

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

ANNUAL FINANCIAL REPORT

2005

MONROE COUNTY, INDIANA



FILED

10/31/2006

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Sandra M. Newmann	01-01-05 to 12-31-08
Treasurer	Barbara M. Clark	01-01-05 to 12-31-08
Clerk	Jim Fielder	01-01-03 to 12-31-06
Sheriff	Stephen E. Sharp	01-01-03 to 12-31-06
Recorder	Patricia Haley	01-01-03 to 12-31-06
President of the Board of County Commissioners	Joyce B. Poling	01-01-05 to 12-31-06
President of the County Council	Mark Stoops Sophia Travis	01-01-05 to 12-31-05 01-01-06 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF MONROE COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Monroe County (County), as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting noted above is a different basis than that used in the prior year.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2005, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated August 2, 2006, 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 and grants. Our report on compliance and on internal control over financial reporting should be read along with this report.

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

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

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

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

STATE BOARD OF ACCOUNTS

August 2, 2006



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF MONROE COUNTY, INDIANA

We have audited the financial statements of Monroe County (County), as of and for the year ended December 31, 2005, and have issued our report thereon dated August 2, 2006. 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.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

We noted other matters involving the internal control over financial reporting that we have discussed with the management of the County on September 13, 2006. These immaterial instances of noncompliance were subsequently communicated to management in a separate letter.

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

STATE BOARD OF ACCOUNTS

August 2, 2006



MONROE COUNTY, INDIANA

Management's Discussion and Analysis For the year ended December 31, 2005

As management of Monroe County, we offer the readers of Monroe County's financial statements this narrative overview and analysis of the financial activities of Monroe County for the fiscal year ended December 31, 2005. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our basic financial statements and notes to the financial statements to enhance their understanding of Monroe County's financial performance.

FINANCIAL HIGHLIGHTS

- The assets of Monroe County were \$43,093,716 at the close of the fiscal year. Of this amount, \$11,956,329 may be used to meet Monroe County's ongoing obligations to citizens and creditors.
- Monroe County's total cash increased by \$2,100,750 during fiscal year 2005 as reported in the statement of Assets And Fund Balances And Receipts, Disbursements, And Changes In Fund Balances – Cash And Investment Basis. Because of a change in accounting basis comparative information is not available.
- As of the close of fiscal year 2005, Monroe County governmental funds reported combined ending Net Assets of \$43,093,716. Of this balance, \$11,956,329 is unreserved.
- The unreserved fund balance in the general fund was \$7,795,134 at the end of 2005.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Monroe County's basic financial statements. These statements are comprised of the following components: 1) Government-wide financial statements, 2) Fund financial statements, and 3) Notes to the financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

These are designed to provide readers with a broad overview of Monroe County's finances in a manner similar to the private sector business using the economic resources measurement focus and the cash basis of accounting.



MONROE COUNTY, INDIANA

The statement of Activities And Net Assets- Cash And Investment Basis presents information that shows Monroe County net assets changed during the most recent fiscal year.

Both of the government-wide financial statements distinguish the functions of Monroe County that are principally supported by taxes and inter-governmental revenues. The governmental activities of Monroe County include general government, public safety, judicial, health, planning and zoning, public improvements, welfare and social services, culture and recreation, economic development, and highways and roads.

FUND FINANCIAL STATEMENTS

A fund is a grouping of related accounts that is used to maintain control and reporting of resources that are segregated for a specific purpose or activity with defined objectives. All of the funds of Monroe County are government funds.

Monroe County adopts an annual appropriated budget for its funds.

GOVERNMENTAL FUNDS

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Governmental funds use the cash accrual basis of accounting.

NOTES TO THE FINANCIAL STATEMENTS

The notes provide additional information that is important to a full understanding of the data provided in the government-wide and fund financial statements.

OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report also provides certain required supplementary information required by the Governmental Accounting Standards Board Statement No. 34.

GOVERNMENT-WIDE FINANCIAL ANALYSIS



MONROE COUNTY, INDIANA

The cash-basis of accounting reflected in the financial statements is a change in basis from prior year, therefore, comparative information is not provided. Therefore, the following tables only present current year data. Comparisons to the prior years are made only when the prior year information is available. However, comparative analysis of countywide data will be presented in future years.

Monroe County
Statement of Net Assets
As of December 31, 2005

ASSETS

Capital assets	\$11,956,329
Cash with Fiscal Agent	578,834
Restricted Cash & Investments	<u>30,558,533</u>
Total assets	<u>43,093,716</u>
 <u>NET ASSETS</u>	
Restricted	31,137,387
Unrestricted	<u>11,956,329</u>
Total net assets	<u>\$43,093,716</u>

STATEMENT OF ACTIVITIES AND NET ASSETS—CASH AND INVESTMENT BASIS

The following schedule contains condensed financial data taken from the Statement of Activities And Net Assets – Cash And Investment Basis. Because of the change to Cash-basis, comparative information is not available.



MONROE COUNTY, INDIANA

Monroe County
Changes in Net Assets
For the fiscal year ended December 31, 2005

RECEIPTS

Program revenues:

Charges for services	\$6,179,302
Operating Grants & Contributions	11,021,734
Capital Grants & Contributions	1,367,760

General revenues:

Property taxes	23,125,198
Other local sources	11,328,887
Bonds and loans	126,625
Miscellaneous	7,940,124
Unrestricted investment earnings	1,687,100

Total revenues \$44,207,934

DISBURSEMENTS

County General:	\$17,660,932
Public safety	11,106,217
Highways & streets	5,379,812
Urban Redevelopment and Housing	33,890
Health & Welfare	13,449,939
Culture and recreation	669,053
Economic development	1,343,846
Debt Service	3,256,583
Capital outlay	2,848,243

Total expenses 55,748,515

Increase in net assets	7,028,215
Net assets, beginning of year, 2005	36,065,501
Net assets, end of year, 2005	\$43,093,716



MONROE COUNTY, INDIANA

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, Monroe County uses fund accounting to ensure and demonstrate compliance with finance related requirements.

GOVERNMENTAL FUNDS:

The general fund is the chief operating fund of Monroe County. As of December 31, 2005 the unreserved balance and the total balance in the general fund was \$7,795,134. As a measure of the general fund's liquidity, it may be useful to compare unreserved fund balance to total fund expenditures.

The following schedule contains condensed financial data taken from the State of Revenues, Expenditures, and Changes in Fund Balances.

Monroe County
Summary of Cash Receipts – General Fund
For the fiscal year ended December 31, 2005

Revenue	2005
Taxes	\$23,125,198
Licenses & Permits	1,126,733
Intergovernmental	23,105,895
Charges for services	2,813,073
Fines & Forfeitures	2,432,048
Other	7,531,159
Total Revenue	<u>\$60,134,106</u>

Personnel Services remain the highest expenditure in County operations. Government services require people to provide services and information to the citizens it supports. However, salaries generally remained stable between 2004 and 2005.



MONROE COUNTY, INDIANA

Monroe County Summary of Cash Expenditures – General Fund For the fiscal year ended December 31, 2005

Expenditures	2005
General Government	\$13,483,424
Public Safety	6,124,143
Health & Welfare	1,434,663
Culture & Recreation	516,437
Highway & Streets	221,458
	<hr/>
Total Expenditures	\$21,780,125

CAPITAL ASSETS

Capital Assets: Infrastructure assets include roads, bridges, right of way. There was \$951,562 of capital asset additions recorded during the year. The following schedule details the major capital asset additions during the fiscal year 2005.

Monroe County Capital Asset Additions For the fiscal year ended December 31, 2005

	Cost
Land	\$ 0
Rights of Way & Easements	951,563
Roads	1,229,206
Bridges completed	0
Vehicles & Other Additions	391,274
Airport Improvements	\$ 939,584



MONROE COUNTY, INDIANA

REQUEST FOR INFORMATION

The financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of Monroe County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Monroe County Auditor, Monroe County Courthouse, Bloomington, IN 47404 or by email at snewmann@co.monroe.in.us.

MONROE COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2005

<u>Functions/Programs</u>	<u>Disbursements</u>	<u>Program Receipts</u>			<u>Net (Disbursement) Receipt and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government Governmental Activities</u>
Primary government:					
Governmental activities:					
General government	\$ 15,958,905	\$ 3,311,429	\$ 408,308	\$ 1,167,340	\$ (11,071,828)
Public safety	11,106,217	2,537,942	2,346,069	-	(6,222,206)
Highways and streets	5,379,812	192	4,310,065	175,650	(893,905)
Urban redevelopment and housing	33,890	-	41,167	-	7,277
Health and welfare	13,449,939	591,837	3,881,115	-	(8,976,987)
Culture and recreation	669,053	175,985	-	24,770	(468,298)
Economic development	1,343,846	375,889	35,010	-	(932,947)
Debt service	3,256,583	-	-	-	(3,256,583)
Capital outlay	2,848,243	-	-	-	(2,848,243)
Total governmental activities	<u>\$ 54,046,488</u>	<u>\$ 6,993,274</u>	<u>\$ 11,021,734</u>	<u>\$ 1,367,760</u>	<u>(34,663,720)</u>
General receipts:					
Property taxes					23,125,198
Other local sources					11,328,887
Bonds and loans					126,625
Miscellaneous					5,424,125
Unrestricted investment earnings					<u>1,687,100</u>
Total general receipts					<u>41,691,935</u>
Change in net assets					7,028,215
Net assets - beginning					<u>36,065,501</u>
Net assets - ending					<u>\$ 43,093,716</u>
<u>Assets</u>					
Cash and investments					\$ 11,956,329
Cash with fiscal agent					578,834
Restricted assets:					
Cash and investments					<u>30,558,553</u>
Total assets					<u>\$ 43,093,716</u>
<u>Net Assets</u>					
Restricted for:					
General government					\$ 3,697,042
Public safety					1,602,627
Highway, streets, and roadways					3,934,469
Health and welfare					4,995,268
Culture and recreation					303,000
Debt service					1,302,790
Other purposes					15,302,191
Unrestricted					<u>11,956,329</u>
Total net assets					<u>\$ 43,093,716</u>

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

MONROE COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2005

	General	Local Road and Street	Family and Children	Cumulative Bridge	Cumulative Capital Development	Richland Township TIF	Other Governmental Funds	Totals
Receipts:								
Taxes	\$ 8,850,019	\$ -	\$ 6,404,771	\$ 1,065,124	\$ 925,088	\$ 2,110,329	\$ 3,769,867	\$ 23,125,198
Licenses and permits	668,440	-	-	-	-	-	458,293	1,126,733
Intergovernmental	8,707,797	881,583	3,645,417	-	110,848	-	9,760,250	23,105,895
Charges for services	328,362	-	-	127,659	-	-	2,357,052	2,813,073
Fines and forfeits	414,201	-	-	-	-	-	2,017,847	2,432,048
Other	1,744,817	2,298,921	-	80,725	133,025	1,015,862	2,257,809	7,531,159
Total receipts	20,713,636	3,180,504	10,050,188	1,273,508	1,168,961	3,126,191	20,621,118	60,134,106
Disbursements:								
General government	13,483,424	-	-	-	-	-	2,475,481	15,958,905
Public safety	6,124,143	-	-	-	-	-	4,982,074	11,106,217
Highways and streets	221,458	793,146	-	-	-	-	4,365,208	5,379,812
Urban redevelopment and housing	-	-	-	-	-	-	33,890	33,890
Health and welfare	1,434,663	-	10,853,302	-	-	-	1,161,974	13,449,939
Culture and recreation	516,437	-	-	-	-	-	152,616	669,053
Economic development	-	-	-	-	-	-	1,343,846	1,343,846
Debt service:								
Principal	-	-	-	-	-	-	2,078,659	2,078,659
Interest	-	-	-	-	-	-	1,177,924	1,177,924
Capital outlay:								
Capital outlay	-	-	-	864,350	542,635	239,522	1,201,736	2,848,243
Total disbursements	21,780,125	793,146	10,853,302	864,350	542,635	239,522	18,973,408	54,046,488
Excess (deficiency) of receipts over disbursements	(1,066,489)	2,387,358	(803,114)	409,158	626,326	2,886,669	1,647,710	6,087,618
Other financing sources (uses)								
Interfund loans	-	-	-	-	-	-	126,625	126,625
Transfers in	604,361	43,950	-	-	-	-	34,944	683,255
Transfers out	-	-	-	-	-	-	(683,255)	(683,255)
Total other financing sources (uses)	604,361	43,950	-	-	-	-	(521,686)	126,625
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(462,128)	2,431,308	(803,114)	409,158	626,326	2,886,669	1,126,024	6,214,243
Cash and investment fund balance - beginning	8,257,262	442,893	4,840,386	3,159,600	2,843,860	2,882,060	13,248,942	35,675,003
Cash and investment fund balance - ending	\$ 7,795,134	\$ 2,874,201	\$ 4,037,272	\$ 3,568,758	\$ 3,470,186	\$ 5,768,729	\$ 14,374,966	41,889,246
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:								
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.								
								1,204,470
Net assets of governmental activities								\$ 43,093,716
Cash and Investment Assets - December 31								
Cash and investments	\$ 7,795,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,161,195	\$ 11,956,329
Cash with fiscal agent	-	-	-	-	-	578,834	-	578,834
Restricted assets:								
Cash and investments	-	2,874,201	4,037,272	3,568,758	3,470,186	5,189,895	10,213,771	29,354,083
Total cash and investment assets - December 31	\$ 7,795,134	\$ 2,874,201	\$ 4,037,272	\$ 3,568,758	\$ 3,470,186	\$ 5,768,729	\$ 14,374,966	\$ 41,889,246
Cash and Investment Fund Balance - December 31								
Restricted for:								
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,697,042	\$ 3,697,042
Public safety	-	-	-	-	-	-	1,602,627	1,602,627
Highway, streets and roadways	-	2,874,201	-	-	-	-	1,060,268	3,934,469
Health and welfare	-	-	4,037,272	-	-	-	957,996	4,995,268
Culture and recreation	-	-	-	-	-	-	303,000	303,000
Debt service	-	-	-	-	-	-	1,302,790	1,302,790
Other purposes	-	-	-	3,568,758	3,470,186	5,768,729	1,290,048	14,097,721
Unrestricted	7,795,134	-	-	-	-	-	4,161,195	11,956,329
Total cash and investment fund balance - December 31	\$ 7,795,134	\$ 2,874,201	\$ 4,037,272	\$ 3,568,758	\$ 3,470,186	\$ 5,768,729	\$ 14,374,966	\$ 41,889,246

