



COUNTY OF MONROE
MICHIGAN

Comprehensive Annual Financial Report

For Year Ended
December 31, 2009

Prepared By:
Monroe County Finance Department

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COUNTY OF MONROE, MICHIGAN



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED
DECEMBER 31, 2009

PREPARED BY:

MONROE COUNTY FINANCE DEPARTMENT
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ROYCE R. MANIKO
MONROE COUNTY ADMINISTRATOR / CHIEF FINANCIAL OFFICER

CAROLYN F. CRON
MONROE COUNTY FINANCE DIRECTOR

SUSAN MAIER
MONROE COUNTY ASSISTANT FINANCE DIRECTOR

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INTRODUCTORY SECTION

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Royce R. Maniko
ADMINISTRATOR/CHIEF FINANCIAL OFFICER
MONROE COUNTY, MICHIGAN

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May 20, 2010

To the Citizens of the
County of Monroe, Michigan:

The Comprehensive Annual Financial Report of the County of Monroe, Michigan, for the year ended December 31, 2009, is submitted herewith. The County of Monroe Finance Department prepared this report. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County.

The Michigan Uniform Accounting and Budgeting Act requires that every general-purpose government publish, within six months of the close of the fiscal year, a complete set of audited financial statements. This report is published to fulfill that requirement for the year ended December 31, 2009.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatement. We believe the data as presented is accurate in all material respects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that the disclosures necessary to enable the reader to gain the maximum understanding of the County's financial activity have been included.

Rehmann Robson, Certified Public Accountants, have issued an unqualified ("clean") opinion on the County of Monroe's financial statements for the year ended December 31, 2009. The independent auditor's report is located at the front of the financial section of this report.

VISIT THE MONROE COUNTY WEBSITE: WWW.CO.MONROE.MI.US

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

The County is required to undergo an annual single audit in conformance with the provisions of the Single Audit Act and U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The results of the County's single audit for the year ended December 31, 2009, are contained in a separately issued single audit report.

PROFILE OF THE COUNTY AND IT'S SERVICES

The County of Monroe, organized in 1811, is located in the southeast corner of Michigan's Lower Peninsula, approximately 20 miles southeast of Detroit. The estimated population in 2009 was 153,612. Its major population areas include the City of Monroe, Village of Dundee and Bedford Township. The County seat is located in the City of Monroe. The County of Monroe is empowered to levy a property tax, the primary source of funding, on both real and personal property located within its boundaries. The governmental structure of the County is based upon the State Constitution and the general laws of the State of Michigan. The County's legislative body, and its administrative body for many functions, is the County Board of Commissioners. The Board consists of nine commissioners elected by direct vote from single-member districts every two years. In addition to the Board of Commissioners, there are numerous elected officials serving the County in judicial, administrative, or staff officer roles. An organization chart depicting the County structure is shown on the page following this letter. The County of Monroe provides many services to County residents including those in the following areas of interest: public safety and justice, emergency preparedness and response, planning and environment, housing and homelessness, health, children's well-being, civic infrastructure, and support services. The County also supports cultural and recreational services such as the MSU Cooperative Extension, Library System, Historical Museums, and Parks and Recreation.

The Monroe County Building Authority functions for all practical purposes as a department of the County and is presented as a blended component unit. The County is also financially responsible for five legally separate component units. The Monroe County Road Commission, Community Mental Health Authority, Monroe County Library System, Monroe County Drain Commission, and County Agency Department are presented as discrete component units in the financial statements. Additional information on all of these legally separate entities can be found in the notes to the financial statements.

FINANCIAL MANAGEMENT AND CONTROL

The Board of Commissioners has the primary responsibility for establishing financial management policy for the County. The State of Michigan Constitution divides the administration duties of the County among various elected officials and the County Administrator/Chief Financial Officer. The general administration of all non-elected departments and agencies fall under the County Administrator/Chief Financial Officer.

The Board of Commissioners is committed to ensuring the long-term fiscal stability of the County. The County has operated very deliberately over the past several years, making sound financial decisions to keep from having to react to a crisis situation. However, the 2006 and 2007 budgets included the use of the extra property tax revenue realized from the shift from a December to July tax levy as a means to stabilize the organization. The greater challenge was in 2008 and 2009 when the tax shift had been completed.

Unreserved, undesignated fund balance in the general fund for 2009 falls slightly under the financial policy guidelines set by the Board of Commissioners for budgetary and planning purposes. The Board has continued its commitment to plan future budgets to meet the goal of a reserve for subsequent years representing one-twelfth of the annual general fund operating budget. Relevant financial policy guidelines that affected current year operations include budget guidelines, and purchasing and investment policies.

Management of the County is responsible for establishing and maintaining internal control designed to ensure that the assets of the County are protected from loss, theft or misuse and to ensure that financial statements are in conformity with generally accepted accounting principles. The internal control is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

The County has established a Finance Department that is responsible for the administration of the county-wide general ledger activities and financial reporting. The Finance Department works in conjunction with various departments to maintain an up to date and accurate financial reporting system.

An independent audit of the County's Comprehensive Annual Financial Report is completed annually.

As demonstrated by the statements and schedules included in the financial section of this report, the County continues meeting its responsibility for sound financial management.

Relevant Financial Issues

In October 2004, the State legislature passed legislation that shifted the timing of property tax payments to create a revenue stream that, for the next several years will offset the reduction in state revenue sharing. The measure gradually moved up property tax collections from the winter to the summer over three years, beginning July, 2005. Counties annually transfer from this pool the exact amount of funding that would have been available through state revenue sharing. Each year the State publishes the allowable spending amount that can be transferred from the revenue sharing reserve fund. The allowable spending amount is calculated using the growth in the U.S. Consumer Price Index from the State's 2004 and 2005 fiscal years. The inflation rate used for fiscal year 2009 was 4.4%.

Budgeting Control

The County maintains budgetary control with the objective of ensuring compliance with legal provisions embodied in the annual appropriated budget approved by the County Board of Commissioners. Activities of the general and special revenue funds are included in the annual appropriation budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the department level within an individual fund. The County also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbrances outstanding at December 31, 2009, do not lapse, but are set aside within the fund balance and brought forward to the new fiscal year.

Single Audit

As a recipient of federal financial assistance, the County is responsible for ensuring that sufficient internal control is in place to achieve compliance with applicable laws and regulations related to those programs. This internal control is subject to periodic evaluation by management and the independent auditors of the County.

As part of the County's single audit, tests are made to determine the adequacy of the internal control, including that portion related to federal financial assistance programs, as well as to determine that the County has complied with applicable laws and regulations. Information related to this single audit, including the schedule of expenditures of federal awards, a schedule of findings and questioned costs, and independent auditor's reports on internal control and compliance, are included in a separately issued single audit report.

ECONOMIC CONDITION AND OUTLOOK

Monroe County had an overall unemployment rate in 2009 of 14.1 percent, compared to 14.1 percent for the State of Michigan and 9.3 percent for the nation. A trend of generally declining unemployment in the County had been observed since the early '80s, when double-digit rates were prevalent. Unemployment rates slightly higher than those seen in previous years began to emerge in the early months of 2001, reflecting a nationwide economic downturn. While the nation's unemployment rate dropped in 2004, only to rise again in late 2008 due to the current economic downturn, Michigan's unemployment rate has consistently remained higher than that of the rest of the country since 2001. The following is a summary of some recent developmental activity in the County.

Building Activities

Local governments administer building permits. The Monroe County Planning Department, using building permit data, continuously compiles countywide records of building activities. These figures can be viewed as an indicator of economic health. For 2009, residential development totaled 72 living units.

The value of new commercial units in 2009 was \$2,546,500 for 8 building permits. The number of new industrial units has fallen in recent years, averaging 7 permits annually from 2000 to 2009. This is quite different from the 90's where the County averaged 16 permits annually, with highs of 28 and 24 permits in 1995 and 1997, respectively. In 2009, industrial development was lower than usual, with 2 permits issued for a value of \$670,000.

Industrial

The Monroe County Industrial Development Corporation (MCIDC) is a public-private partnership that provides support services needed by longtime area companies as well as newcomers to the County, with site reviews, marketing profiles, transportation surveys, and information on suppliers and government requirements. The MCIDC moved to its new location at 102 East Front Street, on the second floor of Monroe Bank and Trust's downtown Monroe branch in January.

Since 1982, the MCIDC has been successful in bringing new industry to Monroe County, and helping existing companies to remain in the area and to expand their operations here. The MCIDC is a member of "Automation Alley," a regional consortium whose mission is to bring high-tech businesses to southeast Michigan.

The MCIDC has expanded from strictly industrial development to include commercial development. Its “Business First” program was established in 2005 as a one-stop resource for commercial developers seeking to expand or locate within Monroe County. It has made significant progress in promoting our advantages and attracting commercial businesses.

DTE Energy held public hearings in 2009 regarding its application with the Nuclear Regulatory Commission for a combined construction and operation license to build another nuclear power plant at the site of its Fermi 2 plant and its decommissioned Fermi 1 plant in Frenchtown Township. It is awaiting formal approval. The proposed plant would be a simplified boiling water reactor built to the southwest of Fermi 2, which is a boiling water reactor.

Chrysler Group LLC will build 1.4 liter engines for small vehicles at its Global Engine Manufacturing Alliance plant in Dundee. This \$179 million investment is expected to create 155 jobs within five years. A \$4.6 million state incentive package was approved to assist with opening a portion of the plant that has been closed since 2005. The Michigan Economic Development Corporation estimates increased economic activity from the project will create another 420 indirect jobs.

Tenneco Automotive plans to employ an additional 185 persons during the next year at facilities in Monroe, Grass Lake, Marshall and Litchfield through recently approved state tax credits through the Michigan Economic Growth Authority worth more than \$1.8 million. The company will invest up to \$15.6 million to consolidate its facilities in the U.S.

Commercial/Retail

With help from a \$200,000 brownfield redevelopment tax credit through the Michigan Economic Development Corp./Michigan Economic Growth Authority, and a \$600,000 local bank loan, the former Monroe Hobby Shop on South Monroe Street in Monroe has been converted into a multiple unit commercial building by the owner. One of the units is occupied by the Baroque Violin Shop, and there are two apartment units on the second floor.

A new 173,000 square-foot Super Wal-Mart opened in September in Frenchtown Township on North Telegraph Road, across the street from the former Wal-Mart. The store employs about 300, and is more than double the size of the former store, being redeveloped into a multiple tenant commercial operation where ABC Warehouse and Hobby Lobby will fill two of four planned units.

The Cafaro Company of Youngstown, Ohio, owner of Frenchtown Square Mall in Frenchtown Township, invested \$2 million into the development, and renamed it The Mall of Monroe.

Grand Rapids based Meijer Inc. has received two tax breaks from Berlin Township for its 245,000 square foot addition to its Newport distribution center which is now near completion. The project will create 190 new full-time jobs and 100 part-time jobs. The addition will increase the size of the building to nearly 1.2 million square feet. The company opted for the Newport expansion rather than a new facility in Indiana after a Michigan tax credit was offered.

The Monroe County Chamber of Commerce, the City of Monroe, the Downtown Development Authority (DDA), and the Downtown Business Network all work together to improve the Monroe downtown area. Efforts have included a Retail Market Analysis for the downtown, an ongoing streetscape project, grant programs to assist property owners with improvements, and various promotional activities.

Residential

New single-family housing construction is a significant barometer of economic prosperity. In 2009, single-family home permits in Monroe County declined from last year's total of 118 units to 72 permits. These new housing starts amounted to around \$12 million. There were no permits issued for multiple-family structures. About 74% of those permits were issued in the Monroe and Bedford areas.

The County's communities in 2009 also issued 2,209 permits totaling about \$31.9 million for alterations, additions, and accessory buildings, of which 1,821 permits for \$22.9 million made improvements to the existing housing stock. The County also has an approved Strategic Housing Plan and a Housing Commission, which, in conjunction with the Monroe County Opportunity Program, oversees implementation of the Plan, and administers local housing programs.

MAJOR INITIATIVES

As the County plans for the future, many new initiatives are being undertaken. The County is investing in technology improvements, including continuing upgrades to computer systems and software, and also continuing to upgrade web page design and applications.

The County was successful in obtaining grant funding for a number of energy efficiency capital projects under an Energy, Efficiency & Conservation Block Grant. Total funding of \$612,543 will result in replacements of significant energy consumption equipment into more energy efficient and cost effective operations.

OTHER INFORMATION - Acknowledgements

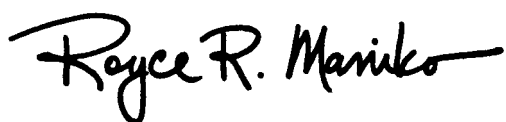
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of Monroe, Michigan, for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2008. This was the ninth consecutive year, and twelfth out of the past thirteen years, that the County has achieved this prestigious award. The Certificate of Achievement is a prestigious national award, recognizing conformance with the highest standards for preparation of a state and local government financial report.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. The CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

Appreciation is extended to the Board of Commissioners and the various employees throughout the County responsible for financial management and reporting. In particular, I would like to acknowledge the special efforts of the Finance Department employees, primarily Carolyn Cron, Finance Director and Susan Maier, Assistant Finance Director, who participated directly and indirectly in the development of this report.

Respectfully submitted,

A handwritten signature in black ink that reads "Royce R. Maniko". The signature is fluid and cursive, with a long horizontal stroke at the end.

Royce R. Maniko
Administrator/Chief Financial Officer

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Monroe
Michigan

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2008

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

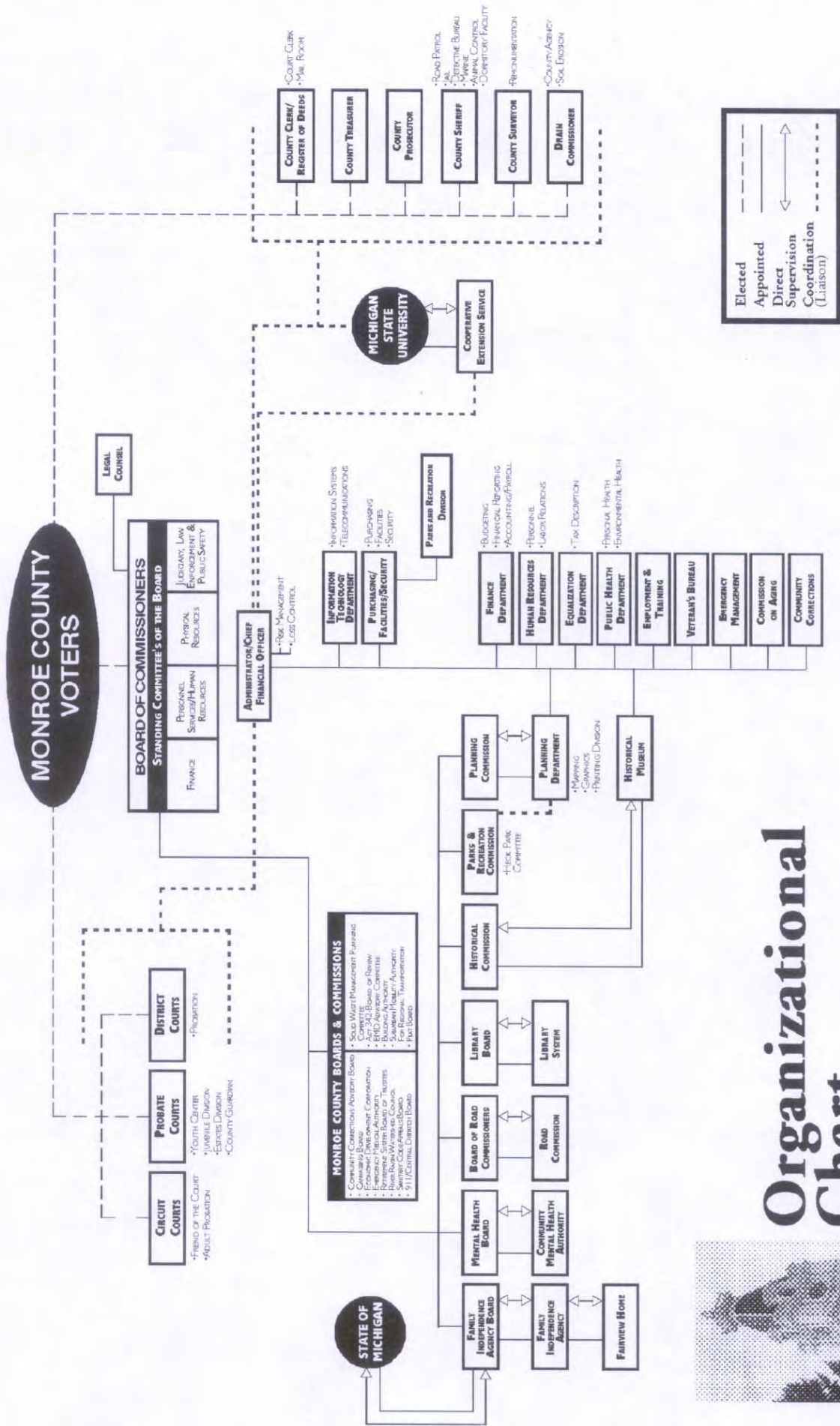


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-9- President

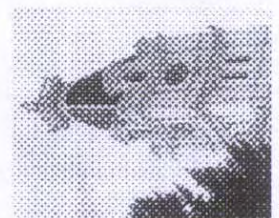
A handwritten signature in black ink, appearing to read "Jeffrey R. Enen".

Executive Director



Organizational Chart

Monroe County, Michigan



Monroe County Planning Department
January 2006

**Monroe County Board of Commissioners
at December 31, 2009**

William Sisk, Chairman
District 5

Dale W. Zorn, Vice-Chairman
District 2

Members

Henry Lievens
District 1

Albert Portratz
District 3

Floreine M. Mentel
District 4

Jerry Oley
District 6

John Fowler
District 7

Connie Velliquette
District 8

LaMar Frederick
District 9

Circuit, Probate and First District Court Judges

Circuit Court

Hon. Michael W. LaBeau
Hon. Joseph A. Costello
Hon. Michael A. Weipert

District Court

Hon. Terrence Bronson
Hon. Mark S. Braunlich
Hon. Jack Vitale

Probate Court

Hon. Pamela A. Moska
Hon. John A. Hohman, Jr.

Other Elected Officials

Sharon LeMasters
County Clerk/Register

Kay Sisung
County Treasurer

William P. Nichols
Prosecuting Attorney

Tilman Crutchfield
Sheriff

Daniel W. Stefanski
Drain Commissioner

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FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

May 20, 2010

To the Board of Commissioners
of Monroe County
Monroe, Michigan

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the **COUNTY OF MONROE, MICHIGAN**, as of and for the year ended December 31, 2009, 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 of Monroe's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Monroe County Road Commission, Monroe County Library System and Monroe County Agency that collectively represent 86.7% of the assets and 62.4% of the revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose reports were furnished to us, and our opinion, insofar as it relates to the amounts included for the Monroe County Road Commission, Monroe County Library System and Monroe County Agency, is based solely on the reports of the other auditors.

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. The financial statements of the Monroe County Road Commission and Monroe County Library System were not audited in accordance with *Government Auditing Standards*. 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 and the reports of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the **County of Monroe, Michigan**, as of December 31, 2009, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparisons for the general fund and major special revenue funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 20, 2010, on our consideration of the **County of Monroe, Michigan's** internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis on pages 14-24, historical pension information on page 97 and historical other postemployment benefits information on page 98 are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the 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 of Monroe's basic financial statements. The introductory section, combining and individual fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and schedules have been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, in our opinion, based upon our audit and the reports of other auditors, are fairly presented, in all material respects, in relation to the basic financial statements taken as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, accordingly, we express no opinion on them.

A handwritten signature in black ink, reading "Lehmann Johnson". The signature is written in a cursive, flowing style.

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**MANAGEMENT'S
DISCUSSION
AND ANALYSIS**

Management's Discussion and Analysis

As management of the County of Monroe, Michigan, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2009. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal and the accompanying basic financial statements.

Financial Highlights

- The assets of the County of Monroe primary government exceeded its liabilities at the close of the most recent fiscal year by \$62,502,586 (*net assets*). Of this amount, \$31,906,462 (*unrestricted net assets*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net assets decreased by \$7,049,666. This decrease was largely due to a change in property tax revenue related to the accelerated tax levy established to fund the reduction in state shared revenues combined with declining property values and decreased investment earnings.
- As of the close of the current fiscal year, the County's governmental funds (this includes the general, special revenue, debt service and capital projects funds) reported combined ending fund balances of \$23,751,149, a decrease of \$7,016,558 in comparison with the prior year. Approximately 89 percent of the ending fund balances are subject to the underlying limitations applicable to the particular special revenue, debt service and capital projects funds. Approximately 11 percent of the amount, \$2,636,804, is *available for spending* at the government's discretion (general fund *unreserved, undesignated fund balance*).
- At the end of the current fiscal year, unreserved, undesignated fund balance for the general fund was \$2,636,804 or 5.3 percent of total general fund expenditures and transfers out.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County of Monroe's basic financial statements. These statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the County of Monroe's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the County of Monroe's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County of Monroe is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County of Monroe that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). *Governmental activities* include general government, public safety, public works, health and welfare, community and economic development, and recreation and culture. *Business-type activities* include delinquent tax collections, property tax foreclosures, equipment rental, a revolving loan program, imaging services, engineering and operation of an inmate commissary.

The County also includes legally separate entities (component units) for which the County is financially accountable. The *component units* include the Monroe County Road Commission, Monroe County Community Mental Health Authority, the Monroe County Library System, the Monroe County Drain Commission, and the Monroe County Drain Commissioner County Agency. Financial information for these component units is reported separately from the financial information presented for the primary government. The Monroe County Building Authority, although also legally separate, functions for all practical purposes as a department of the County, and therefore has been included as an integral part of the primary government as a blended component unit in the County's governmental activities.

Fund Financial Statements. A fund is used to maintain control over resources that have been segregated for specific activities or objectives. The County of Monroe, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County of Monroe can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Most of the County's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the County's general governmental operations and the basic services it provides.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements.

By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *government funds* and *governmental activities*.

The County of Monroe maintains several individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general fund, county health fund, revenue sharing reserve fund, federal prisoner housing fund, senior citizen fund, and capital projects fund, each of which is considered to be a major fund. Data for the remaining governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

Proprietary funds. The County maintains two different types of proprietary funds: enterprise and internal service. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its delinquent tax, equipment rental, imaging services, engineering, inmate commissary, property tax foreclosure and revolving loan operations. *Internal service funds* are used to accumulate and allocate costs internally among the County's various functions. The various support services that are accounted for using internal service funds include phone, self-insurance, computer and office equipment replacement. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only with more detail. The proprietary funds financial statements provide separate information for the delinquent tax revolving fund, which is considered to be a major fund. Data for the remaining enterprise funds is combined into a single aggregated presentation. All internal service funds are combined into a single, aggregated presentation in the proprietary funds financial statements. Individual fund data for the nonmajor enterprise funds and internal service funds is provided in combining statements elsewhere in this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the Financial Statements. The notes provide additional information that is essential 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 presents certain *required supplementary information* concerning the County of Monroe's progress in funding its obligation to provide pension and other postemployment benefits to its employees.

The combining statements referred to earlier in connection with nonmajor governmental and enterprise funds and internal service funds are presented immediately following the required supplementary information.

Government-Wide Financial Analysis

The government-wide financial analysis focuses on the net assets and changes in net assets of the governmental and business-type activities. As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. As the following table demonstrates, the County's assets exceeded its liabilities by \$62,502,586 at December 31, 2009

MONROE COUNTY NET ASSETS						
	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
Assets						
Current and other assets	\$ 36,718,707	\$ 43,064,164	\$ 18,547,573	\$ 10,325,922	\$ 55,266,280	\$ 53,390,086
Capital assets, net	39,080,684	40,112,162	11,493	16,960	39,092,177	40,129,122
Total assets	75,799,391	83,176,326	18,559,066	10,342,882	94,358,457	93,519,208
Liabilities						
Long-term liabilities	17,146,392	15,200,126	6,500,000	-	23,646,392	15,200,126
Other liabilities	8,131,523	8,736,770	77,956	30,060	8,209,479	8,766,830
Total liabilities	25,277,915	23,936,896	6,577,956	30,060	31,855,871	23,966,956
Net assets						
Invested in capital assets, net of related debt	26,684,877	26,710,429	11,493	16,960	26,696,370	26,727,389
Restricted	3,899,754	4,435,832	-	-	3,899,754	4,435,832
Unrestricted	19,936,845	28,093,169	11,969,617	10,295,862	31,906,462	38,389,031
Total net assets	\$ 50,521,476	\$ 59,239,430	\$ 11,981,110	\$ 10,312,822	\$ 62,502,586	\$ 69,552,252

The largest portion of the County's net assets, \$31,906,462 (51 percent), represents *unrestricted net assets* that may be used to meet the County's ongoing obligations to citizens and creditors.

An additional portion of the County's net assets, \$26,696,370 (43 percent), reflects its investment in capital assets (i.e., land, buildings, vehicles, equipment and infrastructure) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The remaining balance of \$3,899,754 (6 percent) represents resources that are subject to external restrictions on how they may be used.

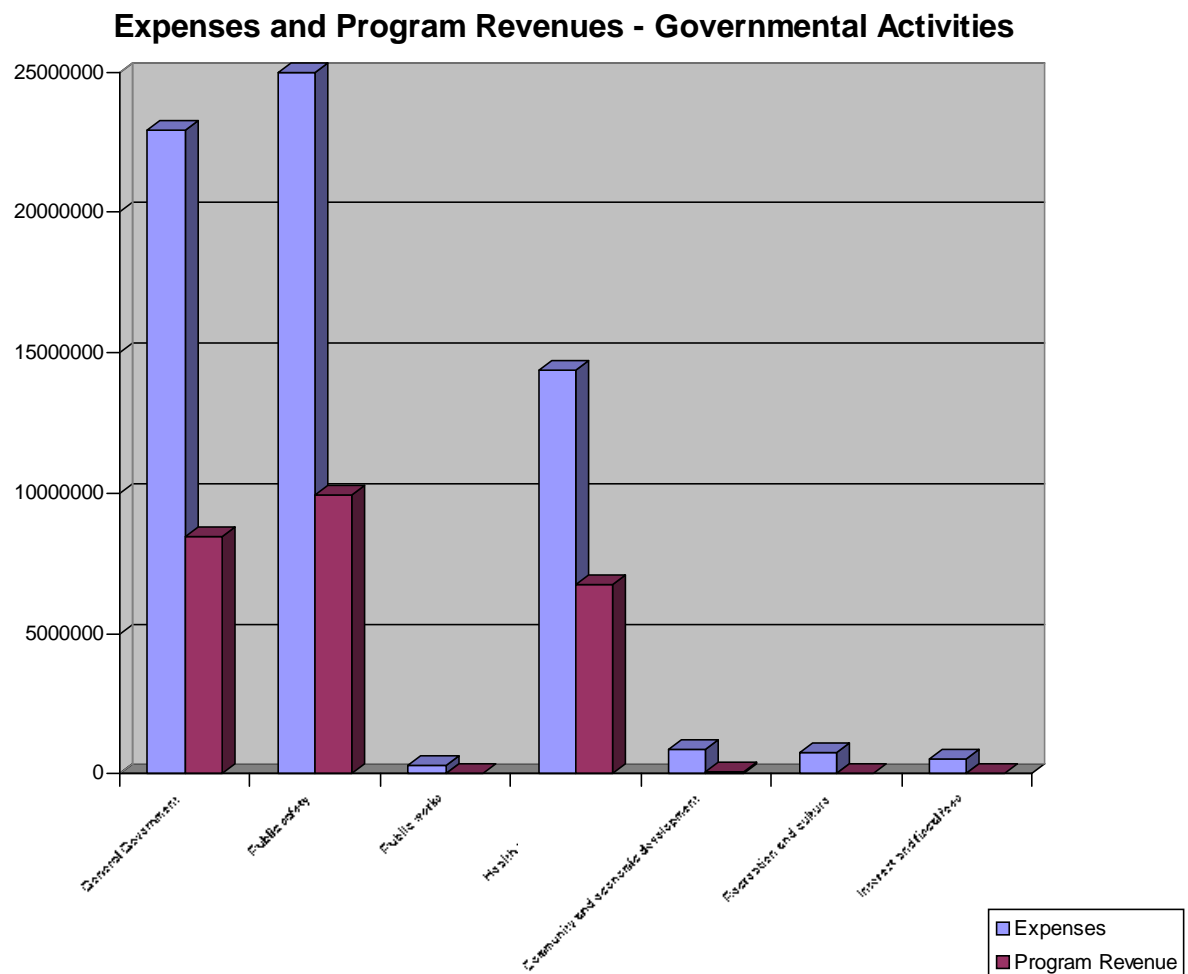
At the end of the current fiscal year, the County is able to report positive balances in all three categories (invested in capital assets-net of related debt, restricted and unrestricted) of net assets, both for the primary government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

MONROE COUNTY CHANGES IN NET ASSETS

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Revenues						
Program revenues:						
Charges for services	\$ 8,147,407	\$ 8,682,670	\$ 3,327,135	\$ 3,123,477	\$ 11,474,542	\$ 11,806,147
Operating grants and contributions	17,101,298	16,929,721	-	-	17,101,298	16,929,721
Capital grants and contributions	-	-	-	-	-	-
General revenues:						
Property taxes	32,028,207	33,979,237	-	-	32,028,207	33,979,237
Grants and contributions not restricted to specific programs	3,455,701	3,112,541	-	-	3,455,701	3,112,541
Unrestricted interest and other revenue	903,852	2,216,835	11,274	42,855	915,126	2,259,690
Total revenues	<u>61,636,465</u>	<u>64,921,004</u>	<u>3,338,409</u>	<u>3,166,332</u>	<u>64,974,874</u>	<u>68,087,336</u>
Expenses						
General government	22,816,240	21,851,465	-	-	22,816,240	21,851,465
Public safety	31,237,187	34,042,675	-	-	31,237,187	34,042,675
Public works	323,637	1,017,553	-	-	323,637	1,017,553
Health and welfare	14,407,143	14,278,807	-	-	14,407,143	14,278,807
Community and economic development	886,670	747,451	-	-	886,670	747,451
Recreation and culture	777,223	842,633	-	-	777,223	842,633
Interest on long-term debt	523,552	573,983	-	-	523,552	573,983
Delinquent tax revolving	-	-	159,642	45,840	159,642	45,840
Equipment rental	-	-	272,148	292,074	272,148	292,074
Printing	-	-	179,844	184,104	179,844	184,104
Engineering	-	-	136,311	134,106	136,311	134,106
Inmate commissary	-	-	40,716	40,931	40,716	40,931
Property Tax Foreclosures	-	-	261,027	212,971	261,027	212,971
Revolving Loan	-	-	3,200	271,570	3,200	271,570
Total expenses	<u>70,971,652</u>	<u>73,354,567</u>	<u>1,052,888</u>	<u>1,181,596</u>	<u>72,024,540</u>	<u>74,536,163</u>
Change in net assets before transfers	(9,335,187)	(8,433,563)	2,285,521	1,984,736	(7,049,666)	(6,448,827)
Transfers	<u>617,233</u>	<u>1,010,608</u>	<u>(617,233)</u>	<u>(1,010,608)</u>	<u>-</u>	<u>-</u>
Change in net assets	(8,717,954)	(7,422,955)	1,668,288	974,128	(7,049,666)	(6,448,827)
Net assets, beginning of year	<u>59,239,430</u>	<u>66,662,385</u>	<u>10,312,822</u>	<u>9,338,694</u>	<u>69,552,252</u>	<u>76,001,079</u>
Net assets, end of year	<u>\$ 50,521,476</u>	<u>\$ 59,239,430</u>	<u>\$ 11,981,110</u>	<u>\$ 10,312,822</u>	<u>\$ 62,502,586</u>	<u>\$ 69,552,252</u>

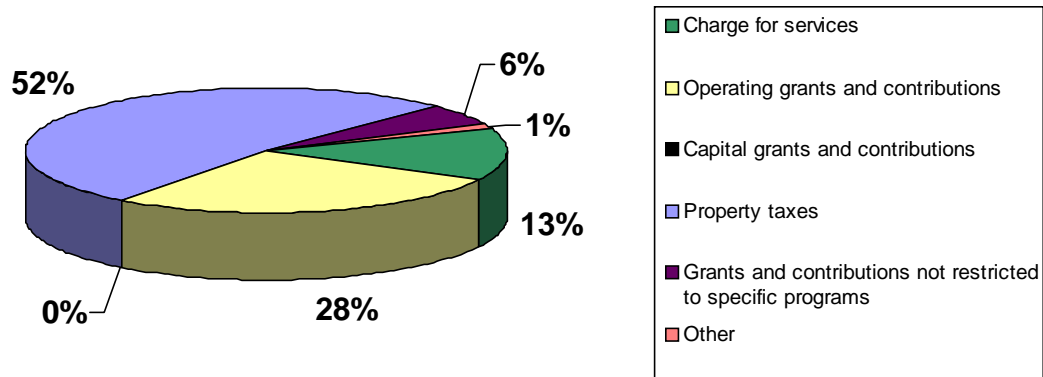
The County's net assets decreased by \$7,049,666 during the current fiscal year; the decrease that occurred in governmental activities was attributable to the change in property taxes collected related to the accelerated tax levy established to fund the reduction in state shared revenues combined with declining property values. Other significant factors in 2009 include \$1,312,983 decrease in unrestricted interest, a \$393,375 decrease in transfers in and a \$693,916 decrease in public works expenses.

Governmental activities. Governmental activities decreased the County's net assets by \$8,717,954. As previously mentioned, the major reasons for this decrease were related to decreased property tax collections for both the current year and the accelerated tax levy, as well as a decrease in investment earnings and decreased expenses related to public works.



The 2009 decrease in governmental activity expenses is primarily in the public works and public safety areas. Public safety decreased \$2,805,488, primarily due to decreases in personnel costs and supply expenses.

Revenue by Source - Governmental Activities



Business-type activities. Business type activities increased the County's net assets by \$1,668,288. The majority of this increase is due to the change in net assets of \$1,563,052 in the Delinquent Tax Revolving Fund. These changes are attributable to increased fees and interest on taxes received because of increased delinquent and foreclosure activity due to the economic downturn.

Financial Analysis of the County's Funds

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

Governmental funds. The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, *unreserved* fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$23,751,149, a decrease of \$ 7,016,558 when compared with the prior year. This was primarily due to the changes in the activity in tax collections and interest revenue. Approximately 89 percent of the ending fund balances are subject to the underlying limitations applicable to the particular special revenue, debt service and capital projects funds. Approximately 11 percent of the amount, \$2,636,804, is available for spending at the government's discretion (*general fund unreserved, undesignated fund balance*).

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved, undesignated fund balance of the general fund was \$2,636,804, with a total fund balance of \$3,968,784. Unreserved, undesignated fund balance represents approximately 5.3 percent of total general fund expenditures and transfers out. The fund balance of the County's general fund decreased by \$1,979,822 during the current fiscal year. This is primarily attributable to changes in property taxes and investment income.

The county health fund had a total fund balance of \$2,026,073, with \$1,710,394 reserved for specific programs. All revenue categories declined, as did service and supplies expenditures. The increase in reserved fund balance is due to the excess of solid waste fees over expenditures.

The fund balance of the revenue sharing reserve fund decreased \$3,129,214 to a total of \$9,881,111. The decrease is because the tax revenues of the accelerated tax levy established to fund the reduction in state shared revenues ended in 2006. Each year the State publishes the allowable spending amount that can be transferred from the reserve fund which will occur until the fund is depleted.

The federal prisoner housing fund, with decreased personnel costs and services and supply expenditures, had a total fund balance of \$87,059.

The senior citizen fund had a total fund balance of \$777,563. The increase of \$9,120 is primarily due to increased tax revenues.

The fund balance of the capital projects fund decreased \$1,312,713 to a total of \$1,006,177. The decrease is due to the completion of renovation projects begun in prior years.

Proprietary funds. The County's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net assets of the enterprise and internal service funds at year-end amounted to \$11,969,617, and \$4,963,135, respectively. The enterprise funds had an increase in net assets for the year of \$1,668,288, due mainly to an increase in interest on taxes received in the delinquent tax revolving fund and charges for services in the property tax foreclosure fund. A decrease in liability insurance premiums in 2009 caused the majority of the \$1,198,294 increase in internal service funds' net assets.

General Fund Budgetary Highlights

Differences between the original and final amended budgets for expenditures resulted in a .11 percent decrease (a decrease in appropriations of approximately \$46,000), primarily from decreases in the general government and public safety budgets and increases in budgeted capital outlay. The adopted budget included a negative contingency amount of \$1,110,400 which was eliminated using an early retirement incentive program which resulted in the elimination of 24 full-time positions. Budgeted transfers out decreased from the original to final amended budgets by \$443,000; \$308,000 less was required for Central Dispatch operations, \$54,000 less for Social Services operations, \$70,000 less for Child Care operations, \$73,000 less for capital improvement projects, however an additional \$121,000 was required by the Friend of the Court fund operations because of reduced funding from the state.

Overall during the year, general fund revenues were below the budgetary estimates by over \$2.55 million. The areas of greatest variance include property taxes, interest and charges for services. Property taxes were less than the budgeted amount primarily due to declining property values and the decline in the housing market. Interest and rents also decreased due to lower than expected investment return rates compared to rates used to estimate the budgeted interest and rents revenue. Charges for services differences were greatest in the areas of district court costs and jail inmate related services.

Expenditures were less than budgetary estimates overall and for each of the major classifications other than a slight increase for community and economic development and other expenditures. Specifically, actual personnel costs (salaries, wages and fringes) were less than budgeted amounts in most general fund departments due to budgeted positions that were not filled after the early retirement program. In addition, actual expenditures for services and supplies were under the amended budget amounts by approximately \$892,000, the majority of this difference being due to decreased expenditures in groceries and provisions, professional, contractual and temporary services, and utilities.

Overall during the year, actual general fund revenues and expenditures, including other financing sources and uses resulted in an actual decrease in fund balance of \$1,979,822 compared to a final budgeted decrease of \$770,899.

