



**Auditor of State
Betty Montgomery**

**FINANCIAL CONDITION
DARKE COUNTY**

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**DARKE COUNTY
FINANCIAL CONDITION**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2004**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
U.S. DEPARTMENT OF AGRICULTURE						
<i>(Passed through the Ohio Department of Education)</i>						
Nutrition Cluster:						
Federal Food Distribution Program	N/A	10.550		\$4,850		\$4,850
National School Breakfast Program	05-PU-04	10.553	\$4,613		\$4,613	
	05-PU-05		1,419		1,419	
Total National School Breakfast Program			6,032		6,032	
National School Lunch Program	04-PU-04	10.555	6,575		6,575	
	04-PU-05		2,116		2,116	
Total National School Lunch Program			8,691		8,691	
Total U.S. Department of Agriculture - Nutrition Cluster			14,723	4,850	14,723	4,850
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
<i>(Passed through the Ohio Department of Development)</i>						
Community Distress Grant	B-X-02-018-1		273,100		268,504	
Community Development Block Grant	B-F-02-018-1				3,577	
Community Development Block Grant	B-F-03-018-1	14.228	160,000		111,924	
Total Community Development Block Grant Program			433,100		384,005	
Home Investment Partnership Program	BC-03-018-2		228,600		118,592	
	BC-03-018-1	14.239	156,000		141,129	
Total Home Investment Partnership Program			384,600		259,721	
Total U.S. Department of Housing and Urban Development			817,700		643,726	
U.S. DEPARTMENT OF JUSTICE						
<i>(Passed through Ohio Department of Youth Services)</i>						
Mediation and Diversion Grant	2001JJD110205	16.540			3,706	
	2001JJD110001D	16.540	10,000		9,686	
Total Mediation and Diversion Grant			10,000		13,392	
<i>(Passed through Ohio Department of Criminal Justice Services)</i>						
Title VI, Subtitle C, Omnibus Crime Control/Safe Streets Act, 1968	2002DGD027366	16.579	5,776			
Violence Against Women Act	2002WFVA58811	16.588	6,685		6,685	
	2003WFVA58811		18,646		28,664	
Total Violence Against Women Act			25,331		35,349	
<i>(Direct Receipt)</i>						
Local Law Enforcement Block Grant	97LBVX4148	16.592			1,225	
Total U.S. Department of Justice			41,107		49,966	
U.S. DEPARTMENT OF LABOR						
<i>(Passed through Ohio Department of Job and Family Services)</i>						
<i>(Passed through Workforce Investment Act Area 7)</i>						
Workforce Investment Act Cluster:						
WIA - Adult Administrative		17.258	65,483		3,455	
WIA - Adult			71,194		32,971	
Total Adult Program			136,677		36,426	
WIA - Dislocated Workers Administrative		17.260	40,927		8,293	
WIA - Dislocated Workers			44,233		76,308	
Total Dislocated Workers			85,160		84,601	
WIA -Youth Administrative		17.259	98,225		11,288	
WIA - Youth			106,663		103,656	
Total Youth Program			204,888		114,944	
Total Workforce Investment Act Cluster			426,725		235,971	
Unemployment Insurance Program	G-04-15-0988	17.225	12,509		12,610	
Total U.S. Department of Labor			439,234		248,581	

(Continued)

**DARKE COUNTY
FINANCIAL CONDITION**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2004
(Continued)**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
U.S. DEPARTMENT OF TRANSPORTATION						
(Direct Receipt)						
Airport Improvement Program	339-0082-0104	20.106	16,216			
(Passed through Ohio Public Safety)						
Highway Planning/Construction	4200.0	20.205	40,500		40,500	
Total U.S. Department of Transportation			<u>56,716</u>		<u>40,500</u>	
U.S. GENERAL SERVICES ADMINISTRATION ON BEHALF OF ELECTION ASSISTANCE COMMISSION						
(Passed through Ohio Secretary of State)						
Election Reform Payments	04SOSHAVA19	39.011			9,044	
U.S. DEPARTMENT OF EDUCATION						
(Passed through Ohio Department of Education)						
Special Education Cluster:						
Title VI-B	6B-SF-04P	84.027	32,219		26,386	
	6B-SF-05P		4,693		15,614	
Total Title VI-B			<u>36,912</u>		<u>42,000</u>	
Handicap Preshool Grant	PG-S1-04P	84.173	31,899		26,363	
	PG-S1-05P		4,006		12,946	
Total Handicap Preschool Grant			<u>35,905</u>		<u>39,309</u>	
Total Special Education Cluster			<u>72,817</u>		<u>81,309</u>	
Innovative Programs, Title V Grant	C2-S1-04	84.298	635		774	
	C2-S1-05		12			
Total Innovative Programs, Title V Grant			<u>647</u>		<u>774</u>	
Total U.S. Department of Education			<u>73,464</u>		<u>82,083</u>	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
(Passed through Area Agency on Aging)						
Title III-B	N/A	93.044	144		144	
(Passed through Ohio Department of Job and Family Services)						
Promoting Safe and Stable Families	FY03	93.556	22,236		22,997	
(Passed through Ohio Dept. of Mental Ret. and Dev. Disabilities)						
Title XX	MR-19-04	93.667	20,564		20,564	
	MR-19-05		23,175		23,175	
Total Title XX			<u>43,739</u>		<u>43,739</u>	
State Childrens Insurance Program	N/A	93.767	4,574		4,574	
Medical Assistance Program (Medicaid XIX)	19000-10-CY97	93.778	2		2	
	19000-10-CY99		10,786		10,786	
	19000-10-CY03		192,877		192,877	
	19000-10-CY04		308,077		308,077	
Total Medical Assistance Program (Medicaid XIX)			<u>511,742</u>		<u>511,742</u>	
Total U.S. Department of Health and Human Services			<u>582,435</u>		<u>583,196</u>	
Total Federal Programs			<u>2,025,379</u>	<u>4,850</u>	<u>1,671,819</u>	<u>4,850</u>