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

MONROE COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
PROPRIETARY FUNDS
As of and for the Year Ended December 31, 2005

	<u>Internal Service Fund</u>
Operating receipts:	
Other	\$ 2,484,727
Operating disbursements:	
Insurance disbursements	<u>1,702,027</u>
Excess of operating receipts over operating disbursements	<u>782,700</u>
Nonoperating receipts:	
Interest and investment receipts	<u>31,272</u>
Excess of receipts over disbursements	813,972
Cash and investment fund balance - beginning	<u>390,498</u>
Cash and investment fund balance - ending	<u>\$ 1,204,470</u>
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	<u>\$ 1,204,470</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	<u>\$ 1,204,470</u>

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

MONROE COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2005

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
	<u> </u>	<u> </u>	<u> </u>
Additions:			
Contributions:			
Employer	\$ 192,441	\$ -	\$ -
Plan members	3,475	-	-
Other	-	125	-
	<u> </u>	<u> </u>	<u> </u>
Total contributions	195,916	125	-
	<u> </u>	<u> </u>	<u> </u>
Investment earnings:			
Net change in fair value of investments	143,300	-	-
	<u> </u>	<u> </u>	<u> </u>
Agency fund additions	-	-	273,310,444
	<u> </u>	<u> </u>	<u> </u>
Total additions	339,216	125	273,310,444
	<u> </u>	<u> </u>	<u> </u>
Deductions:			
Benefits	120,383	-	-
Refunds of contributions	3,475	-	-
Administrative and general	17,784	2,675	-
Agency fund deductions	-	-	255,163,648
	<u> </u>	<u> </u>	<u> </u>
Total deductions	141,642	2,675	255,163,648
	<u> </u>	<u> </u>	<u> </u>
Excess (deficiency) of total additions over total deductions	197,574	(2,550)	18,146,796
Cash and investment fund balance - beginning	3,930,575	39,769	5,761,785
	<u> </u>	<u> </u>	<u> </u>
Cash and investment fund balance - ending	\$ 4,128,149	\$ 37,219	\$ 23,908,581
	<u> </u>	<u> </u>	<u> </u>

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

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

Primary Government: Monroe County

There are no significant component units which require inclusion.

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

Related Organizations

The County's officials are also responsible for appointing the members of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. The County appoints the board members of the Alcoholic Beverage Board, Ambulance Advisory Board, Bloomington Economic Development Corporation, Bloomington Chamber of Commerce, Downtown Bloomington Commission, Metro Planning Organization Policy Committee, Citizens Advisory Committee, and South Central Community Mental Health Center Board. No financial funding was provided to these Boards.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis display information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. However, at this time, the County has not established any funds which have business-type activities.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The County reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The local road and street fund is a special revenue fund. It accounts for the financial resources received from the state, which are restricted for highway and street projects.

The family and children fund is a special revenue fund. It accounts for all financial resources of the county, which are restricted for welfare programs.

The cumulative capital development fund is a capital projects fund. It accounts for financial resources of the county, which are restricted for capital outlay.

The cumulative bridge fund is a capital projects fund. It accounts for collections from the taxes that the county levies on the assessed valuation of all taxable personal and real property within the county. The taxes collected are used for the cost of construction, maintenance, and repair of bridges, approaches, and grade separation in the county.

The richland township TIF fund is a capital projects fund. It accounts for the financial resources of the County to provide for the improvements in the designated TIF (Tax Increment Financing) area, and to pay for TIF Bond payments.

Additionally, the County reports the following fund types:

The internal service fund accounts for group health insurance of employees and unemployment insurance provided to other departments on a cost-reimbursement basis.

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

The private-purpose trust funds report a trust arrangement under which principal and income benefit the health department and the school corporations.

Agency funds account for assets held by the County as an agent for federal, state, and other local governmental entities and payroll withholdings.

C. Measurement Focus and Basis of Accounting

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

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

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges. Elimination of these charges would distort the direct costs and program receipts reported for the various functions concerned.

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

D. Assets and Cash and Investment Balances

1. Cash and Investments

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

2. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental or proprietary fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

3. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as liabilities in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

4. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

It is the County's policy to first use restricted net assets prior to the use of unrestricted net assets when a disbursement is incurred for purposes for which both restricted and unrestricted net assets are available.

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

E. Receipts and Disbursements

1. Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

2. Operating Receipts and Disbursements

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

F. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.

Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund services between funds, if any, are not eliminated in the Statement of Activities – Cash and Investment Basis.

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

II. Stewardship, Compliance and Accountability

A. Budgetary Information

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

On or before August 31, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. In September of each year, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

B. Disbursements in Excess of Appropriations

For the year ended December 31, 2005, disbursements exceeded budgeted appropriations in the following funds by the amounts below:

Fund	2005
General Obligation Bond	\$ 1,076,958
Richland TIF	1,400
Animal Control Fines and Fees	161
Courthouse Rental	131
 Total	 \$ 1,078,650

These disbursements were funded by available fund balances.

C. Cash and Investment Balance Deficits

At December 31, 2005, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines and State statute:

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Fund	2005
Adult Protective Service	\$ (5,423)
Bio Terrorism Grant	(1,781)
Signature Grant 2005/2006	(3,606)
Youth Shelter Safe Place 2005/2006	(3,627)
Runaway Homeless Youth Grant	(11,352)
CSAP Drug Free Community Support Grant	(2,022)
General Obligation Bond	(201,855)

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

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. Deposit balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. As of December 31, 2005, the County had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plans
U.S. Treasuries and Securities	\$ 97,140
U.S. Agencies	276,415
Mutual Funds	2,486,072
Corporate Bonds	1,074,616
Total	\$ 3,934,243

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Investment Policies

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

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

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

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments. At December 31, 2005, the County held investments in the Monroe County Bank in the amount of \$3,934,243. Of these investments \$3,934,243 were held by Monroe County.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years.

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Sheriff's Retirement and Benefit Pension Plans
Investment Maturities (in Years)

Investment Type	Less Than 1	1-2	More Than 2
U.S. Treasuries and Securities	\$ -	\$ 48,220	\$ 48,920
U.S. Agencies	-	176,992	99,423
Mutual Bond Funds*	-	211,618	978,088
Mutual Funds	2,181,291	-	-
Repurchase Agreements	189,691	-	-
Totals	<u>\$ 2,370,982</u>	<u>\$ 436,830</u>	<u>\$ 1,126,431</u>

*The Mutual Bond Fund had a weighted average maturity of 6.96 years.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below.

Sheriff's Retirement and Benefit Pension Funds Investments

Standard and Poor's Rating	Moody's Rating	Mutual Funds	Corporate Bonds	Government Sponsored Enterprise
AAA	Aaa	\$ -	\$ 73,614	\$ 276,415
AA	Aa	-	278,461	-
A	A	-	722,541	-
Unrated	Unrated	2,486,072	-	97,140
Totals		<u>\$ 2,486,072</u>	<u>\$ 1,074,616</u>	<u>\$ 373,555</u>

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

Foreign Currency Risk

The County does not have a formal policy in regards to foreign currency risk. The foreign currency related to this investment are assorted mutual funds and the investment has a fair value of \$189,048.

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2005, were as follows:

Transfer From	Transfer To	2005
Other governmental	General fund	\$ 604,361
	Local road and street	43,950
	Other governmental	<u>34,944</u>
Total		<u>\$ 683,255</u>

The County typically uses transfers to fund ongoing operating subsidies and to transfer the portion of state-shared revenues from the General Fund to the debt service fund for current-year debt service requirements.

IV. Other Information

A. Risk Management

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

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

Medical Benefits to Employees

The County has chosen to establish a risk financing fund for risks associated with medical benefits to employees. The risk financing fund is accounted for in the Health Insurance Reserve Fund, (an internal service fund,) where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$70,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. Interfund premiums are paid into the fund by all affected funds and are available to pay claims, claim reserves, and administrative costs of the program. The total premiums allocated to each of the funds is calculated using trends in actual claims experience. Provisions are also made for unexpected and unusual claims.

However, claim liabilities cannot be reasonable estimated.

Job Related Illness or Injuries to Employees

During 2004, the County joined with other governmental entities in the Indiana Public Employers' Plan a public entity risk pool currently operating as a common risk management and insurance program for approximately 350 member governmental entities. This risk pool was formed in 1989. The purpose of

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

the risk pool is to provide a medium for the funding and administration of worker's compensation insurance. The County pays an annual premium to the risk pool for its job related illness or injuries to employees coverage. The risk pool is considered a self-sustaining risk pool that will provide coverage for its members for up to \$1,000,000 per insured event.

B. Holding Corporations

The County has entered into capital leases with Monroe County Jail, Law Enforcement and Governmental Space Building Corporation and the Monroe County Convention Center Building Corporation (the lessors). The lessors were organized as not-for-profit corporations pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessors have been determined to be related parties of the County.

The Monroe County Convention Center facilities under the lease are included in the capital assets of the County and the corresponding lease obligation has been included in the governmental activities column of the financial statements. Lease payments during the year totaled \$342,000.

C. Administration of Welfare Programs

The County is required to provide certain funding for administrative costs of welfare programs, the Hospital Care for Indigent Program, Medical Assistance to Wards and Children with Special Health Care Needs through local property tax levies. The County remits those taxes to the State, which pays the cost.

D. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

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

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

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

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

2. County Police Retirement Plan

Plan Description

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

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

3. County Police Benefit Plan

Plan Description

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

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Actuarial Information for the Above Plans

	PERF	County Police Retirement Plan	County Police Benefit Plan
Annual required contribution	\$ 629,702	\$ 144,721	\$ 16,596
Interest on net pension obligation	(42,319)	(1,749)	-
Adjustment to annual required contribution	<u>48,225</u>	<u>3,560</u>	<u>-</u>
Annual pension cost	635,608	146,532	16,596
Contributions made	<u>669,945</u>	<u>152,129</u>	<u>16,596</u>
Decrease in net pension obligation	(34,337)	(5,597)	-
Net pension obligation, beginning of year	<u>(583,705)</u>	<u>(24,989)</u>	<u>-</u>
Net pension obligation, end of year	<u>\$ (618,042)</u>	<u>\$ (30,586)</u>	<u>\$ -</u>
Contribution rates:			
County	4.75%	14%	2%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-04	01-01-05	01-01-05
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed
Amortization period	40 years	20 years	20 years
Amortization period (from date)	07-01-97	01-01-98	01-01-98
Asset valuation method	4 year smoothed market	75% of expected actuarial value plus 25% of market value	75% of expected actuarial value plus 25% of market value

Actuarial Assumptions

Total	5%	4%	4%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	0%	0%
Cost-of-living adjustments	2%	2.75/4%*	2.75/4%*
Investment rate of return	7.25%	7%	7%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	2%	0%

* 2.75% converted members; 4% nonconverted members

MONROE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-03	\$ 632,662	90%	\$ (537,262)
	06-30-04	585,112	108%	(583,705)
	06-30-05	635,608	114%	(618,042)
County Police Retirement Plan	12-31-03	154,888	100%	(24,989)
	12-31-04	144,721	105%	(30,586)
	12-31-05	126,826	0%	N/A
County Police Benefit Plan	12-31-03	13,837	100%	-
	12-31-04	16,596	100%	-
	12-31-05	16,892	0%	-

N/A = information not available

MONROE COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-03	\$ 10,680,552	\$ 10,628,728	\$ 51,824	100%	\$ 12,999,689	0%
07-01-04	10,907,458	11,475,479	(568,021)	95%	12,958,556	(4%)
07-01-05	11,437,005	12,957,616	(1,520,611)	88%	12,881,766	(12%)

County Police Retirement Pension Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-00	\$ 2,325,131	\$ 2,340,579	\$ (15,448)	99%	\$ 886,084	(2%)
01-01-01	2,600,462	2,612,551	(12,089)	100%	986,000	(1%)
01-01-02	2,873,457	2,873,457	-	100%	1,085,722	-
01-01-03	3,118,180	3,118,180	-	100%	1,053,780	-
01-01-04	3,391,976	3,391,976	-	100%	1,065,990	-
01-01-05	3,680,694	3,680,694	-	100%	1,063,930	-

Monroe County
 Budgetary Comparison Schedule
 General Fund
 For The Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 16,554,837	\$ 16,554,837	\$ 11,508,012	\$ (5,046,825)
Licenses and Permits	576,000	576,000	680,243	104,243
Intergovernmental	358,000	358,000	1,430,604	1,072,604
Charges for Services	310,000	310,000	380,444	70,444
Fines and Forfeits	850,000	850,000	119,198	(730,802)
Miscellaneous	904,590	904,590	1,937,974	1,033,384
Total Revenues	19,553,427	19,553,427	16,056,474	(3,496,953)
EXPENDITURES				
Current:				
General Government:				
Clerk of Circuit Court	889,153	895,503	890,410	5,093
County Auditor	484,564	485,981	459,543	26,438
County Treasurer	246,765	247,107	243,546	3,561
County Recorder	182,569	182,569	173,388	9,181
Surveyors Office	71,129	71,129	67,184	3,945
County Assessor	152,624	152,624	152,440	184
Bean Blossom Assessor	6,839	6,839	6,420	419
Benton Township Assessor	7,442	7,442	6,542	900
Bigtn. Township Assessor	84,175	84,223	83,489	734
Clear Creek Township Assessor	14,639	14,639	13,236	1,403
Indian Creek Township Assessor	7,352	7,352	7,005	347
Perry Township Assessor	94,202	94,616	91,293	3,323
Polk Township Assessor	5,753	5,753	5,563	190
Richland Township Assessor	59,427	59,427	59,427	-
Salt Creek Township Assessor	6,552	6,552	6,355	197
Van Buren Township Assessor	59,327	59,104	59,054	50
Washington Township Assessor	7,376	7,553	7,501	52
Election Expenses	20,500	26,041	24,467	1,574
Voter Registration	89,067	89,067	83,125	5,942
County Extension Service	176,256	177,533	177,250	283
Plan Commission	329,288	333,190	310,742	22,448
Weights and Measures	34,837	34,837	33,394	1,443
County Council	90,270	86,329	85,502	827
County Commissioners	2,397,814	2,905,415	2,626,993	278,422
Courthouse	1,190,177	1,192,082	1,158,653	33,429
Building Department	387,193	391,084	370,256	20,828
Law Department	274,995	297,961	262,851	35,110
Data Processing	713,096	715,350	712,772	2,578
Veterans Service Office	27,425	27,743	27,370	373
Insurance	2,334,131	2,336,640	2,233,697	102,943
Public Safety:				
County Sheriff	2,032,556	2,037,810	1,960,786	77,024
County Coroner	83,793	88,015	86,370	1,645
Prosecuting Attorney	777,415	779,153	768,696	10,457
Emergency Management	78,459	97,837	97,107	730
County Jail	2,558,328	2,851,506	2,795,625	55,881
Animal Control	262,087	281,417	256,424	4,993
Court System	2,117,667	2,121,379	2,103,781	17,598
Public Defender	495,393	501,310	501,928	(618)
Youth Shelter	509,949	512,213	533,010	(20,797)
Highways Streets & Roadways				
Fleet Transportation Commissioners	169,363	303,188	221,457	81,731
Health and Welfare:				
Prosecutor IV-D	535,912	535,912	645,228	(109,316)
Culture and Recreation:				
County Parks Department	505,566	516,566	516,437	129
Nondepartmental:				
Unappropriated Funds	-	853,808	853,808	-
Total Expenditures	20,571,425	22,461,800	21,780,125	681,675

Monroe County
 Budgetary Comparison Schedule
 General Fund
 For The Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,017,998)	(2,908,373)	(5,723,651)	(2,815,278)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	0	604,361	604,361
Total Other Financing Sources (Uses)	-	0	604,361	604,361
Net Change in Fund Balance	(1,017,998)	(2,908,373)	(5,119,290)	(2,210,917)
Fund Balances - Beginning	1,166,819	597,372	8,025,698	13,547,521
Fund Balances - Ending	<u>\$ 148,821</u>	<u>(2,311,001)</u>	<u>\$ 2,906,408</u>	<u>\$ 11,336,604</u>

Monroe County
 Budgetary Comparison Schedule
 Local Road and Street
 For The Year Ended December 31, 2005

REVENUES	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Intergovernmental	\$ 332,000	\$ 332,000	\$ 705,933	\$ 373,933
Miscellaneous	368,000	368,000	2,774,569	2,406,569
Total Revenues	700,000	700,000	3,480,502	2,780,502
EXPENDITURES				
Current:				
Highway Streets and Roadways				
Profile Parkway	-	2,467	1,800	667
E Smith Rogers Road	-	250,000	-	250,000
Bituminous	-	176,363	176,363	-
Smith Rogers	-	316,927	-	316,927
Master Thoroughfare	60,000	90,357	68,922	21,435
Guardrail	10,000	14,594	5,712	8,882
Pavement Striping	52,825	76,580	76,560	(20)
Raised Pavement Markings	5,000	10,814	1,144	9,670
Curry Pk/Vernal Pk		1,454,222	410,443	1,043,778
Pvmnt Markings/Thermo		22,174	22,174	-
Park Square Drive		24,651	20,380	4,271
Rhorer Rd.		9,646	9,646	-
Total Expenditures	127,825	2,448,775	793,144	1,655,631
Excess (Deficiency) of Revenues Over (Under) Expenditures	572,175	(1,748,775)	2,687,358	4,436,133
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	43,950	43,950
Total Other Financing Sources	-	-	43,950	43,950
Net Change in Fund Balance	572,175	(1,748,775)	2,731,308	4,480,083
Fund Balances - Beginning	750,000	960,006	142,893	817,113
Fund Balances - Ending	\$ 1,322,175	\$ (788,769)	\$ 2,874,201	\$ 5,297,196

Monroe County
 Budgetary Comparison Schedule
 Family and Children Fund
 For The Year Ended December 31, 2005

REVENUES	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Taxes	\$ 7,033,415	\$ 7,033,415	\$ 3,601,486	\$ (3,431,929)
Miscellaneous	<u>2,803,541</u>	<u>2,803,541</u>	<u>2,803,541</u>	<u>(0)</u>
Total Revenues	<u>9,836,956</u>	<u>9,836,956</u>	<u>6,405,027</u>	<u>(3,431,929)</u>
EXPENDITURES				
Current:				
Health and Welfare:				
Adoption Services	1,800,000	1,925,000	1,919,556	5,444
Wards In Foster Homes	1,200,000	1,000,000	955,383	44,617
Wards in Institutions	3,400,000	4,948,508	4,696,082	252,426
Misc Cost of Wards	960,000	685,000	663,220	21,780
Foster Parent Insurance				-
Independent Living Wards	20,000	20,000	3,211	16,789
Preservation Services	1,750,000	1,300,000	1,287,964	12,036
Medicaid Rehab Option	10,000	60,000	57,750	2,250
Therapeutic Foster Homes	960,000	1,090,730	939,301	151,429
Child Welfare Services	126,000	126,000	126,000	-
Early Intervention	100,000	100,000	82,621	17,379
Unappropriated	<u>-</u>	<u>-</u>	<u>122,214</u>	<u>(122,214)</u>
Total Expenditures	<u>10,326,000</u>	<u>11,255,238</u>	<u>10,853,302</u>	<u>401,936</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(489,044)	(1,418,282)	(4,448,275)	(3,029,993)
Net Change in Fund Balance	(489,044)	(1,418,282)	(4,448,275)	(3,029,993)
Fund Balances - Beginning	<u>3,723,545</u>	<u>3,723,545</u>	<u>4,785,853</u>	<u>2,728,522</u>
Fund Balances - Ending	<u>\$ 3,234,501</u>	<u>\$ 2,305,263</u>	<u>\$ 337,578</u>	<u>\$ (301,471)</u>

Monroe County
 Budgetary Comparison Schedule
 Cumulative Bridge
 For The Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ -	\$ -	\$ 597,442	\$ 597,442
Miscellaneous	-	-	380,724	380,724
Total Revenues	-	-	978,166	978,166
EXPENDITURES				
Gore Road	-	26,285	13,733	12,553
Walnut St. Bridge #917	-	696,926	-	696,926
Baby Creek Road	-	99,323	-	99,323
Brummetts Crk	-	15,780	-	15,780
Woodall Road Bridge	-	15,690	-	15,690
Old St. Rd. 37 Harrodsburg	-	104,731	-	104,731
Lori Lane	-	14,888	-	14,888
Stansifer Ln	-	25,000	-	25,000
Fluckmill Rd	-	3,513	-	3,513
Roger St. Bridge #78	-	628,016	31,755	596,261
Texas Rdg. Rd/White River	-	108,996	2,896	106,100
Liberty Hollow/BB Creek	-	33,250	-	33,250
Wolf Mnt Rd/Big Creek	-	100,308	-	100,308
Kerr Crk	-	2,085	-	2,085
Harmony Rd	-	1,108	-	1,108
Bottom Rd	-	3,663	-	3,663
Anderson Rd	-	150,000	-	150,000
Mnt Tabor Rd	-	158,324	158,324	-
Dillman Rd.	-	761	-	761
GIS Aerial	-	44,217	44,217	-
Duvall Road	-	2,176	-	2,176
Matthew's Road	-	72,926	-	72,926
Hartstrait Road	-	1,634	-	1,634
Fleener Road	-	57,636	-	57,636
Old St. Rd 37N	-	3,983	-	3,983
Richardson Rd	-	35,800	-	35,800
Maple Grove Rd	-	106,960	20,805	86,155
Bridge Maintenance	-	22,723	22,723	-
Crum Rd	-	2,180	2,170	10
Wylie Rd	-	303	303	-
Howard Rd	-	2,257	2,257	-
Rockeast Rd	-	3,282	3,282	-
Getty's Creek	-	2,929	2,929	-
Bennet Lane	-	2,487	2,487	-
Kent Road	-	2,629	2,629	-
Bethel Lane	-	3,840	3,840	-
Buskirk Rd	-	12,723	-	12,723
North Maple Grove	-	5,344	-	5,344
North Shore Drive	-	3,673	-	3,673
Woodyard Rd	-	21,542	-	21,542
Craig Drive	-	3,580	-	3,580
Ratliff Rd	-	10,000	-	10,000
Rockport Rd	-	145,992	40,193	105,799
Bridge Inspection	-	69,600	-	69,600
Stinesville	-	50,000	-	50,000
Maple Grove Rd # 32	-	25,000	-	25,000
Roberts Road	-	30,000	-	30,000
Tower Ridge Rd	-	10,000	-	10,000
Howard Rd	-	2,979	2,979	-
Bean Blossom Rd	-	1,206	1,206	-
Getty's Creek Rd	-	11,028	7,676	3,352
Gifford Road	-	7,935	5,192	2,743
North Maple Grove Rd., C-2837	-	5,882	900	4,982
West Maple Grove Rd	-	5,540	-	5,540
Old State Road 37 N	-	4,393	900	3,493
Beechwood Drive	-	16,000	-	16,000
Harmony Road	-	4,933	4,933	-
S. Leonard Springs Rd	-	32,656	10,585	22,071
W. Ison Road	-	10,349	8,354	1,995
Woodview Drive	-	2,385	1,500	885
Golden Drive	-	4,849	4,849	-
Hughes Lane	-	25,000	-	25,000