Capital Asset and Debt Administration

Capital Assets. The County's capital assets (net of accumulated depreciation) for its governmental activities as of December 31, 2009, amounted to \$39,080,684. These capital assets include land and land improvements, buildings and improvements, machinery and equipment and vehicular equipment. The total decrease in the County's capital assets for the current fiscal year was approximately 2.5 percent. Major capital asset events during the current fiscal year included the following:

- Over \$4,332,000 for renovations to the community mental health facility.
- Over \$606,000 in Sheriff's Department additions, including several patrol vehicles.
- Over \$349,000 in computer equipment related purchases for general governmental operations.
- Over \$150,000 to complete the purchase of a library administrative services facility and other renovations.
- Over \$239,000 in public safety equipment to benefit Homeland Security.

County of Monroe's Capital Assets (net of depreciation)

	<u>Governmental Activities</u>	
	<u>2009</u>	<u>2008</u>
Land and improvements	\$ 370,701	\$ 433,511
Construction in progress	150,500	3,951,649
Collections	113,500	113,500
Buildings and improvements	27,740,298	24,982,885
Machinery and equipment	9,955,746	9,758,152
Vehicular equipment	<u>749,939</u>	<u>872,465</u>
Total	<u>\$ 39,080,684</u>	<u>\$ 40,112,162</u>

Additional information on the County's capital assets can be found in Note G of this report.

Long-term debt. Debt is classified as long-term if it matures over a period greater than one year. At the end of the current fiscal year, the County had total general obligation debt outstanding of \$12,465,000 and general obligation tax notes outstanding of \$6,500,000.

County of Monroe's Outstanding Debt
General Obligation

	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
General obligation bonds	\$12,465,000	\$13,120,000	\$ -	\$ -	\$12,465,000	\$13,120,000
Installment loan	-	354,770	-	-	-	354,770
General obligation tax notes	-	-	6,500,000	-	6,500,000	-
Total	<u>\$12,465,000</u>	<u>\$13,474,770</u>	<u>\$ 6,500,000</u>	<u>\$ -</u>	<u>\$18,965,000</u>	<u>\$13,474,770</u>

The County's total debt decreased by \$1,009,770 during the current fiscal year because of scheduled payments on outstanding bonds and a lack of significant new long-term debt.

The County has an "AA-" rating for general obligation bonds from Standard & Poor's and an A2 rating from Moody's.

State statutes limit the amount of general obligation debt a governmental entity may issue to 10 percent of its total assessed valuation (State Equalized Value). The current debt limitation for the County is \$691,850,725 which is significantly in excess of the County's outstanding general obligation debt.

Additional information on the County's long-term debt can be found in Note H of this report.

Economic Factors and Next Year's Budgets and Rates

The following factors were considered in preparing the County's 2010 budget:

- Property tax revenues are projected to decrease 7.0 percent from 2009 actual revenues due to expected decreased taxable values and housing market decline.
- The unemployment rate for the County is currently 14.1%, significantly higher than a year ago. This matches the state's average unemployment rate of 14.1% and compares unfavorably to the national average rate of 9.3%.
- The County has committed to maintaining a fund balance in the general fund that is at least one-twelfth of operating expenditures, however, the 2009 ending balance is slightly under that amount.

During the current fiscal year, unreserved, undesignated fund balance in the general fund decreased to \$2,636,804. The general rule of thumb is that fund balances can be used to help government weather bad times, but should not be used as a means of funding routine operations. In the 2010 budget, the County has no plans to use the fund balance of the general fund.

Contacting the County's Financial Management

This financial report is designed to provide a general overview of the County's finances to all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Chief Financial Officer, County of Monroe Finance Department, 125 East Second Street, Monroe, Michigan 48161.

**BASIC
FINANCIAL
STATEMENTS**

COUNTY OF MONROE, MICHIGAN
Statement of Net Assets
December 31, 2009

	Primary Government			Component
	Governmental	Business-type		Units
	Activities	Activities	Total	
<u>ASSETS</u>				
Assets				
Cash and cash equivalents	\$ 7,170,837	\$ 2,828,752	\$ 9,999,589	\$ 20,709,772
Investments	18,193,644	3,704,032	21,897,676	1,702,504
Land held for resale	-	-	-	310,000
Receivables, net	8,254,974	11,899,540	20,154,514	72,210,134
Internal balances	1,630,237	(1,630,237)	-	-
Prepaid items and other assets	17,570	-	17,570	2,026,385
Restricted assets - cash and cash equivalents	451,445	-	451,445	12,405,787
Loans receivable	-	1,745,486	1,745,486	-
Advance to component unit	1,000,000	-	1,000,000	-
Capital assets not being depreciated	369,000	-	369,000	25,977,808
Capital assets being depreciated, net	38,711,684	11,493	38,723,177	137,283,477
<u>TOTAL ASSETS</u>	<u>\$ 75,799,391</u>	<u>\$ 18,559,066</u>	<u>\$ 94,358,457</u>	<u>\$ 272,625,867</u>
<u>LIABILITIES AND NET ASSETS</u>				
Liabilities				
Accounts payable and accrued expenses	\$ 4,867,930	\$ 77,956	\$ 4,945,886	\$ 5,051,176
Unearned revenue	3,263,593	-	3,263,593	7,786,004
Noncurrent liabilities:				
Compensated absences due within one year	1,443,170	-	1,443,170	567,089
Compensated absences due beyond one year	-	-	-	965,003
Advance from primary government	-	-	-	1,000,000
Net other postemployment benefit liability	3,307,415	-	3,307,415	2,544,054
Long-term debt due within one year	690,000	3,250,000	3,940,000	6,406,810
Long-term debt due beyond one year	11,705,807	3,250,000	14,955,807	60,427,468
Total liabilities	25,277,915	6,577,956	31,855,871	84,747,604
Net assets				
Invested in capital assets, net of related debt	26,684,877	11,493	26,696,370	150,882,763
Restricted for:				
Debt service	638,172	-	638,172	1,407,834
Construction	1,531,794	-	1,531,794	14,968,713
Health and welfare programs	1,729,788	-	1,729,788	-
Unrestricted	19,936,845	11,969,617	31,906,462	20,618,953
Total net assets	50,521,476	11,981,110	62,502,586	187,878,263
<u>TOTAL LIABILITIES AND NET ASSETS</u>	<u>\$ 75,799,391</u>	<u>\$ 18,559,066</u>	<u>\$ 94,358,457</u>	<u>\$ 272,625,867</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF MONROE, MICHIGAN
Statement of Activities
For the Year Ended December 31, 2009

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government					
Governmental activities:					
General government	\$ 22,816,240	\$ 4,925,331	\$ 3,535,665	\$ -	\$ (14,355,244)
Public safety	31,237,187	1,790,654	8,133,900	-	(21,312,633)
Public works	323,637	-	-	-	(323,637)
Health and welfare	14,407,143	1,407,253	5,335,884	-	(7,664,006)
Community and economic development	886,670	19,702	85,587	-	(781,381)
Recreation and culture	777,223	4,467	10,262	-	(762,494)
Interest on long-term debt	523,552	-	-	-	(523,552)
Total governmental activities	<u>70,971,652</u>	<u>8,147,407</u>	<u>17,101,298</u>	<u>-</u>	<u>(45,722,947)</u>
Business-type activities:					
Delinquent tax	159,642	2,212,490	-	-	2,052,848
Equipment rental	272,148	255,573	-	-	(16,575)
Imaging services	179,844	100,083	-	-	(79,761)
Engineering	136,311	152,234	-	-	15,923
Inmate commissary	40,716	58,959	-	-	18,243
Property tax foreclosure	261,027	518,081	-	-	257,054
Revolving loan	3,200	29,715	-	-	26,515
Total business-type activities	<u>1,052,888</u>	<u>3,327,135</u>	<u>-</u>	<u>-</u>	<u>2,274,247</u>
 Total primary government	 <u>\$ 72,024,540</u>	 <u>\$ 11,474,542</u>	 <u>\$ 17,101,298</u>	 <u>\$ -</u>	 <u>\$ (43,448,700)</u>
Component units					
Road Commission	\$ 22,247,885	\$ -	\$ 16,593,972	\$ -	\$ (5,653,913)
Mental Health Authority	27,117,028	21,930,077	5,338,715	-	151,764
Library Services	7,862,365	186,049	91,854	-	(7,584,462)
Drain Commission	2,317,315	7,607	5,323	2,202,723	(101,662)
County Agency	20,589,683	6,993,199	16,739,061	-	3,142,577
 Total component units	 <u>\$ 80,134,276</u>	 <u>\$ 29,116,932</u>	 <u>\$ 38,768,925</u>	 <u>\$ 2,202,723</u>	 <u>\$ (10,045,696)</u>

continued...

COUNTY OF MONROE, MICHIGAN
Statement of Activities
For the Year Ended December 31, 2009

Functions/Programs	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Changes in net assets				
Net (expense) revenue	\$ (45,722,947)	\$ 2,274,247	\$ (43,448,700)	\$ (10,045,696)
General revenues:				
Property taxes	32,028,207	-	32,028,207	6,272,749
Grants and contributions not restricted to specific programs	3,455,701	-	3,455,701	1,327,223
Other revenue	-	-	-	629,578
Unrestricted investment earnings	903,852	11,274	915,126	261,601
Gain on disposal of capital assets	-	-	-	91,591
Transfers - internal activities	617,233	(617,233)	-	-
Total general revenues and transfers	37,004,993	(605,959)	36,399,034	8,582,742
Change in net assets	(8,717,954)	1,668,288	(7,049,666)	(1,462,954)
Net assets, beginning of year	59,239,430	10,312,822	69,552,252	189,341,217
Net assets, end of year	\$ 50,521,476	\$ 11,981,110	\$ 62,502,586	\$ 187,878,263

The accompanying notes are an integral part of these financial statements.

COUNTY OF MONROE, MICHIGAN
Balance Sheet
Governmental Funds
December 31, 2009

	General	County Health	Revenue Sharing Reserve	Federal Prisoner Housing	Senior Citizen	Capital Projects	Nonmajor Funds	Totals
<u>ASSETS</u>								
Assets								
Cash and cash equivalents	\$ 769,060	\$ 25,039	\$ 3,262,278	\$ 10,647	\$ 8,601	\$ 413,977	\$ 1,429,374	\$ 5,918,976
Investments	5,003,215	-	5,818,833	-	800,504	-	3,568,502	15,191,054
Taxes receivable	1,497,297	-	-	-	3,139,334	-	-	4,636,631
Accounts receivable, net	6,746	-	-	-	-	-	43,745	50,491
Due from other governments	1,844,292	168,205	-	539,562	-	-	874,562	3,426,621
Due from other funds	1,630,237	2,300,000	800,000	-	-	800,000	2,020,300	7,550,537
Prepaid items	-	-	-	-	-	-	17,570	17,570
Advance to other funds	287,800	-	-	-	-	-	132,051	419,851
Advance to component unit	1,000,000	-	-	-	-	-	-	1,000,000
<u>TOTAL ASSETS</u>	\$ 12,038,647	\$ 2,493,244	\$ 9,881,111	\$ 550,209	\$ 3,948,439	\$ 1,213,977	\$ 8,086,104	\$ 38,211,731
<u>LIABILITIES AND FUND BALANCES</u>								
Liabilities								
Accounts payable	\$ 686,956	\$ 199,915	\$ -	\$ 24,044	\$ 31,542	\$ 7,800	\$ 254,939	\$ 1,205,196
Accrued wages and fringes	1,148,788	92,256	-	114,106	-	-	372,075	1,727,225
Due to other governments	-	175,000	-	-	-	-	-	175,000
Due to other funds	6,109,860	-	-	325,000	-	-	1,205,300	7,640,160
Advances from other governments	-	-	-	-	-	-	54,000	54,000
Advances from other funds	-	-	-	-	-	200,000	195,408	395,408
Deferred revenue	124,259	-	-	-	3,139,334	-	-	3,263,593
Total liabilities	8,069,863	467,171	-	463,150	3,170,876	207,800	2,081,722	14,460,582
Fund balances								
Reserved for:								
Encumbrances	44,180	43	-	1,480	-	-	15,095	60,798
Long-term advances	1,287,800	-	-	-	-	-	132,051	1,419,851
Prepaid items	-	-	-	-	-	-	17,570	17,570
Health ordinances	-	1,710,394	-	-	-	-	-	1,710,394
Donations	-	-	-	-	-	-	2,354	2,354
Unreserved:								
Designated for subsequent expenditures	-	315,636	2,884,160	-	290,875	-	-	3,490,671
Designated for subsequent expenditures, reported in nonmajor special revenue funds	-	-	-	-	-	-	321,305	321,305
Undesignated	2,636,804	-	6,996,951	85,579	486,688	1,006,177	-	11,212,199
Undesignated, reported in nonmajor:								
Special revenue funds	-	-	-	-	-	-	4,877,835	4,877,835
Debt service funds	-	-	-	-	-	-	638,172	638,172
Total fund balances	3,968,784	2,026,073	9,881,111	87,059	777,563	1,006,177	6,004,382	23,751,149
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	\$ 12,038,647	\$ 2,493,244	\$ 9,881,111	\$ 550,209	\$ 3,948,439	\$ 1,213,977	\$ 8,086,104	\$ 38,211,731

The accompanying notes are an integral part of these financial statements.

COUNTY OF MONROE, MICHIGAN
Reconciliation of Fund Balances on the Balance Sheet
for Governmental Funds to Net Assets
of Governmental Activities on the Statement of Net Assets
December 31, 2009

Fund balances - total governmental funds	\$ 23,751,149
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Amounts reported for *governmental activities* in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources, and therefore not reported in the funds.

Add: capital assets not being depreciated	369,000
Add: capital assets being depreciated	83,884,908
Subtract: accumulated depreciation	(45,408,894)

Internal service funds are used by management to charge the costs of certain activities, such as insurance and other centralized costs, to individual funds. The assets and liabilities of internal service funds are included in governmental activities in the statement of net assets.

Add: net assets of governmental activities accounted for in internal service funds	5,198,805
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Liabilities related to other postemployment benefits are not due in the current period and, therefore, are not reported in the funds.

Subtract: other postemployment benefit plan obligation	(3,307,415)
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Certain liabilities, such as bonds payable, are not due and payable in the current period, and therefore are not reported in the funds.

Subtract: bonds and notes payable	(12,395,807)
Subtract: accrued interest on long-term liabilities	(127,100)
Subtract: accrued compensated absences	(1,443,170)

Net assets of governmental activities	<u><u>\$ 50,521,476</u></u>
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COUNTY OF MONROE, MICHIGAN
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2009

	General	County Health	Revenue Sharing Reserve	Federal Prisoner Housing	Senior Citizen	Capital Projects	Nonmajor Funds	Totals
Revenues								
Taxes	\$ 28,918,685	\$ -	\$ -	\$ -	\$ 3,106,959	\$ -	\$ 2,563	\$ 32,028,207
Licenses and permits	190,663	340,796	-	-	-	-	11,275	542,734
Intergovernmental revenues	3,117,299	2,714,295	-	1,884,344	-	-	7,016,180	14,732,118
Contributions from local units	2,369,180	-	-	-	-	-	-	2,369,180
Charges for services	4,508,053	1,055,612	-	212,317	-	-	1,099,075	6,875,057
Fines and forfeits	507,362	-	-	-	-	-	173,533	680,895
Interest and rents	237,679	-	54,946	877	1,999	3,393	647,968	946,862
Other revenue	2,175,306	186,447	-	6,312	43,053	89,504	955,079	3,455,701
Total revenues	42,024,227	4,297,150	54,946	2,103,850	3,152,011	92,897	9,905,673	61,630,754
Expenditures								
Current:								
General government	16,749,332	-	-	-	-	-	3,062,494	19,811,826
Public safety	18,424,685	-	-	4,025,446	-	-	7,011,820	29,461,951
Public works	36,070	-	-	-	-	-	287,567	323,637
Health and welfare	1,758,685	5,802,113	-	-	2,817,742	-	3,904,214	14,282,754
Community and economic development	903,024	-	-	-	-	-	-	903,024
Recreation and culture	473,173	-	-	-	-	-	5,298	478,471
Other expenditures	101,312	-	-	-	-	-	-	101,312
Debt service:								
Principal	-	-	-	-	-	-	1,009,770	1,009,770
Interest	-	-	-	-	-	-	528,754	528,754
Capital outlay	768,842	-	-	-	-	1,458,339	648,096	2,875,277
Total expenditures	39,215,123	5,802,113	-	4,025,446	2,817,742	1,458,339	16,458,013	69,776,776
Revenues over (under) expenditures	2,809,104	(1,504,963)	54,946	(1,921,596)	334,269	(1,365,442)	(6,552,340)	(8,146,022)
Other financing sources (uses)								
Transfers in	5,724,309	1,649,967	-	2,003,087	-	333,142	6,735,858	16,446,363
Transfers (out)	(10,513,235)	-	(3,184,160)	-	(325,149)	(280,413)	(1,013,942)	(15,316,899)
Total other financing sources (uses)	(4,788,926)	1,649,967	(3,184,160)	2,003,087	(325,149)	52,729	5,721,916	1,129,464
Net change in fund balances	(1,979,822)	145,004	(3,129,214)	81,491	9,120	(1,312,713)	(830,424)	(7,016,558)
Fund balances, beginning of year	5,948,606	1,881,069	13,010,325	5,568	768,443	2,318,890	6,834,806	30,767,707
Fund balances, end of year	\$ 3,968,784	\$ 2,026,073	\$ 9,881,111	\$ 87,059	\$ 777,563	\$ 1,006,177	\$ 6,004,382	\$ 23,751,149

The accompanying notes are an integral part of these financial statements.

COUNTY OF MONROE, MICHIGAN
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balance
of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2005

Net change in fund balances - total governmental funds	\$ (7,016,558)
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Amounts reported for *governmental activities* in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Add: capital outlay	2,875,277
Subtract: depreciation expense	(3,837,746)

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long term-liabilities.

Add: principal payments on long-term liabilities	1,009,770
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Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Add: change in accrued interest on bonds and amortized bond discount	5,201
Subtract: increase in other postemployment benefits obligation	(2,986,790)
Add: decrease in accrual for compensated absences	34,598

Internal service funds are used by management to charge the costs of certain activities, such as insurance and other centralized costs, to individual funds. The net revenue (expense) of internal service funds is reported with governmental activities:

Add: net operating income from governmental activities accounted for in internal service funds	1,704,814
Add: interest revenue from governmental internal service funds	5,711
Subtract: internal activities (transfers) accounted for in internal service funds	(512,231)

Change in net assets of governmental activities	\$ <u>(8,717,954)</u>
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The accompanying notes are an integral part of these financial statements.

COUNTY OF MONROE, MICHIGAN
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
General Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Actual over (under) Final Budget
Revenues				
Taxes	\$ 31,865,618	\$ 30,708,209	\$ 28,918,685	\$ (1,789,524)
Licenses and permits	170,125	170,125	190,663	20,538
Intergovernmental revenues	3,226,287	3,688,919	3,117,299	(571,620)
Contributions from local units	2,156,555	2,158,634	2,369,180	210,546
Charges for services	5,066,960	4,816,960	4,508,053	(308,907)
Fines and forfeits	628,000	579,435	507,362	(72,073)
Interest and rents	760,000	420,000	237,679	(182,321)
Other revenue	2,002,164	2,034,483	2,175,306	140,823
Total revenues	45,875,709	44,576,765	42,024,227	(2,552,538)
Expenditures				
Current:				
General government	17,897,430	17,170,070	16,749,332	(420,738)
Public safety	19,709,397	18,986,221	18,424,685	(561,536)
Public works	36,070	36,070	36,070	-
Health and welfare	1,804,995	1,805,298	1,758,685	(46,613)
Community and economic development	784,481	810,748	903,024	92,276
Recreation and cultural	557,905	518,071	473,173	(44,898)
Other expenditures	(1,026,100)	84,300	101,312	17,012
Capital outlay	654,930	962,455	768,842	(193,613)
Total expenditures	40,419,108	40,373,233	39,215,123	(1,158,110)
Revenues over (under) expenditures	5,456,601	4,203,532	2,809,104	(1,394,428)
Other financing sources (uses)				
Transfers in	5,680,994	5,732,228	5,724,309	(7,919)
Transfers (out)	(11,141,835)	(10,706,659)	(10,513,235)	193,424
Total other financing (uses)	(5,460,841)	(4,974,431)	(4,788,926)	185,505
Net change in fund balance	(4,240)	(770,899)	(1,979,822)	(1,208,923)
Fund balance, beginning of year	5,948,606	5,948,606	5,948,606	-
Fund balance, end of year	\$ 5,944,366	\$ 5,177,707	\$ 3,968,784	\$ (1,208,923)

The accompanying notes are an integral part of these financial statements.

COUNTY OF MONROE, MICHIGAN
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
County Health Special Revenue Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Actual over (under) Final Budget
Revenues				
Licenses and permits	\$ 393,000	\$ 393,000	\$ 340,796	\$ (52,204)
Intergovernmental revenues	2,433,861	2,789,169	2,714,295	(74,874)
Charges for services	1,219,500	1,231,769	1,055,612	(176,157)
Other revenue	142,579	171,848	186,447	14,599
Total revenues	4,188,940	4,585,786	4,297,150	(288,636)
Expenditures				
Current -				
Health and welfare	6,512,042	6,873,298	5,802,113	(1,071,185)
Capital outlay	24,600	24,600	-	(24,600)
Total expenditures	6,536,642	6,897,898	5,802,113	(1,095,785)
Revenues over (under) expenditures	(2,347,702)	(2,312,112)	(1,504,963)	807,149
Other financing sources				
Transfers in	1,671,487	1,649,967	1,649,967	-
Net change in fund balance	(676,215)	(662,145)	145,004	807,149
Fund balance, beginning of year	1,881,069	1,881,069	1,881,069	-
Fund balance, end of year	\$ 1,204,854	\$ 1,218,924	\$ 2,026,073	\$ 807,149

The accompanying notes are an integral part of these financial statements.

COUNTY OF MONROE, MICHIGAN
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Revenue Sharing Reserve Special Revenue Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Actual over (under) Final Budget
Revenues				
Interest and rents	\$ 250,000	\$ 250,000	\$ 54,946	\$ (195,054)
Other financing uses				
Transfers (out)	(3,133,571)	(3,184,160)	(3,184,160)	-
Net change in fund balance	(2,883,571)	(2,934,160)	(3,129,214)	(195,054)
Fund balance, beginning of year	13,010,325	13,010,325	13,010,325	-
Fund balance, end of year	<u>\$ 10,126,754</u>	<u>\$ 10,076,165</u>	<u>\$ 9,881,111</u>	<u>\$ (195,054)</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF MONROE, MICHIGAN
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Federal Prisoner Housing Special Revenue Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Actual over (under) Final Budget
Revenues				
Intergovernmental revenues	\$ 1,909,980	\$ 1,909,980	\$ 1,884,344	\$ (25,636)
Charges for services	300,000	300,000	212,317	(87,683)
Interest and rents	-	-	877	877
Other revenues	3,500	3,500	6,312	2,812
Total revenues	2,213,480	2,213,480	2,103,850	(109,630)
Expenditures				
Current -				
Public safety	4,254,449	4,219,659	4,025,446	(194,213)
Revenues over (under) expenditures	(2,040,969)	(2,006,179)	(1,921,596)	84,583
Other financing sources				
Transfers in	2,040,969	2,003,087	2,003,087	-
Net change in fund balance	-	(3,092)	81,491	84,583
Fund balance, beginning of year	5,568	5,568	5,568	-
Fund balance, end of year	\$ 5,568	\$ 2,476	\$ 87,059	\$ 84,583

The accompanying notes are an integral part of these financial statements.

COUNTY OF MONROE, MICHIGAN
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Senior Citizen Special Revenue Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Actual over (under) Final Budget
Revenues				
Taxes	\$ 3,215,160	\$ 3,115,160	\$ 3,106,959	\$ (8,201)
Interest and rents	30,000	30,000	1,999	(28,001)
Other revenues	-	29,558	43,053	13,495
Total revenues	3,245,160	3,174,718	3,152,011	(22,707)
Expenditures				
Current -				
Health and welfare	3,131,719	3,060,632	2,817,742	(242,890)
Revenues over (under) expenditures	113,441	114,086	334,269	220,183
Other financing (uses)				
Transfers (out)	(332,423)	(333,068)	(325,149)	7,919
Net change in fund balance	(218,982)	(218,982)	9,120	228,102
Fund balance, beginning of year	768,443	768,443	768,443	-
Fund balance, end of year	\$ 549,461	\$ 549,461	\$ 777,563	\$ 228,102

The accompanying notes are an integral part of these financial statements.

COUNTY OF MONROE, MICHIGAN
Statement of Net Assets
Proprietary Funds
December 31, 2009

	Business-type Activities / Enterprise Funds			Governmental Activities
	Delinquent Tax Revolving	Nonmajor Funds	Totals	Internal Service
<u>ASSETS</u>				
Assets				
Current assets:				
Cash and cash equivalents	\$ 2,081,590	\$ 747,162	\$ 2,828,752	\$ 1,251,861
Investments	3,202,962	501,070	3,704,032	3,002,590
Taxes receivable - delinquent	10,563,864	-	10,563,864	-
Accounts receivable	-	6,213	6,213	141,231
Interest receivable	1,327,129	-	1,327,129	-
Due from other governments	-	2,334	2,334	-
Due from other funds	-	-	-	1,719,860
Loans receivable due within one year	-	48,750	48,750	-
Total current assets	17,175,545	1,305,529	18,481,074	6,115,542
Noncurrent assets:				
Loans receivable due beyond one year	-	1,696,736	1,696,736	-
Restricted assets - cash and cash equivalents	-	-	-	451,445
Advance to other funds	-	-	-	107,608
Capital assets being depreciated, net	-	11,493	11,493	235,670
Total noncurrent assets	-	1,708,229	1,708,229	794,723
<u>TOTAL ASSETS</u>	\$ 17,175,545	\$ 3,013,758	\$ 20,189,303	\$ 6,910,265
<u>LIABILITIES AND NET ASSETS</u>				
Liabilities				
Current liabilities:				
Accounts payable	\$ 5,421	\$ 36,709	\$ 42,130	\$ 30,355
Accrued wages and fringes	-	12,026	12,026	-
Compensated absences payable	-	-	-	64,825
Other accrued liabilities	-	-	-	1,484,229
Due to other governments	-	23,800	23,800	-
Due to other funds	1,630,237	-	1,630,237	-
Long-term debt due within one year	3,250,000	-	3,250,000	-
Total current liabilities	4,885,658	72,535	4,958,193	1,579,409
Noncurrent liabilities:				
Advances from other funds	-	-	-	132,051
Long-term debt due beyond one year	3,250,000	-	3,250,000	-
Total noncurrent liabilities	3,250,000	-	3,250,000	132,051
Total liabilities	8,135,658	72,535	8,208,193	1,711,460
Net assets				
Invested in capital assets	-	11,493	11,493	235,670
Unrestricted	9,039,887	2,929,730	11,969,617	4,963,135
Total net assets	9,039,887	2,941,223	11,981,110	5,198,805
<u>TOTAL LIABILITIES AND NET ASSETS</u>	\$ 17,175,545	\$ 3,013,758	\$ 20,189,303	\$ 6,910,265

The accompanying notes are an integral part of these financial statements.

COUNTY OF MONROE, MICHIGAN
Statement of Revenues, Expenses
and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2009

	Business-type Activities / Enterprise Funds			Governmental Activities
	Delinquent Tax Revolving	Nonmajor Funds	Totals	Internal Service
Operating revenues				
Charges for services	\$ -	\$ 899,900	\$ 899,900	\$ 114,954
Interest on taxes	1,762,865	-	1,762,865	-
Interest on loan repayments	-	71	71	-
Tax administration fees	449,625	-	449,625	-
Employer contributions	-	-	-	7,877,084
Employee contributions	-	-	-	283,243
Other operating revenue	-	185,030	185,030	448,778
Total operating revenues	2,212,490	1,085,001	3,297,491	8,724,059
Operating expense				
Cost of services	-	887,779	887,779	-
Administrative costs	88,133	-	88,133	209,717
Benefit payments	-	-	-	6,531,981
Liability insurance	-	-	-	208,538
Depreciation	-	5,467	5,467	69,009
Total operating expense	88,133	893,246	981,379	7,019,245
Operating income	2,124,357	191,755	2,316,112	1,704,814
Non-operating revenues (expense)				
Interest and rentals	10,204	1,070	11,274	5,711
Intergovernmental revenue	-	29,644	29,644	-
Interest expense	(71,509)	-	(71,509)	-
Total non-operating revenue (expenses)	(61,305)	30,714	(30,591)	5,711
Income before transfers	2,063,052	222,469	2,285,521	1,710,525
Transfers				
Transfers in	-	82,767	82,767	2,769
Transfers out	(500,000)	(200,000)	(700,000)	(515,000)
Total transfers	(500,000)	(117,233)	(617,233)	(512,231)
Change in net assets	1,563,052	105,236	1,668,288	1,198,294
Net assets, beginning of year	7,476,835	2,835,987	10,312,822	4,000,511
Net assets, end of year	<u>\$ 9,039,887</u>	<u>\$ 2,941,223</u>	<u>\$ 11,981,110</u>	<u>\$ 5,198,805</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF MONROE, MICHIGAN
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2009

	Business-type Activities / Enterprise Funds			Governmental Activities
	Delinquent Tax Revolving	Nonmajor Funds	Totals	Internal Service
Cash flows from operating activities				
Cash received from customers	\$ 628,953	\$ 1,083,617	\$ 1,712,570	\$ 9,146,224
Collections of housing loan principal	-	39,251	39,251	-
Collections of housing loan interest	-	23,871	23,871	-
Cash payments for delinquent taxes	(2,335,189)	-	(2,335,189)	-
Cash payments to suppliers for goods and services	(88,133)	(524,098)	(612,231)	(643,989)
Cash payments to employees for services	-	(343,005)	(343,005)	-
Cash payments for employee benefits	-	-	-	(7,886,963)
Loan to other fund repayment	-	-	-	82,392
Housing loans issued	-	(62,551)	(62,551)	-
Net cash provided (used) by operating activities	(1,794,369)	217,085	(1,577,284)	697,664
Cash flows from non-capital financing activities				
Intergovernmental revenue	-	29,644	29,644	-
Repayment of long-term advances	-	-	-	(188,298)
Proceeds from issuing long-term debt	10,000,000	-	10,000,000	-
Repayment of long-term debt	(3,500,000)	-	(3,500,000)	-
Interest paid on long-term debt	(71,509)	-	(71,509)	-
Transfers in	-	82,767	82,767	2,769
Transfers out	(500,000)	(200,000)	(700,000)	(515,000)
Net cash provided (used) by non-capital financing activities	5,928,491	(87,589)	5,840,902	(700,529)
Cash flows from investing activities				
Proceeds from maturity of investments	-	-	-	1,506,919
Purchase of investments	(3,202,962)	(501,070)	(3,704,032)	(500,630)
Interest received	10,204	1,070	11,274	5,711
Net cash provided (used) by investing activities	(3,192,758)	(500,000)	(3,692,758)	1,012,000
Net increase (decrease) in cash and cash equivalents	941,364	(370,504)	570,860	1,009,135
Cash and cash equivalents, beginning of year	1,140,226	1,117,666	2,257,892	694,171
Cash and cash equivalents, end of year	\$ 2,081,590	\$ 747,162	\$ 2,828,752	\$ 1,703,306

(Continued...)

**COUNTY OF MONROE, MICHIGAN
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2009**

	Business-type Activities / Enterprise Funds			Governmental Activities
	Delinquent Tax Revolving	Nonmajor Funds	Totals	Internal Service
Cash flows from operating activities				
Operating income	\$ 2,124,357	\$ 191,755	\$ 2,316,112	\$ 1,704,814
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation	-	5,467	5,467	69,009
Bad debt expense	-	2,000	2,000	-
(Increase) decrease in:				
Taxes receivable - delinquent	(1,610,953)	-	(1,610,953)	-
Accounts receivable	-	(1,313)	(1,313)	(47,020)
Interest receivable	(380,503)	-	(380,503)	-
Due from other funds	-	23,800	23,800	551,577
Loans receivable	-	(23,300)	(23,300)	-
Increase (decrease) in:				
Accounts payable	5,421	19,301	24,722	(48,334)
Accrued wages and fringes	-	(625)	(625)	-
Compensated absences payable	-	-	-	(16,639)
Other accrued liabilities	-	-	-	(48,743)
Due to other funds	(1,932,691)	-	(1,932,691)	(1,467,000)
Net cash provided (used) by operating activities	<u>\$ (1,794,369)</u>	<u>\$ 217,085</u>	<u>\$ (1,577,284)</u>	<u>\$ 697,664</u>

Noncash transactions

There were no non-cash transactions during the fiscal year.

The accompanying notes are an integral part of these financial statements.

COUNTY OF MONROE, MICHIGAN
Statement of Fiduciary Net Assets
December 31, 2009

	Pension and Other Employee Benefit Trust Funds	Agency Funds
Assets		
Cash and cash equivalents	\$ 892,385	\$ 3,975,443
Investments at fair value:		
U.S. treasuries	12,286,453	505,335
U.S. agencies	17,990,828	-
Foreign government bonds	9,775,253	-
Corporate bonds	41,231,671	-
Bond mutual fund	14,944,173	-
Domestic equities	37,102,896	-
International equities	9,108,075	-
American depository receipts	27,582,141	-
Domestic real estate investment trusts	1,663,585	-
International real estate investment trusts	2,291,568	-
Collateralized mortgage obligations	3,964,426	-
Money market accounts	10,594,135	-
Contributions receivable	429,503	-
Foreign currency forward contracts receivable	33,333	-
Interest receivable	945,912	-
	<hr/>	<hr/>
Total assets	190,836,337	\$ 4,480,778
	<hr/>	<hr/>
Liabilities		
Accounts payable	641,110	\$ 6,294
Due to other governments	-	353,310
Undistributed taxes - current levy	-	2,975,697
Undistributed taxes - other	-	99,793
Other undistributed receipts	-	1,045,684
	<hr/>	<hr/>
Total liabilities	641,110	\$ 4,480,778
	<hr/>	<hr/>
Net assets held in trust for pension benefits and other purposes	<u><u>\$ 190,195,227</u></u>	

The accompanying notes are an integral part of these financial statements.

COUNTY OF MONROE, MICHIGAN
Statement of Changes in Fiduciary Net Asset
For the Year Ended December 31, 2005

	Pension and Other Employee Benefit Trust Funds
Additions	
Investment income:	
<i>From investing activities</i>	
Net appreciation in fair value of investments	\$ 18,784,156
Interest and dividends	6,231,365
Total investment gain	<u>25,015,521</u>
Less: investment management fees	<u>(1,061,012)</u>
Net gain from investing activities	<u>23,954,509</u>
<i>From securities lending activities</i>	
Gross earnings	118,620
Borrower rebates	(15,710)
Securities lending fees	<u>(25,897)</u>
Net income from securities lending activities	<u>77,013</u>
Total net investment gain	<u>24,031,522</u>
Contributions:	
Employer	10,351,241
Employee	465,927
Retiree and other	180,620
Time purchase	<u>20,956</u>
Total contributions	<u>11,018,744</u>
Total additions	<u>35,050,266</u>
Deductions	
Benefit payments	13,625,734
Refunds of contributions	779,689
Administrative expenses/premiums paid	<u>245,037</u>
Total deductions	<u>14,650,460</u>
Net additions to net assets held in trust	20,399,806
Net assets held in trust for pension benefits and other purposes	
Beginning of year	<u>169,795,421</u>
End of year	<u><u>\$ 190,195,227</u></u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF MONROE, MICHIGAN
Combining Statement of Net Assets
Component Units
December 31, 2009

	Road Commission	Mental Health	Library	Drain Commission	County Agency	Total
<u>ASSETS</u>						
Assets						
Cash and cash equivalents	\$ 1,652,772	\$ 5,260,829	\$ 6,520,838	\$ 843,830	\$ 6,431,503	\$ 20,709,772
Investments	-	-	-	1,302,504	400,000	1,702,504
Land held for resale	310,000	-	-	-	-	310,000
Taxes receivable	-	-	6,155,641	-	-	6,155,641
Special assessments receivable	-	-	-	1,354,439	-	1,354,439
Unlevied special assessments	-	-	-	1,612,977	-	1,612,977
Accounts receivable	5,649,378	480,495	106,805	3,500	994,176	7,234,354
Due from other governments	-	862,962	-	-	4,849,761	5,712,723
Inventories	993,103	-	-	-	113,621	1,106,724
Prepaid items	153,684	689,299	59,478	-	15,700	918,161
Deposits	-	-	-	-	1,500	1,500
Restricted assets - cash and cash equivalents	-	-	-	-	12,405,787	12,405,787
Leases receivable	-	-	-	-	50,140,000	50,140,000
Capital assets not being depreciated	16,220,655	54,000	9,305,010	-	398,143	25,977,808
Capital assets being depreciated, net	89,677,165	738,090	668,292	23,085,828	23,114,102	137,283,477
<u>TOTAL ASSETS</u>	\$ 114,656,757	\$ 8,085,675	\$ 22,816,064	\$ 28,203,078	\$ 98,864,293	\$ 272,625,867
<u>LIABILITIES AND NET ASSETS</u>						
Liabilities						
Accounts payable and accrued expenses	\$ 798,212	\$ 2,386,804	\$ 176,288	\$ 148,017	\$ 906,081	\$ 4,415,402
Accrued interest payable	-	-	-	24,124	416,806	440,930
Due to other governments	-	183,061	-	-	5,941	189,002
Deposits payable	-	-	-	-	5,842	5,842
Unearned revenue	1,293,048	217,901	6,242,328	-	32,727	7,786,004
Compensated absences due within one year	196,317	40,319	237,940	-	92,513	567,089
Compensated absences and other long-term liabilities	690,422	228,196	46,385	-	-	965,003
Advances from primary government	-	-	-	1,000,000	-	1,000,000
Net other postemployment benefit liability	2,544,054	-	-	-	-	2,544,054
Long-term debt due within one year	1,504,457	-	-	462,353	4,440,000	6,406,810
Long-term debt due beyond one year	5,314,860	-	-	1,306,458	53,806,150	60,427,468
Total liabilities	12,341,370	3,056,281	6,702,941	2,940,952	59,706,060	84,747,604
Net assets						
Invested in capital assets, net of related debt	99,114,259	792,090	9,973,302	21,317,017	19,686,095	150,882,763
Restricted for debt service	-	-	8,130	1,379,304	20,400	1,407,834
Restricted for construction	-	-	-	2,565,805	12,402,908	14,968,713
Unrestricted	3,201,128	4,237,304	6,131,691	-	7,048,830	20,618,953
Total net assets	102,315,387	5,029,394	16,113,123	25,262,126	39,158,233	187,878,263
<u>TOTAL LIABILITIES AND NET ASSETS</u>	\$ 114,656,757	\$ 8,085,675	\$ 22,816,064	\$ 28,203,078	\$ 98,864,293	\$ 272,625,867

The accompanying notes are an integral part of these financial statements.