See accompanying notes to the Schedule of Federal Awards Expenditures.

**FINANCIAL CONDITION
DARKE COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2004**

NOTE A-SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the County's federal award programs. The schedule has been prepared on the cash basis of accounting.

NOTE B-MATCHING REQUIREMENTS

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The expenditure of non-Federal matching funds is not included on the Schedule.

NOTE C-FOOD DISTRIBUTION

Non-monetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed.

NOTE D-COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low moderate income households and to eligible persons. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County (passed through the Ohio Department of Development). The initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Expenditures (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by mortgages on the property. At December 31, 2004, the gross amount of loans outstanding under this program was \$187,580.

NOTE E-COMMUNITY HOUSING INVESTMENT PARTNERSHIP PROGRAM

The County has established a program to provide down payment and rehabilitation assistance to low-income individuals or/and families. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County (passed through the Ohio Department of Development). The initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Expenditures (the Schedule).

These loans are collateralized by mortgages on the property. At December 31, 2004, the gross amount of loans outstanding under program was \$380,784.

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

County Commissioners
County Auditor
County Treasurer
Darke County
504 South Broadway Street
Greenville, Ohio 45331

We have audited the 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 Darke County, (the County), which collectively comprise the County's basic financial statements and have issued our report thereon dated June 27, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures in order to express our opinions on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the County's management dated June 27, 2005, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*. In a separate letter to the County's management dated June 27, 2005, we reported other matters related to noncompliance we deemed immaterial.

Financial Condition
Darke County
Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

We intend this report solely for the information and use of the audit committee, management, Board of County Commissioners, and federal awarding agencies and pass-through entities. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

June 27, 2005



Auditor of State Betty Montgomery

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

County Commissioners
County Auditor
County Treasurer
Darke County
504 South Broadway Street
Greenville, Ohio 45331

Compliance

We have audited the compliance of Darke County, (the County), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2004. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2004. In a separate letter to the County's management dated June 27, 2005, we reported other matters related to federal noncompliance not requiring inclusion in this report.

Internal Control Over Compliance

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

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**Internal Control Over Compliance
(Continued)**

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. However we noted matters involving the internal control over federal compliance not requiring inclusion in this report, that we have reported to the County's management in a separate letter dated June 27, 2005.

Federal Awards Expenditures Schedule

We have audited the 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 Darke County as of and for the year ended December 31, 2004, and have issued our report thereon dated June 27, 2005. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as whole.

We intend this report solely for the information and use of the audit committee, management, Board of Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



Betty Montgomery
Auditor of State

June 27, 2005

**FINANCIAL CONDITION
DARKE COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
FOR THE YEAR ENDED DECEMBER 31, 2004**

1. SUMMARY OF AUDITOR'S RESULTS
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<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Medical Assistance Program (93.778) Community Development Block Grant (14.228)
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	No