Monroe County
 Budgetary Comparison Schedule
 Cumulative Bridge
 For The Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Robinson Road	-	24,917	21,722	3,195
Delap Road	-	15,647	12,093	3,554
Low Gap Road	-	12,760	12,760	-
Carmola Dr.	-	55,000	-	55,000
Cherry Lane	-	10,000	-	10,000
Nova Court	-	7,441	636	6,805
Rockport Road and Bolin Lane	-	10,000	-	10,000
Simpson Chapel & Sample Road	-	15,000	-	15,000
Pointe Road	-	125,000	103,430	21,570
Dogwood Estates	-	10,000	-	10,000
Hartstrait Road	-	50,000	-	50,000
Hunters Creek Road	-	127,211	76,488	50,723
Bridge Maintenance 2005	65,000	62,771	18,417	44,354
Russell Road	-	20,000	14,037	5,963
GIS Aerial 2005	44,000	70,687	9,157	61,530
W. Maple Grove Road	-	25,178	14,699	10,479
Smith Pike	-	15,046	8,431	6,615
Russell Road Bridge # 48	-	93,657	91,808	1,849
Fox Hollow Road	-	13,000	8,530	4,470
Eldridge Road	-	14,000	10,105	3,895
Gore Road	-	13,000	1,549	11,451
Ratliff Rd	-	13,000	1,957	11,043
Ketcham Road	-	13,000	2,838	10,162
Howard Rd	-	12,500	1,594	10,906
Gettys Creek Road C-1388	-	13,000	1,449	11,551
Gettys Creek Road C-1390	-	12,500	1,578	10,922
Bottom Road	-	13,000	1,845	11,155
Limestone Drive	-	25,930	20,828	5,102
Gross Road	-	14,000	2,757	11,243
Gettys Creek Road	-	12,500	1,251	11,249
Rockeast Road	-	15,000	1,666	13,334
Popcorn Road	-	12,500	-	12,500
Low Gap Road	-	32,000	5,087	26,913
Howard Rd	-	5,000	-	5,000
Crider Drive	-	25,000	-	25,000
Yonkers Drive	-	30,000	-	30,000
Kerr Creek	-	31,000	-	31,000
Mt. Tabor Road	-	26,000	14,021	11,979
Highland Village	-	25,000	-	25,000
Bluebird Lane	-	15,000	-	15,000
Headley Road Bridge	-	5,000	-	5,000
Brummetts Creek Road Bridge	-	15,000	-	15,000
Dodds Street Bridge	-	6,000	-	6,000
Grimes Lane Bridge	-	12,000	-	12,000
Total Expenditures	109,000	4,253,443	864,350	3,389,093
Net Change in Fund Balance	(109,000)	(4,253,443)	113,816	4,367,259
Fund Balances - Beginning	65,000	1,044,008	1,641,208	(597,200)
Fund Balances - Ending	\$ (44,000)	\$ (3,209,435)	\$ 1,755,024	\$ 3,770,059

Monroe County
 Budgetary Comparison Schedule
 Cumulative Capital Development
 For The Year Ended December 31, 2005

REVENUES	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Taxes	\$ -	\$ -	\$ 518,905	\$ 518,905
Miscellaneous	-	-	133,024	133,024
Total Revenues	-	-	651,929	651,929
EXPENDITURES				
Capital Outlay				
Justice Building Repair	-	19,325	19,325	-
Airport Development	-	505,125	26,821	478,303
Courthouse Repair	100,000	100,000	62,106	37,894
Parks, Karst Farm	10,000	10,090	10,090	-
Parks	60,000	60,000	24,900	35,100
Industrial Infrastructure	1,000,000	1,429,801	87,402	1,342,399
Health Bld Repair	50,000	28,644	7,920	20,725
ADA	25,000	25,000	11,967	13,033
Radon	5,000	2,000	-	2,000
Air Quality	5,000	33,491	29,801	3,690
County Space Needs	34,500	57,356	56,151	1,206
Voting Machines	500	64,150	63,580	570
Water Shed Study	50,000	165,188	7,587	157,601
Sheriff's Vehicles	129,000	134,500	134,500	-
Computer Replacement	15,500	15,955	484	15,471
Total Expenditures	1,484,500	2,650,625	542,634	2,107,991
Net Change in Fund Balance	(1,484,500)	(2,650,625)	109,295	2,759,920
Fund Balances - Beginning	1,100,000	1,350,578	2,827,835	(1,477,257)
Fund Balances - Ending	\$ (384,500)	\$ (1,300,047)	\$ 2,937,130	\$ 1,282,663

Monroe County
 Budgetary Comparison Schedule
 Richland Township TIFF
 For The Year Ended December 31, 2005

REVENUES	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Miscellaneous	-	-	839,028	839,028
Total Revenues	-	-	839,028	839,028
EXPENDITURES				
Capital Outlay				
Insurance	3,000	13,650	-	13,650
Engineering/Construction	-	23,463	253	23,210
Profile Parkway Signalization	-	90,000	-	90,000
Daniel's Way Resurfacing	-	61,869	-	61,869
Connector Road	-	624,800	22,539	602,261
Loesch Road	-	15,214	-	15,214
Profile Parkway	-	48,781	33,519	15,262
Tif Annual Review	5,000	13,104	2,000	11,104
Curry Pike	-	107,777	-	107,777
Vernal Pike	-	932,776	-	932,776
Sunrise Greeting Court	-	310,800	-	310,800
Loesch Road	-	100,000	-	100,000
Multi Use Trail Corridor	-	757,000	-	757,000
Ellettsville Fire Department	-	235,000	-	235,000
Bioconvergence Infrastructure	-	300,000	181,210	118,790
Fiber Optic Cable	-	18,500	-	18,500
Total Expenditures	8,000	3,652,734	239,521	3,413,213
Net Change in Fund Balance	(8,000)	(3,652,734)	599,507	4,252,241
Fund Balances - Beginning	1,494,612	1,494,612	2,457,168	(962,556)
Fund Balances - Ending	<u>\$ 1,486,612</u>	<u>\$ (2,158,122)</u>	<u>\$ 3,056,675</u>	<u>\$ 3,289,685</u>

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005

	Surveyors Corner	Judgment Fees	Reassessment 2006	Recorder's Perpetuation	2003 Homestead Credit	Rainy Day Fund	Jury Pay
Receipts:							
Taxes	\$ -	\$ -	\$ 409,859	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	48,857	-	-	-	-
Charges for services	26,815	1,565	-	153,242	-	-	-
Fines and forfeits	-	-	-	-	-	-	26,562
Other	-	1,761	-	-	-	-	-
Total receipts	26,815	3,326	458,716	153,242	-	-	26,562
Disbursements:							
General government	14,327	-	611,441	72,082	-	-	27,877
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Other	-	-	-	-	-	-	-
Total disbursements	14,327	-	611,441	72,082	-	-	27,877
Excess (deficiency) of receipts over disbursements	12,488	3,326	(152,725)	81,160	-	-	(1,315)
Other financing sources (uses):							
Interfund loans	-	-	-	-	-	126,625	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	126,625	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	12,488	3,326	(152,725)	81,160	-	126,625	(1,315)
Cash and investment fund balance - beginning	53,650	321	683,918	410,517	300,000	71,920	29,593
Cash and investment fund balance - ending	<u>\$ 66,138</u>	<u>\$ 3,647</u>	<u>\$ 531,193</u>	<u>\$ 491,677</u>	<u>\$ 300,000</u>	<u>\$ 198,545</u>	<u>\$ 28,278</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ 66,138	\$ 3,647	\$ -	\$ -	\$ 300,000	\$ 198,545	\$ 28,278
Restricted assets:							
Cash and investments	-	-	531,193	491,677	-	-	-
Total cash and investment assets - December 31	\$ 66,138	\$ 3,647	\$ 531,193	\$ 491,677	\$ 300,000	\$ 198,545	\$ 28,278
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ 531,193	\$ 491,677	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highway, streets and roadways	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	66,138	3,647	-	-	300,000	198,545	28,278
Total cash and investment fund balance - December 31	\$ 66,138	\$ 3,647	\$ 531,193	\$ 491,677	\$ 300,000	\$ 198,545	\$ 28,278

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Coroner's Training Fund	Employment Benefit Fund	Youth Shelter Donations	Emergency Management Donations	Probation Department Donations	Monroe County Search Y Recovery	Juvenile Probation
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	6,840	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	26,351
Other	-	5,295	13,414	-	1,644	1,483	-
Total receipts	6,840	5,295	13,414	-	1,644	1,483	26,351
Disbursements:							
General government	2,956	5,775	17,949	-	426	-	-
Public safety	-	-	-	682	-	4,357	35,920
Highways and streets	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Other	-	-	-	-	-	-	-
Total disbursements	2,956	5,775	17,949	682	426	4,357	35,920
Excess (deficiency) of receipts over disbursements	3,884	(480)	(4,535)	(682)	1,218	(2,874)	(9,569)
Other financing sources (uses):							
Interfund loans	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,884	(480)	(4,535)	(682)	1,218	(2,874)	(9,569)
Cash and investment fund balance - beginning	-	6,609	14,106	1,247	-	5,835	46,179
Cash and investment fund balance - ending	<u>\$ 3,884</u>	<u>\$ 6,129</u>	<u>\$ 9,571</u>	<u>\$ 565</u>	<u>\$ 1,218</u>	<u>\$ 2,961</u>	<u>\$ 36,610</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ 3,884	\$ 6,129	\$ 9,571	\$ 565	\$ 1,218	\$ 2,961	\$ 36,610
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 3,884</u>	<u>\$ 6,129</u>	<u>\$ 9,571</u>	<u>\$ 565</u>	<u>\$ 1,218</u>	<u>\$ 2,961</u>	<u>\$ 36,610</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highway, streets and roadways	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	3,884	6,129	9,571	565	1,218	2,961	36,610
Total cash and investment fund balance - December 31	<u>\$ 3,884</u>	<u>\$ 6,129</u>	<u>\$ 9,571</u>	<u>\$ 565</u>	<u>\$ 1,218</u>	<u>\$ 2,961</u>	<u>\$ 36,610</u>

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	2005-2006 Adult Protective Service	2004-2005 Adult Protective Service	Adult Probation User Fees	Project Income Job Release	Extradition Fund	2004-2005 Community Corrections	2005-2006 Community Corrections
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	35,773	35,922	-	-	-	234,185	383,453
Charges for services	-	-	-	615,682	-	-	-
Fines and forfeits	-	-	431,508	-	2,620	-	-
Other	-	-	125	-	-	-	-
Total receipts	35,773	35,922	431,633	615,682	2,620	234,185	383,453
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	35,773	35,922	388,197	595,462	5,317	415,375	282,243
Highways and streets	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Other	-	-	-	-	-	-	-
Total disbursements	35,773	35,922	388,197	595,462	5,317	415,375	282,243
Excess (deficiency) of receipts over disbursements	-	-	43,436	20,220	(2,697)	(181,190)	101,210
Other financing sources (uses):							
Interfund loans	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	43,436	20,220	(2,697)	(181,190)	101,210
Cash and investment fund balance - beginning	-	-	206,696	526,253	31,878	181,190	-
Cash and investment fund balance - ending	\$ -	\$ -	\$ 250,132	\$ 546,473	\$ 29,181	\$ -	\$ 101,210
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ 250,132	\$ 546,473	\$ 29,181	\$ -	\$ -
Restricted assets:							
Cash and investments	-	-	-	-	-	-	101,210
Total cash and investment assets - December 31	\$ -	\$ -	\$ 250,132	\$ 546,473	\$ 29,181	\$ -	\$ 101,210
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	101,210
Highway, streets and roadways	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	-	-	250,132	546,473	29,181	-	-
Total cash and investment fund balance - December 31	\$ -	\$ -	\$ 250,132	\$ 546,473	\$ 29,181	\$ -	\$ 101,210