COUNTY OF MONROE, MICHIGAN
Combining Statement of Activities
Component Units
For the Year Ended December 31, 2009

	Road Commission	Mental Health	Library	Drain Commission	County Agency	Total
Expenses						
Road Commission	\$ 22,247,885	\$ -	\$ -	\$ -	\$ -	\$ 22,247,885
Mental Health Authority	-	27,117,028	-	-	-	27,117,028
Library Services	-	-	7,862,365	-	-	7,862,365
Drain Commission	-	-	-	2,317,315	-	2,317,315
County Agency	-	-	-	-	20,589,683	20,589,683
Total expenses	22,247,885	27,117,028	7,862,365	2,317,315	20,589,683	80,134,276
Program revenues						
Charges for services	-	21,930,077	186,049	7,607	6,993,199	29,116,932
Operating grants and contributions	16,593,972	5,338,715	91,854	5,323	16,739,061	38,768,925
Capital grants and contributions	-	-	-	2,202,723	-	2,202,723
Total program revenues	16,593,972	27,268,792	277,903	2,215,653	23,732,260	70,088,580
Net (expense) revenue	(5,653,913)	151,764	(7,584,462)	(101,662)	3,142,577	(10,045,696)
General revenues						
Property taxes	-	-	6,272,749	-	-	6,272,749
Grants and contributions not restricted to specific programs	-	-	1,327,223	-	-	1,327,223
Other revenue	479,825	-	134,591	-	15,162	629,578
Unrestricted investment earnings	-	96,324	43,509	13,262	108,506	261,601
Gain on disposal of capital assets	85,246	6,345	-	-	-	91,591
Total general revenues	565,071	102,669	7,778,072	13,262	123,668	8,582,742
Change in net assets	(5,088,842)	254,433	193,610	(88,400)	3,266,245	(1,462,954)
Net assets, beginning of year	107,404,229	4,774,961	15,919,513	25,350,526	35,891,988	189,341,217
Net assets, end of year	\$ 102,315,387	\$ 5,029,394	\$ 16,113,123	\$ 25,262,126	\$ 39,158,233	\$ 187,878,263

The accompanying notes are an integral part of these financial statements.

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**NOTES TO
BASIC
FINANCIAL
STATEMENTS**

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

NOTE A-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Monroe County (the “County” or “government”) was organized in 1811 and covers an area of 560 square miles divided into 15 townships, 5 villages and 4 cities. The County seat is located in the City of Monroe. The County operates under an elected Board of Commissioners (9 members) and provides services to its estimated 153,612 residents in many areas including law enforcement, administration of justice, community enrichment and development, and human services.

REPORTING ENTITY

As defined by generally accepted accounting principles established by the Government Accounting Standards Board, the financial reporting entity consists of the primary government, as well as its component units, which are legally separate organizations for which the elected officials of the primary government are financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit’s board, and either (a) the ability to impose will by the primary government, or (b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government.

The accompanying financial statements present Monroe County (the primary government) and its component units. The financial data of the component units are included in the County’s reporting entity because of the significance of their operational or financial relationships with the County.

BLENDED COMPONENT UNIT

Monroe County Building Authority - The Monroe County Building Authority was created under the provisions of Act 31, Public Acts of 1948 (Extra Session), as amended, and is governed by a five-member board appointed by the Monroe County Board of Commissioners. The purpose of the Authority is to finance, through tax-exempt bonds, the construction of public buildings for use by the County, with the bonds secured by lease agreements with the County and retired through lease payments from the County. Although it is legally separate from the County, the Monroe County Building Authority is reported as if it were part of the primary government because its sole purpose is to finance the construction of and improvements to the County’s public buildings. As a result, the County has included in its financial statements the Authority’s debt service and capital projects funds. Also, the County has incorporated the bond issues into its long-term debt and capital assets are included in governmental capital assets. A separate report is prepared for the Building Authority and may be obtained from its administrative offices at 125 East Second Street, Monroe, Michigan 48161.

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

DISCRETELY PRESENTED COMPONENT UNITS

Monroe County Road Commission - The Monroe County Road Commission, which was established pursuant to the County Road Law (MCL 224.1), is governed by a three-member Board of County Road Commissioners appointed by the County Board of Commissioners. The Road Commission may not issue debt without the County's approval and any tax levy is subject to County Board of Commissioners approval. If approval is granted, the Road Commission's taxes are levied under the taxing authority of the County, as approved by the County electors, and would be included as part of the County's total tax levy as well as reported in the County Road Commission. Complete financial statements that are separately audited may be obtained from the administrative office at Monroe County Road Commission, 840 South Telegraph Road, Monroe, Michigan 48161.

Community Mental Health Authority - The Monroe County Community Mental Health Services Board was established in 1964 to provide mental health services to residents of Monroe County under the provisions of Act 54, Public Acts of 1963, as amended. The current provision is Act 258 Public Acts of 1974. The Monroe County Community Mental Health Services Board was an agency of the County of Monroe and served as a policy making board only. This status as an agency of the County of Monroe ended December 31, 1996. On January 1, 1997, the Monroe County Community Mental Health Services Board, with all its assets, debt obligations and personnel, became the Monroe County Community Mental Health Authority. Upon receiving certification by the Michigan Department of Community Health under Section 232a of the Michigan Mental Health Code and through a resolution adopted by the Monroe County Board of Commissioners on October 1, 1996, it became an authority. As an authority, the Monroe County Community Mental Health Authority has become an autonomous and distinct legal entity separate and apart from the County of Monroe.

The Monroe County Board of Commissioners has the authority to appoint the voting members of the Community Mental Health Authority Board of Directors, which governs the Authority. By law, the primary government (Monroe County) can remove appointed members of the component unit's (Community Mental Health Authority) governing body at will. The Authority is also accountable to the County of Monroe and may be terminated by a majority vote of either the Monroe County Board of Commissioners or the Monroe County Community Mental Health Authority Board of Directors. Complete financial statements that are separately audited may be obtained from the administrative office at Community Mental Health Authority, 1001 South Raisinville Road, Monroe, Michigan 48161.

Monroe County Library System - The Monroe County Library System operates under the provisions of Section 397.301 of the 1979 Compiled Laws and is governed by a five-member board appointed by the Monroe County Board of Commissioners. As recommended by the Michigan Committee on Governmental Accounting Auditing Statement No. 4, the Monroe County Library System is treated as a discretely presented component unit. As well as appointing the Library Board, the County has the ability to impose its will over the County Library System and would incur a financial benefit or burden if operations of the Library System ceased or changed significantly. The purpose of the Monroe County Library System is to account for earmarked revenue from penal fines, a special millage set aside for library operations, and state grants earmarked to provide public library services. Complete financial statements that are separately audited may be obtained from the administrative office at Monroe County Library System, 3700 South Custer Road, Monroe, Michigan 48161.

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

Monroe County Drain Commission - Each of the drainage districts established pursuant to the Drain Code of 1956 and included in the financial statements of the Monroe County Drain Commission are separate legal entities with the power to contract; to sue and be sued; and to hold, manage and dispose of real and personal property. The Statutory Drain Board consists of the Drain Commissioner, the Chair of the County Board of Commissioners, and one other member of the Board of Commissioners. The Drain Commissioner is responsible for the construction and maintenance of storm drains within the County. The County is financially accountable for the Drain Commission because the Board of Commissioners approves the budget for the Drain Commission. The full faith and credit of the County is often given for the long-term debt of the drainage districts. A separate report is not prepared for the Monroe County Drain Commission.

County Agency - In 1968, the County of Monroe entered into a program of water supply and sanitary sewer facility construction under Act 342, Public Acts of 1939, as amended. Pursuant to this Act, the County Board of Commissioners appointed the Monroe County Drain Commissioner as the County Agency. The Drain Commissioner as County Agency may not issue debt or levy a special assessment except upon resolution adopted by the County Board of Commissioners. The County Agency manages water supply and sanitary sewer system construction projects of other separate legal units of government. The County pledges its full faith and credit for bonds to finance the projects, but title passes to the local unit when the debt is retired. In addition, the County Agency oversees debt retirement of bonded debt that was used to finance the construction projects that it has managed, and operates and maintains water supply and sanitary sewer systems for other local units of government as appointed by the Board of Commissioners. The County Agency also handles the billing and collection of utility bills when contracted to do so by local units of government. Complete financial statements that are separately audited may be obtained from the administrative office at Monroe County Drain Commissioner County Agency, 1005 South Raisinville Road, Monroe, Michigan 48161.

Complete financial statements of the individual component units that are separately audited can be obtained from their respective administrative offices as noted above or the County Clerk's office at 125 East Second Street, Monroe, MI 48161.

Related disclosures for the County's component units have been incorporated into the notes to the basic financial statements and are referenced to the above mentioned component units when applicable.

Fiscal Year Ends Other than December 31, 2009

The financial information presented in this report is for the fiscal year ended December 31, 2009, except for the Community Mental Health Authority, which is for the fiscal year ended September 30, 2009.

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

RELATED ORGANIZATION

A related organization is a legal entity for which the government appoints a voting majority of the governing body, but for which it is not financially accountable. Monroe County has the following related organization:

County of Monroe Hospital Finance Authority - is governed by a five-member board appointed by the Chairman of the Monroe County Board of Commissioners, with the approval of the majority of the entire membership of the Monroe County Board of Commissioners. No member of the Board of Commissioners may serve on the Hospital Finance Authority Board. The County of Monroe Hospital Finance Authority (the "Authority") is a legally separate entity established to facilitate nonpublic, nonprofit hospitals in obtaining financing or refinancing for capital improvements. To accomplish this purpose, the Authority is authorized to issue bonds for the purpose of making related loans to the hospitals. Because the Authority does not provide a financial benefit or burden to the County and the County does not have the ability to impose its will, the Authority is not reported as a component unit of the County.

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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.

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. After March 1, the Delinquent Tax Revolving Fund pays the County for any outstanding taxes as of that date. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Agency funds, a type of fiduciary fund, are unlike all other types of funds, reporting only assets and liabilities. Thus, agency funds cannot be said to have a measurement focus. They do, however, use the accrual basis of accounting to recognize receivables and payables.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for reimbursement-based grants that use one year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, intergovernmental revenue, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports the following major governmental funds:

General Fund – This is the County’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

County Health Fund – This fund is used to account for the activities of delivering an array of public health services to residents of the County. Monies are provided by federal, state, and county appropriations, contributions, and charges for services.

Revenue Sharing Reserve Fund – This fund is used to account for activities related to the establishment of a fund used to reserve current property tax collections that will supplant future year state revenue sharing payments.

Federal Prisoner Housing Fund – This fund is used to account for the activity of the second jail facility.

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

Senior Citizen Fund – This fund is used to account for the special tax levy and general fund appropriation for services and special programs for senior citizens.

Capital Projects Fund - This fund is used to account for nonmajor renovation/construction projects and the acquisition or construction of facilities other than those financed by proprietary fund operations.

The County reports the following major proprietary fund:

Delinquent Tax Revolving Fund – This enterprise fund accounts for the County’s annual purchase of delinquent real property taxes from each of the local taxing units within the County and the ultimate collection from the property owners of the delinquent taxes with penalty and interest. The fund also accounts for the County’s issuance of debt when needed (to provide cash flow for the purchase of the taxes) and for the resulting debt service payments.

Additionally, the County reports the following fund types:

Special Revenue Funds - These funds account for revenue from specific revenue sources (other than major capital projects) and related expenditures which are restricted for specific purposes by administrative action or law.

Debt Service Fund - This fund is used to record revenues which are restricted for the payment of principal and interest on debt recorded as long-term obligations of the governmental activities.

Enterprise Funds - These funds are used to report any activity for which a fee is charged to external users for goods or services.

Internal Service Funds – These funds account for operations that provide services (such as the County’s telephone system, self-insurance, and equipment purchases) to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis.

Pension and Other Employee Benefit Trust Funds – These funds account for the activities of the Employees’ Retirement System and the Retirement Health Care employee benefit program for qualified employees.

Agency Funds – These funds account for assets collected and held in a custodial capacity on behalf of outside parties and other governments, including fines, tax collections, fees, licenses and permits.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private sector guidance.

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

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 various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues 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 revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues and expenses of the delinquent tax fund and of the government's internal service funds are charges to customers for sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

DEPOSITS AND INVESTMENTS

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments are stated at fair value, which is determined as follows: (a) short-term investments are reported at cost, which approximates fair value; (b) securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates; (c) investments that do not have established market values are reported at estimated fair value; and (d) cash deposits are reported at carrying amounts which reasonably approximates fair value. Earnings from investments are allocated to various funds as required by federal regulations, state statutes, and local ordinances.

State statutes authorize the County to deposit in the accounts of federally insured banks, credit unions, and savings and loan associations, and to invest in obligations of the U.S. Treasury, certain commercial paper, repurchase agreements, bankers acceptances, and mutual funds composed of otherwise legal investments (except those with a fluctuating per share value).

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

RECEIVABLES AND PAYABLES

Transactions between funds that are representative of lending/borrowing arrangements and are outstanding at the end of the fiscal year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in the applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

INVENTORIES AND PREPAID ITEMS

Inventories for the County Agency component unit are valued at cost, using the first-in first-out method.

Inventories for the Road Commission component unit are priced at cost as determined using an average cost method. Inventory items are charged to road construction and maintenance, equipment repairs and operations, as used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The County establishes a reserve of fund balance for all prepaid items.

RESTRICTED ASSETS

Certain resources are classified as restricted assets on the statement of net assets because funds are set aside for debt retirement of general obligation bonds, construction, capital asset replacement, vehicles, necessary building improvement requirements, and general liability claims.

CAPITAL ASSETS

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, drains, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. For the County, infrastructure exists in the Drain Commission and Road Commission component units. The capitalization threshold for infrastructure is \$25,000. Only infrastructure assets acquired subsequent to 1980 have been reported. Capital assets other than infrastructure assets are defined by the government as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair value as of the donation date. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

Depreciation on the capital assets (including infrastructure) of the primary government, as well as the component units, is computed using the straight-line or sum-of-the-years digits method over the following estimated useful lives:

<u>ASSETS</u>	<u>YEARS</u>
Buildings	30 - 50
Building improvements	20
Machinery and equipment	5 - 10
Vehicles	5 - 7
Public domain infrastructure	8 - 50

Provisions for depreciation are computed at rates designed to amortize the cost of the assets over the estimated useful lives of those assets.

LONG-TERM OBLIGATIONS

In the government-wide financial statements and proprietary fund type statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

COMPENSATED ABSENCES

The County has an accrued liability to its employees for accumulated vested vacation benefits of \$1,443,170 at December 31, 2009. The County's employment policy provides that vacation days can be carried over one year from the end of the calendar year in which they are earned. Vacation days are forfeited if they are not taken within the two-year period. This policy applies to all employees except Road Commission employees.

As of July 1, 1986, all accumulated sick leave for employees was frozen and placed in a bank. Regular full-time non-union employees with banked sick days may utilize them for illness. Unused sick days are maintained in the bank and the employee shall be paid for one-half of those unused days at the time the employee terminates employment. At December 31, 2009, the County has a liability of \$64,825 for the banked sick time recorded in the financial statements of the Banked Sick Pay Fund, an internal service fund. The County's current employment policy for sick leave calls for yearly payout of one-half of the unused balance. The remaining one-half does not accumulate. This policy requires payment in the second payroll of the subsequent fiscal year and is accrued at year end.

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

FUND EQUITY

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

NOTE B - BUDGETS AND BUDGETARY ACCOUNTING

Annual budgets are adopted by the County Board of Commissioners for the general and special revenue funds. The budget basis of accounting does not differ significantly from the modified accrual basis used to reflect the actual revenues and expenditures for these funds. All annual appropriations lapse at fiscal year end.

The appropriated budget is prepared by fund, function, and department. The Board of Commissioners holds a public hearing and a final budget is adopted prior to December 31 and presented in a separate document. The County's department heads may make transfers of appropriations within a department, with the exception of a personnel services object. Transfers of appropriations between a personnel and non-personnel services object require prior approval of the Board of Commissioners. Transfers of appropriations between departments also require the approval of the Board. The level of budgetary control is the department level for the general fund and fund level for special revenue funds. The Finance Officer is authorized to transfer budget amounts, with the exception of personnel services, and to make authorized amendments to the original approved budget.

The Board of Commissioners made several supplemental budgetary appropriations throughout the year, including a net decrease of \$481,051 in the general fund budget and net increases of \$1,166,025 in the special revenue funds. The general fund net decreases were due primarily to additional grant activity, additional capital outlay, and public improvement items; and there were decreases in property tax revenues, interest income, as well as the results of the retirement incentive package for the actual net decrease. The special revenue fund increases were for similar reasons as the general fund. The property tax change was not as great in the special revenue funds as the general fund.

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the governmental funds. Encumbrances are recorded at the time that the purchase orders and contracts are issued. The encumbrances are liquidated when the goods or services are received. Encumbrances outstanding at December 31, 2009 do not lapse but are reserved within the fund balance and brought forward to the new fiscal year.

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

NOTE C – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

State statutes provide that a local unit shall not incur expenditures in excess of the amounts appropriated. The approved budgets of the County were adopted on a department level basis for the general fund and the fund level for the special revenue funds.

Excess of expenditures over appropriations in individual funds are as follows:

	<u>Final Budget</u>	<u>Actual</u>	<u>Excess</u>
General fund			
General government:			
Circuit court	\$ 1,026,110	\$ 1,063,913	\$ 37,803
Family court - probation officer	611,934	624,522	12,588
District court pretrial services	171,186	174,062	2,876
Human resources	205,619	212,253	6,634
Prosecuting attorney	1,749,593	1,766,288	16,695
Crime victims services	142,214	145,078	2,864
Drug prosecution grant	120,992	136,783	15,791
Drain commission	335,908	363,714	27,806
IDEP grant program	-	7,899	7,899
Public safety:			
Detectives bureau	624,252	706,720	82,468
Road patrol	4,842,776	4,853,014	10,238
Youth services	337,530	375,116	37,586
Contractual - local units	2,327,202	2,365,152	37,950
Drug enforcement	137,142	150,188	13,046
Secondary road patrol	400,176	477,894	77,718
Special contractual	38,760	67,795	29,035
Corrections - medical services	232,987	248,745	15,758
Health and welfare -			
Area wide water quality board	7,000	7,055	55
Community and economic development -			
Economic development - Dundee	126,742	248,989	122,247
Recreation and cultural -			
Toledo Met Area Council of Governments	9,500	10,307	807
Other expenditures -			
Insurance, bonds and fringes	84,300	101,312	17,012

These over-expenditures were funded by available fund balance.

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

NOTE D - DEPOSITS, INVESTMENTS AND SECURITIES LENDING

Following is a reconciliation of deposits and investments as of December 31, 2009:

	Primary Government	Component Units	Total
Statement of Net Assets			
Cash and cash equivalents	\$ 9,999,589	\$ 20,709,772	\$ 30,709,361
Investments	21,897,676	1,702,504	23,600,180
Restricted cash and cash equivalents	451,445	12,405,787	12,857,232
Statement of Fiduciary Net Assets			
Cash and cash equivalents	4,867,828	-	4,867,828
Investments	189,040,539	-	189,040,539
Total	\$ 226,257,077	\$ 34,818,063	\$ 261,075,140
Deposits and Investments			
Bank deposits (checking and savings accounts, and certificates of deposit)			\$ 61,025,958
Investments in securities, mutual funds and similar vehicles:			
Treasurer's investment pool			11,492,678
Employees' retirement system			164,985,427
Retiree health insurance fund			23,549,777
Cash on hand			21,300
Total			\$ 261,075,140

Bank Deposits and Treasurer's Investment Pool

Custodial Credit Risk - Deposits. Deposits are exposed to custodial credit risk if they are not covered by depository insurance. As of December 31, 2009, \$50,369,984 of the County's total bank balance of \$61,415,441 (total book balance was \$61,025,958) was exposed to custodial credit risk as it was uninsured and uncollateralized; this was after \$4,000,000 of collateralized deposits.

Due to the dollar amounts of cash deposits and the limits of FDIC insurance, the County believes it is impractical to insure all bank deposits. As a result, the County's depository policy is to evaluate each financial institution and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

Custodial Credit Risk - Investments. Following is a summary of the Treasurer's investment pool as of December 31, 2009:

Commerical paper	\$ 2,004,128
Money market accounts	<u>9,488,550</u>
	<u><u>\$ 11,492,678</u></u>

Investments are exposed to custodial credit risk if the securities are uninsured, unregistered or held by a counterparty or its agent but not in the government's name. In accordance with the County's investment policy, all investments are held in the name of the County and are evidenced by a safekeeping receipt confirmation, and thus not exposed to custodial credit risk.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County's investment policy and State law require that commercial paper be rated in the top two ratings by at least two nationally recognized statistical rating organizations. Ratings are not required for money market or mutual funds.

As of December 31, 2009, all of the Treasurer's investment pool in commercial paper was rated A-1+ by Standard & Poor's (S&P).

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's investment policy requires diversification by security type and institution, but does not place a fixed percentage limit for any one issuer. At December 31, 2009, the County had greater than 5% of its total investment portfolio concentrated as follows:

<u>Investment Type</u>	<u>Issuer</u>	<u>% of Portfolio</u>
Commercial Paper	Prudential PLC	17.4%

Interest Rate Risk. Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of investments. The County's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The County's investments in commercial paper mature in less than six months from December 31, 2009.

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

Employees Retirement System Investments

The System's investments are primarily held in a bank-administered trust fund. Following is a summary of the System's investments as of December 31, 2009:

**Investments at fair value, as determined
by quoted market price:**

U.S. treasuries	\$ 11,609,792
U.S. agencies:	
Not on securities loan	10,593,648
On securities loan	5,408,153
Foreign government bonds	9,775,253
Corporate bonds:	
Not on securities loan	36,243,736
On securities loan	928,963
Bond mutual fund	7,905,054
Domestic equities:	
Not on securities loan	21,154,230
On securities loan	7,380,882
International equities	9,108,075
American depository receipts	27,582,141
Domestic real estate investment trusts	1,663,585
International real estate investment trusts	2,291,568
Collateralized mortgage obligations	3,964,426
Money market accounts	9,375,921

Total investments

\$ 164,985,427

The Michigan Public Employees Retirement Systems' Investment Act, Public Act 314 of 1965, as amended, authorizes the System to invest in domestic and foreign stocks, government securities, corporate securities, mortgages, real estate and various other investment instruments, subject to certain limitations.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The System's investment policy emphasizes appropriate risk/return parameters and compliance with Public Act 314, and gives discretionary authority to its investment managers as opposed to establishing specific credit rating benchmarks.

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

As of December 31, 2009, the System's investments in debt securities were rated by Standard & Poor's as follows:

<u>Rating</u>	<u>U.S. agencies</u>	<u>Foreign government bonds</u>	<u>Corporate bonds</u>	<u>Collateralized mortgage obligations</u>
AAA	\$ 16,001,801	\$ 6,658,086	\$ 2,461,997	\$ 2,226,039
AA+	-	177,884	2,540,784	34,974
AA	-	-	1,895,205	236,449
AA-	-	227,801	3,788,034	-
A+	-	309,045	5,501,512	215,864
A	-	1,260,517	13,412,826	-
A-	-	-	2,145,954	-
BBB+	-	-	3,720,980	-
BBB	-	-	1,225,677	-
BBB-	-	-	299,764	-
BB-	-	-	-	86,888
B-	-	-	-	219,294
CCC	-	-	167,368	-
Not rated	-	1,141,920	12,598	944,918
	<u><u>\$ 16,001,801</u></u>	<u><u>\$ 9,775,253</u></u>	<u><u>\$ 37,172,699</u></u>	<u><u>\$ 3,964,426</u></u>

United States treasury securities are explicitly guaranteed by the U.S. government and not considered to have credit risk. The System's investments in bond mutual and money market funds are not rated.

Custodial Credit Risk. For investments, custodial credit risk is the risk that, in the event of the failure of the counterparty to a transaction, the System will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The System's investment policy requires that securities be held in trust by a third-party institution in the System's name or its nominee custodian's name or in bearer form. Although uninsured and unregistered, the System's investments are not exposed to custodial credit risk since the securities are held by the counterparty's trust department or agent in the System's name. Short-term investments in money market funds and open-end mutual funds are not exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book form.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of the System's investment in a single issuer. The System's investment policy requires that no manager will hold more than 5% of its portion of the total fund in any single company and no more than 5% may be held in any single common stock. At December 31, 2009 the System's investment portfolio was not concentrated.

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The System's investment policy does not discuss the maximum maturity for any single fixed income security or the weighted average portfolio maturity.

As of December 31, 2009, maturities of the System's debt securities were as follows:

	Fair Value	Investment Maturities (fair value by years)			
		Less Than 1	1-5	6-10	More Than 10
2009					
U.S. treasuries	\$ 11,609,792	\$ 751,494	\$ 6,378,149	\$ 2,872,383	\$ 1,607,766
U.S. agencies	16,001,801	468,050	10,902,236	1,379,927	3,251,588
Foreign governments	9,775,253	260,879	2,835,420	4,367,654	2,311,300
Corporate bonds	37,172,699	980,994	20,587,535	11,936,774	3,667,396
Collateralized mortgage obligations	3,964,426	-	-	-	3,964,426
	\$ 78,523,971	\$ 2,461,417	\$ 40,703,340	\$ 20,556,738	\$ 14,802,476

Foreign Currency Risk. Foreign currency risk is the risk that significant fluctuations in exchange rates may adversely affect the fair value of an investment. The System has no policies relating to foreign currency risk. The System's exposure to foreign currency risk is summarized as follows:

Investment / Country	Currency	Fair Value (in U.S. Dollars)
Foreign government bonds		
Australia	Australian dollar	\$ 2,524,034
Canada	Canadian dollar	1,022,895
France	European euro	1,222,230
Germany	European euro	134,440
Korea	South Korean won	165,960
Malaysia	Malaysian ringgit	1,141,920
New Zealand	New Zealand dollar	137,408
Poland	Polish zloty	1,094,557
South Africa	South African rand	309,045
Sweden	Swedish krona	769,402
United Kingdom	British pound	1,253,362
		<u>9,775,253</u>

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

<u>Investment / Country</u>	<u>Currency</u>	<u>Fair Value (in U.S. Dollars)</u>
International equities		
Australia	Australian dollar	\$ 36,496
Bermuda	Bermudian dollar	1,235,942
Canada	Canadian dollar	2,571,883
China	Chinese renminbi	358,653
France	European euro	114,800
Germany	European euro	762,630
Israel	Israeli new shekel	503,606
Japan	Japanese yen	27,194
Luxembourg	European euro	309,859
Netherlands	European euro	764,126
Portugal	European euro	43,532
Singapore	Singapore dollar	272,258
Spain	European euro	178,061
Sweden	Swedish krona	52,961
Switzerland	Swiss franc	823,760
United Kingdom	British pound	1,052,314
		<u>9,108,075</u>
Total		<u>\$ 18,883,328</u>

In addition, as part of a foreign currency overlay plan in conjunction with the foreign government bonds, the System has entered into certain forward contracts (derivatives) to reduce overall portfolio volatility caused by foreign currency risk.

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

Following is a summary of these forward contracts, for which an asset in the amount of \$33,333 as of December 31, 2009, representing the fair value of those contracts, has been reported in the accompanying statement of plan net assets:

<u>Investment / Currency</u>	<u>Current Maturity Date</u>	<u>Receivable (Payable) [in U.S. Dollars]</u>
Australian dollar payable	02/08/10	\$ (698,674)
Canadian dollar receivable	02/02/10	204,136
European euros payable	03/03/10	(1,324,149)
New Zealand dollars payable	02/10/10	(235,757)
Norwegian krone receivable	01/15/10	569,826
Norwegian krone receivable	01/15/10	565,328
South Korea won receivable	01/07/10	646,810
South Korea won receivable	01/07/10	163,926
South Korea won receivable	01/07/10	96,915
Swedish krona receivable	01/25/10	513,649
United Kingdom pounds receivable	03/03/10	1,882,202
United States dollars payable	01/07/10	(597,431)
United States dollars payable	01/07/10	(151,325)
United States dollars payable	01/07/10	(91,032)
United States dollars payable	01/15/10	(582,999)
United States dollars payable	01/15/10	(588,602)
United States dollars payable	01/25/10	(534,946)
United States dollars payable	02/02/10	(198,061)
United States dollars payable	03/03/10	(1,936,260)
United States dollars receivable	02/08/10	703,892
United States dollars receivable	02/10/10	234,000
United States dollars receivable	03/03/10	1,391,885
Net contracts payable		\$ 33,333

Securities Lending. A contract approved by the System's Board of Directors, permits the System to lend its securities to broker-dealers and other entities (borrowers) for collateral that will be returned for the same securities in the future. The System's custodial bank manages the securities lending program and receives securities or irrevocable bank letters of credit as collateral. The collateral securities cannot be pledged or sold by the System unless the borrower defaults. Collateral securities and letters of credit are initially pledged at 102 percent of the market value of the securities lent, and may not fall below 100 percent during the term of the loan. There are no restrictions on the amount of securities that can be loaned.

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

Securities on loan at year-end are classified in the preceding schedule according to the category for the collateral received on the securities lent. At year end, the System has no credit risk exposure to borrowers because the amounts the System owes the borrowers exceed the amounts the borrowers owe the System. The contract with the System's custodian requires it to indemnify the System if the borrowers fail to return the securities (and if the collateral is inadequate to replace the securities lent) or fail to pay the System for income distributions by the securities' issuers while the securities are on loan.

Retiree Health Insurance Fund Investments

The Retiree Health Insurance Fund (RHIF) investments are similarly governed by Public Act 314 of 1965 and follow the investment policies of the Employees' Retirement System, although the RHIF is independent of the System. The RHIF's investments are held by an independent investment management company.

Following is a summary of the RHIF's investments as of December 31, 2009:

Investments at fair value, as determined by quoted market prices:	
U.S. treasuries	\$ 676,661
U.S. agencies	1,989,027
Corporate bonds	4,058,972
Bond mutual funds	7,039,119
Domestic equities	8,567,784
Money market accounts	<u>1,218,214</u>
Total investments	<u>\$ 23,549,777</u>

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The RHIF's investment policy emphasizes appropriate risk/return parameters and compliance with Public Act 314, and gives discretionary authority to its investment managers as opposed to establishing specific credit rating benchmarks. As of December 31, 2009, the RHIF's investments in debt securities were rated by Standard & Poor's as follows:

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

<u>Rating</u>	<u>U.S. agencies</u>	<u>Corporate bonds</u>
AAA	\$ 1,989,027	\$ 604,552
AA	-	882,811
A	-	1,924,895
BBB	-	406,725
Not rated	-	239,989
	<u>\$ 1,989,027</u>	<u>\$ 4,058,972</u>

United States treasury securities are explicitly guaranteed by the U.S. government and not considered to have credit risk. The RHIF's investments in bond mutual and money market funds are not rated.

Custodial Credit Risk. For investments, custodial credit risk is the risk that, in the event of the failure of the counterparty to a transaction, the RHIF will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The RHIF's investment policy requires that securities be held in trust by a third-party institution in the RHIF's name or its nominee custodian's name or in bearer form. Although uninsured and unregistered, the RHIF's investments are not exposed to custodial credit risk since the securities are held by the counterparty's trust department or agent in the RHIF's name. Short-term investments in money market funds and open-end mutual funds are not exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book form.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of the RHIF's investment in a single issuer. The RHIF's investment policy requires that no manager will hold more than 5% of its portion of the total fund in any single company and no more than 5% may be held in any single common stock. At December 31, 2009 the RHIF's investment portfolio was concentrated as follows:

<u>Investment Type</u>	<u>Issuer</u>	<u>% of Portfolio</u>
U.S. agencies	Federal National Mortgage Association	5.1%

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The RHIF's investment policy does not discuss the maximum maturity for any single fixed income security or the weighted average portfolio maturity.

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

As of December 31, 2009, maturities of the RHIF's debt securities were as follows:

	<u>Fair Value</u>	<u>Investment Maturities (fair value by years)</u>			
		<u>Less Than 1</u>	<u>1-5</u>	<u>6-10</u>	<u>More Than 10</u>
U.S. treasuries	\$ 676,661	\$ -	\$ 376,525	\$ 300,136	\$ -
U.S. agencies	1,989,027	-	1,501,659	236,944	250,424
Corporate bonds	<u>4,058,972</u>	<u>83,163</u>	<u>2,337,870</u>	<u>1,397,950</u>	<u>239,989</u>
	<u>\$ 6,724,660</u>	<u>\$ 83,163</u>	<u>\$ 4,216,054</u>	<u>\$ 1,935,030</u>	<u>\$ 490,413</u>

NOTE E - RECEIVABLES

Receivables in the governmental activities are as follows:

Accounts	\$ 189,697
Current taxes	4,636,631
Other agencies and governments	<u>3,428,646</u>
Total	<u>\$ 8,254,974</u>

Receivables for the business-type activities are composed primarily of amounts due from taxpayers for delinquent taxes and related interest and collections fees, along with loans receivable for housing rehabilitation programs.

Governmental funds report deferred revenue in connection with receivables that are not available to liquidate liabilities of the current period, and with resources that have been received, but not earned. At year end, deferred revenue reported in the governmental funds, and the unearned revenue in the governmental activities based on the nature of the respective items, was comprised of the following:

Property taxes receivable:	
General fund	\$ 124,259
Senior citizen fund	<u>3,139,334</u>
Total	<u>\$ 3,263,593</u>

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

NOTE F - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of December 31, 2009, is as follows:

	<u>Receivable</u>	<u>Payable</u>
<u>Due to/from other funds</u>		
General fund	\$ 1,630,237	\$ 6,109,860
County health fund	2,300,000	-
Revenue sharing reserve fund	800,000	-
Federal prisoner housing fund	-	325,000
Capital projects fund	800,000	-
Delinquent tax revolving fund	-	1,630,237
Nonmajor governmental funds	2,020,300	1,205,300
Internal service funds	1,719,860	-
Total	<u>\$ 9,270,397</u>	<u>\$ 9,270,397</u>
<u>Advances to/from other funds</u>		
General fund	\$ 287,800	\$ -
Capital projects fund	-	200,000
Nonmajor governmental funds	132,051	195,408
Internal service funds	107,608	132,051
Total	<u>\$ 527,459</u>	<u>\$ 527,459</u>
<u>Advances to/from primary government and component units</u>		
Primary government - General fund	\$ 1,000,000	\$ -
Component unit - Drain Commission	-	1,000,000
Total	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>

The County reports interfund balances between many of its funds. The sum of all balances presented in the tables above agrees with the sum of interfund balances presented in the basic financial statements. These interfund balances resulted primarily from the timing differences between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. Interfund advances are provided for working capital, and are long-term in nature.

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

A summary of interfund transfers for the year ended December 31, 2009 is as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General fund	\$ 5,724,309	\$ 10,513,235
County health fund	1,649,967	-
Revenue sharing reserve fund	-	3,184,160
Federal prisoner housing fund	2,003,087	-
Senior citizen fund	-	325,149
Capital projects fund	333,142	280,413
Nonmajor governmental funds	6,735,858	1,013,942
Delinquent tax revolving fund	-	500,000
Nonmajor enterprise funds	82,767	200,000
Internal service funds	<u>2,769</u>	<u>515,000</u>
Total	<u>\$ 16,531,899</u>	<u>\$ 16,531,899</u>

Transfers are used to: (1) move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; (2) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; and (3) move receipts restricted to or allowed for debt service from the funds collecting the receipts to the debt service funds as debt service payments become due.

