Weatherization Assistance For Low- Income Persons
93.563	Child Support Enforcement

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

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

No matters are reportable.

MADISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III – Federal Award Findings and Questioned Costs

FINDING 2011-1 - SPECIAL TESTS AND PROVISIONS

Federal Agency: U. S. Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Year: 2011
Pass-through Entity: Indiana Department of Child Services

The Madison County IV-D Child Support Division of the Prosecuting Attorney's Office and the Madison County Clerk of the Circuit Court, in conjunction with the Indiana Department of Child Services accounted for child support collections, payments, and balances due through the Indiana Support Enforcement Tracking System (ISETS) during 2011. The following deficiency was identified:

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

45 CFR 303.6 states in part: ". . . the IV-D agency must maintain and use an effective system for: (a) Monitoring compliance with the support obligation; (b) identifying on the date the parent fails to make payments in an amount equal to the support payable for one month, or on an earlier date in accordance with State law, those cases in which there is a failure to comply with the support obligation; and (c) Enforcing the obligation . . ."

OMB Circular A-133, Subpart C, section .300 (b) states: "The auditee shall: (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

The failure to establish internal controls could enable material noncompliance to go undetected. Non-compliance of the grant agreement or the applicable compliance requirements could result in the loss of federal funds to the County.

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

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



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

March 5, 2012

Summary schedule of prior audit findings

Finding Number 2010-1

Original SBA Audit Report Number	B39176
Fiscal Year	2010
Auditee Contact Person	Joe Spencer
Title of Contact Person	Head Bookkeeper
Phone Number	765-641-447

Status of Finding

Corrective Action Plan: The Clerk's Office put procedural changes into place June 1, 2010, that all clerks that deal with child support work closer with clerks on the 2nd floor. That should help to alleviate the problem. Also in August 2011 we contracted with Capital Recovery, a collection agency, that specializes in the collection of delinquent accounts receivable, fines, court costs, child support docket fees, judgments and other debts for Madison County Clerk's Office. In the process of trying to collect these debts, they are finding several cases that should have been closed. Though it may take a few years with this process, we are getting a lot of the issue of cases that should have shown up closed in our system identified.

Sincerely,

Darlene Likens
Madison County Clerk

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



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

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

**RODNEY J.
CUMMINGS**

Prosecuting Attorney

MICHAEL CHAMBERS
Chief Deputy

WILLIAM C. DAVISSON
IV-D Deputy Prosecutor

March 5, 2012

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING NUMBER 2010-1

Original SBA Audit Report Number	339176
Fiscal Year	2010
Auditee Contact Person	LINDA MYERS
Title of Contact Person	Office Manager
Phone Number	765-641-9605

Status of Finding

Corrective action Plan:

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

Sincerely,

RODNEY J. CUMMINGS/lm

Prosecuting Attorney
Child Support Division

RJC/lm



CLERK of the MADISON CIRCUIT COURT

Darlene Likens

MADISON COUNTY GOVERNMENT CENTER

P.O. Box 1277

ANDERSON, INDIANA 46015

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

July 12, 2012

CORRECTIVE ACTION PLAN

FINDING 2011-1, Special tests and Provisions

Federal Agency : Health and Human Services

Federal Program: Child Support Enforcement

CFDA NUMBER: 96.563

Federal Award Year: 2011

Pass-through Entity: Indiana Department of Child Services

Contact Person Leslie Connelly

Corrective Action Plan: The Clerk's Office put procedural changes into place June 1, 2010, that all clerks that deal with child support work closer with clerks on the 2nd floor. That should help to alleviate the problem. Also in August 2011 we contracted with Capital Recovery, a collection agency, that specializes in the collection of delinquent accounts receivable, fines, court costs, child support docket fees, judgments and other debts for Madison County Clerk's Office. In the process of trying to collect these debts, they are finding several cases that should have been closed. Though it may take a few years with this process, we are getting a lot of the issue of cases that should have shown up closed in our system identified. The Courts need to be a part of our plan of action. We can and do request the courts to give us docket sheets in all JP, MI'S and Divorce cases with the orders on the sheets. We are currently reviewing cases and corrections are being made on a case by case basis as they are found.

Darlene Likens

Clerk of Circuit Court

From: ISETS_CTU
Sent: Friday, March 23, 2012 10:04 AM
To: #ISETS Counties - All Regions; #ISETS Field Consultants; #ISETS Help Desk;
#ISETS Communications and Training Unit
Subject: 2011 Federal Data Reliability Audit Results

Importance: High

To All Counties,

We are pleased to announce that Indiana passed the 2011 Federal Data Reliability Audit. The auditor found no significant deficiencies that would affect the performance indicator data report for FFY2011.

Indiana will undergo a full audit for FFY2012. We are 6 months into the fiscal year and ask that you continue to review cases to verify that the data entered into ISETS is correct, such as:

- Court orders for child support
- Medical support and paternity status
- Verify that arrearage/delinquency balances in ISETS are correct
- Verify that all participants of the court order are included on the ISETS case.

Instructions for your part in the FFY2012 audit will be provided in late December or early January listing the procedures for providing case files for this audit. Paperless counties are encouraged to provide their case files in electronic form on a CD in JPG, PDF or other readable formats. For further information regarding the federal audit, please refer to the [Federal DRA Guide](#) available on the CSR Website or contact your Field Consultant or Debbie Day at Debbie.Day@dcs.IN.gov.

Thank You.

Communications & Training Unit (CTU)

Indiana Department of Child Services

Children thrive in safe, caring, supportive families and communities

The information in this email, and any attachments, may contain confidential information and is intended solely for the attention and use of the named addressee(s). It must not be disclosed to any person(s) without authorization. If you are not the intended recipient, or a person responsible for delivering it to the intended recipient, you are not authorized to, and must not, disclose, copy, distribute, or retain this message or any part of it. If you have received this communication in error, please notify the sender immediately.

MADISON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 10, 2012, at 11:00am with John Richwine, President of the Board of County Commissioners; and Kathy Stoops-Wright, Auditor; and at 11:40am with Steffanie Owens, County Commissioner.

The contents of this report were discussed on July 12, 2012, at 8:00am with William Michael Phipps, President of the County Council; Mike Gaskill, County Council member; and Rick Gardner, County Council member.

Our audit disclosed no material items that warrant comment at this time.