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Supplemental Public Defender Fee	Clerk Incentive	Prosecutor Incentive IV D	Family Preservation	2003-2004 Youth Shelter Runaway Grant	2004-2005 Youth Shelter Runaway Grant	2004-2005 Prosecutor Drug Forfeiture Strike Force
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	69,009	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	117,368	-	-	-
Fines and forfeits	298,537	-	-	-	-	-	1,385
Other	-	-	-	-	-	-	-
Total receipts	298,537	69,009	-	117,368	-	-	1,385
Disbursements:							
General government	-	18,098	802	-	-	-	-
Public safety	291,486	-	-	160,337	905	10,108	117,978
Highways and streets	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Other	-	-	-	-	-	-	-
Total disbursements	291,486	18,098	802	160,337	905	10,108	117,978
Excess (deficiency) of receipts over disbursements	7,051	50,911	(802)	(42,969)	(905)	(10,108)	(116,593)
Other financing sources (uses):							
Interfund loans	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	7,051	50,911	(802)	(42,969)	(905)	(10,108)	(116,593)
Cash and investment fund balance - beginning	255,437	17,535	17,038	58,209	3,095	10,108	116,593
Cash and investment fund balance - ending	\$ 262,488	\$ 68,446	\$ 16,236	\$ 15,240	\$ 2,190	\$ -	\$ -
Cash and Investment Assets - December 31							
Cash and investments	\$ 262,488	\$ 68,446	\$ 16,236	\$ 15,240	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	-	-	-	-	2,190	-	-
Total cash and investment assets - December 31	\$ 262,488	\$ 68,446	\$ 16,236	\$ 15,240	\$ 2,190	\$ -	\$ -
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	2,190	-	-
Highway, streets and roadways	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	262,488	68,446	16,236	15,240	-	-	-
Total cash and investment fund balance - December 31	\$ 262,488	\$ 68,446	\$ 16,236	\$ 15,240	\$ 2,190	\$ -	\$ -

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	2005-2006 Prosecutor Drug Forfeiture Strike Force	Guardian Ad Litem	County User Fee	2005-2006 Youth Shelter Safeplace	2004-2005 Youth Shelter Safeplace	Convention and Visitor's Bureau	Convention Center Revenue
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	27,382	-	-	5,060	951,937	-
Charges for services	-	-	-	-	-	-	375,889
Fines and forfeits	105,063	-	983,260	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	105,063	27,382	983,260	-	5,060	951,937	375,889
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	26,964	27,382	781,397	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Health and welfare	-	-	-	162	7,840	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	916,540	400,423
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Other	-	-	-	-	-	-	-
Total disbursements	26,964	27,382	781,397	162	7,840	916,540	400,423
Excess (deficiency) of receipts over disbursements	78,099	-	201,863	(162)	(2,780)	35,397	(24,534)
Other financing sources (uses):							
Interfund loans	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(119,198)	-	-	-	-
Total other financing sources (uses)	-	-	(119,198)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	78,099	-	82,665	(162)	(2,780)	35,397	(24,534)
Cash and investment fund balance - beginning	-	-	1,040,305	2,135	2,785	289,156	43,633
Cash and investment fund balance - ending	\$ 78,099	\$ -	\$ 1,122,970	\$ 1,973	\$ 5	\$ 324,553	\$ 19,099
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ 1,122,970	\$ -	\$ -	\$ 324,553	\$ 19,099
Restricted assets:							
Cash and investments	78,099	-	-	1,973	5	-	-
Total cash and investment assets - December 31	\$ 78,099	\$ -	\$ 1,122,970	\$ 1,973	\$ 5	\$ 324,553	\$ 19,099
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	78,099	-	-	-	-	-	-
Highway, streets and roadways	-	-	-	-	-	-	-
Health and welfare	-	-	-	1,973	5	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	-	-	1,122,970	-	-	324,553	19,099
Total cash and investment fund balance - December 31	\$ 78,099	\$ -	\$ 1,122,970	\$ 1,973	\$ 5	\$ 324,553	\$ 19,099

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Cable Television	Fines and Fees	Stepping Stones HUD Grant	YODA Youth Shelter	Youth Shelter Federal School Program	Youth Shelter Board Development Grant	IMPACT
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	357,986	-	41,167	-	12,193	-	21,900
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	14,863	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	357,986	14,863	41,167	-	12,193	-	21,900
Disbursements:							
General government	291,017	-	-	-	-	-	-
Public safety	-	161	-	20,953	-	-	-
Highways and streets	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	33,890	-	-	-	-
Health and welfare	-	-	-	-	13,753	919	712
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Other	-	-	-	-	-	-	-
Total disbursements	291,017	161	33,890	20,953	13,753	919	712
Excess (deficiency) of receipts over disbursements	66,969	14,702	7,277	(20,953)	(1,560)	(919)	21,188
Other financing sources (uses):							
Interfund loans	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	66,969	14,702	7,277	(20,953)	(1,560)	(919)	21,188
Cash and investment fund balance - beginning	274,973	16,247	-	20,953	3,790	1,536	41,556
Cash and investment fund balance - ending	<u>\$ 341,942</u>	<u>\$ 30,949</u>	<u>\$ 7,277</u>	<u>\$ -</u>	<u>\$ 2,230</u>	<u>\$ 617</u>	<u>\$ 62,744</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ 341,942	\$ 30,949	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	-	-	7,277	-	2,230	617	62,744
Total cash and investment assets - December 31	<u>\$ 341,942</u>	<u>\$ 30,949</u>	<u>\$ 7,277</u>	<u>\$ -</u>	<u>\$ 2,230</u>	<u>\$ 617</u>	<u>\$ 62,744</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 617	\$ -
Public safety	-	-	-	-	-	-	-
Highway, streets and roadways	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	2,230	-	62,744
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	7,277	-	-	-	-
Unrestricted	341,942	30,949	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 341,942</u>	<u>\$ 30,949</u>	<u>\$ 7,277</u>	<u>\$ -</u>	<u>\$ 2,230</u>	<u>\$ 617</u>	<u>\$ 62,744</u>

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Clerk's Perpetuation Fund	Prosecutor Incentive Fund	Motor Vehicle Highway	Vehicle Inspection Fund	Curry Building	Health	Dare Prevention
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 304,885	\$ -
Licenses and permits	-	-	-	-	-	381,830	-
Intergovernmental	-	69,008	3,816,464	-	-	104,628	5,500
Charges for services	94,222	-	-	-	-	-	-
Fines and forfeits	-	-	-	1,658	-	-	-
Other	-	-	95,433	-	80,481	2,317	-
Total receipts	94,222	69,008	3,911,897	1,658	80,481	793,660	5,500
Disbursements:							
General government	82,759	3,166	-	-	70,861	-	-
Public safety	-	-	-	-	-	-	6,410
Highways and streets	-	-	3,786,896	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	835,559	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Other	-	-	-	-	-	-	-
Total disbursements	82,759	3,166	3,786,896	-	70,861	835,559	6,410
Excess (deficiency) of receipts over disbursements	11,463	65,842	125,001	1,658	9,620	(41,899)	(910)
Other financing sources (uses):							
Interfund loans	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	11,463	65,842	125,001	1,658	9,620	(41,899)	(910)
Cash and investment fund balance - beginning	57,980	38,717	935,267	1,109	26,901	297,973	1,148
Cash and investment fund balance - ending	\$ 69,443	\$ 104,559	\$ 1,060,268	\$ 2,767	\$ 36,521	\$ 256,074	\$ 238
Cash and Investment Assets - December 31							
Cash and investments	\$ 69,443	\$ 104,559	\$ -	\$ 2,767	\$ 36,521	\$ -	\$ -
Restricted assets:							
Cash and investments	-	-	1,060,268	-	-	256,074	238
Total cash and investment assets - December 31	\$ 69,443	\$ 104,559	\$ 1,060,268	\$ 2,767	\$ 36,521	\$ 256,074	\$ 238
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	238
Highway, streets and roadways	-	-	1,060,268	-	-	-	-
Health and welfare	-	-	-	-	-	256,074	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	69,443	104,559	-	2,767	36,521	-	-
Total cash and investment fund balance - December 31	\$ 69,443	\$ 104,559	\$ 1,060,268	\$ 2,767	\$ 36,521	\$ 256,074	\$ 238

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Health Maintenance	Bio-Terrorism Grant	2004-2005 Bio-Terrorism Grant	Children's Psychiatric Residence Treatment	Middleway House	Accident Report	Sheriff's Firearms
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ 439,779	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	7,454
Intergovernmental	58,792	-	39,022	52,329	66,055	-	-
Charges for services	-	-	-	-	-	3,705	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	58,792	-	39,022	492,108	66,055	3,705	7,454
Disbursements:							
General government	-	-	-	-	-	4,344	-
Public safety	-	4,445	39,022	-	-	-	7,919
Highways and streets	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Health and welfare	58,450	-	-	133,086	66,055	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Other	-	-	-	-	-	-	-
Total disbursements	58,450	4,445	39,022	133,086	66,055	4,344	7,919
Excess (deficiency) of receipts over disbursements	342	(4,445)	-	359,022	-	(639)	(465)
Other financing sources (uses):							
Interfund loans	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	(485,163)	-	-	-
Total other financing sources (uses)	-	-	-	(485,163)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	342	(4,445)	-	(126,141)	-	(639)	(465)
Cash and investment fund balance - beginning	110,439	11,666	-	496,175	-	5,526	14,465
Cash and investment fund balance - ending	<u>\$ 110,781</u>	<u>\$ 7,221</u>	<u>\$ -</u>	<u>\$ 370,034</u>	<u>\$ -</u>	<u>\$ 4,887</u>	<u>\$ 14,000</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,887	\$ 14,000
Restricted assets:							
Cash and investments	110,781	7,221	-	370,034	-	-	-
Total cash and investment assets - December 31	\$ 110,781	\$ 7,221	\$ -	\$ 370,034	\$ -	\$ 4,887	\$ 14,000
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	7,221	-	-	-	-	-
Highway, streets and roadways	-	-	-	-	-	-	-
Health and welfare	110,781	-	-	370,034	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	4,887	14,000
Total cash and investment fund balance - December 31	\$ 110,781	\$ 7,221	\$ -	\$ 370,034	\$ -	\$ 4,887	\$ 14,000

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Crime Control	South Central Narcotics Strike Force	2005-2006 Strike Force Grant	False Alarm Fees	Law Enforcement Continuing Education	911 Emergency Telephone	Emergency Planning and Right to Know
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	50,000	100,080	-	-	-	12,793
Charges for services	-	-	-	-	-	326,481	-
Fines and forfeits	-	-	-	73	1,641	-	-
Other	-	-	-	-	-	-	-
Total receipts	-	50,000	100,080	73	1,641	326,481	12,793
Disbursements:							
General government	-	-	-	-	-	-	13,795
Public safety	-	55,074	91,965	-	-	317,786	-
Highways and streets	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Other	-	-	-	-	-	-	-
Total disbursements	-	55,074	91,965	-	-	317,786	13,795
Excess (deficiency) of receipts over disbursements	-	(5,074)	8,115	73	1,641	8,695	(1,002)
Other financing sources (uses):							
Interfund loans	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	34,944	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	34,944	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(5,074)	8,115	73	1,641	43,639	(1,002)
Cash and investment fund balance - beginning	38	7,923	-	2,315	2	799,166	31,278
Cash and investment fund balance - ending	<u>\$ 38</u>	<u>\$ 2,849</u>	<u>\$ 8,115</u>	<u>\$ 2,388</u>	<u>\$ 1,643</u>	<u>\$ 842,805</u>	<u>\$ 30,276</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ 38	\$ -	\$ -	\$ 2,388	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	-	2,849	8,115	-	1,643	842,805	30,276
Total cash and investment assets - December 31	<u>\$ 38</u>	<u>\$ 2,849</u>	<u>\$ 8,115</u>	<u>\$ 2,388</u>	<u>\$ 1,643</u>	<u>\$ 842,805</u>	<u>\$ 30,276</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,276
Public safety	-	2,849	8,115	-	1,643	842,805	-
Highway, streets and roadways	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	38	-	-	2,388	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 38</u>	<u>\$ 2,849</u>	<u>\$ 8,115</u>	<u>\$ 2,388</u>	<u>\$ 1,643</u>	<u>\$ 842,805</u>	<u>\$ 30,276</u>