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

NOTE G - CAPITAL ASSETS

Primary Government

Capital asset activity of the primary government for the year ended December 31, 2009 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities				
Capital assets, not being depreciated:				
Land	\$ 105,000	\$ -	\$ -	\$ 105,000
Collections	113,500		-	113,500
Construction in progress	3,951,649	978,820	4,779,969	150,500
Total capital assets, not being depreciated	<u>4,170,149</u>	<u>978,820</u>	<u>4,779,969</u>	<u>369,000</u>
Capital assets, being depreciated:				
Land improvement	855,938	-	-	855,938
Buildings and improvements	58,436,476	4,426,951	6,200	62,857,227
Machinery and equipment	16,375,353	2,038,807	654,288	17,759,872
Vehicles	2,851,740	210,668	16,400	3,046,008
Total capital assets, being depreciated	<u>78,519,507</u>	<u>6,676,426</u>	<u>676,888</u>	<u>84,519,045</u>
Less accumulated depreciation for:				
Land improvement	527,427	62,810	-	590,237
Buildings and improvements	33,453,591	1,669,538	6,200	35,116,929
Machinery and equipment	6,617,201	1,841,213	654,288	7,804,126
Vehicles	1,979,275	333,194	16,400	2,296,069
Total accumulated depreciation	<u>42,577,494</u>	<u>3,906,755</u>	<u>676,888</u>	<u>45,807,361</u>
Total capital assets, being depreciated, net	<u>35,942,013</u>	<u>2,769,671</u>	<u>-</u>	<u>38,711,684</u>
Governmental activities capital assets, net	<u>\$ 40,112,162</u>	<u>\$ 3,748,491</u>	<u>\$ 4,779,969</u>	<u>\$ 39,080,684</u>
Business-type activities				
Capital assets, being depreciated:				
Machinery and equipment	\$ 313,436	\$ -	\$ -	\$ 313,436
Vehicles	19,398	-	-	19,398
Total capital assets, being depreciated	<u>332,834</u>	<u>-</u>	<u>-</u>	<u>332,834</u>
Less accumulated depreciation for:				
Machinery and equipment	309,468	1,587	-	311,055
Vehicles	6,406	3,880		10,286
Total accumulated depreciation	<u>315,874</u>	<u>5,467</u>	<u>-</u>	<u>321,341</u>
Business-type activities capital assets, net	<u>\$ 16,960</u>	<u>\$ (5,467)</u>	<u>\$ -</u>	<u>\$ 11,493</u>

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

Depreciation expense was charged to functions or programs of the primary government as follows:

Governmental activities:	
General government	\$1,172,042
Public safety	2,000,347
Health and welfare	351,019
Recreation and culture	314,338
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	69,009
Total depreciation expense-governmental activities	<u>\$3,906,755</u>

Discretely Presented Component Units

Capital asset activity for the discretely presented component units for fiscal 2009 was as follows:

Monroe County Road Commission

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$ 436,812	\$ 1,171	\$ -	\$ 437,983
Land improvements - infrastructure	15,612,789	169,883	-	15,782,672
Total capital assets, not being depreciated	<u>16,049,601</u>	<u>171,054</u>	<u>-</u>	<u>16,220,655</u>
Capital assets, being depreciated:				
Land improvement	175,982	-	-	175,982
Buildings	4,252,322	21,791	46,967	4,227,146
Equipment and storage	12,047,116	991,840	1,369,682	11,669,274
Infrastructure	181,405,993	3,537,486	7,000	184,936,479
Total capital assets, being depreciated	<u>197,881,413</u>	<u>4,551,117</u>	<u>1,423,649</u>	<u>201,008,881</u>
Less accumulated depreciation for:				
Land improvement	79,671	34,491	-	114,162
Buildings	2,302,610	192,926	21,417	2,474,119
Equipment and storage	9,599,623	566,745	1,248,923	8,917,445
Infrastructure	91,065,980	8,765,610	5,600	99,825,990
Total accumulated depreciation	<u>103,047,884</u>	<u>9,559,772</u>	<u>1,275,940</u>	<u>111,331,716</u>
Total capital assets, being depreciated, net	<u>94,833,529</u>	<u>(5,008,655)</u>	<u>147,709</u>	<u>89,677,165</u>
Road Commission capital assets, net	<u>\$ 110,883,130</u>	<u>\$ (4,837,601)</u>	<u>\$ 147,709</u>	<u>\$ 105,897,820</u>

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

Community Mental Health Authority

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$ 54,000	\$ -	\$ -	\$ 54,000
Capital assets, being depreciated:				
Buildings and improvements	693,832	-	-	693,832
Equipment and furnishings	1,240,972	84,656	-	1,325,628
Vehicular equipment	482,443	137,566	106,371	513,638
Total capital assets, being depreciated	<u>2,417,247</u>	<u>222,222</u>	<u>106,371</u>	<u>2,533,098</u>
Less accumulated depreciation for:				
Buildings and improvements	262,819	27,753	-	290,572
Equipment and furnishings	1,077,259	54,457	-	1,131,716
Vehicular equipment	402,943	76,148	106,371	372,720
Total accumulated depreciation	<u>1,743,021</u>	<u>158,358</u>	<u>106,371</u>	<u>1,795,008</u>
Total capital assets, being depreciated, net	<u>674,226</u>	<u>63,864</u>	<u>-</u>	<u>738,090</u>
Community Mental Health capital assets, net	<u>\$ 728,226</u>	<u>\$ 63,864</u>	<u>\$ -</u>	<u>\$ 792,090</u>

Monroe County Library System

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Library collection	\$ 9,122,295	\$ 760,739	\$ 578,024	\$ 9,305,010
Capital assets, being depreciated:				
Buildings and improvements	369,012	-	-	369,012
Equipment and furnishings	955,530	85,904	-	1,041,434
Vehicular equipment	124,790	-	-	124,790
Total capital assets, being depreciated	<u>1,449,332</u>	<u>85,904</u>	<u>-</u>	<u>1,535,236</u>
Less accumulated depreciation	<u>709,201</u>	<u>157,743</u>	<u>-</u>	<u>866,944</u>
Total capital assets, being depreciated, net	<u>740,131</u>	<u>(71,839)</u>	<u>-</u>	<u>668,292</u>
Library System capital assets, net	<u>\$ 9,862,426</u>	<u>\$ 688,900</u>	<u>\$ 578,024</u>	<u>\$ 9,973,302</u>

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

Monroe County Drain Commission

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Land improvements - infrastructure:				
Capital assets, being depreciated	\$ 33,929,991	\$ -	\$ -	\$ 33,929,991
Less accumulated depreciation	10,347,927	496,236	-	10,844,163
Drain Commission capital assets, net	<u>\$ 23,582,064</u>	<u>\$ (496,236)</u>	<u>\$ -</u>	<u>\$ 23,085,828</u>

County Agency Component Unit

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land and rights of way	\$ 345,574	\$ -	\$ -	\$ 345,574
Construction in progress	21,065	526,638	495,134	52,569
Total capital assets, not being depreciated	366,639	526,638	495,134	398,143
Capital assets, being depreciated:				
Utility plant in service	32,106,926	663,058	-	32,769,984
Buildings and improvements	719,877	-	-	719,877
Equipment	562,311	14,274	7,068	569,517
Vehicles	790,803	76,445	41,721	825,527
Total capital assets, being depreciated	34,179,917	753,777	48,789	34,884,905
Less accumulated depreciation	11,186,960	632,632	48,789	11,770,803
Total capital assets, being depreciated, net	22,992,957	121,145	-	23,114,102
County Agency capital assets, net	<u>\$ 23,359,596</u>	<u>\$ 647,783</u>	<u>\$ 495,134</u>	<u>\$ 23,512,245</u>

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

NOTE H - LONG-TERM DEBT

Primary Government

Long-term liability activity for governmental activities for the year ended December 31, 2009 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities					
General obligation bonds:					
Building Authority, Series 1998B	\$ 4,785,000	\$ -	\$ 375,000	\$ 4,410,000	\$ 395,000
Building Authority, Series 2007	8,335,000	-	280,000	8,055,000	295,000
Deferred amounts for -					
Issuance discounts	(73,037)	-	(3,844)	(69,193)	-
Installment obligations	354,770	-	354,770	-	-
Compensated absences	<u>1,477,768</u>	<u>1,443,170</u>	<u>1,477,768</u>	<u>1,443,170</u>	<u>1,443,170</u>
	<u>\$ 14,879,501</u>	<u>\$ 1,443,170</u>	<u>\$ 2,483,694</u>	<u>\$ 13,838,977</u>	<u>\$ 2,133,170</u>
Business-type activities					
General obligation tax notes	<u>\$ -</u>	<u>\$ 10,000,000</u>	<u>\$ 3,500,000</u>	<u>\$ 6,500,000</u>	<u>\$ 3,250,000</u>

For the governmental activities, compensated absences are generally liquidated by the general fund.

General Obligation Bonds. The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations of the County and pledge the County's full faith and credit. General obligation bonds currently outstanding are as follows:

	<u>Interest Rate</u>	<u>Year of Maturity</u>	<u>Outstanding Principal</u>
General Obligation Limited Tax Bonds			
1998B Building Authority	4.00%	2018	\$ 4,410,000
2007 Building Authority	4.00-4.25%	2027	<u>8,055,000</u>
Total			<u>\$ 12,465,000</u>

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

Annual debt service requirements to maturity for general obligation bonds are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>
2010	\$ 690,000	\$ 494,600
2011	725,000	466,300
2012	760,000	436,600
2013	800,000	405,400
2014	840,000	372,600
2015-2019	4,265,000	1,321,100
2020-2024	2,555,000	669,964
2025-2027	<u>1,830,000</u>	<u>118,788</u>
Total	<u>\$ 12,465,000</u>	<u>\$ 4,285,352</u>

Installment Obligations. The County had entered into a long-term installment payment agreement for interoperable communications equipment for public safety agencies. The original amount of installment obligations issued during fiscal year 2004 was \$3,300,000 for the primary government. The last payment in the amount of \$354,770 was made on this obligation during the year ended December 31, 2009.

Discretely Presented Component Units

Long-term debt activity for the discretely presented component units for fiscal 2009 was as follows:

Road Commission

The debt of the Road Commission as of December 31, 2009, is summarized as follows:

	<u>Interest Rate</u>	<u>Maturing Through</u>	<u>Principal Outstanding</u>
1999 Michigan Transportation Fund Bonds, Series 1999	4.80%-5.00%	2012	\$ 690,000
2002 Michigan Transportation Fund Notes, Series 2002	3.875%-4.00%	2012	1,050,000
2005 Michigan Transportation Fund Notes, Series 2005	3.80%	2010	150,000
2005 Michigan Transportation Fund Bonds, Series 2005	3.50%-3.85%	2017	1,650,000
2008 Michigan Transportation Fund Notes, Series 2008	3.00%-4.00%	2017	2,270,000
Installment lease purchase agreements	3.75%-4.50%	2013	750,746
Installment debt - Township contracts	0%	2011	<u>222,815</u>
Total bonded and other contractual indebtedness			<u>\$6,783,561</u>

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

Bonds and notes payable include the following:

The 1999 and 2005 Michigan Transportation Fund Bonds were issued by the County on behalf of the Road Commission. The Road Commission is a co-signer on these bond agreements and is solely responsible for the repayment of these bonds.

The 2002, 2005, and 2008 Michigan Transportation Fund Notes have been issued in accordance with the statutory requirements of Michigan Public Act 143 of 1943, as amended. The financing from these notes will be used to fund improvements on county highways

The Road Commission has pledged future Michigan Transportation Fund revenue to repay the above MTF notes and bonds. The remaining principal and interest on the bonds and notes is \$6,622,065. During the year, MTF revenue was \$9.5 million compared to annual debt requirements of \$1.4 million.

The installment lease purchase agreements consist of multi-equipment obligations, including two Cat loaders, two Cat graders and a vactor truck.

The township contract installment debt consists of amounts owed on construction projects that were completed during the last two years.

Following is a summary of long-term debt transactions of the Road Commission for the year ended December 31, 2009:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due within One Year</u>
Michigan Transportation Fund:					
Bonds, Series 1999	\$ 900,000	\$ -	\$ 210,000	\$ 690,000	\$ 220,000
Notes, Series 2002	1,400,000	-	350,000	1,050,000	350,000
Notes, Series 2005	300,000	-	150,000	150,000	150,000
Bonds, Series 2005	1,800,000	-	150,000	1,650,000	200,000
Notes, Series 2008	2,590,000	-	320,000	2,270,000	320,000
Premium on notes	40,225	-	4,469	35,756	4,469
Installment lease purchase agreements	851,831	140,439	241,524	750,746	103,173
Installment agreements - State audit	163,859	-	163,859	-	-
Installment agreements - Township	489,815	-	267,000	222,815	156,815
Provision for workers compensation losses	312,000	1,000	-	313,000	-
Compensated absences	570,306	339,560	336,127	573,739	196,317
Totals Road Commission	<u>\$ 9,418,036</u>	<u>\$ 480,999</u>	<u>\$2,192,979</u>	<u>\$ 7,706,056</u>	<u>\$1,700,774</u>

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

Annual debt service requirements to maturity for the bonds, notes and lease purchase agreements are as follows (excluding the unamortized premium):

Year Ending December 31,	<u>Principal</u>	<u>Interest</u>
2010	\$ 1,499,988	\$ 243,502
2011	1,118,315	192,421
2012	1,066,620	151,415
2013	1,083,638	113,196
2014	495,000	76,950
2015-2017	<u>1,520,000</u>	<u>120,975</u>
Total	<u>\$ 6,783,561</u>	<u>\$ 898,459</u>

Community Mental Health Authority

Following is a summary of the changes in the long-term debt of the Community Mental Health Authority:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Capital leases	\$ 497	\$ -	\$ 497	\$ -	\$ -
Compensated absences	<u>223,596</u>	<u>59,919</u>	<u>15,000</u>	<u>268,515</u>	<u>40,319</u>
	<u>\$ 224,093</u>	<u>\$ 59,919</u>	<u>\$ 15,497</u>	<u>\$ 268,515</u>	<u>\$ 40,319</u>

Operating Leases

The Authority has entered into various operating leases for the use of real and personal property. Operating leases do not give rise to property rights or lease obligations and, therefore, the lease agreements are not reflected in the government-wide financial statements or the fund financial statements. At September 30, 2009, the Authority was committed, subject to cancellation provisions, for rental payments under operating leases as follows:

<u>Year Ending September 30,</u>	<u>Amount</u>
2010	\$ 323,465
2011	244,099
2012	<u>43,961</u>
Total	<u>\$ 611,525</u>

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

Library System

Following is a summary of the changes in the long-term liabilities of the Library System:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Compensated absences	<u>\$ 286,001</u>	<u>\$ 224,665</u>	<u>\$ 226,341</u>	<u>\$ 284,325</u>	<u>\$ 237,940</u>

Drain Commission

Drain bonds and notes are issued for the construction and maintenance of County drains. Bonds and notes issued by the Drain Commission are generally collateralized by the full faith and credit of the drainage districts and the County of Monroe.

Long-term liability activity for the Drain Commission for the year ended December 31, 2009 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
1996 Drainage District Bonds (limited tax general obligation bonds; original issuance \$1,340,000); annual installments of \$70,000-\$115,000 through 2019; interest at 5.85% to 6.00%	\$ 750,000	\$ -	\$ 75,000	\$ 675,000	\$ 80,000
2009 Drainage District Bonds (limited tax general obligation bonds; original issuance \$350,000); annual installments of \$5,000-\$20,000 through 2029; interest at 4.25% to 5.25%	-	350,000	-	350,000	5,000
Drainage district notes payable	<u>606,800</u>	<u>372,528</u>	<u>235,517</u>	<u>743,811</u>	<u>377,353</u>
	<u>\$ 1,356,800</u>	<u>\$ 722,528</u>	<u>\$ 310,517</u>	<u>\$ 1,768,811</u>	<u>\$ 462,353</u>

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

Annual debt service requirements to maturity for drain bonds and notes are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>
2010	\$ 462,353	\$ 84,389
2011	218,602	63,682
2012	167,337	53,300
2013	136,503	44,730
2014	141,503	37,030
2015-2019	442,513	88,752
2020-2024	100,000	36,780
2025-2029	<u>100,000</u>	<u>12,825</u>
Total	<u>\$ 1,768,811</u>	<u>\$ 421,488</u>

County Agency

The County has issued general obligation bonds for various waterworks and sewage disposal systems under Act 342, P.A. 1939, as amended. These bonds are supported by a pledge of the County's full faith and credit as well as by the various local units which make payments through contractual agreements with the County to meet the principal and interest of these bonds; title passes to the local unit when the debt is retired.

The following is a summary of changes in long-term debt of the County Agency for the year ended December 31, 2009:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
General obligation bonds	\$ 48,100,558	\$ 14,299,442	\$ 4,120,000	\$ 58,280,000	\$ 4,440,000
Unamortized issuance discounts	(36,000)	-	(2,150)	(33,850)	-
Compensated absences	<u>95,895</u>	<u>92,513</u>	<u>95,895</u>	<u>92,513</u>	<u>92,513</u>
	<u>\$ 48,160,453</u>	<u>\$ 14,391,955</u>	<u>\$ 4,213,745</u>	<u>\$ 58,338,663</u>	<u>\$ 4,532,513</u>

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

The annual requirements to pay principal and interest on the long-term debt outstanding at December 31, 2009, excluding compensated absences, are as follows:

<u>Year Ending December 31.</u>	<u>Principal</u>	<u>Interest</u>
2010	\$ 4,440,000	\$ 2,053,133
2011	4,540,000	1,898,723
2012	4,495,000	1,736,923
2013	3,350,000	1,592,608
2014	3,410,000	1,469,408
2015-2019	15,970,000	5,537,227
2020-2024	13,440,000	2,826,901
2025-2029	7,455,000	962,689
2030-2034	<u>1,180,000</u>	<u>149,419</u>
Total	<u>\$ 58,280,000</u>	<u>\$ 18,227,031</u>

NOTE I - PENSION PLAN

Plan Description

The Monroe County Employees Retirement Plan (the Plan) is a single-employer defined benefit pension plan administered by the Monroe County Employees Retirement System Board of Trustees (the Board). The Plan covers substantially all full-time employees of the County and discretely presented component units. The Plan was adopted and established by Monroe County in accordance with Michigan Compiled Laws, Section 46.12a.

The Plan provides retirement, deferred allowance, disability and death benefits to plan members and their beneficiaries in accordance with the County's retirement plan ordinance. The Plan also provides retiree health care benefits to the employees of the Monroe County Library. All other covered employees receive retiree health care benefits through a separate plan (See Note J). Benefit provisions are established and may be amended by the Board.

The Monroe County Employees Retirement System's financial statements are included in the financial statements of Monroe County as a pension trust fund. A separate, publicly available financial report that includes financial statements and required supplementary information is also issued; it may be obtained by writing to the Monroe County Employees Retirement System, 125 East Second Street, Monroe, MI 48161.

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

Basis of Accounting

The Monroe County Employees Retirement System's financial statements are prepared using the accrual basis of accounting in accordance with Governmental Accounting Standards Board (GASB) Statement No. 25, "Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans" and Statement No. 26, "Financial Reporting for Postemployment Health Care Plan Administered by Defined Benefit Pension Plans." Plan contributions are recognized in the period in which the contributions are due. Employer contributions to the plan are recognized when due and the employer has made a formal commitment to provide the contribution. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Method Used to Value Investments

Plan investments are reported at fair value. Securities traded on a national or international exchange are valued at the last reported sales price. Investments for which market quotations are not readily available are valued at their fair values as determined by the portfolio manager under the direction of the Board.

Funding Policy

Plan employers (General County, Monroe County Library, Monroe County Road Commission, Monroe County Drain Commission, County Agency, and Monroe County Community Mental Health Authority) are required to make periodic contributions that are expressed as percentages of their annual covered payrolls. These contributions are determined as part of an actuarial valuation, using the entry age normal cost method, and are designed to accumulate sufficient assets to pay benefits when due. Normal cost is funded on a current basis. Unfunded and overfunded actuarial accrued liabilities are being amortized as a level percent of payroll over periods ranging from 7 to 15 years depending on plan employer. Significant actuarial assumptions used include (a) a 7.0 percent investment rate of return, (b) projected salary increases ranging from 5.0 percent to 12.0 percent per year, and (c) no cost of living adjustments other than 4.5 percent for certain Road Commission members. Both (a) and (b) include an inflation component of 4.0 percent. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility over five years.

Plan members may also be required to contribute up to 5.0 percent of their covered salary, depending on the bargaining unit. Employees of the Road Commission contribute 3.1 percent of their annual earnings. Employees of the Sheriff (consisting of deputies, command officers, jail and corrections officers) and Central Dispatch departments contribute 3.0 percent of the first \$7,800 in earnings and 5.0 percent of all earnings thereafter. All other General County employees, along with the employees of the Library System, Drain Commission, County Agency and Community Mental Health Authority, are not required to contribute.

The funding requirements for the Monroe County Employees Retirement Plan are established and may be amended by the Monroe County Employees Retirement System Board of Trustees.

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

Annual Pension Cost

For the year ended December 31, 2009, contributions, with the rate of annual covered payroll by class of employee, were made as follows (based on an actuarial valuation as of December 31, 2007):

Employer contributions:

General County:		
Central Dispatch	\$ 173,678	18.79%
Sheriff	1,872,274	17.58%
Other	2,056,613	13.26%
Road Commission	666,529	14.80%
County Agency	240,208	14.79%
County Library	228,027	5.44%
Community Mental Health	310,040	4.89%
	<u>\$ 5,547,369</u>	

Employee contributions:

General County:	
Central Dispatch	\$ 15,738
Sheriff	19,809
Road Commission	139,610
	<u>\$ 175,157</u>

The County's annual pension cost and net pension obligation for the current year are as follows:

Annual required contribution/retirement benefit cost	\$ 5,547,369
Contributions made	<u>5,547,369</u>
Increase (decrease) in net retirement benefit obligation	-
Net retirement benefit obligation, beginning of year	-
Net retirement benefit obligation, end of year	<u><u>\$ -</u></u>

The annual required contribution for the current year was determined as part of the December 31, 2007, actuarial valuation using the entry age normal cost method and is designed to accumulate sufficient assets to pay benefits when due.

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

Three-Year Trend Information

<u>Year Ended</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/2007	\$ 4,910,784	100%	\$ -
12/31/2008	5,391,367	100	-
12/31/2009	5,547,369	100	-

Funded Status and Funding Progress

The funded status of the System as of December 31, 2008, the date of the most recent actuarial valuation, is as follows:

Actuarial accrued liability (AAL)	(1)	\$ 199,860,437	
Actuarial value of assets	(2)	<u>184,967,843</u>	
Unfunded AAL (UAAL)	(3)	<u>\$ 14,892,594</u>	(1) - (2)
Funded ratio	(4)	<u>92.5%</u>	(2) / (1)
Covered payroll	(5)	<u>\$ 43,961,798</u>	
UAAL as % of covered payroll	(6)	<u>33.9%</u>	(2) / (5)

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment and mortality. Actuarially determined amounts are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, present multi-year trend information about whether the actuarial values of trust assets are increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. For purposes of the schedule of funding progress, the actuarial accrued liability value as shown is determined using the entry age actuarial cost method.

The accompanying schedule of employer contributions presents trend information about the amounts contributed to the System by the employer in comparison to the ARC (annual required contribution), an amount that is actuarially determined in accordance with the parameters of GASB Statement 25. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost for each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years.

NOTE J - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

Primary Government (including Drain Commission and County Agency)

Plan Description. The Monroe County Retiree Health Plan (the Plan) is a single-employer defined benefit healthcare plan administered by the Retiree Health Care Board (the Board). The Plan was adopted and established by the Monroe County Board of Commissioners. The Plan provides postemployment healthcare and life insurance benefits to eligible retirees of the primary government, Drain Commission and County Agency (collectively referred to as the “County” for purposes of this note), in accordance with the various labor contracts and personnel policies. Eligible retirees are those individuals who meet the requirements to receive retirement benefits pursuant to the Monroe County Employees Retirement System, except for employees hired on or after October 28, 2003, who receive no benefits under the Plan.

The Plan is reported as an other employee benefit trust fund in the accompanying financial statements. The Plan does not issue a separate or stand-alone report.

Basis of Accounting. The Plan’s financial statements are prepared using the accrual basis of accounting. Plan contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contribution. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

Method Used to Value Investments. Plan investments are reported at fair value. Securities traded on a national or international exchange are valued at the last reported sales price. Investments for which market quotations are not readily available are valued at their fair values as determined by the portfolio manager under the direction of the Board.

Plan Membership. Plan membership consisted of the following at December 31, 2008 (the date of the latest actuarial valuation):

Retirees and beneficiaries currently receiving benefits	408
Terminated employees entitled to but not yet receiving benefits	-
Active participants	546

Funding Policy. The contribution requirements of plan members and the County are established and may be amended by the County Board of Commissioners, subject to applicable labor contracts. Active plan members hired before January 1, 1996 are not required to contribute; those hired between January 1, 1996 and December 31, 1998 are required to contribute 1.5% of their covered payroll to the Plan; and those hired between January 1, 1999 and October 28, 2003 are required to contribute 3.0% of covered payroll. Additionally, plan members receiving healthcare benefits contribute on a sliding scale basis for spouse and dependent coverage, ranging from 0% to 50% of the monthly premium, based on years of service; plan members receiving benefits are not required to contribute towards their own individual coverage. Total contributions from active plan members and from plan members receiving benefits were \$471,390 or 10.5% of the total cost of benefits for 2009.

The County is required to contribute the *annual required contribution of the employer (ARC)*, an amount actuarially determined in accordance with the parameters of GASB Statement 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The current combined ARC is 30.7% of annual covered payroll.

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

Annual OPEB Cost and Net OPEB Obligation. For 2009, the components of the County's annual OPEB (other postemployment benefit) cost for the year, the amount actually contributed to the Plan, and changes in the County's net OPEB obligation to the Plan are as follows:

Annual required contribution	\$ 7,788,155
Interest on net OPEB obligation	22,444
Adjustment to annual required contribution	<u>(19,937)</u>
Annual OPEB cost (expense)	7,790,662
Contributions made	<u>(4,803,872)</u>
Increase in net OPEB obligation	2,986,790
Net OPEB obligation, beginning of year	<u>320,625</u>
Net OPEB obligation, end of year	<u><u>\$ 3,307,415</u></u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the last three years were as follows:

<u>Year Ended</u>	<u>Annual Required Contribution</u>	<u>Actual Contribution</u>	<u>Percentage of ARC Contributed</u>	<u>Net OPEB Obligation (Asset)</u>
12/31/07	\$ 6,124,074	\$ 5,178,953	84.6%	\$ (264,204)
12/31/08	7,946,073	7,362,214	92.7%	320,625
12/31/09	7,788,155	4,803,872	61.7%	3,307,415

Funded Status and Funding Progress. The funded status of the Plan as of December 31, 2008, the date of the latest actuarial valuation, was as follows:

Actuarial accrued liabilities (AAL)	\$ 87,155,864
Actuarial value of plan assets	<u>26,350,668</u>
Unfunded actuarial accrued liability (UAAL)	<u><u>\$ 60,805,196</u></u>
Funded ratio	30.2%
Covered payroll (active plan members)	\$ 26,551,067
UAAL as a percentage of covered payroll	229.0%

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. Significant methods and assumptions were as follows:

Actuarial valuation date	12/31/08
Actuarial cost method	Entry age
Amortization method	Level percent of payroll or level of dollar contributions depending on division; closed
Remaining amortization period	24 years; closed basis
Asset valuation method	5-year smoothing
Actuarial assumptions:	
Investment rate of return	7.0%
Projected salary increases	7.0%
Healthcare inflation rate	10.5% initially; 4.0% ultimately

A stand alone financial report has not been issued for the Monroe County Retiree Health Plan; accordingly, those financials are presented on the next page.

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

Statement of Plan Net Assets - December 31, 2009

Assets

Cash and cash equivalents	\$ 892,385
Investments at fair value:	
U.S. treasuries	676,661
U.S. agencies	1,989,027
Corporate bonds	4,058,972
Bond mutual fund	7,039,119
Domestic equities	8,567,784
Money market accounts	1,218,214
Contributions receivable	106,819
Total assets	<u>24,548,981</u>

Liabilities

Accounts payable	<u>-</u>
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Net assets held in trust for other postemployment benefits

\$ 24,548,981

Statement of Changes in Plan Net Assets Year Ended December 31, 2009

Additions

Investment income:	
Net appreciation in fair value of investments	\$ 2,292,975
Interest and dividends	681,950
Total investment gain	<u>2,974,925</u>
Less: investment management fees	<u>(159,683)</u>
Net gain from investing activities	<u>2,815,242</u>
Contributions:	
Employer	4,803,872
Employee	290,770
Retiree and other	180,620
Total contributions	<u>5,275,262</u>
Total additions	<u>8,090,504</u>

Deductions

Benefit payments	4,488,744
Refunds of contributions	39,297
Administrative expenses/premiums paid	45,785
Total deductions	<u>4,573,826</u>
Net additions to net assets held in trust	<u>3,516,678</u>

Net assets held in trust for other postemployment benefits

Beginning of year	21,032,303
End of year	<u><u>\$ 24,548,981</u></u>

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

Road Commission

Plan Description. The Road Commission provides retiree health and life insurance benefits to all full-time employees, in accordance with labor contracts and personnel policy. Currently, 77 retirees and/or surviving spouses are eligible for health and life insurance benefits. Participants are required to contribute 3.1 percent of their compensation to the plan. There are currently 95 active members contributing to the plan. This is a single employer plan administered by the Road Commission. The plan does not issue a separate stand-alone financial statement.

Funding Policy. The Road Commission has no obligation to make contributions in advance of when the insurance premiums are due for payment (in other words, this may be financed on a “pay-as-you-go” basis). However, as shown below, the Road Commission has made contributions to advance fund these benefits. Administrative costs of the plan are paid for by the Road Fund.

Funding progress. For the year ended December 31, 2009, the Road Commission has estimated the cost of providing retiree healthcare benefits through an actuarial valuation as of December 31, 2006. The valuation computes an annual required contribution, which represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The computed contribution and actual funding are summarized as follows:

Annual required contribution	\$ 1,886,762
Interest on net OPEB obligation	85,328
Annual OPEB cost	<u>1,972,090</u>
Amounts contributed:	
Payments of current premiums	1,079,977
Advance funding	<u>54,613</u>
Increase in net OPEB obligation	837,500
Net OPEB obligation, beginning of year	<u>1,706,554</u>
Net OPEB obligation, end of year	<u><u>\$ 2,544,054</u></u>

The annual OPEB costs, the percentage contributed to the plan, and the net OPEB obligation for fiscal years ended December 31, 2007, 2008, and 2009 were as follows:

	<u>2007</u>	<u>2008</u>	<u>2009</u>
Annual OPEB costs	\$ 1,700,000	\$ 1,853,789	\$ 1,972,090
Percentage contributed	53.42%	49.34%	42.47%
Net OPEB obligation	\$ 791,901	\$ 1,706,554	\$ 2,544,054

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

The current funding progress of the plan as of December 31, 2008 is as follows:

Actuarial accrued liabilities (AAL)	\$ 26,036,827
Actuarial value of plan assets	216,737
Unfunded actuarial accrued liability (UAAL)	<u>\$ 25,820,090</u>
Funded ratio	0.8%
Covered payroll (active plan members)	\$ 3,780,951
UAAL as a percentage of covered payroll	723%

Actuarial methods and assumptions. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funding status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the times of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actual methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the December 31, 2006 actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions included a 5.0% investment rate of return (net of administrative expenses), which is the expected long-term investment return on plan assets, and a payroll growth rate of 4.0%. Both rates include a 4.0% inflation assumption. The UAAL is being amortized as a level of percentage of projected payroll on an open basis, using a 30 year amortization period.

Community Mental Health Authority

Plan Description. The Authority's Retiree Health Plan (the "Plan") is a single-employer defined benefit healthcare plan administered by the Retiree Health Care Board (the Board). The Plan was established and may be amended by the Authority Board of Directors, subject to applicable collective bargaining agreements. Eligible retirees are those individuals who meet the requirements to receive retirement benefits pursuant to the Monroe County Employees Retirement System.

Basis of Accounting. The Plan's financial statements are prepared using the accrual basis of accounting. Plan contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contribution. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

Method Used to Value Investments. Plan investments are reported at fair value. Securities traded on national or international exchanges are valued at the last reported sales price. Investments that do not have established market values are reported at estimated fair values as determined by the custodian under the direction of the Authority Board of Directors with the assistance of a valuation service.

Funding Policy. The contribution requirements of plan members and the Authority are established and may be amended by the Authority Board of Directors, subject to applicable labor contracts. The Authority has no obligation to make contributions in advance of when the insurance premiums or benefits are due for payment; in other words, the Plan may be financed on a pay-as-you-go basis. Plan members are not required to contribute to the plan. For the year ended September 30, 2009, the Authority paid \$1,012,816 towards the cost of benefits and/or advance funding the Plan.

Funding Progress. For the year ended September 30, 2009, the Authority estimated the cost of providing retiree healthcare benefits through an actuarial valuation as of January 1, 2008. Such a valuation computes an *annual required contribution* (ARC) that represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The current ARC is 16.32% of annual covered payroll.

Annual OPEB Cost and Net OPEB Obligation. For the year ended September 30, 2009, the Authority's annual OPEB (other postemployment benefit) cost of \$1,012,816 was equal to the Authority's required and actual contributions. The Authority has no net OPEB obligations.

Funded Status and Funding Progress. The funded status of the Plan as of January 1, 2008, the date of the latest actuarial valuation, was as follows:

Actuarial accrued liabilities (AAL)	\$ 11,452,528
Actuarial value of plan assets	<u>1,066,251</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$ 10,386,277</u>
Funded ratio	9.3%
Covered payroll (active plan members)	\$ 6,205,980
UAAL as a percentage of covered payroll	167.4%

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

Actuarial Methods and Assumptions. Significant methods and assumptions were as follows:

Valuation date	January 1, 2008
Actuarial cost method	Entry age
Amortization method	Level percent of payroll
Remaining amortization period	30 years
Asset valuation method	5-year smoothing

Actuarial assumptions:

Investment rate of return	8.0%
Projected salary increases	4.0%
Healthcare cost trend rate	6.0% initially, 4.0% ultimately

Library System

Plan Description. The Monroe County Library System contributes to the Retiree Health Care Benefits Plan and Trust which was adopted on December 17, 2001. The Monroe County Library Retiree Health Care Benefits Plan and Trust (Plan and Trust) was established under the authority of the Public Employee Health Care Fund Investment Act, Public Act 149 of 1999. The assets of the Plan and Trust shall be held in trust for the exclusive purpose of providing healthcare and life insurance benefits to eligible retirees and their beneficiaries who are receiving retirement benefits from the Monroe County Employees Retirement System. The Plan and Trust is a single-employer defined benefit postemployment healthcare plan, which is presented as a fiduciary fund type in the Library System's stand-alone report.

Funding Policy and Annual OPEB Cost. Employees hired before October 21, 2002, are not required to contribute toward the cost of health insurance premiums. Employees hired after October 21, 2002, will earn 5% toward retiree health care premium coverage for each year of full time service with the Library. Also, an inflation cap was put in place for employees hired after October 21, 2002. Any employee hired after October 21, 2002, will be required to pay for health care premium increases in excess of 5% annually of the premium in effect at retirement. The required contribution changes each year as a result of the experience of the Plan and Trust. Contributions are calculated as a percentage of payroll. The Library's contribution rate for 2009 was 23.76%. The Library's contribution to the Plan and Trust for 2009 was \$654,094 to fund retiree health benefits as a result of an actuarial valuation as of December 31, 2007. The contributions were equal to the annual other postemployment benefit cost (100% of the annual required contribution). The Library drew \$380,895 from the Plan and Trust to pay the 2009 current year costs of the retiree health benefits.

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

Funded Status and Funding Progress. The funded status of the Plan and Trust as of the most recent actuarial valuation date is as follows:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as Percent of Covered Payroll ([b-a]/c)
12/31/2006	\$ 1,897,990	\$ 9,367,257	\$ 7,469,267	20.3%	\$ 2,407,192	310.3%
12/31/2007	2,173,748	9,540,966	7,367,218	22.8%	2,427,137	303.5%
12/31/2008	1,815,059	5,751,073	3,936,014	31.6%	2,625,130	149.9%

Actuarial Methods and Assumptions. Significant methods and assumptions were as follows:

Valuation date	December 31, 2008
Actuarial cost method	Entry age
Amortization method	Level percent of pay
Remaining amortization period	23 years
Asset valuation method	Market value
Actuarial assumptions:	
Investment rate of return	7.0%
Healthcare cost trend rate	9.0% initially, 4.0% ultimately

NOTE K - RISK MANAGEMENT

Monroe County and its component units are exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has self-insurance plans for workers' compensation, unemployment, dental care, health care, and disability coverage. Each participating fund of the County makes payments to the respective internal service fund equal to an established percentage of gross salaries for that fund. These payments are accounted for as other employee benefits in the paying fund and charges for services revenue in the receiving fund. The County has established liabilities for incurred but not reported claims (IBNR) in the worker's compensation, health care, dental care, unemployment, and long-term disability funds. Historical data was used as a basis for the development of the IBNR liabilities.

In 2009, there were no significant reductions in insurance coverage from prior year levels by major categories of risk. Also, there have been no settlements that exceeded insurance coverage during each of the past four fiscal years.

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

Worker's compensation self-insurance plan - The County has a self-insurance program for worker's compensation accounted for in a separate internal service fund. An independent third party administrator processes the daily claims and performs internal control and management duties. Currently, the County self-insures \$550,000 in liability for each occurrence and purchases excess insurance through various reinsurance companies, for up to \$5,000,000 per occurrence. The fund has net assets of \$631,151 at December 31, 2009. The changes in estimated claims liability are as follows:

	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>End of Year Liability</u>
2008	\$957,369	\$ (397,103)	\$ 162,166	\$398,100
2009	398,100	222,068	248,714	371,454

Health care self-insurance plan - The County offers health care options through two health maintenance organizations (HMOs), a preferred provider organization (PPO), or traditional coverage with Blue Cross Blue Shield. A separate internal service fund is used to account for health care self-insurance plan activities. The revenues for this fund's operation are charges to various funds and employee payroll withholdings. The fund has net assets of \$2,599,103 at December 31, 2009. The changes in the estimated claims liability are as follows:

	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>End of Year Liability</u>
2008	\$462,150	\$5,711,304	\$5,536,671	\$636,783
2009	636,783	5,606,113	5,381,274	861,622

Dental care self-insurance plan - The County has a self-insured plan for dental care coverage accounted for in a separate internal service fund. An independent administrator processes the daily claims and performs management duties. Benefits under the program are capped at \$800 per covered person annually. The revenues for this fund's operation are charges to various funds and payroll withholdings. The fund has net assets of \$280,719 at December 31, 2009. The changes in the estimated claims liability are as follows:

	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>End of Year Liability</u>
2008	\$ 34,693	\$414,267	\$405,162	\$ 43,798
2009	43,798	367,456	368,459	42,795

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

Unemployment self-insurance plan - The County is self-insured for unemployment and uses a separate internal service fund to account for unemployment claims. The revenues for this fund's operation are charges to various funds and payroll withholdings. The changes in the estimated claims liability are as follows:

	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>End of Year Liability</u>
2008	\$ 575	\$ 18,753	\$ 18,408	\$ 920
2009	920	38,156	31,796	7,280

Long-term disability plan - The County is self-insured for long term disability liabilities. A separate internal service fund is used to account for long-term disability claims. The revenues for this fund's operation are charges to various funds and payroll withholdings. An independent administrator is hired to process claims and to perform management duties. The changes in the estimated claims liability are as follows:

	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>End of Year Liability</u>
2008	\$ 8,461	\$203,287	\$202,438	\$ 9,310
2009	9,310	183,220	183,264	9,266

General liability self-insurance - The County is a voluntary member of the Michigan Municipal Risk Management Authority (MMRMA) established in January 1980, pursuant to laws of the State of Michigan which authorizes local units of government to exercise jointly any power, privilege or authority which each might exercise separately. The MMRMA administers a risk management fund providing Monroe County with loss protection for general and auto liability, and property and crime coverage. Under most circumstances the County's maximum loss per occurrence is limited as follows:

<u>Type of Risk</u>	<u>Maximum Retention Per Occurrence</u>
General and auto liability	\$250,000
Property and crime coverage	\$11,000 - \$1,000 deductible and 10% of next \$100,000
Flood and earthquake	\$1,000

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

The administration of the MMRMA is directed by a 10-member Board of Directors composed of municipal representatives elected by the membership. The Board established the general policy of the MMRMA that creates and publishes rules to be followed by the Executive Director and Board, and is empowered with the authority to impose sanctions or terminate membership. The County's Finance Department has been designated the representative to the MMRMA to be responsible for the execution of all loss control measures, to ensure the payment of all annual, supplementary or other payment requirements, to ensure the filing of all required lawsuits, claims, litigation, and reporting, and to act as a liaison between the County and MMRMA.