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Medical Care for Inmates	MC Wireless Enhanced 911	Prosecutor Drug Investigation	County Corrections Misdemeanant	Karst Park Nature Area	Park Operating Nonreverting	State Fair Board Tax
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,990
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	214,385	-	83,382	-	-	4,163
Charges for services	-	-	-	-	33,904	142,081	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	-	214,385	-	83,382	33,904	142,081	44,153
Disbursements:							
General government	-	-	-	-	-	-	21,830
Public safety	-	79,064	-	97,550	-	-	-
Highways and streets	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	1,500	151,116	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Other	-	-	-	-	-	-	-
Total disbursements	-	79,064	-	97,550	1,500	151,116	21,830
Excess (deficiency) of receipts over disbursements	-	135,321	-	(14,168)	32,404	(9,035)	22,323
Other financing sources (uses):							
Interfund loans	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(78,894)	-	-	-	-	-
Total other financing sources (uses)	-	(78,894)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	56,427	-	(14,168)	32,404	(9,035)	22,323
Cash and investment fund balance - beginning	1,127	220,443	1,658	86,597	176,176	103,455	728
Cash and investment fund balance - ending	<u>\$ 1,127</u>	<u>\$ 276,870</u>	<u>\$ 1,658</u>	<u>\$ 72,429</u>	<u>\$ 208,580</u>	<u>\$ 94,420</u>	<u>\$ 23,051</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ 72,429	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	1,127	276,870	1,658	-	208,580	94,420	23,051
Total cash and investment assets - December 31	\$ 1,127	\$ 276,870	\$ 1,658	\$ 72,429	\$ 208,580	\$ 94,420	\$ 23,051
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,051
Public safety	-	276,870	1,658	-	-	-	-
Highway, streets and roadways	-	-	-	-	-	-	-
Health and welfare	1,127	-	-	-	-	-	-
Culture and recreation	-	-	-	-	208,580	94,420	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	-	-	-	72,429	-	-	-
Total cash and investment fund balance - December 31	\$ 1,127	\$ 276,870	\$ 1,658	\$ 72,429	\$ 208,580	\$ 94,420	\$ 23,051

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	State Forestry Tax	Pilot Family Court Grant	Alternative Dispute Resolution	City Permit Fees	Aviation	Courthouse Rental	Monroe County Building Preservation
Receipts:							
Taxes	\$ 79,979	\$ -	\$ -	\$ -	\$ 409,714	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	8,326	4,000	-	-	48,638	-	-
Charges for services	-	-	-	-	240,248	-	-
Fines and forfeits	-	-	8,763	-	-	-	-
Other	-	-	-	-	5,838	1,625	9,287
Total receipts	<u>88,305</u>	<u>4,000</u>	<u>8,763</u>	<u>-</u>	<u>704,438</u>	<u>1,625</u>	<u>9,287</u>
Disbursements:							
General government	43,660	-	1,850	-	636,963	531	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Other	-	-	-	-	-	-	-
Total disbursements	<u>43,660</u>	<u>-</u>	<u>1,850</u>	<u>-</u>	<u>636,963</u>	<u>531</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>44,645</u>	<u>4,000</u>	<u>6,913</u>	<u>-</u>	<u>67,475</u>	<u>1,094</u>	<u>9,287</u>
Other financing sources (uses):							
Interfund loans	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>44,645</u>	<u>4,000</u>	<u>6,913</u>	<u>-</u>	<u>67,475</u>	<u>1,094</u>	<u>9,287</u>
Cash and investment fund balance - beginning	<u>1,457</u>	<u>4,604</u>	<u>-</u>	<u>4,578</u>	<u>384,744</u>	<u>3,038</u>	<u>57,899</u>
Cash and investment fund balance - ending	<u>\$ 46,102</u>	<u>\$ 8,604</u>	<u>\$ 6,913</u>	<u>\$ 4,578</u>	<u>\$ 452,219</u>	<u>\$ 4,132</u>	<u>\$ 67,186</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ -	\$ -	\$ 4,578	\$ -	\$ 4,132	\$ 67,186
Restricted assets:							
Cash and investments	<u>46,102</u>	<u>8,604</u>	<u>6,913</u>	<u>-</u>	<u>452,219</u>	<u>-</u>	<u>-</u>
Total cash and investment assets - December 31	<u>\$ 46,102</u>	<u>\$ 8,604</u>	<u>\$ 6,913</u>	<u>\$ 4,578</u>	<u>\$ 452,219</u>	<u>\$ 4,132</u>	<u>\$ 67,186</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ 46,102	\$ 8,604	\$ 6,913	\$ -	\$ 452,219	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highway, streets and roadways	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,578</u>	<u>-</u>	<u>4,132</u>	<u>67,186</u>
Total cash and investment fund balance - December 31	<u>\$ 46,102</u>	<u>\$ 8,604</u>	<u>\$ 6,913</u>	<u>\$ 4,578</u>	<u>\$ 452,219</u>	<u>\$ 4,132</u>	<u>\$ 67,186</u>

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Monroe County Properties Fund	County COIT Capital Expense	Economic Development	2005-2006 Signature Grant	2005-2006 Youth Shelter Safe Place	Runaway Homeless Youth Grant	CSAP Drug Free Community Support Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	22,569	3,627	11,352	20,911
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	1,963,591	1,250	-	-	-	-
Total receipts	-	1,963,591	1,250	22,569	3,627	11,352	20,911
Disbursements:							
General government	301	-	-	22,569	-	-	-
Public safety	-	-	-	-	-	11,352	20,911
Highways and streets	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	3,627	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	1,883	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Other	-	-	-	-	-	-	-
Total disbursements	301	-	1,883	22,569	3,627	11,352	20,911
Excess (deficiency) of receipts over disbursements	(301)	1,963,591	(633)	-	-	-	-
Other financing sources (uses):							
Interfund loans	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(301)	1,963,591	(633)	-	-	-	-
Cash and investment fund balance - beginning	1,492	141,196	1,437	-	-	-	-
Cash and investment fund balance - ending	<u>\$ 1,191</u>	<u>\$ 2,104,787</u>	<u>\$ 804</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ 1,191	\$ -	\$ 804	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	-	2,104,787	-	-	-	-	-
Total cash and investment assets - December 31	\$ 1,191	\$ 2,104,787	\$ 804	\$ -	\$ -	\$ -	\$ -
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ 2,104,787	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highway, streets and roadways	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	1,191	-	804	-	-	-	-
Total cash and investment fund balance - December 31	\$ 1,191	\$ 2,104,787	\$ 804	\$ -	\$ -	\$ -	\$ -

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Jabg/shocap Grant	JAG Sheriff	Big City/ Big County Operation Pullover	BEDC Economic Development Grant	Health Tobacco Cessation	2001 Signature Grant	2001-2002 Coalition Signature Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	5,000	13,940	7,356	25,000	46,989	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	5,000	13,940	7,356	25,000	46,989	-	-
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	1,090	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	41,811	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	25,000	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Other	-	-	-	-	-	-	-
Total disbursements	1,090	-	-	25,000	41,811	-	-
Excess (deficiency) of receipts over disbursements	3,910	13,940	7,356	-	5,178	-	-
Other financing sources (uses):							
Interfund loans	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,910	13,940	7,356	-	5,178	-	-
Cash and investment fund balance - beginning	-	-	-	-	147,758	240	1
Cash and investment fund balance - ending	\$ 3,910	\$ 13,940	\$ 7,356	\$ -	\$ 152,936	\$ 240	\$ 1
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	3,910	13,940	7,356	-	152,936	240	1
Total cash and investment assets - December 31	\$ 3,910	\$ 13,940	\$ 7,356	\$ -	\$ 152,936	\$ 240	\$ 1
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 240	\$ 1
Public safety	3,910	13,940	7,356	-	-	-	-
Highway, streets and roadways	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	152,936	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 3,910	\$ 13,940	\$ 7,356	\$ -	\$ 152,936	\$ 240	\$ 1

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	2002-2003 Signature Grant	Project Income Coalition Prevention	2000-2001 Sheriff's Operation Pullover Grant	2001-2002 Sheriff's Operation Pullover Grant	Drug Court Grant	2004-2005 Juvenile Shocap	2003-2004 Drug Court Implement
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	48,017	-	17,000	18,883	-	19,000	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	8,180	-	-
Other	-	-	-	-	-	-	-
Total receipts	48,017	-	17,000	18,883	8,180	19,000	-
Disbursements:							
General government	48,017	-	-	-	-	-	-
Public safety	-	-	17,282	13,588	5,352	31,143	-
Highways and streets	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Other	-	-	-	-	-	-	-
Total disbursements	48,017	-	17,282	13,588	5,352	31,143	-
Excess (deficiency) of receipts over disbursements	-	-	(282)	5,295	2,828	(12,143)	-
Other financing sources (uses):							
Interfund loans	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(282)	5,295	2,828	(12,143)	-
Cash and investment fund balance - beginning	-	245	654	1,250	32,754	12,171	-
Cash and investment fund balance - ending	\$ -	\$ 245	\$ 372	\$ 6,545	\$ 35,582	\$ 28	\$ -
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	-	245	372	6,545	35,582	28	-
Total cash and investment assets - December 31	\$ -	\$ 245	\$ 372	\$ 6,545	\$ 35,582	\$ 28	\$ -
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	245	372	6,545	35,582	28	-
Highway, streets and roadways	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ -	\$ 245	\$ 372	\$ 6,545	\$ 35,582	\$ 28	\$ -

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Drug Court Grant	ICJU Byme Grant Drug Court	CSAP Drug Free Community Grant	County Drug Free Community	Drug Treatment Court Donations	City Community Justice Corp	Citizens Corp CC-4-804/04-05
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	34,696	118,528	87,894	-	-	45,000	8,760
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	103,555	-	-	-
Other	-	-	-	-	95	-	-
Total receipts	34,696	118,528	87,894	103,555	95	45,000	8,760
Disbursements:							
General government	-	-	-	-	-	-	13,393
Public safety	39,223	118,189	82,354	102,959	-	45,000	-
Highways and streets	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Other	-	-	-	-	-	-	-
Total disbursements	39,223	118,189	82,354	102,959	-	45,000	13,393
Excess (deficiency) of receipts over disbursements	(4,527)	339	5,540	596	95	-	(4,633)
Other financing sources (uses):							
Interfund loans	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,527)	339	5,540	596	95	-	(4,633)
Cash and investment fund balance - beginning	4,527	-	-	64,540	-	-	4,633
Cash and investment fund balance - ending	\$ -	\$ 339	\$ 5,540	\$ 65,136	\$ 95	\$ -	\$ -
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	-	339	5,540	65,136	95	-	-
Total cash and investment assets - December 31	\$ -	\$ 339	\$ 5,540	\$ 65,136	\$ 95	\$ -	\$ -
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	339	5,540	65,136	95	-	-
Highway, streets and roadways	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ -	\$ 339	\$ 5,540	\$ 65,136	\$ 95	\$ -	\$ -

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Citizens Corp Grant	Area 10 Mass Transportation	2003 FEMA Cert Grant	Emergency Management 1st Response	2004 Law Enforcement Terror Grant	State Homeland Security Grant	PSF 1-5-56 Foundation Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	578,312	1,261	-	-	60	1,782
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	-	578,312	1,261	-	-	60	1,782
Disbursements:							
General government	-	-	-	-	-	-	1,571
Public safety	-	-	3,153	126,077	-	157,683	-
Highways and streets	-	578,312	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Other	-	-	-	-	-	-	-
Total disbursements	-	578,312	3,153	126,077	-	157,683	1,571
Excess (deficiency) of receipts over disbursements	-	-	(1,892)	(126,077)	-	(157,623)	211
Other financing sources (uses):							
Interfund loans	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(1,892)	(126,077)	-	(157,623)	211
Cash and investment fund balance - beginning	157	-	1,892	126,077	86,596	168,376	-
Cash and investment fund balance - ending	\$ 157	\$ -	\$ -	\$ -	\$ 86,596	\$ 10,753	\$ 211
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	157	-	-	-	86,596	10,753	211
Total cash and investment assets - December 31	\$ 157	\$ -	\$ -	\$ -	\$ 86,596	\$ 10,753	\$ 211
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ 157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 211
Public safety	-	-	-	-	86,596	10,753	-
Highway, streets and roadways	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 157	\$ -	\$ -	\$ -	\$ 86,596	\$ 10,753	\$ 211

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Livescan Grant	Education License Plates	Weed and Trash Removal	Weights and Measures Ordinance	Youth Network	2004-2005 Strike Force Local Match	Donation to VA Memorial
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	34,483	7,107	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	1,776	2,052	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	34,483	7,107	1,776	2,052	-	-	-
Disbursements:							
General government	-	6,113	1,776	-	-	-	500
Public safety	34,483	-	-	-	-	24,500	-
Highways and streets	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Other	-	-	-	-	-	-	-
Total disbursements	34,483	6,113	1,776	-	-	24,500	500
Excess (deficiency) of receipts over disbursements	-	994	-	2,052	-	(24,500)	(500)
Other financing sources (uses):							
Interfund loans	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	994	-	2,052	-	(24,500)	(500)
Cash and investment fund balance - beginning	-	-	-	7,093	92	24,500	700
Cash and investment fund balance - ending	\$ -	\$ 994	\$ -	\$ 9,145	\$ 92	\$ -	\$ 200
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	9,145	-	-	200
Restricted assets:							
Cash and investments	-	994	-	-	92	-	-
Total cash and investment assets - December 31	\$ -	\$ 994	\$ -	\$ 9,145	\$ 92	\$ -	\$ 200
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ 994	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highway, streets and roadways	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	92	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	-	-	-	9,145	-	-	200
Total cash and investment fund balance - December 31	\$ -	\$ 994	\$ -	\$ 9,145	\$ 92	\$ -	\$ 200

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	GE Grant	Safeplace Donations	Strike Force Local Match	HAVA Title III	Emergency Gas Award	Plat Book Update	Prosecutor's Drug Buy Money
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	2,600	-	-
Charges for services	-	-	-	-	-	28,213	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	4,785	9,748	-	-	-	13,431
Total receipts	-	4,785	9,748	-	2,600	28,213	13,431
Disbursements:							
General government	-	291	-	418,400	-	20,041	-
Public safety	-	-	5,452	-	-	-	20,281
Highways and streets	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Other	-	-	-	-	-	-	-
Total disbursements	-	291	5,452	418,400	-	20,041	20,281
Excess (deficiency) of receipts over disbursements	-	4,494	4,296	(418,400)	2,600	8,172	(6,850)
Other financing sources (uses):							
Interfund loans	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	4,494	4,296	(418,400)	2,600	8,172	(6,850)
Cash and investment fund balance - beginning	-	4,568	5,452	418,400	-	64,438	9,671
Cash and investment fund balance - ending	\$ -	\$ 9,062	\$ 9,748	\$ -	\$ 2,600	\$ 72,610	\$ 2,821
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ 9,062	\$ -	\$ -	\$ -	\$ 72,610	\$ -
Restricted assets:							
Cash and investments	-	-	9,748	-	2,600	-	2,821
Total cash and investment assets - December 31	\$ -	\$ 9,062	\$ 9,748	\$ -	\$ 2,600	\$ 72,610	\$ 2,821
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	9,748	-	2,600	-	2,821
Highway, streets and roadways	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	-	9,062	-	-	-	72,610	-
Total cash and investment fund balance - December 31	\$ -	\$ 9,062	\$ 9,748	\$ -	\$ 2,600	\$ 72,610	\$ 2,821

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Jail Commissary	County Park Capital Fund	Aviation Building	Aviation Construction	Cumulative Capital Improvement Maintenance	Curry Building Project Ord 03-68	County COIT Capital Expense
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	1,103,923	24,000	-	-
Charges for services	166,027	24,770	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	563	-	31,114	14,529	-	-	-
Total receipts	166,590	24,770	31,114	1,118,452	24,000	-	-
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	185,848	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Other	-	3,670	-	1,108,487	14,406	55,852	18,525
Total disbursements	185,848	3,670	-	1,108,487	14,406	55,852	18,525
Excess (deficiency) of receipts over disbursements	(19,258)	21,100	31,114	9,965	9,594	(55,852)	(18,525)
Other financing sources (uses):							
Interfund loans	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(19,258)	21,100	31,114	9,965	9,594	(55,852)	(18,525)
Cash and investment fund balance - beginning	47,381	9,392	280,737	497,776	119,203	79,935	21,594
Cash and investment fund balance - ending	\$ 28,123	\$ 30,492	\$ 311,851	\$ 507,741	\$ 128,797	\$ 24,083	\$ 3,069
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	28,123	30,492	311,851	507,741	128,797	24,083	3,069
Total cash and investment assets - December 31	\$ 28,123	\$ 30,492	\$ 311,851	\$ 507,741	\$ 128,797	\$ 24,083	\$ 3,069
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	28,123	-	-	-	-	-	-
Highway, streets and roadways	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	30,492	311,851	507,741	128,797	24,083	3,069
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 28,123	\$ 30,492	\$ 311,851	\$ 507,741	\$ 128,797	\$ 24,083	\$ 3,069

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Monroe County Building Projects Fund	Bloomington Township TIF	Justice Building Bond	Building Bond	Convention Center Lease	General Obligation Bond	Totals
Receipts:							
Taxes	\$ -	\$ 250,778	\$ -	\$ 831,715	\$ -	\$ 1,003,168	\$ 3,769,867
Licenses and permits	-	-	-	-	-	-	458,293
Intergovernmental	-	24,125	-	76,806	342,000	115,889	9,760,250
Charges for services	-	-	-	-	-	-	2,357,052
Fines and forfeits	-	-	-	-	-	-	2,017,847
Other	-	-	-	-	-	-	2,257,809
Total receipts	-	274,903	-	908,521	342,000	1,119,057	20,621,118
Disbursements:							
General government	-	-	-	-	-	-	2,475,481
Public safety	-	-	-	-	-	-	4,982,074
Highways and streets	-	-	-	-	-	-	4,365,208
Urban redevelopment and housing	-	-	-	-	-	-	33,890
Health and welfare	-	-	-	-	-	-	1,161,974
Culture and recreation	-	-	-	-	-	-	152,616
Economic development	-	-	-	-	-	-	1,343,846
Debt service:							
Principal	-	-	-	-	278,659	1,800,000	2,078,659
Interest	-	-	-	-	63,341	37,750	101,091
Capital outlay:							
Other	-	796	-	-	-	1,076,833	2,278,569
Total disbursements	-	796	-	-	342,000	2,914,583	18,973,408
Excess (deficiency) of receipts over disbursements	-	274,107	-	908,521	-	(1,795,526)	1,647,710
Other financing sources (uses):							
Interfund loans	-	-	-	-	-	-	126,625
Transfers in	-	-	-	-	-	-	34,944
Transfers out	-	-	-	-	-	-	(683,255)
Total other financing sources (uses)	-	-	-	-	-	-	(521,686)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	274,107	-	908,521	-	(1,795,526)	1,126,024
Cash and investment fund balance - beginning	2,631	-	177,381	209,069	7,819	1,795,526	13,248,942
Cash and investment fund balance - ending	\$ 2,631	\$ 274,107	\$ 177,381	\$ 1,117,590	\$ 7,819	\$ -	\$ 14,374,966
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,161,195
Restricted assets:							
Cash and investments	2,631	274,107	177,381	1,117,590	7,819	-	10,213,771
Total cash and investment assets - December 31	\$ 2,631	\$ 274,107	\$ 177,381	\$ 1,117,590	\$ 7,819	\$ -	\$ 14,374,966
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,697,042
Public safety	-	-	-	-	-	-	1,602,627
Highway, streets and roadways	-	-	-	-	-	-	1,060,268
Health and welfare	-	-	-	-	-	-	957,996
Culture and recreation	-	-	-	-	-	-	303,000
Debt service	-	-	177,381	1,117,590	7,819	-	1,302,790
Other purposes	2,631	274,107	-	-	-	-	1,290,048
Unrestricted	-	-	-	-	-	-	4,161,195
Total cash and investment fund balance - December 31	\$ 2,631	\$ 274,107	\$ 177,381	\$ 1,117,590	\$ 7,819	\$ -	\$ 14,374,966

MONROE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 INTERNAL SERVICE FUNDS
 As of and for the Year Ended December 31, 2005

	Unemployment Insurance	Supplemental Benefit	Health Insurance	Total
Operating receipts:				
Other	\$ 36,445	\$ 60,201	\$ 2,388,081	\$ 2,484,727
Operating disbursements:				
Insurance disbursements	65,156	61,092	1,575,779	1,702,027
Excess (deficiency) of receipts over disbursements	(28,711)	(891)	812,302	782,700
Nonoperating receipts:				
Interest and investment receipts	-	-	31,272	31,272
Excess (deficiency) of receipts, contributions and transfers in over disbursements and transfers out	(28,711)	(891)	843,574	813,972
Cash and investment fund balance - beginning	67,290	4,732	318,476	390,498
Cash and investment fund balance - ending	<u>\$ 38,579</u>	<u>\$ 3,841</u>	<u>\$ 1,162,050</u>	<u>\$ 1,204,470</u>
<u>Cash and Investment Assets - December 31</u>				
Restricted assets:				
Cash and investments	<u>\$ 38,579</u>	<u>\$ 3,841</u>	<u>\$ 1,162,050</u>	<u>\$ 1,204,470</u>
<u>Cash and Investment Fund Balance - December 31</u>				
Restricted for:				
Other purposes	<u>\$ 38,579</u>	<u>\$ 3,841</u>	<u>\$ 1,162,050</u>	<u>\$ 1,204,470</u>

MONROE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PENSION TRUST FUND
 For The Year Ended December 31, 2005

	Sheriff's Pension
Additions:	
Contributions:	
Employer	\$ 192,441
Plan members	3,475
Total contributions	195,916
Investment receipts:	
Net increase in investments	143,300
Total additions	339,216
Deductions:	
Benefits	120,383
Refunds of contributions	3,475
Administrative and general	17,784
Total deductions	141,642
Excess of total additions over total deductions	197,574
Cash and investment fund balance - beginning	3,930,575
Cash and investment fund balance - ending	\$ 4,128,149

MONROE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PRIVATE-PURPOSE TRUST FUNDS
 For The Year Ended December 31, 2005

	<u>Congressional School Principal</u>	<u>Anti-Tuberculosis</u>	<u>Total</u>
Additions:			
Contributions:			
Other	\$ -	\$ 125	\$ 125
Deductions:			
Administrative and general	-	2,675	2,675
Deficiency of total additions over total deductions	-	(2,550)	(2,550)
Cash and investment fund balance - beginning	<u>32,628</u>	<u>7,141</u>	<u>39,769</u>
Cash and investment fund balance - ending	<u>\$ 32,628</u>	<u>\$ 4,591</u>	<u>\$ 37,219</u>

MONROE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2005

	Mortgage Fee State Portion	Hotel/Motel Tax Distribution	Wheel Tax Surtax	Riverboat Wagering TRS District	Surplus Dog Fund	Tax Sale Redemption	Tax Sale Surplus
Additions:							
Agency fund additions	\$ 20,968	\$ 1,317,937	\$ 1,501,394	\$ 760,239	\$ 403	\$ 188,141	\$ 1,078,721
Deductions:							
Agency fund deductions	8,095	1,317,937	1,499,614	760,239	403	192,599	1,873,396
Excess (deficiency) of total additions over total deductions	12,873	-	1,780	-	-	(4,458)	(794,675)
Cash and investment fund balance - beginning	-	-	5,625	-	-	6,231	1,338,752
Cash and investment fund balance - ending	<u>\$ 12,873</u>	<u>\$ -</u>	<u>\$ 7,405</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,773</u>	<u>\$ 544,077</u>

MONROE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Surplus Tax	Sewage Collections	Payroll Fund	Tax Distribution	City/Town Court Cost	Interstate Compact Fee State	Fines and Forfeitures
Additions:							
Agency fund additions	\$ 245,399	\$ 29,068	\$ 6,343,055	\$ 124,883,030	\$ 49,415	\$ 900	\$ 38,405
Deductions:							
Agency fund deductions	155,404	13,740	6,306,859	107,319,057	48,996	400	33,147
Excess (deficiency) of total additions over total deductions	89,995	15,328	36,196	17,563,973	419	500	5,258
Cash and investment fund balance - beginning	233,890	-	326,220	1,592,628	3,179	75	1,726
Cash and investment fund balance - ending	<u>\$ 323,885</u>	<u>\$ 15,328</u>	<u>\$ 362,416</u>	<u>\$ 19,156,601</u>	<u>\$ 3,598</u>	<u>\$ 575</u>	<u>\$ 6,984</u>

MONROE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	State Fees Infraction Judgments	Bail Bond Fees Special Death Benefits	Overweight Vehicles Fines	Welfare Trust Fund	Health Care for Indigent	Medical Assistance to Wards
Additions:						
Agency fund additions	\$ 232,541	\$ 5,575	\$ 3,919	\$ 52,166	\$ 424,877	\$ 44,062
Deductions:						
Agency fund deductions	117,077	-	1,219	43,251	210,113	21,830
Excess (deficiency) of total additions over total deductions	115,464	5,575	2,700	8,915	214,764	22,232
Cash and investment fund balance - beginning	17,176	-	-	14,780	7,102	819
Cash and investment fund balance - ending	<u>\$ 132,640</u>	<u>\$ 5,575</u>	<u>\$ 2,700</u>	<u>\$ 23,695</u>	<u>\$ 221,866</u>	<u>\$ 23,051</u>