The MMRMA provides risk management, underwriting, reinsurance, litigation oversight and claim services with member contributions allocated to meet these obligations. The MMRMA has reserves to pay losses incurred by members that exceed individual retention levels and are not covered under reinsurance agreements. Losses incurred within the established limits are general obligations of the MMRMA.

After the County has paid the self-insured retention portion, the MMRMA and its reinsurers are responsible for paying losses, including damages, loss adjustment expense and defense costs, with the limits at \$15,000,000 per occurrence for liability coverage. For property losses, the MMRMA insures the County property at replacement value for any property rebuilt or repaired. If not replaced, the property is adjusted at actual cash value. If for any reason the Authority's resources available to pay losses are depleted, the payment of all unpaid losses of the County is the sole obligation of Monroe County.

The reinsurance agreements discussed above include provisions for minimum annual premiums. As of December 31, 2009 the Authority had met the minimum requirements.

The County uses a separate internal service fund to account for the activities of the retention fund held by MMRMA. At December 31, 2009, the fund has net assets of \$672,126.

	Beginning of Year <u>Liability</u>	Current Year Claims and Changes in <u>Estimates</u>	Claims <u>Payments</u>	End of Year <u>Liability</u>
2008	\$292,984	\$723,936	\$572,861	\$444,059
2009	444,059	(97,505)	154,742	191,812

Road Commission Component Unit

The Road Commission is exposed to various risks of loss related to property loss, torts, errors and omissions, employee injuries, as well as medical benefits provided to employees. The Road Commission has purchased commercial insurance for medical benefits claims and participates in the Michigan County Road Commission Self-Insurance Pool for claims relating to general liability, excess liability, auto liability, errors and omissions, and physical damage (equipment, building and contents). The Road Commission uses the Accident Fund of Michigan for workers' compensation insurance. Settled claims for the commercial insurance have not exceeded the amount of insurance coverage in any of the past four fiscal years.

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

The county road commissions in the State of Michigan established a trust fund, known as the Michigan County Road Commission Self-Insurance Pool (the "Pool") pursuant to the provisions of Act 138 of the Michigan Public Acts of 1982. The Pool provides for joint and cooperative action relative to members' financial and administrative resources for the purpose of providing risk management services along with property and liability protection. Membership is restricted to road commissions and related road commission activities within the State.

The Pool program operates as a common risk-sharing management program for road commissions in Michigan; member premiums are used to purchase excess insurance coverage and to pay member claims in excess of deductible amounts.

NOTE L - CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by those agencies, principally the state and federal governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

The County is the defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County' counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

NOTE M - PROPERTY TAXES

County property taxes are levied annually on July 1 (the lien date) to fund operations for the current year. The property taxes are due in full within nine months (prior to March 1), at which time uncollected taxes became delinquent.

The assessed value of real and personal property is established by the local units, accepted by the County and equalized under State statute at approximately 50% of the current estimated market value. In March 1994, Michigan voters approved Proposal A, which limits annual increases in assessed values to the lesser of 5% or the rate of inflation with assessed value reverting to 50% of true cash value when the property is sold. Property taxes are levied based on the *taxable value* of the property (as defined under Proposal A). Taxable value is determined by using such factors as equalized value, assessed value, and capped value, along with a value change multiplier.

The taxable value of real and personal property for the July 1, 2009 levy was \$6.15 billion. The general operating tax rate for this levy was at the maximum rate of 4.7952 mills, as adjusted by the Headlee Amendment to the State of Michigan Constitution. The County also had a voter approved tax of 0.5 mills for senior citizen services on the December 31, 2009 voter-approved levy.

COUNTY OF MONROE

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

By agreement with various taxing authorities, the County purchases at face value the real property taxes returned delinquent each March 1 and records a corresponding delinquent taxes receivable.

The Monroe County Library System was authorized by a special election to levy 1.0 mills. The Library's 2009 property taxes were levied on December 1, 2008 based on assessed valuations as of July 1, 2008. The taxable value for real and personal property for the year amounted to \$6.2 billion based on a percentage of the property's fair market value. Taxes levied December 1, 2009, totaling \$6,155,641 were recorded as taxes receivable and deferred revenue. At December 31, 2009, taxes receivable were \$6,155,641.

NOTE N – FUND BALANCE DEFICIT

The Friend of the Court special revenue fund had a deficit fund balance in the amount of \$174,530 as of December 31, 2009.

NOTE O – SUBSEQUENT EVENT

In February 2010, the County (through the Drain Commission component unit) issued \$1,400,000 of 2010 Drainage District Bonds (General Obligation Limited Tax Bonds).

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**REQUIRED
SUPPLEMENTARY
INFORMATION**

COUNTY OF MONROE
Employees' Retirement System
Required Supplementary Information

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Funded Ratio	Unfunded (Overfunded) AAL (UAAL)	Covered Payroll	UAAL as a Percentage of of Covered Payroll
12/31/99	\$ 132,836,297	\$ 97,650,685	136.0%	\$ (35,185,612)	\$ 31,064,894	-113.3%
12/31/00	143,765,352	105,824,598	135.9%	(37,940,754)	32,749,688	-115.9%
12/31/01	150,304,504	116,359,159	129.2%	(33,945,345)	35,250,392	-96.3%
12/31/02	148,404,995	125,652,447	118.1%	(22,752,548)	35,895,185	-63.4%
12/31/03	162,683,115	139,141,015	116.9%	(23,542,100)	37,862,618	-62.2%
12/31/04	162,725,639	150,510,011	108.1%	(12,215,628)	38,712,508	-31.6%
12/31/05	163,151,579	163,641,875	99.7%	490,296	41,047,874	1.2%
12/31/06	169,283,765	174,001,978	97.3%	4,718,213	41,821,305	11.3%
12/31/07	181,320,182	186,841,313	97.0%	5,521,131	43,152,156	12.8%
12/31/08	184,967,843	199,860,437	92.5%	14,892,594	43,961,798	33.9%

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ended	Annual Required Contribution	Percentage Contributed
12/31/00	\$ 197,395	100.00%
12/31/01	133,907	100.00%
12/31/02	41,744	100.00%
12/31/03	191,979	100.00%
12/31/04	1,411,037	100.00%
12/31/05	2,034,222	100.00%
12/31/06	3,170,195	100.00%
12/31/07	4,910,784	100.00%
12/31/08	5,391,367	100.00%
12/31/09	5,547,369	100.00%

COUNTY OF MONROE
Retiree Health Plan
Required Supplementary Information

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Funded Ratio	Unfunded AAL (UAAL)	Covered Payroll	UAAL as a Percentage of of Covered Payroll
12/31/05	\$ 12,404,997	\$ 80,736,245	15.4%	\$ 68,331,248	\$ 25,441,192	268.6%
12/31/06	17,080,952	87,109,351	19.6%	70,028,399	25,270,126	277.1%
12/31/07	21,413,565	90,534,928	23.7%	69,121,363	26,982,828	256.2%
12/31/08	26,350,668	87,155,864	30.2%	60,805,196	26,551,067	229.0%

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ended	Annual Required Contribution	Actual Contribution	Percentage Contributed	Net OPEB Obligation (Asset)
12/31/06	\$ 4,374,135	\$ 5,577,801	127.52%	\$ (1,203,666)
12/31/07	6,124,074	5,178,953	84.57%	(264,204)
12/31/08	7,946,073	7,362,214	92.65%	320,625
12/31/09	7,788,155	4,803,872	61.68%	3,307,415

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SUPPLEMENTARY INFORMATION

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

MAJOR GOVERNMENTAL FUNDS

General Fund

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

County Health Special Revenue Fund

The ***County Health Special Revenue Fund*** is used to account for revenue reserved for the purpose of providing health protection, maintenance, and improvement for the residents of Monroe County.

Revenue Sharing Special Revenue Fund

The ***Revenue Sharing Special Revenue Fund*** was permitted by Public Act 357 of 2004 which provides a funding mechanism to serve as a substitute to county revenue sharing payments. This substitute funding mechanism involves a gradual shift of county property tax millage from a winter tax levy to a summer tax levy and, additionally, required the establishment of a restricted fund.

Federal Prisoner Housing Fund

The ***Federal Prisoner Housing Fund*** is used to account for the activity of the second jail facility.

Senior Citizen Special Revenue Fund

The ***Senior Citizen Special Revenue Fund*** controls the special tax levy and general fund appropriation for services and special programs for seniors.

Capital Projects Fund

The ***Capital Projects Fund*** is used to account for the accumulation of resources for, and the payment of costs, for activity related to the acquisition and improvement of county property.

COUNTY OF MONROE, MICHIGAN
Schedule of Revenues and Other Sources - by Source
Budget and Actual
General Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Actual over (under) Final Budget
Taxes				
Current property taxes	\$ 30,674,940	\$ 29,517,531	\$ 28,263,985	\$ (1,253,546)
Delinquent personal property taxes	45,000	45,000	24,833	(20,167)
Industrial facilities tax	1,089,678	1,089,678	529,463	(560,215)
Trailer tax	38,000	38,000	32,009	(5,991)
Payments in lieu of taxes	18,000	18,000	68,395	50,395
Total taxes	31,865,618	30,708,209	28,918,685	(1,789,524)
Licenses and permits				
Pistol permits	12,000	12,000	37,376	25,376
Other	158,125	158,125	153,287	(4,838)
Total licenses and permits	170,125	170,125	190,663	20,538
Intergovernmental				
UASI homeland security equipment grant	-	241,078	241,078	-
Emergency management division grant	27,492	27,492	29,268	1,776
UASI homeland security grant	264,576	264,576	33,582	(230,994)
COPS secure our schools 06	-	2,079	2,079	-
Marine safety (Federal)	-	-	14,519	14,519
Justice department 2009-DJ-BX-0158	-	22,095	-	(22,095)
Welfare grant	6,000	6,000	2,588	(3,412)
Justice-Byrne-2009-SB-B9-2232	-	90,792	11,819	(78,973)
Buffer zone grant	115,265	115,265	115,265	-
CDBG grant - 2005-EDC-MBT	-	85,587	85,587	-
State Criminal Alien Assistance program - 07	6,996	5,457	-	(5,457)
State Criminal Alien Assistance program - 08	-	2,115	-	(2,115)
State Criminal Alien Assistance program - 09	-	2,798	2,798	-
Justice department 2007-DJ-BX 0209	21,844	21,844	2,561	(19,283)
Internet Crimes Against Children grant	7,500	9,554	-	(9,554)
Marine Northern Border Initiative	-	10,000	4,551	(5,449)
Intersection enforcement	80,663	115,459	104,391	(11,068)
Probate court judges salaries	285,000	285,000	365,046	80,046
Circuit court judges salaries	185,000	185,000	102,992	(82,008)
District court judges salaries	140,000	140,000	102,879	(37,121)
Crime victim/witness grant	113,700	113,700	113,700	-
Assistant prosecutor	30,000	30,000	40,908	10,908

COUNTY OF MONROE, MICHIGAN
Schedule of Revenues and Other Sources - by Source
Budget and Actual
General Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Actual over (under) Final Budget
Intergovernmental (concluded)				
Family court - juvenile officer	\$ 78,300	\$ 78,300	\$ 78,389	\$ 89
District court caseload assistance	43,000	43,000	44,969	1,969
District court drug caseload assistance	2,250	2,250	3,526	1,276
Circuit court drug caseload assistance	500	500	-	(500)
State court equity fund	890,000	890,000	777,331	(112,669)
Remonumentation	47,332	47,332	47,332	-
Marine safety (State)	15,000	15,000	-	(15,000)
Critical Infrastructure	282,387	282,387	251,892	(30,495)
Other state grants	10,000	10,000	28,087	18,087
IDEP grant	-	-	7,687	7,687
MMRMA Risk Avoidance Program	22,500	22,500	22,500	-
Secondary road patrol	211,426	182,203	165,295	(16,908)
Justice training program	116,376	116,376	29,925	(86,451)
Community services grant	190,550	190,550	178,891	(11,659)
Community corrections grant	-	-	83,564	83,564
Cigarette tax	19,630	19,630	11,103	(8,527)
Liquor licenses	13,000	13,000	11,197	(1,803)
Total intergovernmental	3,226,287	3,688,919	3,117,299	(571,620)
Contributions from local units				
	2,156,555	2,158,634	2,369,180	210,546
Charges for services				
Attorney fee reimbursement	240,000	240,000	285,025	45,025
Circuit court costs	100,000	100,000	89,822	(10,178)
District court costs	1,700,000	1,600,000	1,473,163	(126,837)
District court services	703,000	703,000	769,853	66,853
Probate court services	58,650	58,650	58,203	(447)
Family court services	17,450	17,450	31,741	14,291
District court - day reporting fees	90,000	90,000	90,229	229
Treasurer services	8,110	8,110	10,967	2,857
Clerk services	201,900	201,900	204,002	2,102
Register of deeds services	765,000	665,000	631,747	(33,253)
Equalization services	56,250	56,250	36,261	(19,989)
Elections	30,000	30,000	15,298	(14,702)
Planning department services	11,500	11,500	16,065	4,565
Sheriff services	217,000	217,000	338,552	121,552

COUNTY OF MONROE, MICHIGAN
Schedule of Revenues and Other Sources - by Source
Budget and Actual
General Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Actual over (under) Final Budget
Charges for services (concluded)				
Sheriff contract special services	\$ 39,142	\$ 39,142	\$ 73,448	\$ 34,306
Jail	599,433	599,433	285,843	(313,590)
Emergency management	-	-	-	-
Animal Control	23,000	23,000	22,252	(748)
Medical examiner fees	8,000	8,000	10,845	2,845
Parks and recreation	7,000	7,000	3,637	(3,363)
Historical commission	3,500	3,500	4,467	967
County extension services	2,000	2,000	2,160	160
Fees and permits - soil erosion	186,025	136,025	54,473	(81,552)
Total charges for services	5,066,960	4,816,960	4,508,053	(308,907)
Fines and forfeits				
Ordinance fines and costs	553,000	504,435	434,189	(70,246)
Bond forfeitures	65,000	65,000	57,873	(7,127)
Forfeitures - other	10,000	10,000	15,300	5,300
Total fines and forfeitures	628,000	579,435	507,362	(72,073)
Interest and rents				
Interest on deposits	715,000	375,000	188,958	(186,042)
Rental income	45,000	45,000	48,721	3,721
Total interest and rents	760,000	420,000	237,679	(182,321)
Other revenues				
Contributions from private sources	75,784	75,784	78,652	2,868
Finance department revenue	64,400	64,400	74,030	9,630
General reimbursements	452,700	467,739	467,949	210
Gain on sale of capital assets	2,000	2,000	1,486	(514)
Rebates - food services	5,500	5,500	4,323	(1,177)
Retirement board reimbursements	40,290	43,790	44,199	409
Indirect costs reimbursements	1,340,493	1,350,993	1,448,510	97,517
Other	20,997	24,277	56,157	31,880
Total other revenues	2,002,164	2,034,483	2,175,306	140,823
Other financing sources - transfers in	5,680,994	5,732,228	5,724,309	(7,919)
Total revenues and other financing sources	\$ 51,556,703	\$ 50,308,993	\$ 47,748,536	\$ (2,560,457)

COUNTY OF MONROE, MICHIGAN
Schedule of Expenditures and Other Uses - by Activity
Budget and Actual
General Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Actual over (under) Final Budget
General Government				
Board of Commissioners				
Salaries and wages	\$ 184,919	\$ 184,919	\$ 185,709	\$ 790
Employee benefits	101,465	90,046	91,206	1,160
Services and supplies	73,172	75,937	69,174	(6,763)
	<u>359,556</u>	<u>350,902</u>	<u>346,089</u>	<u>(4,813)</u>
Circuit Court				
Salaries and wages	296,317	281,124	312,536	31,412
Employee benefits	152,854	117,277	124,120	6,843
Services and supplies	526,709	627,709	627,257	(452)
	<u>975,880</u>	<u>1,026,110</u>	<u>1,063,913</u>	<u>37,803</u>
District Court				
Salaries and wages	1,466,595	1,434,573	1,431,216	(3,357)
Employee benefits	941,114	806,098	782,768	(23,330)
Services and supplies	418,654	418,654	417,646	(1,008)
	<u>2,826,363</u>	<u>2,659,325</u>	<u>2,631,630</u>	<u>(27,695)</u>
District Court Probation				
Salaries and wages	409,195	394,908	384,138	(10,770)
Employee benefits	299,861	246,110	252,294	6,184
Services and supplies	24,800	24,516	21,004	(3,512)
	<u>733,856</u>	<u>665,534</u>	<u>657,436</u>	<u>(8,098)</u>
District Court Probation - Day Reporting				
Salaries and wages	52,199	52,199	51,264	(935)
Employee benefits	37,329	32,652	33,797	1,145
Services and supplies	3,164	3,164	2,939	(225)
	<u>92,692</u>	<u>88,015</u>	<u>88,000</u>	<u>(15)</u>
Probate Court				
Salaries and wages	403,070	403,070	402,564	(506)
Employee benefits	209,457	180,674	171,329	(9,345)
Services and supplies	100,998	100,998	83,360	(17,638)
	<u>713,525</u>	<u>684,742</u>	<u>657,253</u>	<u>(27,489)</u>

**COUNTY OF MONROE, MICHIGAN
Schedule of Expenditures and Other Uses - by Activity
Budget and Actual
General Fund
For the Year Ended December 31, 2009**

	Original Budget	Final Budget	Actual	Actual over (under) Final Budget
General Government (continued)				
County Guardian				
Services and supplies	\$ 72,800	\$ 72,800	\$ 66,737	\$ (6,063)
Adult Probation				
Services and supplies	21,725	21,771	13,633	(8,138)
Family Court				
Salaries and wages	793,392	789,593	756,591	(33,002)
Employee benefits	420,664	363,023	357,369	(5,654)
Services and supplies	331,208	331,658	273,866	(57,792)
	1,545,264	1,484,274	1,387,826	(96,448)
Family Court - Probation Officer				
Salaries and wages	391,435	387,662	393,169	5,507
Employee benefits	246,647	201,503	210,990	9,487
Services and supplies	22,769	22,769	20,363	(2,406)
	660,851	611,934	624,522	12,588
District Court Pretrial Services				
Salaries and wages	110,049	112,215	109,808	(2,407)
Employee benefits	64,047	54,115	59,903	5,788
Services and supplies	4,856	4,856	4,351	(505)
	178,952	171,186	174,062	2,876
Jail Alternative Work Services				
Salaries and wages	36,294	36,294	35,794	(500)
Employee benefits	14,920	12,539	12,232	(307)
Services and supplies	2,606	2,890	2,830	(60)
	53,820	51,723	50,856	(867)

**COUNTY OF MONROE, MICHIGAN
Schedule of Expenditures and Other Uses - by Activity
Budget and Actual
General Fund
For the Year Ended December 31, 2009**

	Original Budget	Final Budget	Actual	Actual over (under) Final Budget
General Government (continued)				
Administrator				
Salaries and wages	\$ 123,999	\$ 103,999	\$ 98,432	\$ (5,567)
Employee benefits	52,530	43,065	28,764	(14,301)
Services and supplies	9,834	9,834	5,481	(4,353)
	<u>186,363</u>	<u>156,898</u>	<u>132,677</u>	<u>(24,221)</u>
Elections				
Services and supplies	46,250	46,250	24,714	(21,536)
Finance Department				
Salaries and wages	284,112	238,498	206,149	(32,349)
Employee benefits	131,443	91,524	82,918	(8,606)
Services and supplies	87,450	87,480	52,943	(34,537)
	<u>503,005</u>	<u>417,502</u>	<u>342,010</u>	<u>(75,492)</u>
Clerk				
Salaries and wages	669,863	677,863	667,255	(10,608)
Employee benefits	409,578	355,457	345,645	(9,812)
Services and supplies	94,631	105,265	101,885	(3,380)
	<u>1,174,072</u>	<u>1,138,585</u>	<u>1,114,785</u>	<u>(23,800)</u>
Equalization				
Salaries and wages	264,826	180,391	222,941	42,550
Employee benefits	168,046	119,240	97,679	(21,561)
Services and supplies	76,569	133,569	60,735	(72,834)
	<u>509,441</u>	<u>433,200</u>	<u>381,355</u>	<u>(51,845)</u>
Register of Deeds				
Salaries and wages	136,710	136,710	144,578	7,868
Employee benefits	96,251	86,225	92,030	5,805
Services and supplies	58,924	58,924	25,144	(33,780)
	<u>291,885</u>	<u>281,859</u>	<u>261,752</u>	<u>(20,107)</u>
Human Resources				
Salaries and wages	119,853	119,853	116,764	(3,089)
Employee benefits	50,064	46,156	61,983	15,827
Services and supplies	39,610	39,610	33,506	(6,104)
	<u>209,527</u>	<u>205,619</u>	<u>212,253</u>	<u>6,634</u>

**COUNTY OF MONROE, MICHIGAN
Schedule of Expenditures and Other Uses - by Activity
Budget and Actual
General Fund
For the Year Ended December 31, 2009**

	Original Budget	Final Budget	Actual	Actual over (under) Final Budget
General Government (continued)				
Prosecuting Attorney				
Salaries and wages	\$ 1,110,944	\$ 1,121,444	\$ 1,118,952	\$ (2,492)
Employee benefits	606,792	528,456	559,750	31,294
Services and supplies	110,193	99,693	87,586	(12,107)
	1,827,929	1,749,593	1,766,288	16,695
Crime Victims Services				
Salaries and wages	76,198	76,198	76,999	801
Employee benefits	64,134	64,134	66,178	2,044
Services and supplies	1,882	1,882	1,901	19
	142,214	142,214	145,078	2,864
Drug Prosecution Grant				
Salaries and wages	87,688	87,688	88,610	922
Employee benefits	37,952	31,038	45,913	14,875
Services and supplies	2,266	2,266	2,260	(6)
	127,906	120,992	136,783	15,791
Retirement Board				
Salaries and wages	21,675	27,775	27,126	(649)
Employee benefits	18,353	18,753	19,103	350
Services and supplies	826	826	726	(100)
	40,854	47,354	46,955	(399)
Remonumentation				
Salaries and wages	3,766	3,766	4,159	393
Employee benefits	392	392	387	(5)
Services and supplies	43,174	43,174	42,786	(388)
	47,332	47,332	47,332	-
Treasurer				
Salaries and wages	275,064	286,983	278,747	(8,236)
Employee benefits	178,880	167,788	162,413	(5,375)
Services and supplies	51,009	51,600	46,538	(5,062)
	504,953	506,371	487,698	(18,673)
Cooperative Extension Services				
Salaries and wages	218,572	217,510	202,652	(14,858)
Employee benefits	142,035	124,744	126,143	1,399
Services and supplies	117,367	118,660	113,993	(4,667)
	477,974	460,914	442,788	(18,126)

**COUNTY OF MONROE, MICHIGAN
Schedule of Expenditures and Other Uses - by Activity
Budget and Actual
General Fund
For the Year Ended December 31, 2009**

	Original Budget	Final Budget	Actual	Actual over (under) Final Budget
General Government (continued)				
Information Services				
Salaries and wages	\$ 466,065	\$ 466,065	\$ 444,311	\$ (21,754)
Employee benefits	259,587	226,364	218,043	(8,321)
Services and supplies	84,780	84,780	73,316	(11,464)
	810,432	777,209	735,670	(41,539)
Purchasing and Property Maintenance				
Salaries and wages	569,632	540,513	524,679	(15,834)
Employee benefits	355,202	301,628	304,679	3,051
Services and supplies	536,505	539,518	522,735	(16,783)
	1,461,339	1,381,659	1,352,093	(29,566)
I.C.E. Operations				
Services and supplies	60,600	60,600	50,694	(9,906)
Courthouse Security				
Services and supplies	95,000	101,045	98,003	(3,042)
Drain Commission				
Salaries and wages	223,595	203,243	235,739	32,496
Employee benefits	85,624	64,952	67,336	2,384
Services and supplies	75,169	67,713	60,639	(7,074)
	384,388	335,908	363,714	27,806
IDEP Grant Program				
Salaries and wages	-	-	7,190	7,190
Employee benefits	-	-	709	709
	-	-	7,899	7,899
Parks Maintenance				
Salaries and wages	95,432	79,465	89,828	10,363
Employee benefits	52,536	30,682	35,345	4,663
Services and supplies	69,562	102,147	86,727	(15,420)
	217,530	212,294	211,900	(394)
Soil Erosion				
Salaries and wages	69,805	69,805	59,811	(9,994)
Employee benefits	44,650	39,148	39,906	758
Services and supplies	14,174	14,174	7,618	(6,556)
	128,629	123,127	107,335	(15,792)

**COUNTY OF MONROE, MICHIGAN
Schedule of Expenditures and Other Uses - by Activity
Budget and Actual
General Fund
For the Year Ended December 31, 2009**

	Original Budget	Final Budget	Actual	Actual over (under) Final Budget
General Government (concluded)				
General County Expense				
Services and supplies	\$ 414,138	\$ 534,844	\$ 517,569	\$ (17,275)
Building Authority				
Services and supplies	385	385	30	(355)
Total General Government	17,897,430	17,170,070	16,749,332	(420,738)
Public Safety				
Sheriff - Administrator and Road Patrol				
Salaries and wages	643,737	647,104	683,265	36,161
Employee benefits	410,013	342,281	342,088	(193)
Services and supplies	658,239	673,581	633,649	(39,932)
	1,711,989	1,662,966	1,659,002	(3,964)
Detectives Bureau				
Salaries and wages	443,370	385,870	443,458	57,588
Employee benefits	306,138	227,759	252,639	24,880
Services and supplies	10,623	10,623	10,623	-
	760,131	624,252	706,720	82,468
O.M.N.I. Services				
Salaries and wages	179,401	179,401	157,926	(21,475)
Employee benefits	133,911	123,126	115,340	(7,786)
Services and supplies	4,256	4,256	4,256	-
	317,568	306,783	277,522	(29,261)
Road Patrol				
Salaries and wages	3,089,849	3,064,452	3,033,098	(31,354)
Employee benefits	1,992,804	1,705,436	1,748,028	42,592
Services and supplies	72,888	72,888	71,888	(1,000)
	5,155,541	4,842,776	4,853,014	10,238
Sheriff Records				
Salaries and wages	288,284	249,518	243,432	(6,086)
Employee benefits	214,388	148,922	153,406	4,484
Services and supplies	6,894	6,894	6,894	-
	509,566	405,334	403,732	(1,602)

**COUNTY OF MONROE, MICHIGAN
Schedule of Expenditures and Other Uses - by Activity
Budget and Actual
General Fund
For the Year Ended December 31, 2009**

	Original Budget	Final Budget	Actual	Actual over (under) Final Budget
Public Safety (continued)				
Youth Services				
Salaries and wages	\$ 197,992	\$ 197,992	\$ 218,490	\$ 20,498
Employee benefits	145,719	134,934	152,022	17,088
Services and supplies	4,604	4,604	4,604	-
	<u>348,315</u>	<u>337,530</u>	<u>375,116</u>	<u>37,586</u>
Contractual-Local Units				
Salaries and wages	1,308,257	1,308,257	1,323,704	15,447
Employee benefits	972,675	972,675	998,923	26,248
Services and supplies	46,270	46,270	42,525	(3,745)
	<u>2,327,202</u>	<u>2,327,202</u>	<u>2,365,152</u>	<u>37,950</u>
Contractual-Schools				
Salaries and wages	433,517	433,517	385,924	(47,593)
Employee benefits	326,931	326,931	289,428	(37,503)
Services and supplies	11,550	11,550	10,550	(1,000)
	<u>771,998</u>	<u>771,998</u>	<u>685,902</u>	<u>(86,096)</u>
COPS Secure our Schools 06				
Services and supplies	-	4,158	4,158	-
State Criminal Alien Assistance Programs				
Services and supplies	11,236	14,610	616	(13,994)
Justice Department Grant 2009-DJ-BX-0158				
Services and supplies	-	22,095	-	(22,095)
Justice Department Grant 2007-DJ-BX-0209				
Salaries and wages	14,117	14,117	1,667	(12,450)
Employee benefits	7,347	7,347	914	(6,433)
Services and supplies	345	345	345	-
	<u>21,809</u>	<u>21,809</u>	<u>2,926</u>	<u>(18,883)</u>
Drug Enforcement				
Salaries and wages	81,163	81,163	84,139	2,976
Employee benefits	54,048	54,048	64,118	10,070
Services and supplies	1,931	1,931	1,931	-
	<u>137,142</u>	<u>137,142</u>	<u>150,188</u>	<u>13,046</u>

COUNTY OF MONROE, MICHIGAN
Schedule of Expenditures and Other Uses - by Activity
Budget and Actual
General Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Actual over (under) Final Budget
Public Safety (continued)				
Internet Crimes Against Children				
Services and supplies	\$ 7,500	\$ 9,554	\$ 6,525	\$ (3,029)
Secondary Road Patrol				
Salaries and wages	233,728	193,538	253,212	59,674
Employee benefits	191,224	171,324	192,907	21,583
Services and supplies	5,747	35,314	31,775	(3,539)
	430,699	400,176	477,894	77,718
Special Contractual				
Salaries and wages	25,000	25,000	43,107	18,107
Employee benefits	13,142	13,142	24,070	10,928
Services and supplies	618	618	618	-
	38,760	38,760	67,795	29,035
Justice Training				
Services and supplies	58,188	58,188	52,232	(5,956)
Intersection Enforcement				
Salaries and wages	52,910	64,882	58,309	(6,573)
Employee benefits	27,622	35,496	31,918	(3,578)
Services and supplies	-	14,950	14,163	(787)
	80,532	115,328	104,390	(10,938)

**COUNTY OF MONROE, MICHIGAN
Schedule of Expenditures and Other Uses - by Activity
Budget and Actual
General Fund
For the Year Ended December 31, 2009**

	Original Budget	Final Budget	Actual	Actual over (under) Final Budget
Public Safety (continued)				
Marine Safety				
Salaries and wages	\$ 25,000	\$ 31,000	\$ 29,958	\$ (1,042)
Employee benefits	12,519	12,519	8,752	(3,767)
Services and supplies	20,018	14,018	9,742	(4,276)
	<u>57,537</u>	<u>57,537</u>	<u>48,452</u>	<u>(9,085)</u>
Marine Northern Border Initiative				
Services and supplies	-	10,000	4,868	(5,132)
Corrections - Jail				
Salaries and wages	2,421,936	2,425,936	2,316,992	(108,944)
Employee benefits	1,723,780	1,517,878	1,515,943	(1,935)
Services and supplies	1,338,676	1,318,192	1,071,646	(246,546)
	<u>5,484,392</u>	<u>5,262,006</u>	<u>4,904,581</u>	<u>(357,425)</u>
Corrections - Medical Services				
Salaries and wages	98,506	98,506	101,249	2,743
Employee benefits	52,048	52,048	65,471	13,423
Services and supplies	82,433	82,433	82,025	(408)
	<u>232,987</u>	<u>232,987</u>	<u>248,745</u>	<u>15,758</u>
Community Work Services Program				
Salaries and wages	48,497	48,497	48,989	492
Employee benefits	27,888	27,888	28,254	366
Services and supplies	181,830	181,893	170,230	(11,663)
	<u>258,215</u>	<u>258,278</u>	<u>247,473</u>	<u>(10,805)</u>
Emergency Management				
Salaries and wages	137,649	134,449	120,210	(14,239)
Employee benefits	88,504	84,004	66,051	(17,953)
Services and supplies	99,945	107,645	103,512	(4,133)
	<u>326,098</u>	<u>326,098</u>	<u>289,773</u>	<u>(36,325)</u>
SDPEG Equipment Grant				
Services and supplies	-	1,408	1,408	-
UASI homeland security grant				
Salaries and wages	74,056	74,056	3,430	(70,626)
Employee benefits	27,704	27,704	3,013	(24,691)
Services and supplies	108,000	108,000	27,199	(80,801)
	<u>209,760</u>	<u>209,760</u>	<u>33,642</u>	<u>(176,118)</u>

**COUNTY OF MONROE, MICHIGAN
Schedule of Expenditures and Other Uses - by Activity
Budget and Actual
General Fund
For the Year Ended December 31, 2009**

	Original Budget	Final Budget	Actual	Actual over (under) Final Budget
Public Safety (concluded)				
Animal Control				
Salaries and wages	\$ 195,540	\$ 195,540	\$ 192,927	\$ (2,613)
Employee benefits	110,308	100,924	108,089	7,165
Services and supplies	126,162	127,597	102,463	(25,134)
	432,010	424,061	403,479	(20,582)
 Justice-Byrne-2009-SB-B9-2232				
Salaries and wages	-	31,554	-	(31,554)
Employee benefits	-	17,186	-	(17,186)
Services and supplies	-	17,124	11,819	(5,305)
	-	65,864	11,819	(54,045)
 Buffer Zone Program				
Services and supplies	20,222	37,561	37,561	-
 Total Public Safety	19,709,397	18,986,221	18,424,685	(490,701)
 Public Works				
Drains at Large				
Services and supplies	36,070	36,070	36,070	-
 Health and Welfare				
Medical Examiner				
Salaries and wages	51,925	51,925	47,210	(4,715)
Employee benefits	16,937	16,937	12,742	(4,195)
Services and supplies	111,771	111,771	105,889	(5,882)
	180,633	180,633	165,841	(14,792)

**COUNTY OF MONROE, MICHIGAN
Schedule of Expenditures and Other Uses - by Activity
Budget and Actual
General Fund
For the Year Ended December 31, 2009**

	Original Budget	Final Budget	Actual	Actual over (under) Final Budget
Health and Welfare (concluded)				
Commission on Aging				
Salaries and wages	\$ 120,657	\$ 120,657	\$ 118,356	\$ (2,301)
Employee benefits	81,436	81,436	82,793	1,357
Services and supplies	130,330	130,975	124,001	(6,974)
	332,423	333,068	325,150	(7,918)
 Veterans' Burial				
Services and supplies	32,500	32,500	32,290	(210)
 Veterans' Bureau				
Salaries and wages	45,815	45,815	40,296	(5,519)
Employee benefits	31,392	27,550	19,572	(7,978)
Services and supplies	8,992	8,992	6,469	(2,523)
	86,199	82,357	66,337	(16,020)
 Soldier's and Sailors Relief				
Services and supplies	3,775	7,275	7,209	(66)
 River Raisin Watershed				
Services and supplies	7,662	7,662	-	(7,662)
 Soil Conservation District				
Services and supplies	34,000	34,000	34,000	-
 Area Wide Water Quality Board				
Services and supplies	7,000	7,000	7,055	55
 Industrial Development Corporation				
Services and supplies	61,000	61,000	61,000	-
 Monroe County Opportunity Program				
Services and supplies	32,000	32,000	32,000	-
 Head Start				
Services and supplies	30,000	30,000	30,000	-
 Mental Health Facility				
Services and supplies	997,803	997,803	997,803	-
 Total Health and Welfare	1,804,995	1,805,298	1,758,685	(46,613)

**COUNTY OF MONROE, MICHIGAN
Schedule of Expenditures and Other Uses - by Activity
Budget and Actual
General Fund
For the Year Ended December 31, 2009**

	Original Budget	Final Budget	Actual	Actual over (under) Final Budget
Community and Economic Development				
Economic Development - Dundee				
Services and supplies	\$ 126,742	\$ 126,742	\$ 248,989	\$ 122,247
Planning				
Salaries and wages	336,642	321,984	297,935	(24,049)
Employee benefits	208,618	163,955	169,949	5,994
Services and supplies	62,679	62,679	51,382	(11,297)
	607,939	548,618	519,266	(29,352)
Plat Board				
Services and supplies	500	500	181	(319)
State Boundary Commission				
Services and supplies	300	300	-	(300)
Economic Development				
Services and supplies	34,000	34,000	34,000	-
MDEC - Food System Economic Partnership				
Services and supplies	15,000	15,000	15,000	-
CDBG grant - 2005-EDC-MBT				
Services and supplies	-	85,588	85,588	-
Total Community and Economic Development	784,481	810,748	903,024	92,276
Recreation and Cultural				
Historical Commission				
Salaries and wages	264,673	245,275	225,586	(19,689)
Employee benefits	105,294	84,858	94,054	9,196
Services and supplies	68,938	68,938	57,241	(11,697)
	438,905	399,071	376,881	(22,190)
Community Center				
Services and supplies	34,000	34,000	34,000	-
S.E. Michigan Council of Governments				
Services and supplies	60,000	60,000	47,279	(12,721)
Monroe County Fair Association				
Services and supplies	15,000	15,000	4,206	(10,794)
Toledo Met Area Council of Governments				
Services and supplies	9,500	9,500	10,307	807