MONROE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Children with Special Needs	Poor Relief	City Wireless Revenue	Congressional School Interest	Gross Tax on Real Estate	Inheritance Tax
Additions:						
Agency fund additions	\$ 55,100	\$ 855,455	\$ 135,491	\$ -	\$ -	\$ 2,671,908
Deductions:						
Agency fund deductions	27,287	454,324	135,491	1,958	-	2,818,836
Excess (deficiency) of total additions over total deductions	27,813	401,131	-	(1,958)	-	(146,928)
Cash and investment fund balance - beginning	1,001	13,971	-	26,856	-	800,709
Cash and investment fund balance - ending	<u>\$ 28,814</u>	<u>\$ 415,102</u>	<u>\$ -</u>	<u>\$ 24,898</u>	<u>\$ -</u>	<u>\$ 653,781</u>

MONROE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Auditor's Real Estate Disclosure	County Assessor Real Estate Disclosure	City Pass Through Building Fees	Ellettsville Pass Through	Pay Phone Reimbursement	County Treasurer
Additions:						
Agency fund additions	\$ 17,554	\$ 17,553	\$ 127,985	\$ 4,612	\$ -	\$ 104,631,072
Deductions:						
Agency fund deductions	8,871	4,303	157,906	3,120	-	104,631,082
Excess (deficiency) of total additions over total deductions	8,683	13,250	(29,921)	1,492	-	(10)
Cash and investment fund balance - beginning	535	38,260	52,993	-	-	10
Cash and investment fund balance - ending	<u>\$ 9,218</u>	<u>\$ 51,510</u>	<u>\$ 23,072</u>	<u>\$ 1,492</u>	<u>\$ -</u>	<u>\$ -</u>

MONROE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	County Clerk	County Recorder	County Sheriff	Sheriff's Inmate Trust	Prosecutor's Trust	County Health
Additions:						
Agency fund additions	\$ 21,561,626	\$ 581,469	\$ 920,306	\$ 409,383	\$ 264,967	\$ 371,042
Deductions:						
Agency fund deductions	20,991,115	581,469	927,281	408,893	252,588	371,042
Excess (deficiency) of total additions over total deductions	570,511	-	(6,975)	490	12,379	-
Cash and investment fund balance - beginning	1,264,245	-	6,975	8,026	-	-
Cash and investment fund balance - ending	<u>\$ 1,834,756</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,516</u>	<u>\$ 12,379</u>	<u>\$ -</u>

MONROE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	<u>Probation</u>	<u>Plan Commission</u>	<u>County Park</u>	<u>Aviation Trust</u>	<u>Building Commission</u>	<u>Total</u>
Additions:						
Agency fund additions	<u>\$ 1,062,736</u>	<u>\$ 75,092</u>	<u>\$ 200,731</u>	<u>\$ 1,374,609</u>	<u>\$ 751,538</u>	<u>\$ 273,310,444</u>
Deductions:						
Agency fund deductions	<u>1,062,736</u>	<u>75,092</u>	<u>200,731</u>	<u>1,374,609</u>	<u>751,538</u>	<u>255,163,648</u>
Excess (deficiency) of total additions over total deductions	-	-	-	-	-	18,146,796
Cash and investment fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>5,761,785</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 23,908,581</u>

MONROE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS

For The Year Ended December 31, 2005

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

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

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 6,626,558
Infrastructure	113,337,752
Buildings and Improvements	49,563,667
Machinery and equipment	7,709,084
Construction in progress	<u>3,095,251</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 180,332,312</u>

**MONROE COUNTY
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEBT**

For The Year Ended December 31, 2005

CAPITAL LEASES

The County has entered into the following capital leases:

<u>Description of Asset</u>	<u>Present Value of Net Minimum Lease Payments</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Volvo Skidsteer	\$ 5,887	\$ 5,887	\$ 5,887
E-911 Service	429,211	429,211	198,480
Convention Center Building	1,409,338	1,409,338	293,956
Redevelopment Commission	2,398,396	2,398,396	116,312
Highway Dump Trucks	105,295	105,295	105,295
		<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:			
Notes and loans payable	<u>\$ 65,120</u>	<u>\$ 62,164</u>	

MONROE COUNTY
OTHER REPORTS

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

County Auditor
Clerk of the Circuit Court
County Commissioners
Building Department

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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 46204-2765

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

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

TO: THE OFFICIALS OF MONROE COUNTY, INDIANA

Compliance

We have audited the compliance of the Monroe County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2005. 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; 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, 2005.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

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

STATE BOARD OF ACCOUNTS

August 2, 2006

MONROE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended January 31, 2005

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 Calendar Year 2005	10.553	Agreement 53-9941	\$ 3,945
National School Lunch Program Calendar Year 2005	10.555	Agreement 53-9941	<u>6,818</u>
Total for federal grantor agency			<u>10,763</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Direct Grant Supportive Housing Program	14.235	IN36B402012	<u>33,890</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant Drug Court Discretionary Grant Program Drug Court 9/1/04 to 8/31/05 Drug Court 9/1/05 to 8/31/06	16.585	2002-DCBX-0032 2003-DB-BX-0026	39,223 <u>118,189</u>
Total for program			<u>157,412</u>
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Incentive Block Grants Juvenile SHOCAP Juvenile SHOCAP	16.523	03-JB-041 04-JB-009	31,171 <u>1,090</u>
Total for program			<u>32,261</u>
Crime Victim Assistance Monroe County CASA Prosecutor Victim Assistance Prosecutor Victim Assistance-Sex Crimes Victim-Offender Reconciliation Program Middle Way House-VOCA Victim-Offender Reconciliation Program Monroe County CASA Prosecutor Victim Assistance Middle Way House-VOCA	16.575	04-VA-117 04-VA-118 04-VA-119 04-VA-120 04-VA-121 05-VA-096 05-VA-097 05-VA-098 05-VA-099	9,907 12,543 6,306 26,963 16,273 18,037 7,694 18,849 <u>27,716</u>
Total for program			<u>144,288</u>
Byrne Formula Grant Program South Central Narcotics Strike Force South Central Narcotics Strike Force	16.579	03-DB-036 04-DB-033	82,931 <u>91,965</u>
Total for program			<u>174,896</u>
Violence Against Women Formula Grants Middle Way House-STOP Middle Way House-STOP	16.588	04-ST-042 05-ST-039	9,004 <u>15,091</u>
Total for program			<u>24,095</u>
Total for federal grantor agency			<u>532,952</u>

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

MONROE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended January 31, 2005
(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 Highway Planning and Construction	20.205		
Construction Observation Bridge # 100		BRO-9953(008)	5,517
Curry Pike from State Road 48-Preliminary		STP-X390(007)	19,460
Curry Pike from State Road 48-Construction		STP-7753(1)	<u>162,061</u>
Total for cluster			<u>187,038</u>
Federal Transit Cluster Federal Transit-Formula Grants	20.507		
FTA Operating		1802309O	343,284
FTA Capital		1802309C	<u>86,400</u>
Total for cluster			<u>429,684</u>
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster			
State and Community Highway Safety	20.600		
Big City County Seatbelt Enforcement		IN-05-02	3,750
Traffic Safety Grant		PT-06-04-07-44	<u>7,356</u>
Total for program			<u>11,106</u>
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants Operation Pull Over	20.601		
		154AL-05-03	<u>17,000</u>
Total for cluster			<u>28,106</u>
Direct Grant			
Airport Improvement Program	20.106		
Layout Plan Update and Environmental Assessment/T-hanger Taxiways		AIP-3-18-0006-20	270
Perimeter Fence Project Phase 1		AIP-3-18-0006-21	150,358
Layout Plan Update		AIP-3-18-0006-22	44,782
Perimeter Fence Project Phase 2		AIP-3-18-0006-23	<u>467,563</u>
Total for program			<u>662,973</u>
Total for federal grantor agency			<u>1,307,801</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Secretary of State Election Reform Payments Help America Vote Act	39.011		
		HAVA	<u>397,480</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Family and Social Services Administration Special Programs for the Aging-Title VII, Chapter 3	93.041		
Programs for Prevention of Elder Abuse, Neglect, and Exploitation			
Adult Protective Services		53-04-OV-2740-02	23,932
Adult Protective Services		53-06-PV-2740-1 & 2	<u>35,773</u>
Total for program			<u>59,705</u>
Pass-Through Indiana Department of Health Centers for Disease Control and Prevention-Investigations and Technical Assistance Bioterrorism Grant	93.283		
		BPRS-152-4	<u>39,022</u>

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

MONROE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended January 31, 2005
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>			
Pass-Through Indiana Department of Health (continued)			
Drug Free Communities Support Program Grants	93.276		
CASAP Drug Free Grant		6 H79 SP11394-01-2	82,354
CASAP Drug Free Grant		2 H79SP11394-02	<u>20,911</u>
Total for program			<u>103,265</u>
Pass-Through Indiana Family and Social Services Administration			
Temporary Assistance for Needy Families IMPACT Program	93.558	53-03-SY-2740	<u>3,650</u>
Child Support Enforcement	93.563		
Clerk's Expenditures		None	30,659
Prosecutor's Expenditures		None	443,645
Indirect Costs		None	85,664
Clerk Collection Incentives		None	38,118
Prosecutor Collection Incentives		None	38,118
Collection Incentives		None	38,118
Court Cost Expenditures		None	<u>80,465</u>
Total for program			<u>754,787</u>
Basic Center Grant Discretionary Grant	93.623	05-CY-636001	<u>11,352</u>
Social Services Block Grant	93.667		
Service Bureau Grant Agreements		53-04-OE-2740-02	15,387
Service Bureau Grant Agreements		53-06-OE-2740-01	<u>21,422</u>
Total for program			<u>36,809</u>
Pass-Through Indiana Department of Health			
HIV Prevention Activities-Health Department Based HIV Prevention Services	93.940	Agreement AIDS 152-2	<u>30,000</u>
Preventive Health Services-Sexually Transmitted Diseases Control Grants Comprehensive Sexually Transmitted Disease Prevention Systems	93.977	Agreement STD 152-2	<u>40,061</u>
Total for federal grantor agency			<u>1,078,651</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
State Domestic Preparedness Equipment Support Program	97.004		
Homeland Security/AFIS Livescan		None	34,483
Homeland Security/State Home Security		None	<u>132,830</u>
Total for program			<u>167,313</u>
Public Assistance Grants	97.036		
Snow Emergency-Highway		EM-3197	92,096
Snow Emergency-Airport		EM-3197	<u>4,623</u>
Total for program			<u>96,719</u>
Citizens Corps	97.053		
Citizens Corps Council		CC-4-804	<u>13,038</u>

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

MONROE COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For The Year Ended January 31, 2005
 (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 HOMELAND SECURITY (continued)</u>			
Pass-Through Indiana Department of Health Community Emergency Response Teams Homeland Security Sub-Contract	97.054	None	<u>1,260</u>
Total for federal grantor agency			<u>277,070</u>
Total federal awards expended			<u>\$ 3,639,867</u>

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

MONROE COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Monroe County (County) and is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Accordingly, the amount of federal awards expended is based on when the activity related to the award occurs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2005:

Program Title	Federal CFDA Number	2005
Federal Transit-Formula Grants	20.507	\$ 393,101
Crime Victim Assistance	16.575	106,590
Supportive Housing Program	14.235	33,890
Violence Against Women Formula Grants	16.588	18,008

MONROE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Unqualified

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

Noncompliance material to financial statements noted? no

Federal Awards:

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

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

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

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
39.011	Election Reform Payments
20.106	Airport Improvement Program

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

Auditee qualified as low-risk auditee? yes

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

MONROE COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

MONROE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 13, 2006, with Sophia Travis, President of the County Council. The official concurred with our audit findings.

The contents of this report were discussed on September 13, 2006, with Iris Kiesling, County Commissioner; Sue West, County Council; William Steger, County Attorney; Sandra M. Newmann, County Auditor; Herb Kilmer, County Commissioner; Jane Marie Lind, Executive Director of the County Commissioners; Margie Rice, County Attorney; Barbara M. Clark, County Treasurer; Joyce B. Poling, President of the Board of County Commissioners; and Marty Hawk, County Council.