COUNTY OF MONROE, MICHIGAN
Schedule of Expenditures and Other Uses - by Activity
Budget and Actual
General Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Actual over (under) Final Budget
Recreation and Cultural (concluded)				
Michigan Week				
Services and supplies	\$ 500	\$ 500	\$ 500	\$ -
Total Recreation and Cultural	557,905	518,071	473,173	(44,898)
Other Expenditures				
Insurance, Bonds and Fringes				
Services and supplies	84,300	84,300	101,312	17,012
Contingencies				
Services and supplies	(1,110,400)	-	-	-
Total Other Expenditures	(1,026,100)	84,300	101,312	17,012
Capital Outlay	654,930	962,455	768,842	(193,613)
Total Expenditures	40,419,108	40,373,233	39,215,123	(1,087,275)
Other Uses - Transfers out				
Health Department	1,671,487	1,649,967	1,649,967	-
Ambulance Authority	5,000	5,000	3,750	(1,250)
Friend of the Court	650,591	771,822	771,822	-
Computer Capital Outlay	500,000	500,000	500,000	-
New Jail	2,040,969	2,003,087	2,003,087	-
Central Dispatch	1,697,584	1,388,967	1,288,967	(100,000)
Social Services	44,484	44,484	44,484	-
Social Services Infirmary	608,340	554,732	554,732	-
Child Care	2,528,093	2,458,842	2,458,842	-
Radio Equipment	281,350	281,350	279,147	(2,203)
Building Authority Debt	551,170	551,170	551,170	-
911/Emergency Operations Center Construction	100,000	100,000	100,000	-
Parks Construction	30,000	30,000	22,500	(7,500)
Capital Improvement	350,000.00	277,000	202,000	(75,000)
Drain Enterprise	-	7,471	-	(7,471)
Imaging	82,767	82,767	82,767	-
Total Other Uses - Transfers Out	11,141,835	10,706,659	10,513,235	(193,424)
Total Expenditures and Transfers Out	\$ 51,560,943	\$ 51,079,892	\$ 49,728,358	\$ (1,280,699)

COUNTY OF MONROE, MICHIGAN
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
County Health Special Revenue Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Actual over (under) Final Budget
Revenues				
Licenses and permits	\$ 393,000	\$ 393,000	\$ 340,796	\$ (52,204)
Intergovernmental revenue	2,433,861	2,789,169	2,714,295	(74,874)
Charges for services	1,219,500	1,231,769	1,055,612	(176,157)
Other revenue	142,579	171,848	186,447	14,599
Total revenues	4,188,940	4,585,786	4,297,150	(288,636)
Expenditures				
Current				
Health and welfare:				
Salaries and wages	2,247,300	2,438,197	2,267,038	(171,159)
Employee benefits	1,169,800	1,186,820	1,151,871	(34,949)
Services and supplies	3,094,942	3,248,281	2,383,204	(865,077)
Capital outlay	24,600	24,600	-	(24,600)
Total expenditures	6,536,642	6,897,898	5,802,113	(1,095,785)
Revenues over (under) expenditures	(2,347,702)	(2,312,112)	(1,504,963)	807,149
Other financing sources				
Transfers in	1,671,487	1,649,967	1,649,967	-
Net change in fund balance	(676,215)	(662,145)	145,004	807,149
Fund balance, beginning of year	1,881,069	1,881,069	1,881,069	-
Fund balance, end of year	\$ 1,204,854	\$ 1,218,924	\$ 2,026,073	\$ 807,149

COUNTY OF MONROE, MICHIGAN
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Federal Prisoner Housing Special Revenue Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Intergovernmental revenues	\$ 1,909,980	\$ 1,909,980	\$ 1,884,344	\$ (25,636)
Charges for services	300,000	300,000	212,317	(87,683)
Interest and rents	-	-	877	877
Other revenues	3,500	3,500	6,312	2,812
Total revenues	2,213,480	2,213,480	2,103,850	(109,630)
Expenditures				
Current				
Public safety:				
Salaries and wages	1,909,661	1,893,355	1,809,293	(84,062)
Employee benefits	1,457,119	1,434,643	1,418,022	(16,621)
Services and supplies	887,669	891,661	798,131	(93,530)
Total expenditures	4,254,449	4,219,659	4,025,446	(194,213)
Revenues over (under) expenditures	(2,040,969)	(2,006,179)	(1,921,596)	84,583
Other financing sources				
Transfers in	2,040,969	2,003,087	2,003,087	-
Net changes in fund balances	-	(3,092)	81,491	84,583
Fund balances, beginning of year	5,568	5,568	5,568	-
Fund balances, end of year	\$ 5,568	\$ 2,476	\$ 87,059	\$ 84,583

COUNTY OF MONROE, MICHIGAN
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2009

	Special Revenue	Debt Service	Totals
<u>ASSETS</u>			
Assets			
Cash and cash equivalents	\$ 791,202	\$ 638,172	\$ 1,429,374
Investments	3,568,502	-	3,568,502
Accounts receivable	43,745	-	43,745
Due from other governments	874,562	-	874,562
Due from other funds	2,020,300	-	2,020,300
Prepaid items	17,570	-	17,570
Advances to other funds	132,051	-	132,051
<u>TOTAL ASSETS</u>	<u>\$ 7,447,932</u>	<u>\$ 638,172</u>	<u>\$ 8,086,104</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities			
Accounts payable	\$ 254,939	\$ -	\$ 254,939
Accrued wages and fringes	372,075	-	372,075
Due to other funds	1,205,300	-	1,205,300
Advances from other governments	54,000	-	54,000
Advances from other funds	195,408	-	195,408
Total liabilities	2,081,722	-	2,081,722
Fund balances			
Reserved for:			
Encumbrances	15,095	-	15,095
Long-term advances	132,051	-	132,051
Prepaid items	17,570	-	17,570
Donations	2,354	-	2,354
Unreserved:			
Designated for subsequent expenditures	321,305	-	321,305
Undesignated	4,877,835	638,172	5,516,007
Total fund balances	5,366,210	638,172	6,004,382
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 7,447,932</u>	<u>\$ 638,172</u>	<u>\$ 8,086,104</u>

COUNTY OF MONROE, MICHIGAN
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2009

	Special Revenue	Debt Service	Totals
Revenues			
Taxes	\$ 2,563	\$ -	\$ 2,563
Licenses and permits	11,275	-	11,275
Intergovernmental revenues	7,016,180	-	7,016,180
Charges for services	1,099,075	-	1,099,075
Fines and forfeits	173,533	-	173,533
Interest and rents	22,988	624,980	647,968
Other revenue	955,079	-	955,079
	<hr/>	<hr/>	<hr/>
Total revenues	9,280,693	624,980	9,905,673
	<hr/>	<hr/>	<hr/>
Expenditures			
Current:			
General government	3,062,494	-	3,062,494
Public safety	7,011,820	-	7,011,820
Public works	287,567	-	287,567
Health and welfare	3,904,214	-	3,904,214
Recreation and culture	5,298	-	5,298
Debt service:			
Principal	-	1,009,770	1,009,770
Interest	-	528,754	528,754
Capital outlay	648,096	-	648,096
	<hr/>	<hr/>	<hr/>
Total expenditures	14,919,489	1,538,524	16,458,013
	<hr/>	<hr/>	<hr/>
Revenues (under) expenditures	(5,638,796)	(913,544)	(6,552,340)
	<hr/>	<hr/>	<hr/>
Other financing sources (uses)			
Transfers in	5,627,897	1,107,961	6,735,858
Transfers (out)	(1,013,942)	-	(1,013,942)
	<hr/>	<hr/>	<hr/>
Total other financing sources	4,613,955	1,107,961	5,721,916
	<hr/>	<hr/>	<hr/>
Net changes in fund balances	(1,024,841)	194,417	(830,424)
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Fund balances, beginning of year	6,391,051	443,755	6,834,806
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Fund balances, end of year	\$ 5,366,210	\$ 638,172	\$ 6,004,382
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NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Friend of the Court Fund	<ul style="list-style-type: none">• Accounts for the County revenue that is reserved for the operation of this division of the Circuit Court.
Self-Help Road Fund	<ul style="list-style-type: none">• Records the activity involving appropriations from other funds and construction costs for this road program.
Budget Stabilization Fund	<ul style="list-style-type: none">• Established by resolution as provided in Act 30 of the Public Acts of 1978 to account for monies set aside for this purpose.
Central Dispatch Authority Fund	<ul style="list-style-type: none">• Accounts for the activity of the public safety answering point for all of Monroe County, including villages, townships and cities participating in the Emergency Telephone District of the 9-1-1 Service Plan.
Marriage Counseling Fund	<ul style="list-style-type: none">• Established under Act 4 of the Public Acts of 1980 for fees allocated to be used for family counseling services.
Prosecutor Drug Forfeiture Fund	<ul style="list-style-type: none">• Established to account for monies received by the prosecutor's office for drug forfeiture cases.
Special Investigation Drug Enforcement Fund	<ul style="list-style-type: none">• Accounts for monies received by the Sheriff's Department after cases have been prosecuted and forfeiture monies are available for distribution and use within the Department for Drug Enforcement activities.
Federally Forfeited Property Fund	<ul style="list-style-type: none">• Accounts for monies received by the Sheriff's Department after cases have been prosecuted and forfeiture monies are available for distribution and use within the Department for Local Law Enforcement activities.
OMNI Drug Forfeiture Fund	<ul style="list-style-type: none">• Accounts for monies received by the Office of Monroe Narcotics Investigation (OMNI) which is a multi-jurisdictional task force combining the efforts of the Michigan State Police, Monroe County Sheriff's Office and the Monroe Police Department.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Continued)

Forfeited Property Non-Drug Fund	<ul style="list-style-type: none">Accounts for monies received by the Sheriff's Department after cases have been prosecuted and forfeiture monies are available for distribution and use within the Department for Local Law Enforcement activities.
Job Training and Placement Fund	<ul style="list-style-type: none">Accounts for costs involved with the training and placement of qualified county residents.
Workforce Investment Fund	<ul style="list-style-type: none">Accounts for costs related to the Adult Program, for adults who are economically disadvantaged, and the Dislocated Workers Program, for certain laid-off individuals.
Sheriff Training Fund	<ul style="list-style-type: none">Utilizes State funds to provide corrective and protective service officers with training seminars to update and enhance the officers' knowledge of criminal activities.
Social Services Fairview Infirmary Fund	<ul style="list-style-type: none">Functions under the directions of the County Board and State Family Independence Agency to provide general relief for indigent persons and medical care for eligible persons who are unable to provide it for themselves.
Probate Court Youth Center Fund	<ul style="list-style-type: none">Accounts for the revenue reserved for this division of the Probate Court and is used for the care of all juveniles under the jurisdiction of the Court.
Other Special Revenue Funds	<ul style="list-style-type: none">These funds account for specific grants requiring separate accounting as stipulated in the grant provisions as well as several other small funds. These funds are not significant and are combined into one category of special revenue funds. Financing is provided primarily by federal and state grants, other revenues and reimbursements, and transfers.

Debt Service Fund

Debt Service	<ul style="list-style-type: none">This fund accounts for the accumulation of resources for, and the payment of, the general long-term obligations issued for the county and the Building Authority and other general obligations.
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COUNTY OF MONROE, MICHIGAN
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	Friend of the Court	Self Help Road	Budget Stabilization	Central Dispatch Authority	Marriage Counseling
<u>ASSETS</u>					
Assets					
Cash and cash equivalents	\$ 15,770	\$ 2,875	\$ 8,010	\$ 11,948	\$ 5,293
Investments	-	-	2,807,199	-	-
Accounts receivable	-	-	-	3,911	-
Due from other governments	499,483	-	-	77,194	-
Due from other funds	-	130,000	-	180,000	50,000
Prepaid items	-	-	-	-	-
Advances to other funds	-	-	132,051	-	-
<u>TOTAL ASSETS</u>	\$ 515,253	\$ 132,875	\$ 2,947,260	\$ 273,053	\$ 55,293
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities					
Accounts payable	\$ 2,143	\$ 76,057	\$ -	\$ 12,396	\$ -
Accrued wages and fringes	87,640	-	-	76,806	-
Due to other funds	600,000	-	450,000	-	-
Advances from other governments	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	689,783	76,057	450,000	89,202	-
Fund balances					
Reserved for:					
Encumbrances	-	-	-	-	-
Long-term advances	-	-	132,051	-	-
Prepaid items	-	-	-	-	-
Donations	-	-	-	-	-
Unreserved:					
Designated for subsequent expenditures	-	50,000	-	-	54,790
Undesignated (deficit)	(174,530)	6,818	2,365,209	183,851	503
Total fund balances (deficit)	(174,530)	56,818	2,497,260	183,851	55,293
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	\$ 515,253	\$ 132,875	\$ 2,947,260	\$ 273,053	\$ 55,293

continued...

COUNTY OF MONROE, MICHIGAN
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	Prosecutor Drug Forfeiture	Special Investigation Drug Enforcement	Federally Forfeited Property	OMNI Drug Forfeiture	Forfeited Property Non-Drug	Job Training and Placement
<u>ASSETS</u>						
Assets						
Cash and cash equivalents	\$ 68,212	\$ 32,512	\$ 37,785	\$ 92,551	\$ 2,386	\$ 6,315
Investments	-	-	-	761,303	-	-
Accounts receivable	-	-	-	2,025	-	-
Due from other governments	-	-	-	-	-	94,879
Due from other funds	-	-	-	-	-	-
Prepaid items	-	-	-	6,800	-	6,085
Advances to other funds	-	-	-	-	-	-
<u>TOTAL ASSETS</u>	\$ 68,212	\$ 32,512	\$ 37,785	\$ 862,679	\$ 2,386	\$ 107,279
<u>LIABILITIES AND FUND BALANCES</u>						
Liabilities						
Accounts payable	\$ 6,830	\$ 7,532	\$ -	\$ 26,031	\$ -	\$ 12,696
Accrued wages and fringes	-	-	-	-	-	6,770
Due to other funds	-	-	-	-	-	70,000
Advances from other governments	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-
Total liabilities	6,830	7,532	-	26,031	-	89,466
Fund balances						
Reserved for:						
Encumbrances	-	10,549	-	-	-	-
Long-term advances	-	-	-	-	-	-
Prepaid items	-	-	-	6,800	-	6,085
Donations	-	-	-	-	-	-
Unreserved:						
Designated for subsequent expenditures	61,382	14,431	15,000	37,291	995	-
Undesignated	-	-	22,785	792,557	1,391	11,728
Total fund balances	61,382	24,980	37,785	836,648	2,386	17,813
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	\$ 68,212	\$ 32,512	\$ 37,785	\$ 862,679	\$ 2,386	\$ 107,279

continued...

COUNTY OF MONROE, MICHIGAN
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	Workforce Investment	Sheriff Training	Social Services Fairview Infirmary	Probate Court Youth Center	Other Special Revenue Funds	Total
<u>ASSETS</u>						
Assets						
Cash and cash equivalents	\$ 2,562	\$ 41,679	\$ 54,509	\$ 73,405	\$ 335,390	\$ 791,202
Investments	-	-	-	-	-	3,568,502
Accounts receivable	-	-	-	-	37,809	43,745
Due from other governments	150,415	-	36,234	2,857	13,500	874,562
Due from other funds	-	-	-	725,000	935,300	2,020,300
Prepaid items	4,685	-	-	-	-	17,570
Advances to other funds	-	-	-	-	-	132,051
<u>TOTAL ASSETS</u>	\$ 157,662	\$ 41,679	\$ 90,743	\$ 801,262	\$ 1,321,999	\$ 7,447,932
<u>LIABILITIES AND FUND BALANCES</u>						
Liabilities						
Accounts payable	\$ 9,119	\$ -	\$ 9,443	\$ 92,443	\$ 249	\$ 254,939
Accrued wages and fringes	60,151	-	21,830	118,878	-	372,075
Due to other funds	80,000	-	5,300	-	-	1,205,300
Advances from other governments	-	-	-	-	54,000	54,000
Advances from other funds	-	-	-	-	195,408	195,408
Total liabilities	149,270	-	36,573	211,321	249,657	2,081,722
Fund balances						
Reserved for:						
Encumbrances	-	-	-	-	4,546	15,095
Long-term advances	-	-	-	-	-	132,051
Prepaid items	4,685	-	-	-	-	17,570
Donations	-	-	-	-	2,354	2,354
Unreserved:						
Designated for subsequent expenditures	-	-	-	-	87,416	321,305
Undesignated	3,707	41,679	54,170	589,941	978,026	4,877,835
Total fund balances	8,392	41,679	54,170	589,941	1,072,342	5,366,210
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	\$ 157,662	\$ 41,679	\$ 90,743	\$ 801,262	\$ 1,321,999	\$ 7,447,932

COUNTY OF MONROE, MICHIGAN
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Friend of the Court	Self Help Road	Budget Stabilization	Central Dispatch Authority	Marriage Counseling
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	11,275
Intergovernmental revenue	1,773,440	-	-	336,625	-
Charges for services	186,463	-	-	758,633	-
Fines and forfeits	-	-	-	-	-
Interest and rents	-	-	19,206	1,075	-
Other revenue	34	-	-	2,149	-
Total revenues	1,959,937	-	19,206	1,098,482	11,275
Expenditures					
Current:					
General government	2,906,780	-	-	-	48,557
Public safety	-	-	-	2,230,580	-
Public works	-	287,567	-	-	-
Health and welfare	-	-	-	-	-
Recreation and culture	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	2,906,780	287,567	-	2,230,580	48,557
Revenues over (under) expenditures	(946,843)	(287,567)	19,206	(1,132,098)	(37,282)
Other financing sources (uses)					
Transfers in	771,822	-	-	1,288,967	-
Transfers (out)	-	-	(1,000,000)	-	-
Total other financing sources (uses)	771,822	-	(1,000,000)	1,288,967	-
Net changes in fund balances	(175,021)	(287,567)	(980,794)	156,869	(37,282)
Fund balances, beginning of year	491	344,385	3,478,054	26,982	92,575
Fund balances (deficit), end of year	\$ (174,530)	\$ 56,818	\$ 2,497,260	\$ 183,851	\$ 55,293

continued...

COUNTY OF MONROE, MICHIGAN
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Prosecutor Drug Forfeiture	Special Investigation Drug Enforcement	Federally Forfeited Property	OMNI Drug Forfeiture	Forfeited Property Non-Drug	Job Training and Placement
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	1,205,178
Charges for services	-	-	-	-	-	-
Fines and forfeits	23,827	-	92,226	51,936	-	-
Interest and rents	-	53	-	2,651	3	-
Other revenue	-	24,259	-	11,369	-	11,516
Total revenues	23,827	24,312	92,226	65,956	3	1,216,694
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	42,705	31,872	32,750	239,346	-	-
Public works	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	1,216,694
Recreation and culture	-	-	-	-	-	-
Capital outlay	-	7,509	69,703	36,269	-	-
Total expenditures	42,705	39,381	102,453	275,615	-	1,216,694
Revenues over (under) expenditures	(18,878)	(15,069)	(10,227)	(209,659)	3	-
Other financing sources (uses)						
Transfers in	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net changes in fund balances	(18,878)	(15,069)	(10,227)	(209,659)	3	-
Fund balances, beginning of year	80,260	40,049	48,012	1,046,307	2,383	17,813
Fund balances (deficit), end of year	\$ 61,382	\$ 24,980	\$ 37,785	\$ 836,648	\$ 2,386	\$ 17,813

continued...

COUNTY OF MONROE, MICHIGAN
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Workforce Investment	Sheriff Training	Social Services Fairview Infirmary	Probate Court Youth Center	Other Special Revenue Funds	Total
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 2,563	\$ 2,563
Licenses and permits	-	-	-	-	-	11,275
Intergovernmental revenue	1,369,589	19,636	-	2,274,264	37,448	7,016,180
Charges for services	-	-	-	117,557	36,422	1,099,075
Fines and forfeits	-	-	-	-	5,544	173,533
Interest and rents	-	-	-	-	-	22,988
Other revenue	29,461	-	349,758	38,362	488,171	955,079
Total revenues	1,399,050	19,636	349,758	2,430,183	570,148	9,280,693
Expenditures						
Current:						
General government	-	-	-	-	107,157	3,062,494
Public safety	-	15,405	-	4,412,427	6,735	7,011,820
Public works	-	-	-	-	-	287,567
Health and welfare	1,408,351	-	845,515	-	433,654	3,904,214
Recreation and culture	-	-	-	-	5,298	5,298
Capital outlay	-	-	-	-	534,615	648,096
Total expenditures	1,408,351	15,405	845,515	4,412,427	1,087,459	14,919,489
Revenues over (under) expenditures	(9,301)	4,231	(495,757)	(1,982,244)	(517,311)	(5,638,796)
Other financing sources (uses)						
Transfers in	-	-	554,732	2,458,842	553,534	5,627,897
Transfers (out)	-	-	(5,300)	-	(8,642)	(1,013,942)
Total other financing sources (uses)	-	-	549,432	2,458,842	544,892	4,613,955
Net changes in fund balances	(9,301)	4,231	53,675	476,598	27,581	(1,024,841)
Fund balances, beginning of year	17,693	37,448	495	113,343	1,044,761	6,391,051
Fund balances (deficit), end of year	\$ 8,392	\$ 41,679	\$ 54,170	\$ 589,941	\$ 1,072,342	\$ 5,366,210

COUNTY OF MONROE, MICHIGAN
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Friend of the Court			
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	2,381,997	1,996,266	1,773,440	(222,826)
Contributions from local units	-	-	-	-
Charges for services	210,000	210,000	186,463	(23,537)
Fines and forfeits	-	-	-	-
Interest and rents	-	-	-	-
Other revenues	1,000	1,000	34	(966)
Total revenues	2,592,997	2,207,266	1,959,937	(247,329)
Expenditures				
Current:				
General government				
Salaries and wages	1,662,256	1,503,348	1,468,174	(35,174)
Employee benefits	1,166,949	1,024,090	1,002,611	(21,479)
Services and supplies	414,383	451,650	435,995	(15,655)
Capital outlay	-	-	-	-
Total expenditures	3,243,588	2,979,088	2,906,780	(72,308)
Revenues over (under) expenditures	(650,591)	(771,822)	(946,843)	(175,021)
Other financing sources (uses)				
Transfers in	650,591	771,822	771,822	-
Transfers (out)	-	-	-	-
Total other financing sources (uses)	650,591	771,822	771,822	-
Net changes in fund balances	-	-	(175,021)	(175,021)
Fund balances, beginning of year	491	491	491	-
Fund balances (deficit), end of year	\$ 491	\$ 491	\$ (174,530)	\$ (175,021)

COUNTY OF MONROE, MICHIGAN
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Self Help Road			
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Contributions from local units	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest and rents	-	-	-	-
Other revenues	-	-	-	-
Total revenues	-	-	-	-
Expenditures				
Current:				
Public works				
Services and supplies	-	344,385	287,567	(56,818)
Capital outlay	-	-	-	-
Total expenditures	-	344,385	287,567	(56,818)
Revenues over (under) expenditures	-	(344,385)	(287,567)	56,818
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	-	(344,385)	(287,567)	56,818
Fund balances, beginning of year	344,385	344,385	344,385	-
Fund balances, end of year	\$ 344,385	\$ -	\$ 56,818	\$ 56,818

COUNTY OF MONROE, MICHIGAN
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Budget Stabilization			
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Contributions from local units	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest and rents	-	-	19,206	19,206
Other revenues	-	-	-	-
Total revenues	-	-	19,206	19,206
Expenditures				
Current:				
General government				
Salaries and wages	-	-	-	-
Employee benefits	-	-	-	-
Services and supplies	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Revenues over (under) expenditures	-	-	19,206	19,206
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	(1,000,000)	(1,000,000)	(1,000,000)	-
Total other financing sources (uses)	(1,000,000)	(1,000,000)	(1,000,000)	-
Net changes in fund balances	(1,000,000)	(1,000,000)	(980,794)	19,206
Fund balances, beginning of year	3,478,054	3,478,054	3,478,054	-
Fund balances, end of year	\$ 2,478,054	\$ 2,478,054	\$ 2,497,260	\$ 19,206

COUNTY OF MONROE, MICHIGAN
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Central Dispatch Authority			
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	256,960	336,625	79,665
Contributions from local units	-	-	-	-
Charges for services	626,037	626,037	758,633	132,596
Fines and forfeits	-	-	-	-
Interest and rents	-	-	1,075	1,075
Other revenues	446	446	2,149	1,703
Total revenues	626,483	883,443	1,098,482	215,039
Expenditures				
Current:				
Public safety				
Salaries and wages	1,138,343	1,066,766	1,070,231	3,465
Employee benefits	802,993	771,365	736,840	(34,525)
Services and supplies	382,731	451,324	423,509	(27,815)
Capital outlay	-	-	-	-
Total expenditures	2,324,067	2,289,455	2,230,580	(58,875)
Revenues over (under) expenditures	(1,697,584)	(1,406,012)	(1,132,098)	273,914
Other financing sources (uses)				
Transfers in	1,697,584	1,388,967	1,288,967	(100,000)
Transfers (out)	-	-	-	-
Total other financing sources (uses)	1,697,584	1,388,967	1,288,967	(100,000)
Net changes in fund balances	-	(17,045)	156,869	173,914
Fund balances, beginning of year	26,982	26,982	26,982	-
Fund balances, end of year	\$ 26,982	\$ 9,937	\$ 183,851	\$ 173,914

COUNTY OF MONROE, MICHIGAN
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Marriage Counseling			
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	15,000	15,000	11,275	(3,725)
Intergovernmental revenues	-	-	-	-
Contributions from local units	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest and rents	-	-	-	-
Other revenues	-	-	-	-
Total revenues	15,000	15,000	11,275	(3,725)
Expenditures				
Current:				
General government				
Salaries and wages	-	-	-	-
Employee benefits	-	-	-	-
Services and supplies	68,505	68,505	48,557	(19,948)
Capital outlay	-	-	-	-
Total expenditures	68,505	68,505	48,557	(19,948)
Revenues over (under) expenditures	(53,505)	(53,505)	(37,282)	16,223
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	(53,505)	(53,505)	(37,282)	16,223
Fund balances, beginning of year	92,575	92,575	92,575	-
Fund balances, end of year	\$ 39,070	\$ 39,070	\$ 55,293	\$ 16,223

COUNTY OF MONROE, MICHIGAN
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Prosecutor Drug Forfeiture			
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Contributions from local units	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	28,564	28,564	23,827	(4,737)
Interest and rents	1,092	1,092	-	(1,092)
Other revenues	-	-	-	-
Total revenues	29,656	29,656	23,827	(5,829)
Expenditures				
Current:				
Public safety				
Salaries and wages	4,500	6,100	5,400	(700)
Employee benefits	2,310	2,310	2,035	(275)
Services and supplies	39,921	38,321	35,270	(3,051)
Capital outlay	-	-	-	-
Total expenditures	46,731	46,731	42,705	(4,026)
Revenues over (under) expenditures	(17,075)	(17,075)	(18,878)	(1,803)
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	(17,075)	(17,075)	(18,878)	(1,803)
Fund balances, beginning of year	80,260	80,260	80,260	-
Fund balances, end of year	\$ 63,185	\$ 63,185	\$ 61,382	\$ (1,803)

COUNTY OF MONROE, MICHIGAN
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Special Investigation Drug Enforcement			
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Contributions from local units	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest and rents	1,000	1,000	53	(947)
Other revenues	103,129	103,129	24,259	(78,870)
Total revenues	104,129	104,129	24,312	(79,817)
Expenditures				
Current:				
Public safety				
Salaries and wages	-	-	-	-
Employee benefits	-	-	-	-
Services and supplies	50,000	59,764	31,872	(27,892)
Capital outlay	94,129	94,129	7,509	(86,620)
Total expenditures	144,129	153,893	39,381	(114,512)
Revenues over (under) expenditures	(40,000)	(49,764)	(15,069)	34,695
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	(40,000)	(49,764)	(15,069)	34,695
Fund balances, beginning of year	40,049	40,049	40,049	-
Fund balances, end of year	\$ 49	\$ (9,715)	\$ 24,980	\$ 34,695

COUNTY OF MONROE, MICHIGAN
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Federally Forfeited Property			
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Contributions from local units	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	11,000	76,623	92,226	15,603
Interest and rents	-	-	-	-
Other revenues	-	-	-	-
Total revenues	11,000	76,623	92,226	15,603
Expenditures				
Current:				
Public safety				
Salaries and wages	-	-	-	-
Employee benefits	-	-	-	-
Services and supplies	57,000	49,636	32,750	(16,886)
Capital outlay	-	75,000	69,703	(5,297)
Total expenditures	57,000	124,636	102,453	(22,183)
Revenues over (under) expenditures	(46,000)	(48,013)	(10,227)	37,786
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	(46,000)	(48,013)	(10,227)	37,786
Fund balances, beginning of year	48,012	48,012	48,012	-
Fund balances, end of year	\$ 2,012	\$ (1)	\$ 37,785	\$ 37,786

COUNTY OF MONROE, MICHIGAN
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	OMNI Drug Forfeiture			
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Contributions from local units	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	282,728	293,233	51,936	(241,297)
Interest and rents	30,000	4,000	2,651	(1,349)
Other revenues	60,000	9,100	11,369	2,269
Total revenues	372,728	306,333	65,956	(240,377)
Expenditures				
Current:				
Public safety				
Salaries and wages	-	-	-	-
Employee benefits	-	-	-	-
Services and supplies	332,728	323,933	239,346	(84,587)
Capital outlay	40,000	37,395	36,269	(1,126)
Total expenditures	372,728	361,328	275,615	(85,713)
Revenues over (under) expenditures	-	(54,995)	(209,659)	(154,664)
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	-	(54,995)	(209,659)	(154,664)
Fund balances, beginning of year	1,046,307	1,046,307	1,046,307	-
Fund balances, end of year	\$ 1,046,307	\$ 991,312	\$ 836,648	\$ (154,664)

COUNTY OF MONROE, MICHIGAN
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Forfeited Property - Non-Drug			
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Contributions from local units	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest and rents	500	500	3	(497)
Other revenues	-	-	-	-
Total revenues	500	500	3	(497)
Expenditures				
Current:				
Public safety				
Salaries and wages	-	-	-	-
Employee benefits	-	-	-	-
Services and supplies	9,000	9,000	-	(9,000)
Capital outlay	-	-	-	-
Total expenditures	9,000	9,000	-	(9,000)
Revenues over (under) expenditures	(8,500)	(8,500)	3	8,503
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	(8,500)	(8,500)	3	8,503
Fund balances, beginning of year	2,383	2,383	2,383	-
Fund balances, end of year	\$ (6,117)	\$ (6,117)	\$ 2,386	\$ 8,503

COUNTY OF MONROE, MICHIGAN
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Job Training and Placement			
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	1,424,036	1,516,612	1,205,178	(311,434)
Contributions from local units	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest and rents	-	-	-	-
Other revenues	-	-	11,516	11,516
Total revenues	1,424,036	1,516,612	1,216,694	(299,918)
Expenditures				
Current:				
Health and welfare				
Salaries and wages	571,874	595,598	511,197	(84,401)
Employee benefits	458,850	464,271	376,207	(88,064)
Services and supplies	393,311	456,743	329,290	(127,453)
Capital outlay	-	-	-	-
Total expenditures	1,424,036	1,516,612	1,216,694	(299,918)
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	-	-	-	-
Fund balances, beginning of year	17,813	17,813	17,813	-
Fund balances, end of year	\$ 17,813	\$ 17,813	\$ 17,813	\$ -

COUNTY OF MONROE, MICHIGAN
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Workforce Investment			
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	1,500,726	1,581,157	1,369,589	(211,568)
Contributions from local units	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest and rents	-	-	-	-
Other revenues	-	-	29,461	29,461
Total revenues	1,500,726	1,581,157	1,399,050	(182,107)
Expenditures				
Current:				
Health and welfare				
Salaries and wages	598,103	621,513	607,277	(14,236)
Employee benefits	476,041	507,136	445,756	(61,380)
Services and supplies	426,582	452,508	355,318	(97,190)
Capital outlay	-	-	-	-
Total expenditures	1,500,726	1,581,157	1,408,351	(172,806)
Revenues over (under) expenditures	-	-	(9,301)	(9,301)
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances		-	(9,301)	(9,301)
Fund balances, beginning of year	17,693	17,693	17,693	-
Fund balances, end of year	\$ 17,693	\$ 17,693	\$ 8,392	\$ (9,301)

COUNTY OF MONROE, MICHIGAN
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Sheriff Training			
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	22,000	22,000	19,636	(2,364)
Contributions from local units	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest and rents	-	-	-	-
Other revenues	-	-	-	-
Total revenues	22,000	22,000	19,636	(2,364)
Expenditures				
Current:				
Public safety				
Salaries and wages	-	-	-	-
Employee benefits	-	-	-	-
Services and supplies	22,000	22,000	15,405	(6,595)
Capital outlay	-	-	-	-
Total expenditures	22,000	22,000	15,405	(6,595)
Revenues over (under) expenditures	-	-	4,231	4,231
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	-	-	4,231	4,231
Fund balances, beginning of year	37,448	37,448	37,448	-
Fund balances, end of year	\$ 37,448	\$ 37,448	\$ 41,679	\$ 4,231

COUNTY OF MONROE, MICHIGAN
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Social Services Fairview Infirmary			
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Contributions from local units	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest and rents	-	-	-	-
Other revenues	325,000	325,000	349,758	24,758
Total revenues	325,000	325,000	349,758	24,758
Expenditures				
Current:				
Health and welfare				
Salaries and wages	431,310	415,692	402,221	(13,471)
Employee benefits	231,489	193,499	175,348	(18,151)
Services and supplies	270,541	271,641	267,946	(3,695)
Capital outlay	-	-	-	-
Total expenditures	933,340	880,832	845,515	(35,317)
Revenues over (under) expenditures	(608,340)	(555,832)	(495,757)	60,075
Other financing sources (uses)				
Transfers in	608,340	554,732	554,732	-
Transfers (out)	-	-	(5,300)	(5,300)
Total other financing sources (uses)	608,340	554,732	549,432	(5,300)
Net changes in fund balances	-	(1,100)	53,675	54,775
Fund balances, beginning of year	495	495	495	-
Fund balances, end of year	\$ 495	\$ (605)	\$ 54,170	\$ 54,775

COUNTY OF MONROE, MICHIGAN
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Probate Court Youth Center			
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	2,214,965	2,226,762	2,274,264	47,502
Contributions from local units	-	-	-	-
Charges for services	150,000	150,000	117,557	(32,443)
Fines and forfeits	-	-	-	-
Interest and rents	-	-	-	-
Other revenues	43,405	55,202	38,362	(16,840)
Total revenues	2,408,370	2,431,964	2,430,183	(1,781)
Expenditures				
Current:				
Public safety				
Salaries and wages	2,000,566	1,960,516	1,852,763	(107,753)
Employee benefits	1,334,361	1,305,159	1,187,546	(117,613)
Services and supplies	1,601,536	1,625,207	1,372,118	(253,089)
Capital outlay	-	-	-	-
Total expenditures	4,936,463	4,890,882	4,412,427	(478,455)
Revenues over (under) expenditures	(2,528,093)	(2,458,918)	(1,982,244)	476,674
Other financing sources (uses)				
Transfers in	2,528,093	2,458,842	2,458,842	-
Transfers (out)	-	-	-	-
Total other financing sources (uses)	2,528,093	2,458,842	2,458,842	-
Net changes in fund balances	-	(76)	476,598	476,674
Fund balances, beginning of year	113,343	113,343	113,343	-
Fund balances, end of year	\$ 113,343	\$ 113,267	\$ 589,941	\$ 476,674

COUNTY OF MONROE, MICHIGAN
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Other Special Revenue Funds			
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes	\$ 500	\$ 500	\$ 2,563	\$ 2,063
Licenses and permits	-	-	-	-
Intergovernmental revenues	29,908	32,558	37,448	4,890
Contributions from local units	-	-	-	-
Charges for services	50,000	50,000	36,422	(13,578)
Fines and forfeits	10,000	10,000	5,544	(4,456)
Interest and rents	-	-	-	-
Other revenues	992,725	1,031,625	488,171	(543,454)
Total revenues	1,083,133	1,124,683	570,148	(554,535)
Expenditures				
Current:				
General government				
Salaries and wages	20,000	20,000	25,054	5,054
Employee benefits	1,781	1,781	2,232	451
Services and supplies	179,919	199,919	79,871	(120,048)
Public Safety				
Salaries and wages	47,000	47,000	965	(46,035)
Employee benefits	23,654	23,654	498	(23,156)
Services and supplies	36,399	36,399	5,272	(31,127)
Health and welfare				
Salaries and wages	5,000	5,000	1,381	(3,619)
Employee benefits	-	-	-	-
Services and supplies	881,009	882,559	432,273	(450,286)
Recreation and culture				
Salaries and wages	28,950	32,950	3,523	(29,427)
Services and supplies	1,050	37,050	1,775	(35,275)
Capital outlay	500,000	1,111,671	534,615	(577,056)
Total expenditures	1,724,762	2,397,983	1,087,459	(1,310,524)
Revenues over (under) expenditures	(641,629)	(1,273,300)	(517,311)	755,989
Other financing sources (uses)				
Transfers in	549,484	549,484	553,534	4,050
Transfers (out)	(8,650)	(8,650)	(8,642)	8
Total other financing sources (uses)	540,834	540,834	544,892	4,058
Net changes in fund balances	(100,795)	(732,466)	27,581	760,047
Fund balances, beginning of year	1,044,761	1,044,761	1,044,761	-
Fund balances, end of year	\$ 943,966	\$ 312,295	\$ 1,072,342	\$ 760,047

NONMAJOR ENTERPRISE FUNDS

Equipment Rental Fund

- Accounts for the reimbursement to the County by Drain districts for the use of county equipment and drain maintenance and repair.

Printing Fund

- Accounts for the reimbursement of the printing department costs by user departments, government entities and agencies.

Engineering Fund

- Accounts for the reimbursement to the County by Drain Districts for the services of engineers, who are employed by the County.

Inmate Commissary Fund

- Used to account for the concession activity for inmates in the county jails.

Property Tax Foreclosure Fund

- This fund is used to account for the forfeit, foreclosure, and sale of property for delinquent property taxes.

Revolving Loan Fund

- This fund is used to report activity related to the issuance and repayment of Housing Rehabilitation Loans made to County residents that are eligible to participate in the Community Development Block Grant Housing Rehabilitation Loan program.

COUNTY OF MONROE, MICHIGAN
Combining Statement of Net Assets
Nonmajor Enterprise Funds
December 31, 2009

	Equipment Rental	Imaging Services	Engineering	Inmate Commissary	Property tax Foreclosure	Revolving Loan	Total
<u>ASSETS</u>							
Assets							
Current assets:							
Cash and cash equivalents	\$ 212,430	\$ 44,846	\$ 29,855	\$ 205,172	\$ 214,039	\$ 40,820	\$ 747,162
Investments	-	-	-	-	501,070	-	501,070
Accounts receivable	-	-	-	-	6,213	-	6,213
Due from other governments	-	2,334	-	-	-	-	2,334
Loans receivable due within one year	-	-	-	-	-	48,750	48,750
Total current assets	212,430	47,180	29,855	205,172	721,322	89,570	1,305,529
Noncurrent assets:							
Loans receivable	-	-	-	-	-	1,696,736	1,696,736
Capital assets, net	9,112	2,381	-	-	-	-	11,493
Total noncurrent assets	9,112	2,381	-	-	-	1,696,736	1,708,229
<u>TOTAL ASSETS</u>	\$ 221,542	\$ 49,561	\$ 29,855	\$ 205,172	\$ 721,322	\$ 1,786,306	\$ 3,013,758
<u>LIABILITIES AND NET ASSETS</u>							
Liabilities							
Current liabilities:							
Accounts payable	\$ 15,141	\$ 5,258	\$ 5,094	\$ 1,026	\$ 8,990	\$ 1,200	\$ 36,709
Accrued wages and fringes	489	5,071	6,466	-	-	-	12,026
Due to other governments	-	-	-	-	-	23,800	23,800
Total liabilities	15,630	10,329	11,560	1,026	8,990	25,000	72,535
Net assets							
Invested in capital assets	9,112	2,381	-	-	-	-	11,493
Unrestricted	196,800	36,851	18,295	204,146	712,332	1,761,306	2,929,730
Total net assets	205,912	39,232	18,295	204,146	712,332	1,761,306	2,941,223
<u>TOTAL LIABILITIES AND NET ASSETS</u>	\$ 221,542	\$ 49,561	\$ 29,855	\$ 205,172	\$ 721,322	\$ 1,786,306	\$ 3,013,758

COUNTY OF MONROE, MICHIGAN
Combining Statement of Revenues, Expenses
and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the Year Ended December 31, 2009

	Equipment Rental	Imaging Services	Engineering	Inmate Commissary	Property tax Foreclosure	Revolving Loan	Total
Operating revenues							
Charges for services	\$ 70,543	\$ 100,083	\$ 152,234	\$ 58,959	\$ 518,081	\$ -	\$ 899,900
Interest on loan repayments	-	-	-	-	-	71	71
Other operating revenue	185,030	-	-	-	-	-	185,030
Total operating revenues	255,573	100,083	152,234	58,959	518,081	71	1,085,001
Operating expense							
Cost of services	268,268	178,257	136,311	40,716	261,027	3,200	887,779
Depreciation	3,880	1,587	-	-	-	-	5,467
Total operating expense	272,148	179,844	136,311	40,716	261,027	3,200	893,246
Operating income (loss)	(16,575)	(79,761)	15,923	18,243	257,054	(3,129)	191,755
Non-operating revenue							
Intergovernmental revenue	-	-	-	-	-	29,644	29,644
Interest revenue	-	-	-	-	1,070	-	1,070
Total non-operating revenue	-	-	-	-	1,070	29,644	30,714
Income (loss) before transfers	(16,575)	(79,761)	15,923	18,243	258,124	26,515	222,469
Transfers							
Transfers in	-	82,767	-	-	-	-	82,767
Transfers out	-	-	-	-	(200,000)	-	(200,000)
Total transfers	-	82,767	-	-	(200,000)	-	(117,233)
Change in net assets	(16,575)	3,006	15,923	18,243	58,124	26,515	105,236
Net assets, beginning of year	222,487	36,226	2,372	185,903	654,208	1,734,791	2,835,987
Net assets, end of year	\$ 205,912	\$ 39,232	\$ 18,295	\$ 204,146	\$ 712,332	\$ 1,761,306	\$ 2,941,223

COUNTY OF MONROE, MICHIGAN
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2009

	Equipment Rental	Imaging Services	Engineering	Inmate Commissary	Property Tax Foreclosure	Revolving Loan	Total
Cash flows from operating activities							
Cash received from customers	\$ 255,573	\$ 100,452	\$ 152,234	\$ 58,959	\$ 516,399	\$ -	\$ 1,083,617
Collections of housing loan principal	-	-	-	-	-	39,251	39,251
Collections of housing loan interest	-	-	-	-	-	23,871	23,871
Cash payments to suppliers for goods and services	(183,853)	(39,316)	(5,037)	(42,215)	(253,677)	-	(524,098)
Cash payments for employee services	(83,530)	(134,478)	(124,997)	-	-	-	(343,005)
Housing loans issued	-	-	-	-	-	(62,551)	(62,551)
Net cash provided (used) by operating activities	(11,810)	(73,342)	22,200	16,744	262,722	571	217,085
Cash flows from non-capital financing activities							
Intergovernmental revenue	-	-	-	-	-	29,644	29,644
Transfers in	-	82,767	-	-	-	-	82,767
Transfers out	-	-	-	-	(200,000)	-	(200,000)
Net cash provided (used) by non-capital financing activities	-	82,767	-	-	(200,000)	29,644	(87,589)
Cash flows from investing activities							
Purchase of investments	-	-	-	-	(501,070)	-	(501,070)
Interest received	-	-	-	-	1,070	-	1,070
Net cash provided (used) by investing activities	-	-	-	-	(500,000)	-	(500,000)
Net increase (decrease) in cash and cash equivalents	(11,810)	9,425	22,200	16,744	(437,278)	30,215	(370,504)
Cash and cash equivalents, beginning of year	224,240	35,421	7,655	188,428	651,317	10,605	1,117,666
Cash and cash equivalents, end of year	\$ 212,430	\$ 44,846	\$ 29,855	\$ 205,172	\$ 214,039	\$ 40,820	\$ 747,162
Cash flows from operating activities							
Operating income (loss)	\$ (16,575)	\$ (79,761)	\$ 15,923	\$ 18,243	\$ 257,054	\$ (3,129)	\$ 191,755
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:							
Depreciation expense	3,880	1,587	-	-	-	-	5,467
Bad debt expense	-	-	-	-	-	2,000	2,000
(Increase) decrease in:							
Accounts receivable	-	-	-	-	(1,682)	-	(1,682)
Due from other governments	-	369	-	-	-	-	369
Advance from other governments	-	-	-	-	-	23,800	23,800
Loans receivable	-	-	-	-	-	(23,300)	(23,300)
Increase (decrease) in:							
Accounts payable	3,227	3,929	5,094	(1,499)	7,350	1,200	19,301
Accrued wages and fringes	(2,342)	534	1,183	-	-	-	(625)
Net cash provided (used) by operating activities	(11,810)	(73,342)	22,200	16,744	262,722	571	217,085

INTERNAL SERVICE FUNDS

Office Equipment Pool Fund	<ul style="list-style-type: none">• Used to record the operations of an office equipment pool.
Telephone Fund	<ul style="list-style-type: none">• Accounts for the reimbursement of telephone costs by user departments.
Banked Sick Pay Fund	<ul style="list-style-type: none">• Established to record the liability and related costs associated with banked sick pay accumulated prior to July 1, 1986.
Dental Insurance Fund	<ul style="list-style-type: none">• Established to accumulate and disburse monies related to dental insurance claims.
Unemployment Compensation Fund	<ul style="list-style-type: none">• Established to accumulate and disburse monies related to unemployment compensation claims.
Health Insurance Fund	<ul style="list-style-type: none">• Established to accumulate and disburse monies related to health insurance claims.
Workers' Compensation Fund	<ul style="list-style-type: none">• Established to accumulate and disburse monies related to workers' compensation claims.
Long-Term Disability Fund	<ul style="list-style-type: none">• Established in order to pay employee wages and certain benefits while on short or long-term disability.
Liability Insurance Fund	<ul style="list-style-type: none">• Established in order to pay the liability insurance of the County.
Tax Collection Insurance Fund	<ul style="list-style-type: none">• Established to accumulate and disburse monies related to insurance for local entities for tax collection requirements.

COUNTY OF MONROE, MICHIGAN
Combining Statement of Net Assets
Internal Service Funds
December 31, 2009

	Office Equipment Pool	Telephone	Banked Sick Pay	Dental Insurance	Unemployment Compensation	Health Insurance	Worker's Compensation	Long-Term Disability	Liability Insurance	Tax Collection Insurance	Total
<u>ASSETS</u>											
Assets											
Current assets:											
Cash and cash equivalents	\$ 3,249	\$ 10,316	\$ 64,825	\$ 33,514	\$ 3,787	\$ 32,802	\$ 514,349	\$ 183,596	\$ 405,423	\$ -	\$ 1,251,861
Investments	-	-	-	-	-	2,501,960	500,630	-	-	-	3,002,590
Accounts receivable	-	-	-	-	-	141,231	-	-	-	-	141,231
Due from other funds	80,000	202,790	-	290,000	170,000	800,000	-	170,000	7,070	-	1,719,860
Total current assets	83,249	213,106	64,825	323,514	173,787	3,475,993	1,014,979	353,596	412,493	-	6,115,542
Noncurrent assets:											
Restricted assets - cash and cash equivalents	-	-	-	-	-	-	-	-	451,445	-	451,445
Advances to other funds	107,608	-	-	-	-	-	-	-	-	-	107,608
Capital assets being depreciated, net	235,670	-	-	-	-	-	-	-	-	-	235,670
Total noncurrent assets	343,278	-	-	-	-	-	-	-	451,445	-	794,723
TOTAL ASSETS	\$ 426,527	\$ 213,106	\$ 64,825	\$ 323,514	\$ 173,787	\$ 3,475,993	\$ 1,014,979	\$ 353,596	\$ 863,938	\$ -	\$ 6,910,265
<u>LIABILITIES AND NET ASSETS</u>											
Liabilities											
Current liabilities:											
Accounts payable	\$ -	\$ 1,072	\$ -	\$ -	\$ -	\$ 15,268	\$ 12,374	\$ 1,641	\$ -	\$ -	\$ 30,355
Compensated absences payable	-	-	64,825	-	-	-	-	-	-	-	64,825
Other accrued liabilities	-	-	-	42,795	7,280	861,622	371,454	9,266	191,812	-	1,484,229
Total current liabilities	-	1,072	64,825	42,795	7,280	876,890	383,828	10,907	191,812	-	1,579,409
Noncurrent liabilities:											
Advances from other funds	132,051	-	-	-	-	-	-	-	-	-	132,051
Total liabilities	132,051	1,072	64,825	42,795	7,280	876,890	383,828	10,907	191,812	-	1,711,460
Net assets											
Invested in capital assets	235,670	-	-	-	-	-	-	-	-	-	235,670
Unrestricted	58,806	212,034	-	280,719	166,507	2,599,103	631,151	342,689	672,126	-	4,963,135
Total net assets	294,476	212,034	-	280,719	166,507	2,599,103	631,151	342,689	672,126	-	5,198,805
TOTAL LIABILITIES AND NET ASSETS	\$ 426,527	\$ 213,106	\$ 64,825	\$ 323,514	\$ 173,787	\$ 3,475,993	\$ 1,014,979	\$ 353,596	\$ 863,938	\$ -	\$ 6,910,265

COUNTY OF MONROE, MICHIGAN
Combining Statement of Revenues, Expenses
and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2009

	Office Equipment Pool	Telephone	Banked Sick Pay	Dental Insurance	Unemployment Compensation	Health Insurance	Worker's Compensation	Long-Term Disability	Liability Insurance	Tax Collection Insurance	Total
Operating revenues											
Charges for services	\$ -	\$ 114,954	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,954
Employer contributions	-	-	-	385,015	234,737	5,830,331	299,420	394,288	733,293	-	7,877,084
Employee contributions	-	-	-	-	-	283,243	-	-	-	-	283,243
Other revenue	105,289	75,000	-	71,462	-	176,154	-	510	4,248	16,115	448,778
Total operating revenues	105,289	189,954	-	456,477	234,737	6,289,728	299,420	394,798	737,541	16,115	8,724,059
Operating expense											
Administrative costs	-	118,133	-	40,180	-	7,379	16,663	2,362	25,000	-	209,717
Benefit payments	-	-	-	367,455	38,156	5,673,269	256,791	196,310	-	-	6,531,981
Liability insurance	-	-	-	-	-	-	-	-	188,803	19,735	208,538
Depreciation	69,009	-	-	-	-	-	-	-	-	-	69,009
Total operating expense	69,009	118,133	-	407,635	38,156	5,680,648	273,454	198,672	213,803	19,735	7,019,245
Operating income (loss)	36,280	71,821	-	48,842	196,581	609,080	25,966	196,126	523,738	(3,620)	1,704,814
Non-operating revenue											
Interest earned on investments	-	-	-	-	-	4,594	1,117	-	-	-	5,711
Income (loss) before transfers	36,280	71,821	-	48,842	196,581	613,674	27,083	196,126	523,738	(3,620)	1,710,525
Transfers											
Transfers in	2,769	-	-	-	-	-	-	-	-	-	2,769
Transfers (out)	-	-	-	-	(265,000)	-	-	(250,000)	-	-	(515,000)
Total transfers	2,769	-	-	-	(265,000)	-	-	(250,000)	-	-	(512,231)
Change in net assets	39,049	71,821	-	48,842	(68,419)	613,674	27,083	(53,874)	523,738	(3,620)	1,198,294
Net assets beginning of year	255,427	140,213	-	231,877	234,926	1,985,429	604,068	396,563	148,388	3,620	4,000,511
Net assets, end of year	\$ 294,476	\$ 212,034	\$ -	\$ 280,719	\$ 166,507	\$ 2,599,103	\$ 631,151	\$ 342,689	\$ 672,126	\$ -	\$ 5,198,805

COUNTY OF MONROE, MICHIGAN
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2009

	Office Equipment Pool	Telephone	Banked Sick Pay	Dental Insurance	Unemployment Compensation	Health Insurance	Worker's Compensation	Long-Term Disability	Liability Insurance	Tax Collection Insurance	Total
Cash flows from operating activities											
Cash received from customers	\$ 105,289	\$ 153,352	\$ -	\$ 441,477	\$ 256,737	\$ 5,442,708	\$ 1,199,420	\$ 524,798	\$ 1,006,328	\$ 16,115	\$ 9,146,224
Cash payments to suppliers for goods and services	-	(143,078)	(15,126)	-	-	-	-	-	(466,050)	(19,735)	(643,989)
Cash payments for employee benefits	-	-	-	(441,789)	(31,797)	(6,921,565)	(293,984)	(197,828)	-	-	(7,886,963)
Loan to other fund repayment	82,392	-	-	-	-	-	-	-	-	-	82,392
Net cash provided (used) by operating activities	187,681	10,274	(15,126)	(312)	224,940	(1,478,857)	905,436	326,970	540,278	(3,620)	697,664
Cash flows from non-capital financing activities											
Repayment of long-term advances	(188,298)	-	-	-	-	-	-	-	-	-	(188,298)
Transfers in	2,769	-	-	-	-	-	-	-	-	-	2,769
Transfers out	-	-	-	-	(265,000)	-	-	(250,000)	-	-	(515,000)
Net cash used by non-capital financial activities	(185,529)	-	-	-	(265,000)	-	-	(250,000)	-	-	(700,529)
Cash flows from investing activities											
Proceeds from maturity of investments	-	-	-	-	-	1,506,919	-	-	-	-	1,506,919
Purchase of investments	-	-	-	-	-	-	(500,630)	-	-	-	(500,630)
Interest received	-	-	-	-	-	4,594	1,117	-	-	-	5,711
Net cash provided (used) by investing activities	-	-	-	-	-	1,511,513	(499,513)	-	-	-	1,012,000
Net increase (decrease) in cash and cash equivalents	2,152	10,274	(15,126)	(312)	(40,060)	32,656	405,923	76,970	540,278	(3,620)	1,009,135
Cash and cash equivalents, beginning of year	1,097	42	79,951	33,826	43,847	146	108,426	106,626	316,590	3,620	694,171
Cash and cash equivalents, end of year	\$ 3,249	\$ 10,316	\$ 64,825	\$ 33,514	\$ 3,787	\$ 32,802	\$ 514,349	\$ 183,596	\$ 856,868	\$ -	\$ 1,703,306
Cash flows from operating activities											
Operating income (loss)	\$ 36,280	\$ 71,821	\$ -	\$ 48,842	\$ 196,581	\$ 609,080	\$ 25,966	\$ 196,126	\$ 523,738	\$ (3,620)	\$ 1,704,814
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:											
Depreciation expense	69,009	-	-	-	-	-	-	-	-	-	69,009
(Increase) decrease in:											
Accounts receivable	-	-	-	-	-	(47,020)	-	-	-	-	(47,020)
Due from other funds	82,392	(36,602)	-	(15,000)	22,000	(800,000)	900,000	130,000	268,787	-	551,577
Increase (decrease) in:											
Accounts payable	-	(24,945)	-	(33,151)	-	2,758	6,116	888	-	-	(48,334)
Compensated absences payable	-	-	(15,126)	-	-	(1,513)	-	-	-	-	(16,639)
Other accrued liabilities - IBNR	-	-	-	(1,003)	6,359	224,838	(26,646)	(44)	(252,247)	-	(48,743)
Due to other funds	-	-	-	-	-	(1,467,000)	-	-	-	-	(1,467,000)
Net cash provided (used) by operating activities	\$ 187,681	\$ 10,274	\$ (15,126)	\$ (312)	\$ 224,940	\$ (1,478,857)	\$ 905,436	\$ 326,970	\$ 540,278	\$ (3,620)	\$ 697,664

FIDUCIARY FUNDS

Employees' Retirement System Trust Fund	<ul style="list-style-type: none">• Used to account for the financial operations of the Monroe County Employees' Retirement System. The system is administered by a nine-member board of trustees, while the County acts as the custodian of the system.
Retiree Health Insurance Trust Fund	<ul style="list-style-type: none">• Used to account for the operations of this fund for current retiree hospitalization benefits and their subsequent disbursement.
General Agency Fund	<ul style="list-style-type: none">• Used to account for monies deposited with the County Treasurer that are to be released at a later date.
Current Tax Collection Agency Fund	<ul style="list-style-type: none">• Used to record the collection of current property taxes and their subsequent disbursement to various municipalities, school districts and other governmental units.
Imprest Payroll Agency Fund	<ul style="list-style-type: none">• Used to account for the County's payroll and related withholdings.
Penal Fines Agency Fund	<ul style="list-style-type: none">• Used to account for monies received by the District and Circuit Courts for penal fines that are subsequently disbursed to public libraries.
Escheats Probate Court Agency Fund	<ul style="list-style-type: none">• Used to account for monies that have not been claimed and are subsequently disbursed to the State of Michigan.
OMNI Safe and Non-adjudicated	<ul style="list-style-type: none">• Used to account for cash seized from defendants upon arrest and bonds posted in accordance with the laws of the State of Michigan, until settlement of a case.
Clearing Account Agency Fund	<ul style="list-style-type: none">• Used as a clearing account for the County's disbursements.

COUNTY OF MONROE, MICHIGAN
Combining Statement of Fiduciary Net Assets
Pension and Other Employee Benefit Trust Funds
December 31, 2009

	Employees'	Retiree	Total
	Retirement	Health	
	System	Insurance	
Assets			
Cash and cash equivalents	\$ -	\$ 892,385	\$ 892,385
Investments at fair value:			
U.S. treasuries	11,609,792	676,661	12,286,453
U.S. agencies	16,001,801	1,989,027	17,990,828
Foreign government bonds	9,775,253	-	9,775,253
Corporate bonds	37,172,699	4,058,972	41,231,671
Bond mutual fund	7,905,054	7,039,119	14,944,173
Domestic equities	28,535,112	8,567,784	37,102,896
International equities	9,108,075	-	9,108,075
American depository receipts	27,582,141	-	27,582,141
Domestic real estate investment trusts	1,663,585	-	1,663,585
International real estate investment trusts	2,291,568	-	2,291,568
Collateralized mortgage obligations	3,964,426	-	3,964,426
Money market accounts	9,375,921	1,218,214	10,594,135
Contributions receivable	322,684	106,819	429,503
Foreign currency forward contracts receivable	33,333	-	33,333
Interest receivable	945,912	-	945,912
 Total assets	 166,287,356	 24,548,981	 190,836,337
Liabilities			
Accounts payable	641,110	-	641,110
 Net assets held in trust for pension benefits and other purposes	 <u>\$ 165,646,246</u>	 <u>\$ 24,548,981</u>	 <u>\$ 190,195,227</u>

COUNTY OF MONROE, MICHIGAN
Combining Statement of Changes in Plan Net Assets
Pension and Other Employee Benefit Trust Funds
For the Year Ended December 31, 2009

	Employees' Retirement System	Retiree Health Insurance	Total
Additions			
Investment income:			
<i>From investing activities</i>			
Net appreciation in fair value of investments	\$ 16,491,181	\$ 2,292,975	\$ 18,784,156
Interest and dividends	5,549,415	681,950	6,231,365
Total investment gain	22,040,596	2,974,925	25,015,521
Less: investment management fees	(901,329)	(159,683)	(1,061,012)
Net gain from investing activities	21,139,267	2,815,242	23,954,509
<i>From securities lending activities</i>			
Gross earnings	118,620	-	118,620
Borrower rebates	(15,710)	-	(15,710)
Security lending fees	(25,897)	-	(25,897)
Net income from securities lending activities	77,013	-	77,013
Total net investment gain	21,216,280	2,815,242	24,031,522
Contributions:			
Employer	5,547,369	4,803,872	10,351,241
Employee	175,157	290,770	465,927
Retiree and other	-	180,620	180,620
Time purchase	20,956	-	20,956
Total contributions	5,743,482	5,275,262	11,018,744
Total additions	26,959,762	8,090,504	35,050,266
Deductions			
Benefit payments	9,136,990	4,488,744	13,625,734
Refunds of contributions	740,392	39,297	779,689
Administrative expenses/premiums paid	199,252	45,785	245,037
Total deductions	10,076,634	4,573,826	14,650,460
Net deductions to net assets held in trust	16,883,128	3,516,678	20,399,806
Net assets held in trust for pension benefits and other purposes			
Beginning of year	148,763,118	21,032,303	169,795,421
End of year	\$ 165,646,246	\$ 24,548,981	\$ 190,195,227

COUNTY OF MONROE, MICHIGAN
Combining Statement of Assets and Liabilities
All Agency Funds
December 31, 2009

	General Agency	Current Tax Collection	Imprest Payroll	Penal Fines	Escheats Probate Court	OMNI Safe and Non-adjudicated	Clearing Account	Total
Assets								
Cash and cash equivalents	\$ 553,667	\$ 2,970,677	\$ 105,900	\$ 8,014	\$ 27,945	\$ 309,240	\$ -	\$ 3,975,443
Investments	500,315	5,020	-	-	-	-	-	505,335
Total assets	\$ 1,053,982	\$ 2,975,697	\$ 105,900	\$ 8,014	\$ 27,945	\$ 309,240	\$ -	\$ 4,480,778
Liabilities								
Accounts payable	\$ 3,842	\$ -	\$ 2,452	\$ -	\$ -	\$ -	\$ -	\$ 6,294
Due to other governments	242,135	-	103,161	8,014	-	-	-	353,310
Undistributed taxes - current levy	-	2,975,697	-	-	-	-	-	2,975,697
Undistributed taxes - other	99,793	-	-	-	-	-	-	99,793
Other undistributed receipts	708,212	-	287	-	27,945	309,240	-	1,045,684
Total liabilities	\$ 1,053,982	\$ 2,975,697	\$ 105,900	\$ 8,014	\$ 27,945	\$ 309,240	\$ -	\$ 4,480,778

COUNTY OF MONROE, MICHIGAN
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2009

	Beginning Balance	Additions	Deductions	Ending Balance
<u>General Agency</u>				
Assets				
Cash and cash equivalents	\$ 706,745	\$ 6,576,306	\$ 6,729,384	\$ 553,667
Investments	1,500,000	1,500,315	2,500,000	500,315
Total assets	\$ 2,206,745	\$ 8,076,621	\$ 9,229,384	\$ 1,053,982
Liabilities				
Accounts payable	\$ 5,993	\$ 5,903,175	\$ 5,905,326	\$ 3,842
Due to other governments	222,490	9,691,247	9,671,602	242,135
Undistributed taxes - other	133,355	286,117	319,679	99,793
Other undistributed receipts	1,844,907	2,750,078	3,886,773	708,212
Total liabilities	\$ 2,206,745	\$ 18,630,617	\$ 19,783,380	\$ 1,053,982
<u>Current Tax Collection</u>				
Assets				
Cash and cash equivalents	\$ 3,866,943	\$ 75,499,771	\$ 76,396,037	\$ 2,970,677
Investments	-	10,020	5,000	5,020
Total assets	\$ 3,866,943	\$ 75,509,791	\$ 76,401,037	\$ 2,975,697
Liabilities				
Accounts payable	\$ 3,032,626	\$ 72,384,692	\$ 75,417,318	\$ -
Undistributed taxes - current levy	834,317	72,592,324	70,450,944	2,975,697
Total liabilities	\$ 3,866,943	\$ 144,977,016	\$ 145,868,262	\$ 2,975,697

continued...

COUNTY OF MONROE, MICHIGAN
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2009

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Imprest Payroll</u>				
Assets				
Cash and cash equivalents	\$ 106,509	\$ 33,065,443	\$ 33,066,052	\$ 105,900
Liabilities				
Accounts payable	\$ 106,466	\$ 3,111,980	\$ 3,215,994	\$ 2,452
Due to other governments	-	12,544,165	12,441,004	103,161
Other undistributed receipts	43	23,526,773	23,526,529	287
Total liabilities	\$ 106,509	\$ 39,182,918	\$ 39,183,527	\$ 105,900
<u>Penal Fines</u>				
Assets				
Cash and cash equivalents	\$ 5,205	\$ 1,325,004	\$ 1,322,195	\$ 8,014
Liabilities				
Due to other governments	\$ 5,205	\$ 1,325,004	\$ 1,322,195	\$ 8,014
<u>Escheats Probate Court</u>				
Assets				
Cash and cash equivalents	\$ 27,865	\$ -	\$ (80)	\$ 27,945
Liabilities				
Other undistributed receipts	\$ 27,865	\$ -	\$ (80)	\$ 27,945

continued...

COUNTY OF MONROE, MICHIGAN
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2009

	Beginning Balance	Additions	Deductions	Ending Balance
<u>OMNI-Safe and Non-adjudicated</u>				
Assets				
Cash and cash equivalents	\$ 296,452	\$ 278,077	\$ 265,289	\$ 309,240
Liabilities				
Other undistributed receipts	\$ 296,452	\$ 278,077	\$ 265,289	\$ 309,240
<u>Clearing Account</u>				
Assets				
Cash and cash equivalents	\$ -	\$ 253,302,820	\$ 253,302,820	\$ -
Liabilities				
Other undistributed receipts	\$ -	\$ 128,414,490	\$ 128,414,490	\$ -
<u>Total Agency Funds</u>				
Assets				
Cash and cash equivalents	\$ 5,009,719	\$ 370,047,421	\$ 371,081,697	\$ 3,975,443
Investments	1,500,000	1,500,315	2,500,000	505,335
Total assets	\$ 6,509,719	\$ 371,547,736	\$ 373,581,697	\$ 4,480,778
Liabilities				
Accounts payable	\$ 3,145,085	\$ 81,399,847	\$ 84,538,638	\$ 6,294
Due to other governments	227,695	23,560,416	23,434,801	353,310
Undistributed taxes - current levy	834,317	72,592,324	70,450,944	2,975,697
Undistributed taxes - other	133,355	286,117	319,679	99,793
Other undistributed receipts	2,169,267	154,969,418	156,093,001	1,045,684
Total liabilities	\$ 6,509,719	\$ 332,808,122	\$ 334,837,063	\$ 4,480,778

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**CAPITAL ASSETS USED IN THE
OPERATION OF GOVERNMENTAL FUNDS**

COUNTY OF MONROE, MICHIGAN
Comparative Schedule of Capital Assets Used in the
Operation of Governmental Funds by Source
December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Capital assets used in governmental funds :		
Land and improvements	\$ 947,708	\$ 947,708
Buildings and improvements	63,263,932	62,197,101
Machinery and equipment	16,996,261	16,058,972
Vehicular equipment	3,046,007	2,851,739
	<hr/>	<hr/>
Total capital assets used in governmental funds	<u>\$ 84,253,908</u>	<u>\$ 82,055,520</u>
Capital assets used in governmental funds by source:		
General fund	\$ 11,937,240	\$ 11,169,408
Special revenue funds	7,048,468	7,076,250
Capital projects funds	65,268,200	63,809,862
	<hr/>	<hr/>
Total capital assets used in governmental funds	<u>\$ 84,253,908</u>	<u>\$ 82,055,520</u>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

COUNTY OF MONROE, MICHIGAN
Schedule of Capital Assets Used in the
Operation of Governmental Funds
By Function and Activity
December 31, 2009

	Land and Improvements	Buildings and Improvements	Machinery and Equipment	Vehicular Equipment	Total
General government					
District Court	\$ -	\$ 243,422	\$ 144,074	\$ 21,639	\$ 409,135
Prosecutor	-	27,439	-	-	27,439
Clerk/Register of Deeds	-	-	196,435	-	196,435
General Services Administration	233,323	17,180,865	4,175,931	126,420	21,716,539
Total general government	233,323	17,451,726	4,516,440	148,059	22,349,548
Public safety					
Law Enforcement and Corrections - Sheriff	-	19,382,151	2,091,689	2,433,257	23,907,097
Youth Center	-	1,451,001	42,865	-	1,493,866
Emergency Management Division	-	590,009	2,208,806	-	2,798,815
Central Dispatch	-	3,763,196	7,966,347	46,263	11,775,806
Animal Control Division	-	502,818	-	98,409	601,227
Total public safety	-	25,689,175	12,309,707	2,577,929	40,576,811
Public works - Drain Commissioner	-	-	8,189	22,802	30,991
Health and welfare					
Public Health Department	-	2,418,904	42,980	123,942	2,585,826
Community Mental Health	-	6,901,026	-	-	6,901,026
Fairview Infirmary	-	1,491,385	-	-	1,491,385
Total health and welfare	-	10,811,315	42,980	123,942	10,978,237
Community and economic development	-	-	38,764	-	38,764
Culture and recreation					
Historical Commission	-	2,037,329	-	10,580	2,047,909
Parks and Recreation	714,385	2,637,686	80,181	162,695	3,594,947
Library System	-	4,636,701	-	-	4,636,701
Total culture and recreation	714,385	9,311,716	80,181	173,275	10,279,557
Total capital assets used in governmental funds	\$ 947,708	\$ 63,263,932	\$ 16,996,261	\$ 3,046,007	\$ 84,253,908

COUNTY OF MONROE, MICHIGAN
Schedule of Changes in Capital Assets Used in the
Operation of Governmental Funds
By Function and Activity
For the Year Ended December 31, 2009

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
General government					
District Court	\$ 409,135	\$ -	\$ -	\$ -	\$ 409,135
Prosecutor	27,439	-	-	-	27,439
Clerk/Register of Deeds	196,435	-	-	-	196,435
General Services Administration	21,188,018	1,694,839	1,095,900	(70,418)	21,716,539
Total general government	21,821,027	1,694,839	1,095,900	(70,418)	22,349,548
Public safety					
Law Enforcement and Corrections - Sheriff	23,090,272	752,607	6,200	70,418	23,907,097
Youth Center	1,510,266	-	16,400	-	1,493,866
Emergency Management Division	2,559,144	239,671	-	-	2,798,815
Central Dispatch	11,775,806	-	-	-	11,775,806
Animal Control Division	601,227	-	-	-	601,227
Total public safety	39,536,715	992,278	22,600	70,418	40,576,811
Public works - Drain Commissioner	30,991	-	-	-	30,991
Health and welfare					
Public Health Department	2,585,826	-	-	-	2,585,826
Community Mental Health	6,421,959	4,811,805	4,332,738	-	6,901,026
Fairview Infirmary	1,491,385	-	-	-	1,491,385
Total health and welfare	10,499,170	4,811,805	4,332,738	-	10,978,237
Planning and development	38,764	-	-	-	38,764
Culture and recreation					
Historical Commission	2,046,663	1,246	-	-	2,047,909
Parks and Recreation	3,595,989	4,577	5,619	-	3,594,947
Library System	4,486,201	150,500	-	-	4,636,701
Total culture and recreation	10,128,853	156,323	5,619	-	10,279,557
Total capital assets used in governmental funds	<u>\$ 82,055,520</u>	<u>\$ 7,655,245</u>	<u>\$ 5,456,857</u>	<u>\$ -</u>	<u>\$ 84,253,908</u>

**DRAIN
COMPONENT UNIT**

COUNTY OF MONROE, MICHIGAN
Statement of Net Assets / Governmental Funds Balance Sheet
Drain Commission Component Unit
December 31, 2009

	Debt Service	Capital Projects					Statement of Net Assets
	Special Drain	Drain	Special Drain	Drain Revolving	Total	Adjustments	
Assets							
Cash and cash equivalents	\$ 81,845	\$ 684,771	\$ 62,750	\$ 14,464	\$ 843,830	\$ -	\$ 843,830
Investments	-	1,302,504	-	-	1,302,504	-	1,302,504
Special assessments receivable	136,867	1,217,572	-	-	1,354,439	-	1,354,439
Unlevied special assessments	1,184,716	428,261	-	-	1,612,977	-	1,612,977
Accounts receivable	-	-	3,500	-	3,500	-	3,500
Due from other funds	-	-	-	1,104,551	1,104,551	(1,104,551)	-
Capital assets, net	-	-	-	-	-	23,085,828	23,085,828
Total assets	<u>\$ 1,403,428</u>	<u>\$ 3,633,108</u>	<u>\$ 66,250</u>	<u>\$ 1,119,015</u>	<u>\$ 6,221,801</u>	<u>\$ 21,981,277</u>	<u>\$ 28,203,078</u>
Liabilities							
Accounts payable	\$ -	\$ 29,003	\$ -	\$ 119,014	\$ 148,017	\$ -	\$ 148,017
Due to other funds	-	1,104,551	-	-	1,104,551	(1,104,551)	-
Due to primary government	-	-	-	-	-	-	-
Interest payable	-	-	-	-	-	24,124	24,124
Advance from primary government	-	-	-	1,000,000	1,000,000	-	1,000,000
Deferred revenue	1,403,428	1,681,257	-	-	3,084,685	(3,084,685)	-
Long-term liabilities:							
Due within one year	-	-	-	-	-	462,353	462,353
Due beyond one year	-	-	-	-	-	1,306,458	1,306,458
Total liabilities	<u>1,403,428</u>	<u>2,814,811</u>	<u>-</u>	<u>1,119,014</u>	<u>5,337,253</u>	<u>(2,396,301)</u>	<u>2,940,952</u>
Fund balances							
Unreserved, undesignated	<u>-</u>	<u>818,297</u>	<u>66,250</u>	<u>1</u>	<u>884,548</u>	<u>(884,548)</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 1,403,428</u>	<u>\$ 3,633,108</u>	<u>\$ 66,250</u>	<u>\$ 1,119,015</u>	<u>\$ 6,221,801</u>		
Net assets							
Invested in capital assets, net of related debt						21,317,017	21,317,017
Restricted for debt service						1,379,304	1,379,304
Restricted for construction						2,565,805	2,565,805
Total net assets						<u>\$ 25,262,126</u>	<u>25,262,126</u>
Total liabilities and net assets							<u>\$ 28,203,078</u>

COUNTY OF MONROE, MICHIGAN
Statement of Activities / Governmental Funds Revenues,
Expenditures, and Changes in Fund Balances
Drain Commission Component Unit
For the Year Ended December 31, 2009

	Debt Service	Capital Projects					Statement of Activities
	Special Drain	Drain	Special Drain	Drain Revolving	Total	Adjustments	
Revenues							
Special assessments	\$ 97,083	\$ 928,160	\$ -	\$ -	\$ 1,025,243	\$ 1,177,480	\$ 2,202,723
Charges for services	-	7,607	-	-	7,607	-	7,607
Interest revenue	-	9,798	3,464	-	13,262	-	13,262
Other revenue	-	312	5,011	-	5,323	-	5,323
Total revenues	97,083	945,877	8,475	-	1,051,435	1,177,480	2,228,915
Expenditures/Expenses							
Debt service:							
Principal	310,517	-	-	-	310,517	(310,517)	-
Interest and fiscal charges	67,349	-	-	(1)	67,348	12,778	80,126
Public works	-	894,964	845,989	-	1,740,953	496,236	2,237,189
Total expenditures/expenses	377,866	894,964	845,989	(1)	2,118,818	198,497	2,317,315
Revenues over (under) expenditures/expenses	(280,783)	50,913	(837,514)	1	(1,067,383)	978,983	(88,400)
Other financing sources (uses)							
Transfers in	269,439	74	21,208	-	290,721	(290,721)	-
Transfers (out)	-	(280,416)	(10,305)	-	(290,721)	290,721	-
Proceeds from drain notes	-	-	722,528	-	722,528	(722,528)	-
Total other financing sources (uses)	269,439	(280,342)	733,431	-	722,528	(722,528)	-
Change in fund balances / net assets	(11,344)	(229,429)	(104,083)	1	(344,855)	256,455	(88,400)
Fund balances / net assets, beginning of year	11,344	1,047,726	170,333	-	1,229,403	24,121,123	25,350,526
Fund balances / net assets, end of year	<u>\$ -</u>	<u>\$ 818,297</u>	<u>\$ 66,250</u>	<u>\$ 1</u>	<u>\$ 884,548</u>	<u>\$ 24,377,578</u>	<u>\$ 25,262,126</u>

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STATISTICAL SECTION

This part of the County of Monroe's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents

Financial Trends (schedules 1 through 4)

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

Revenue Capacity (schedules 5 through 8)

These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.

Debt Capacity (schedules 9 through 11)

These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information (schedules 12 and 13)

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

Operating Information (schedules 14 through 16)

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

MONROE COUNTY
Net Assets by Component
Last Eight Years (A)
(accrual basis of accounting)

	2002	2003	2004	2005	2006	2007	2008	2009
Governmental activities								
Invested in capital assets, net of related debt	\$ 31,168,752	\$ 25,272,494	\$ 19,321,982	\$ 20,584,332	\$ 24,232,587	\$ 22,606,508	\$ 26,710,429	\$ 26,684,877
Restricted	2,243,437	2,413,275	5,742,120	5,157,304	8,095,270	8,415,893	4,435,832	3,899,754
Unrestricted	37,094,267	10,862,697	27,108,655	32,714,604	38,137,043	35,639,984	28,093,169	19,936,845
Total governmental activities net assets	<u>\$ 70,506,456</u>	<u>\$ 38,548,466</u>	<u>\$ 52,172,757</u>	<u>\$ 58,456,240</u>	<u>\$ 70,464,900</u>	<u>\$ 66,662,385</u>	<u>\$ 59,239,430</u>	<u>\$ 50,521,476</u>
Business-type activities								
Invested in capital assets, net of related debt	\$ 27,433	\$ 74,045	\$ 48,833	\$ 31,393	\$ 24,148	\$ 21,331	\$ 16,960	\$ 11,493
Unrestricted	6,499,350	6,723,144	6,689,342	8,431,906	8,579,254	9,317,362	10,295,862	11,969,617
Total business-type activities net assets	<u>\$ 6,526,783</u>	<u>\$ 6,797,189</u>	<u>\$ 6,738,175</u>	<u>\$ 8,463,299</u>	<u>\$ 8,603,402</u>	<u>\$ 9,338,693</u>	<u>\$ 10,312,822</u>	<u>\$ 11,981,110</u>
Primary government								
Invested in capital assets, net of related debt	\$ 31,196,185	\$ 25,346,539	\$ 19,370,815	\$ 20,615,725	\$ 24,256,735	\$ 22,627,839	\$ 26,727,389	\$ 26,696,370
Restricted	2,243,437	2,413,275	5,742,120	5,157,304	8,095,270	8,415,893	4,435,832	3,899,754
Unrestricted	43,593,617	17,585,841	33,797,997	41,146,510	46,716,297	44,957,346	38,389,031	31,906,462
Total primary government net assets	<u>\$ 77,033,239</u>	<u>\$ 45,345,655</u>	<u>\$ 58,910,932</u>	<u>\$ 66,919,539</u>	<u>\$ 79,068,302</u>	<u>\$ 76,001,078</u>	<u>\$ 69,552,252</u>	<u>\$ 62,502,586</u>

(A) - Monroe County implemented GASB Statement No. 34 as of and for the year ended December 31, 2002. Accordingly, data prior to 2002 is not available.

Source: Monroe County Finance Department

MONROE COUNTY
Changes in Net Assets
Last Eight Years (A)
(accrual basis of accounting)

	2002	2003	2004	2005	2006	2007	2008	2009
Expenses								
Governmental activities:								
General government	\$ 18,164,870	\$ 17,810,280	\$ 17,781,908	\$ 18,692,546	\$ 18,404,915	\$ 21,715,114	\$ 21,851,465	\$ 22,816,240
Public safety	24,910,624	24,035,943	27,174,720	27,191,465	28,641,779	32,729,974	34,042,675	31,237,187
Public works	158,600	518,335	638,423	1,076,479	1,346,748	680,074	1,017,553	323,637
Health and welfare	10,443,789	11,515,050	11,166,659	11,104,236	12,096,024	14,264,277	14,278,807	14,407,143
Community and economic development	802,985	734,342	832,725	721,829	679,131	837,872	747,451	886,670
Recreation and culture	5,771,465	641,762	559,637	593,013	626,794	663,104	842,633	777,223
Other activities	70,755	829,875	1,109,005	1,098,830	-	-	-	-
Interest on long-term debt	589,087	508,342	470,727	435,690	337,307	557,314	573,983	523,552
Total governmental activities expenses	60,912,175	56,593,929	59,733,804	60,914,088	62,132,698	71,447,729	73,354,567	70,971,652
Business-type activities:								
Delinquent tax	32,588	99,116	-	102,933	182,571	164,815	45,840	159,642
Equipment rental	138,497	99,689	270,452	227,823	208,652	265,936	292,074	272,148
Printing	147,985	157,643	165,297	161,890	155,215	171,745	184,104	179,844
Engineering	90,877	99,363	98,410	99,067	112,874	127,202	134,106	136,311
Inmate Commissary	37,123	49,655	37,046	38,791	22,500	26,721	40,931	40,716
Property tax foreclosure	-	-	-	-	-	-	212,971	261,027
Revolving loan	-	-	-	11,086	252,843	118,596	271,570	3,200
Total business-type activities expenses	447,070	505,466	571,205	641,590	934,655	875,015	1,181,596	1,052,888
Total primary government expenses	61,359,245	57,099,395	60,305,009	61,555,678	63,067,353	72,322,744	74,536,163	72,024,540
Program revenues								
Governmental activities:								
Charges for services:								
General government	4,311,770	6,556,146	5,670,054	6,076,183	5,807,235	5,697,499	5,183,272	4,925,331
Public safety	5,959,351	6,202,635	2,063,039	2,198,258	2,273,765	1,882,605	1,892,531	1,790,654
Health and welfare	1,833,578	1,997,615	1,600,143	1,420,800	1,388,373	1,621,553	1,588,877	1,407,253
Community and economic development	49,288	31,706	31,117	13,928	59,666	19,849	14,122	19,702
Recreation and culture	259,468	7,465	4,022	2,361	522,040	5,435	3,868	4,467
Other activities	-	-	-	471,903	-	-	-	-
Operating grants and contributions	10,518,822	10,650,357	16,235,565	14,982,978	16,465,868	16,722,341	16,929,721	17,101,298
Capital grants and contributions	693	137,456	5,965,098	-	96,320	863,206	-	-
Total governmental activities program revenues	22,932,970	25,583,380	31,569,038	25,166,411	26,613,267	26,812,488	25,612,391	25,248,705
Business-type activities:								
Charges for services:								
Delinquent tax	-	-	1,083,871	1,389,228	1,502,971	1,921,541	1,821,500	2,212,490
Equipment rental	185,006	120,264	239,052	215,777	205,795	247,199	298,290	255,573
Imaging services	148,042	156,910	154,205	142,687	102,605	97,813	114,747	100,083
Engineering	43,568	84,527	106,033	105,060	100,024	87,856	122,434	152,234
Inmate commissary	53,602	55,896	52,344	59,202	59,985	59,080	58,980	58,959
Property tax foreclosure	-	-	-	-	-	-	430,230	518,081
Revolving loan	-	-	-	6,753	376,787	175,991	277,296	29,715
Total business-type activities program revenues	430,218	417,597	1,635,505	1,918,707	2,348,167	2,589,480	3,123,477	3,327,135
Total primary government program revenues	23,363,188	26,000,977	33,204,543	27,085,118	28,961,434	29,401,968	28,735,868	28,575,840
Net (Expense)/Revenue								
Government activities	(37,979,205)	(31,010,549)	(28,164,766)	(35,747,677)	(35,519,431)	(44,635,241)	(47,742,176)	(45,722,947)
Business-type activities	(16,852)	(87,869)	1,064,300	1,277,117	1,413,512	1,714,465	1,941,881	2,274,247
Total primary government net expense	(37,996,057)	(31,098,418)	(27,100,466)	(34,470,560)	(34,105,919)	(42,920,776)	(45,800,295)	(43,448,700)

Continued...

MONROE COUNTY
Changes in Net Assets (Concluded)
Last Eight Years (A)
(accrual basis of accounting)

	2002	2003	2004	2005	2006	2007	2008	2009
General Revenues								
Governmental activities:								
Property taxes	\$ 30,902,856	\$ 27,672,966	\$ 36,717,917	\$ 38,059,005	\$ 41,085,203	\$ 33,743,806	\$ 33,979,237	\$ 32,028,207
Unrestricted grants and contributions	3,768,647	2,597,140	2,592,308	3,367,087	2,875,071	3,181,874	3,112,541	3,455,701
Rents and other revenue	3,627,274	1,161,546	676,881	-	-	-	-	-
Investment earnings	808,397	587,589	502,858	1,077,198	2,212,567	2,717,940	2,216,835	903,852
Transfers	(1,171,789)	1,106,902	1,130,883	1,145,000	1,330,250	1,035,000	1,010,608	617,233
Total governmental activities	<u>37,935,385</u>	<u>33,126,143</u>	<u>41,620,847</u>	<u>43,648,290</u>	<u>47,503,091</u>	<u>40,678,620</u>	<u>40,319,221</u>	<u>37,004,993</u>
Business-type activities:								
Unrestricted grants and contributions	1,038,224	966,672	-	-	-	-	-	-
Rents and other revenue	3,689	-	-	-	-	-	-	-
Investment earnings	-	34,692	7,566	40,945	56,841	55,826	42,855	11,274
Transfers	(782,930)	(1,106,902)	(1,130,883)	(1,145,000)	(1,330,250)	(1,035,000)	(1,010,608)	(617,233)
Total business-type activities	<u>258,983</u>	<u>(105,538)</u>	<u>(1,123,317)</u>	<u>(1,104,055)</u>	<u>(1,273,409)</u>	<u>(979,174)</u>	<u>(967,753)</u>	<u>(605,959)</u>
Total primary government	<u>38,194,368</u>	<u>33,020,605</u>	<u>40,497,530</u>	<u>42,544,235</u>	<u>46,229,682</u>	<u>39,699,446</u>	<u>39,351,468</u>	<u>36,399,034</u>
Change in Net Assets								
Government activities	(43,820)	2,115,594	13,456,081	7,900,613	11,983,660	(3,956,621)	(7,422,955)	(8,717,954)
Business-type activities	<u>242,131</u>	<u>(193,407)</u>	<u>(59,017)</u>	<u>173,062</u>	<u>140,103</u>	<u>735,291</u>	<u>974,128</u>	<u>1,668,288</u>
Total primary government	<u>\$ 198,311</u>	<u>\$ 1,922,187</u>	<u>\$ 13,397,064</u>	<u>\$ 8,073,675</u>	<u>\$ 12,123,763</u>	<u>\$ (3,221,330)</u>	<u>\$ (6,448,827)</u>	<u>\$ (7,049,666)</u>

(A) - Monroe County implemented GASB Statement No. 34 as of and for the year ended December 31, 2002. Accordingly, data prior to 2002 is not available.

Source: Monroe County Finance Department

MONROE COUNTY
Fund Balances - Governmental Funds
Last Eight Years (A)
(modified accrual basis of accounting)

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
General Fund								
Reserved	\$ 934,307	\$ 989,833	\$ 936,648	\$ 899,437	\$ 822,978	\$ 1,292,570	\$ 2,120,887	\$ 1,331,980
Unreserved	<u>7,565,188</u>	<u>8,196,377</u>	<u>8,686,349</u>	<u>8,856,487</u>	<u>9,067,005</u>	<u>8,069,017</u>	<u>3,827,719</u>	<u>2,636,804</u>
Total general fund	<u>\$ 8,499,495</u>	<u>\$ 9,186,210</u>	<u>\$ 9,622,997</u>	<u>\$ 9,755,924</u>	<u>\$ 9,889,983</u>	<u>\$ 9,361,587</u>	<u>\$ 5,948,606</u>	<u>\$ 3,968,784</u>
 All Other Governmental Funds								
Reserved	\$ 2,258,176	\$ 2,865,794	\$ 1,941,891	\$ 2,264,850	\$ 1,672,162	\$ 1,873,039	\$ 2,310,544	\$ 1,878,987
Unreserved, reported in:								
Special revenue funds	9,569,258	7,763,742	15,935,628	21,079,048	26,541,713	24,215,062	20,107,007	16,259,029
Debt service funds	-	-	1,020,864	497,918	1,333,816	805,640	443,755	638,172
Capital projects funds	<u>2,172,996</u>	<u>2,048,154</u>	<u>1,991,284</u>	<u>2,819,189</u>	<u>4,738,096</u>	<u>6,133,298</u>	<u>1,957,795</u>	<u>1,006,177</u>
Total all other governmental funds	<u>\$ 14,000,430</u>	<u>\$ 12,677,690</u>	<u>\$ 20,889,667</u>	<u>\$ 26,661,005</u>	<u>\$ 34,285,787</u>	<u>\$ 33,027,039</u>	<u>\$ 24,819,101</u>	<u>\$ 19,782,365</u>

(A) - Monroe County implemented GASB Statement No. 34 as of and for the year ended December 31, 2002. Accordingly, data prior to 2002 is not available.

Source: Monroe County Finance Department

MONROE COUNTY
Changes in Fund Balances - Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Revenues										
Taxes	\$ 26,376,794	\$ 29,171,134	\$ 30,489,470	\$ 27,672,966	\$ 36,717,917	\$ 38,059,005	\$ 42,484,704	\$ 32,391,435	\$ 33,979,237	\$ 32,028,207
Licenses and permits	508,910	515,211	518,553	536,555	584,690	558,533	571,509	555,672	602,094	542,734
Intergovernmental and local units	17,510,610	14,737,989	15,773,253	14,841,696	22,200,448	14,982,978	15,162,687	18,937,918	14,301,296	14,732,118
Contributions from local units	-	-	-	-	-	-	-	-	2,628,425	2,369,180
Charges for services	7,035,495	7,644,348	9,208,073	10,000,720	7,796,951	7,897,298	7,775,265	7,749,614	7,206,186	6,875,057
Fines and forfeits	1,697,437	1,784,057	1,841,398	942,842	986,734	894,199	1,008,840	752,416	827,265	680,895
Interest and rents	2,913,337	2,338,658	1,411,801	1,211,256	1,150,719	1,858,056	2,810,910	2,944,410	2,195,749	946,862
Other revenue	2,060,649	2,110,074	2,342,901	2,367,781	2,592,523	3,367,087	2,875,071	3,181,874	3,112,541	3,455,701
Total revenues	58,103,232	58,301,471	61,585,449	57,573,816	72,029,982	67,617,156	72,688,986	66,513,339	64,852,793	61,630,754
Expenditures										
General government	15,057,940	15,986,061	16,633,427	16,892,573	17,246,547	18,046,823	18,361,741	19,995,038	21,027,326	19,811,826
Public safety	18,991,944	21,207,638	22,841,483	23,001,541	26,527,113	25,296,981	27,856,835	30,040,845	31,960,440	29,461,951
Public works	177,830	262,526	93,817	513,775	633,863	1,071,919	1,342,188	679,944	1,017,421	323,637
Health and welfare	9,889,347	10,627,030	10,278,297	11,369,139	11,128,600	11,934,932	12,137,928	14,205,552	14,286,187	14,282,754
Community and economic development	860,034	721,293	802,985	734,342	843,392	579,605	630,891	781,623	764,359	903,024
Recreation and culture	3,192,446	3,947,080	4,320,936	519,366	434,201	465,329	498,294	508,331	530,369	478,471
Other activities	68,673	33,123	70,755	1,100,877	1,109,005	1,102,073	58,943	78,012	99,651	101,312
Capital outlay	8,995,007	2,540,148	2,534,338	1,393,393	8,070,997	2,104,501	3,275,325	10,600,257	6,491,019	2,875,277
Principal	1,210,000	1,411,309	1,465,832	1,464,140	1,985,061	2,098,195	2,251,341	1,005,357	1,315,273	1,009,770
Interest	740,923	684,020	607,279	527,147	473,321	458,832	361,909	478,643	582,274	528,754
Total expenditures	59,184,144	57,420,228	59,649,149	57,516,293	68,452,100	63,159,190	66,775,395	78,373,602	78,074,319	69,776,776
Revenues over (under) expenditures	(1,080,912)	881,243	1,936,300	57,523	3,577,882	4,457,966	5,913,591	(11,860,263)	(13,221,526)	(8,146,022)
Other financing sources (uses)										
Issuance of debt	-	-	-	-	3,300,000	-	-	8,523,119	-	-
Transfers in	9,686,824	10,206,907	10,630,866	11,374,553	11,723,438	14,622,693	19,710,130	16,031,593	17,828,370	16,446,363
Transfers out	(10,433,035)	(11,028,372)	(11,190,894)	(9,497,831)	(9,952,555)	(12,837,693)	(17,864,880)	(14,481,593)	(16,227,762)	(15,316,899)
Total other financing sources (uses)	(746,211)	(821,465)	(560,028)	1,876,722	5,070,883	1,785,000	1,845,250	10,073,119	1,600,608	1,129,464
Net changes in fund balances	<u>\$ (1,827,123)</u>	<u>\$ 59,778</u>	<u>\$ 1,376,272</u>	<u>\$ 1,934,245</u>	<u>\$ 8,648,765</u>	<u>\$ 6,242,966</u>	<u>\$ 7,758,841</u>	<u>\$ (1,787,144)</u>	<u>\$ (11,620,918)</u>	<u>\$ (7,016,558)</u>
Debt services as a percentage of noncapital expenditures	<u>4.0%</u>	<u>4.0%</u>	<u>3.8%</u>	<u>3.7%</u>	<u>4.2%</u>	<u>4.4%</u>	<u>4.3%</u>	<u>2.2%</u>	<u>2.7%</u>	<u>2.3%</u>

Source: Monroe County Finance Department

MONROE COUNTY
Assessed and Estimated True Cash Value of Taxable Property
Last Ten Years

Tax Year	Residential Property	Agricultural Property	Commercial Property	Industrial Property	Developmental Property	Personal Property	Total Assessed Value	Total Direct Tax Rate	Estimated True Cash Value
2000	\$ 2,771,861,752	\$ 282,504,066	\$ 471,904,770	\$ 1,234,191,169	\$ 11,011,878	\$ 446,051,149	\$ 5,217,524,784	5.48	\$ 10,475,156,705
2001	3,066,123,121	293,630,302	519,720,689	1,163,041,197	11,622,138	471,793,096	5,525,930,543	5.49	11,112,871,803
2002	3,343,306,250	316,306,273	588,621,309	1,127,474,795	12,978,813	488,638,678	5,877,326,118	5.49	11,823,516,893
2003	3,591,071,882	342,155,453	638,975,155	1,113,076,146	16,428,886	464,976,294	6,166,683,816	5.39	12,412,251,677
2004	3,868,050,728	373,425,880	695,883,009	1,081,071,159	24,187,555	475,914,307	6,518,532,638	5.40	13,110,642,494
2005	4,171,394,039	437,947,734	731,115,107	1,042,462,771	45,988,525	489,137,589	6,918,045,765	5.41	13,926,131,767
2006	4,480,795,902	468,961,778	784,389,681	1,018,368,809	48,597,403	496,567,248	7,297,680,821	5.30	14,691,790,857
2007	4,695,250,326	476,656,813	827,866,223	1,017,641,719	48,516,833	562,822,494	7,628,754,408	5.30	15,382,833,650
2008	4,482,849,346	476,286,771	856,859,108	1,054,430,386	47,840,711	500,748,371	7,419,014,693	5.30	14,930,540,071
2009	3,998,867,886	480,294,556	856,587,613	1,042,302,338	48,091,288	492,363,570	6,918,507,251	5.30	13,927,941,406

Note: Residential, commercial and industrial values are calculated without tax-exempt values.

Source: County Equalization Department figures, exclusive of Industrial and Commercial Facility Tax and prior to any Board of Review actions.

MONROE COUNTY
Direct and Overlapping Property Tax Rates
Last Ten Years
(rate per \$1,000 of taxable value)

		Tax levy year									
		2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
County direct rates											
Operation		\$ 4.84	\$ 4.84	\$ 4.83	\$ 4.79	\$ 4.81	\$ 4.80	\$ 4.80	\$ 4.80	\$ 4.80	\$ 4.80
Jail bond		0.16	0.16	0.16	0.10	0.11	0.11	-	-	-	-
Senior citizen		0.49	0.49	0.49	0.48	0.49	0.50	0.50	0.50	0.50	0.50
Total direct rate		5.48	5.49	5.49	5.39	5.40	5.41	5.30	5.30	5.30	5.30
Overlapping rates											
Cities:											
Luna Pier		13.34	13.12	12.76	10.07	11.11	11.80	11.80	10.82	10.33	10.33
Milan		17.49	18.96	19.21	18.83	18.82	18.71	18.69	17.13	17.13	17.13
Monroe		15.32	15.32	15.33	15.34	15.46	15.80	15.88	15.87	16.17	16.23
Petersburg		21.10	23.94	21.38	21.57	20.34	20.71	20.12	20.25	19.07	18.96
Townships (average)	(A)	2.94	2.64	2.87	2.91	2.91	2.72	2.98	2.94	2.94	2.99
School districts (average)	(B)	27.08	27.51	27.41	25.99	26.97	26.80	27.01	26.92	32.35	32.90
Intermediate school districts (average)	(C)	4.40	4.38	4.72	4.69	4.92	4.89	4.89	4.87	4.87	4.87
Community college		2.20	2.20	2.19	2.18	2.19	2.18	2.18	2.18	2.18	2.18
Library		0.82	0.82	0.82	0.81	1.00	1.00	1.00	1.00	1.00	1.00
(A) - Rates range from:											
Low		0.77	0.76	0.75	0.74	0.73	0.71	0.70	0.70	0.70	0.70
High		7.94	7.84	8.44	9.33	9.39	7.66	9.68	9.51	9.53	9.66
(B) - Rates range from:											
Low		23.75	23.75	23.75	22.75	23.75	23.47	23.75	23.48	28.95	28.95
High		35.00	32.82	32.04	31.01	32.01	32.01	32.01	32.01	37.34	37.99
(C) - Rates range from:											
Low		1.98	1.98	3.46	3.06	4.04	3.46	3.46	3.46	3.46	3.46
High		7.71	7.64	7.55	7.49	7.41	7.34	7.34	7.28	7.28	7.28

Source: Monroe County Equalization Office

MONROE COUNTY
Principal Property Tax Payers
Current Year and Nine Years Ago

Taxpayer	2009 tax levy			2000 tax levy		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Detroit Edison	\$ 820,572,432	1	13.33%	\$ 1,145,919,863	1	25.37%
Consumers Power Co.	88,533,700	2	1.44%	58,869,595	3	1.30%
Automotive Components Holding (formerly Visteon)	58,740,355	3	0.95%	-		0.00%
International Transmission Co.	38,610,381	4	0.63%	-		0.00%
Macsteel Monroe (formerly North Star)	26,812,670	5	0.44%	25,704,630	4	0.57%
Goodwill Co. (Meijer)	26,566,331	6	0.43%	18,927,108	6	0.42%
Spartan Steel Coating	22,977,500	7	0.37%	-		0.00%
Holman Inc. (Holcim)	20,996,748	8	0.34%	25,216,656	5	0.56%
Frenchtown Square	20,188,315	9	0.33%	15,583,931	7	0.35%
Cabela's	16,827,768	10	0.27%	-		0.00%
Ford Motor Company	-		0.00%	110,347,183	2	2.44%
CMI Polymers	-		0.00%	14,350,850	8	0.32%
Guardian Industries	-		0.00%	10,241,596	9	0.23%
Tenneco	-		0.00%	9,122,700	10	0.20%
	<u>\$ 1,140,826,200</u>		<u>18.53%</u>	<u>\$ 1,434,284,112</u>		<u>31.76%</u>

Source: Monroe County Equalization Department.

MONROE COUNTY

Property Tax Levies and Collections

Last Ten Years

Funded Year	Adjusted Taxes Levied	Collected within the Fiscal Year of the Levy		Purchased by Tax Revolving Fund	Total Collections to Date	
		Amount	% of Levy		Amount	% of Levy
2000	\$ 24,559,624	\$ 23,391,875	95.25%	\$ 1,080,464	\$ 24,472,339	99.64%
2001	25,683,425	24,480,552	95.32%	1,055,116	25,535,668	99.42%
2002	26,781,979	25,486,802	95.16%	1,167,505	26,654,307	99.52%
2003	27,147,744	25,754,590	94.87%	1,283,880	27,038,470	99.60%
2004	28,460,227	26,906,643	94.54%	1,432,657	28,339,300	99.58%
2005	29,799,298	28,389,285	95.27%	1,337,720	29,727,005	99.76%
2006	30,772,667	29,341,646	95.35%	1,350,458	30,692,104	99.74%
2007	32,236,926	30,809,258	95.57%	1,361,644	32,170,902	99.80%
2008	32,806,301	31,293,165	95.39%	1,453,348	32,746,513	99.82%
2009	32,027,518	30,480,645	95.17%	1,459,513	31,940,158	99.73%

Source: Monroe County Treasurer's Office

MONROE COUNTY
Ratios of Outstanding Debt by Type
Primary Government
Last Ten Years

General Bonded Debt Outstanding												
Year	Less:				Other Governmental Activities Debt Installment Loans	Business-type Activities			Total Primary Government	% of Personal Income	% of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds	Amounts Restricted to Repaying Principal	Total	General Obligation Tax Notes		Installment Loans						
2000	\$ 14,290,000	\$ (989,347)	\$ 13,300,653	\$ 717,000	\$ 62,685	\$ 247,173			\$ 14,327,511	0.31%	0.13%	97.80
2001	12,980,000	(1,090,780)	11,889,220	-	18,552	144,370			12,052,142	0.28%	0.11%	81.47
2002	11,620,000	(1,695,657)	9,924,343	-	-	-			9,924,343	0.23%	0.08%	66.51
2003	10,230,000	(1,827,271)	8,402,729	-	-	-			8,402,729	0.18%	0.07%	55.69
2004	8,575,000	(1,826,310)	6,748,690	-	-	2,969,939			9,718,629	0.15%	0.05%	63.75
2005	7,095,000	(1,254,791)	5,840,209	-	-	2,351,743			8,191,952	0.12%	0.04%	53.22
2006	5,485,000	(2,103,999)	3,381,001	-	-	-			3,381,001	0.07%	0.02%	21.81
2007	13,745,000	(805,640)	12,939,360	-	-	-			12,939,360	0.26%	0.09%	84.24
2008	13,120,000	(443,755)	12,676,245	-	-	354,770			13,031,015	0.26%	0.08%	85.20
2009	12,465,000	(638,172)	11,826,828	-	-	-			11,826,828	0.24%	0.08%	76.99

Source: Monroe County Finance Department

MONROE COUNTY
Computation of Net Direct and Overlapping Debt
As of December 31, 2009

	Gross Amount Outstanding	Self-Supporting or Paid by Benefited Entity	Net Amount Outstanding
DIRECT DEBT			
General obligation tax notes	\$ 6,500,000	\$ 6,500,000	\$ -
Building authority bonds	12,465,000	-	12,465,000
Water bonds	30,360,000	30,360,000	-
Sewer bonds	24,955,000	24,955,000	-
Drain bonds	1,025,000	187,369	837,631
MTF notes/bonds (a)	5,960,000	5,960,000	-
Net direct debt	<u>\$ 81,265,000</u>	<u>\$ 67,962,369</u>	<u>13,302,631</u>
(a) No County credit pledged on \$2,450,000.			
OVERLAPPING DEBT			
School Districts			105,777,306
Cities			31,006,847
Townships			53,857,547
Villages			<u>27,688,952</u>
Net overlapping debt			<u>218,330,652</u>
NET DIRECT AND OVERLAPPING DEBT			<u><u>\$ 231,633,283</u></u>

Source: Municipal Advisory Council of Michigan

MONROE COUNTY
Legal Debt Margin
Last Ten Years

Legal Debt Margin Calculation for 2009

Assessed value (As of December 31, 2009)	\$ 6,918,507,251
Debt limit (10% of assessed value)	691,850,725
Debt applicable to limit:	
Long term debt including component units	81,265,000
Less: Amount set aside for repayment of general obligation debt	(631,872)
Total net debt applicable to limit	80,633,128
Legal debt margin	\$ 611,217,597

Fiscal year	Debt Limit	Total Net Debt Applicable to Limit	Legal Debt Margin	Total Net Debt Applicable to Limit as a Percentage of Debt Limit
2000	\$ 490,803,240	\$ 56,490,321	\$ 434,312,919	13.01%
2001	521,721,687	56,409,882	465,311,805	12.12%
2002	552,593,154	60,099,882	492,493,272	12.20%
2003	587,666,449	55,488,400	532,178,049	10.43%
2004	616,668,382	63,319,200	553,349,182	11.44%
2005	651,826,617	66,506,856	585,319,761	11.36%
2006	691,804,577	64,015,584	627,788,993	10.20%
2007	729,758,333	70,452,608	659,305,725	10.69%
2008	741,940,038	76,616,245	665,323,793	11.52%
2009	691,850,725	80,633,128	611,217,597	13.19%

Source: Monroe County Finance Department

MONROE COUNTY
Demographic and Economic Statistics
Last Ten Years

Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	Unemployment Rate
2000	146,501	\$ 4,281,285	\$ 29,224	3.20%
2001	147,942	4,239,589	28,657	4.40%
2002	149,225	4,329,107	29,011	5.20%
2003	150,888	4,554,626	30,185	6.10%
2004	152,451	4,592,010	30,121	6.20%
2005	153,935	4,747,388	30,840	6.10%
2006	155,035	4,986,121	32,161	6.50%
2007	153,608	4,961,001	32,460	6.70%
2008	152,949	4,961,001 (a)	32,436	8.90%
2009	153,612	4,961,001 (a)	32,296	14.10%

(a) Updated data not available at the time of publication.

Sources: U.S. Census Bureau, U.S. Department of Commerce
Michigan Department of Career Development Employment Service Agency
Michigan Economic Development Corporation

MONROE COUNTY
Principal Employers

Employer	2009			2000		
	Employees	Rank	% of Total County Employment	Employees	Rank	% of Total County Employment
Detroit Edison Corp.	1,500	1	3.79%	1,530	2	3.36%
Mercy Memorial Hospital	1,300	2	3.29%	1,246	3	2.73%
Meijer Inc.	1,025	3	2.59%	625	8	1.37%
Monroe Public Schools	1,000	4	2.53%	1,000	4	2.19%
Bedford Public Schools	725	5	1.83%	725	6	1.59%
Monroe County	665	6	1.68%	750	5	1.64%
Cabela's	650	7	1.64%	640	7	1.40%
Monroe Auto Equipment	500	8	1.26%	-	-	0.00%
Guardian Industries Corp.	500	8	1.26%	540	8	1.18%
La-Z-Boy Inc	500	8	1.26%	522	9	1.14%
Visteon Corporation	-	-	0.00%	1,954	1	4.28%
	<u>8,365</u>		<u>21.15%</u>	<u>9,532</u>		<u>20.90%</u>

Source: Monroe County Finance Department

MONROE COUNTY
Full-Time County Primary Government Employees by Function/Program
Last Ten Years

Function/Program	Full-time Employees as of December 31									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Government										
Board of Commissioners	12.0	12.0	11.0	11.0	10.0	10.0	10.0	10.0	10.0	10.0
Circuit Court	6.4	11.6	6.4	8.6	6.4	6.4	5.6	4.8	4.8	4.8
District Court	47.0	45.2	48.0	48.0	48.0	48.0	48.0	48.0	47.0	47.0
Probate/Family Court	33.6	25.4	30.6	28.4	29.6	28.6	29.4	29.2	27.2	28.2
Administrator/CFO	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Finance	6.0	6.0	6.0	5.0	5.0	5.0	5.0	6.0	6.0	5.0
County Clerk	22.0	22.0	23.0	23.0	19.0	19.0	19.9	19.0	19.0	18.0
Register of Deeds	-	-	-	-	3.0	3.0	3.0	3.0	3.0	3.0
Equalization	7.0	7.0	8.0	7.0	6.0	6.0	5.6	6.0	6.0	5.0
Human Resources	3.0	3.0	3.0	3.0	3.0	3.0	2.0	2.0	2.0	2.0
Prosecuting Attorney	23.0	21.0	22.0	22.0	22.0	22.0	21.0	22.0	22.0	21.0
Retirement Board	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Treasurer	8.0	8.0	7.0	7.0	7.0	6.0	6.0	6.0	6.0	6.0
County Extension	6.0	6.0	6.0	6.0	5.0	5.0	5.0	5.0	5.0	5.0
Information Services	5.5	4.5	7.5	7.5	6.5	6.5	5.5	5.5	5.5	6.5
Purchasing & Property Maintenance	18.0	19.0	19.0	19.0	18.0	19.0	16.0	16.0	16.0	15.0
Drain Commissioner	12.0	13.0	6.0	6.0	8.0	8.0	7.0	6.0	5.0	6.0
Parks maintenance	-	-	6.0	6.0	3.0	3.0	3.0	3.0	3.0	2.0
Friend of the Court	39.0	39.0	39.0	39.0	36.0	37.0	36.0	36.0	33.0	32.0
Public Safety										
Sheriff	102.0	110.0	110.0	108.0	106.0	113.0	111.0	111.0	114.0	112.0
Emergency Management	3.5	2.5	3.5	3.0	2.0	3.0	3.0	4.0	6.0	5.0
Animal Control	6.0	5.0	6.0	6.0	5.0	5.0	5.0	5.0	5.0	5.0
Jail/Corrections	99.0	95.0	95.0	97.0	98.0	89.0	88.0	88.0	89.0	87.0
Central Dispatch	25.0	25.0	25.0	25.0	24.0	24.0	24.0	24.5	27.0	23.0
Drug Court	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Juvenile Justice Programs	-	1.0	2.0	2.0	2.0	2.0	2.0	3.0	3.0	3.0
Youth Center	36.0	37.0	39.0	36.0	34.7	35.0	35.7	35.7	35.7	35.7
Health and Welfare										
Medical Examiner	0.1	1.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.3
Commission on Aging	1.0	1.0	2.0	2.0	2.0	1.0	1.0	1.0	2.0	2.0
Veterans Services	1.5	1.5	1.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Public Health	40.8	41.4	35.0	33.8	30.3	26.6	25.4	24.4	25.0	23.6
Environmental Health	13.0	11.0	11.4	9.9	8.4	10.0	10.0	10.0	10.0	7.7
Employment and Training	25.0	23.0	25.0	25.0	25.0	26.0	25.0	26.0	28.0	28.0
Fairview	10.0	10.0	10.0	10.0	8.7	9.3	8.7	8.7	8.7	8.7
Community and Economic Development										
Planning	6.9	6.9	6.9	6.9	6.9	6.9	6.0	6.0	6.0	6.0
Recreation and Cultural										
Historical Commission	6.0	6.0	6.0	6.0	4.7	4.7	4.3	4.7	5.7	5.7
Enterprise Activities										
Printing	2.2	2.2	2.2	2.2	2.2	2.2	2.0	2.0	2.0	2.0
Delinquent Tax	-	-	-	-	-	-	-	-	-	1.0
Engineering	1.0	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total	629.5	624.2	632.0	624.3	600.3	598.3	584.2	586.6	592.6	577.1

Source: Monroe County Finance Department

MONROE COUNTY
Operating Indicators by Function/Program
Last Ten Years

Function/Program	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Government										
District Court cases	42,679	41,673	48,745	47,738	45,050	47,886	46,420	44,664	42,889	39,223
Circuit Court cases	5,587	5,536	5,103	4,944	5,115	4,943	5,129	4,856	4,762	4,309
Delinquent tax roll/ taxes returned delinquent	\$ 986,761	\$ 1,081,480	\$ 1,055,116	\$ 1,167,505	\$ 1,296,551	\$ 1,432,657	\$ 1,410,014	\$ 1,350,458	\$ 1,515,949	\$ 1,638,563
Public Safety										
Jail capacity	363	363	363	363	363	363	343	343	343	343
Certified Police Officers	93	93	93	93	93	93	96	96	96	96
Traffic infractions	30,623	29,195	35,262	32,990	31,371	32,338	28,104	25,325	22,982	20,296
Health										
Public Health:										
Vaccines administered	19,700	22,164	16,554	15,883	11,739	9,057	8,533	7,490	9,050	27,969
WIC average monthly caseload	NA	2,661	2,661	2,709	2,713	2,691	2,691	2,766	2,858	3,300
Maternal and Infant support clients	217	196	275	283	298	262	259	391	376	352
Senior Services:										
Client contacts (unduplicated count)	NA	NA	NA	NA	NA	NA	NA	NA	7,706	7,656
Culture & Recreation										
County owned park acres	222	222	222	222	222	222	222	222	222	222

NA - information not available at time of report preparation

Source: Monroe County Finance Department, Monroe County Treasurer's Office, Monroe County Health Department, Monroe County Commission on Aging

MONROE COUNTY
Capital Asset Statistics by Function/Program
Last Ten Years

Function/Program	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Public Safety										
Corrections facility capacities	363	363	363	363	363	363	343	343	343	343
Sheriff patrol vehicles	61	61	61	61	61	63	90	91	92	91
Animal control vehicles	7	8	10	10	7	7	5	7	7	7
Marine safety - boats	4	4	4	4	4	4	4	4	5	5
Parks and recreation										
Park acreage	221	221	221	221	221	221	221	221	221	221
County parks	6	6	6	6	6	6	6	6	6	6
Service vehicles (trucks, etc)	8	7	7	7	7	7	6	8	7	7
Buildings:										
Park pavilions	10	10	10	10	10	10	12	12	14	14
Historical commission buildings	5	5	5	5	5	5	5	5	5	5
Public Health										
Inspection vehicles	4	4	4	4	5	6	6	8	8	8
Public Works										
Primary road miles	429	429	429	429	429	429	429	429	429	429
Local road miles	933	933	933	933	933	933	933	933	933	933
State road miles	165	165	165	165	165	165	165	165	165	165

Source: Monroe County Finance Department