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

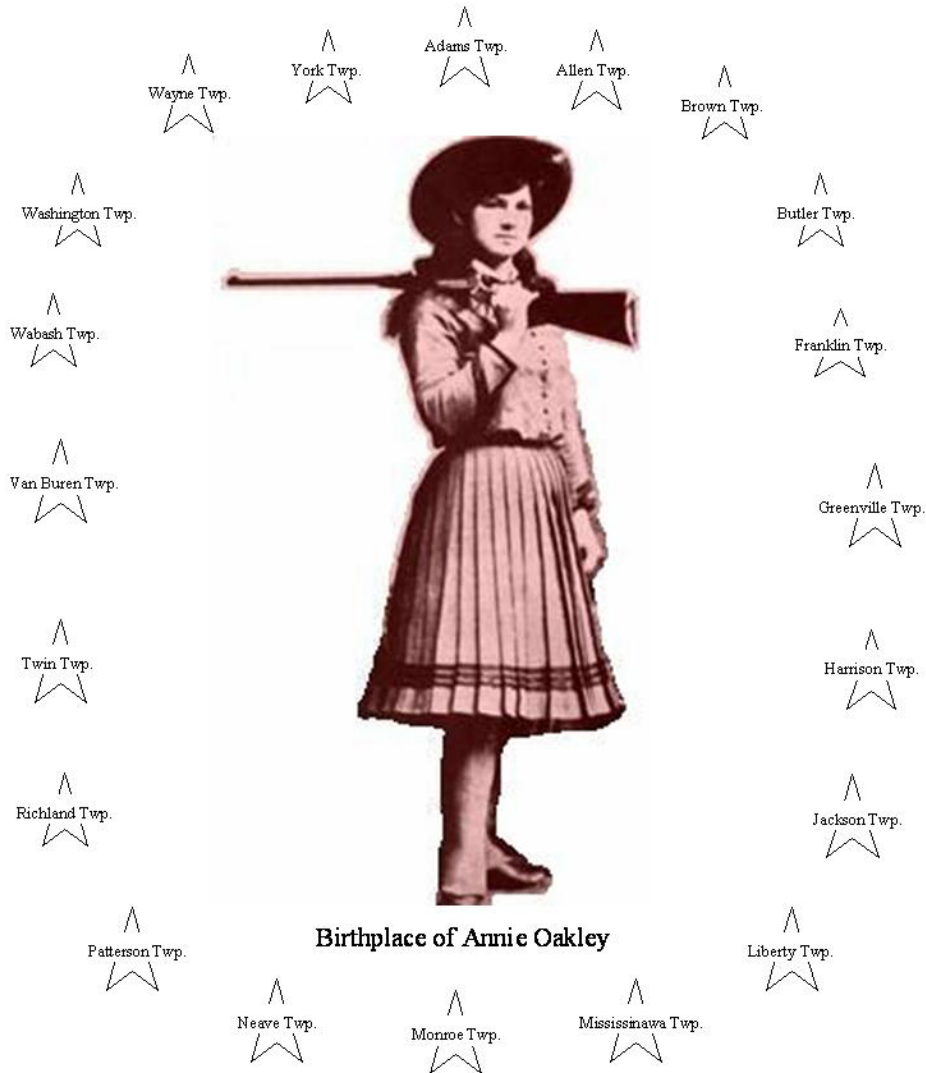
**FINANCIAL CONDITION
DARKE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
FOR THE YEAR ENDED DECEMBER 31, 2004**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <u>Explain:</u>
2003-001	Finding for recovery repaid under audit against prior Probate Court judge for improper use of funds.	Yes	
2003-002	ORC 5705.41(D) for material failure to certify the availability of funds	No	Significant improvement in compliance, re-issued for year 2004 as a management letter comment.
2003-003	Failure to obtain SAS 70/88 report evaluating controls for health insurance third party administrator.	Yes	
2003-004	The posting of federal revenue to the wrong revenue codes resulting in inaccurate amounts on the schedule of federal awards expenditures.	No	Significant improvements made in reporting federal revenue, re-issued for year 2004 as a management letter comment.

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2004



Birthplace of Annie Oakley

DARKE COUNTY
OHIO

Janice P. Anderson, Auditor

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2004

Janice P. Anderson
County Auditor

Prepared by the Accounting Department
of the Darke County Auditor's Office



Birthplace of Annie Oakley

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INTRODUCTORY SECTION



Birthplace of Annie Oakley



DARKE COUNTY

Darke County Courthouse
504 South Broadway Street
Greenville, Ohio 45331-1927
Janice Anderson, County Auditor

phone (937) 547-7318

fax (937)- 547-7342

June 27, 2005

To The Citizens of Darke County,
and the Board of County Commissioners:

The Comprehensive Annual Financial Report (CAFR) for Darke County, Ohio (the "County") for the fiscal year ended December 31, 2004 is hereby presented to its citizens. The responsibility for both the accuracy of the presented data, and the completeness and fairness of presentation, including all disclosures, rests with the County Auditor's Office. This report is prepared in conformance with generally accepted accounting principles as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources. We believe the data is fairly presented in all material aspects and that it is presented in a manner designed to set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain a reasonable understanding of the County's financial affairs have been included.

Generally Accepted Accounting Principles require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Darke County's MD&A can be found immediately following the report of the independent accountants.

This CAFR is divided into three sections as follows.

1. Introductory Section - This section introduces the reader to the report and includes the table of contents, this transmittal letter, the list of principal officials and the County's organizational chart.
2. Financial Section - The Financial Section includes the Independent Accountants Report, Management's Discussion and Analysis, basic financial statements and notes that provide an overview of the County's financial position and operating results, the combining statements for nonmajor funds and other schedules that provide detailed information relative to the basic financial statements.
3. Statistical Section - The multi-year information presented in this section is designed to reflect social and economical data, financial trends and the fiscal capacity of the County.

***Letter of Transmittal
For the Year Ended December 31, 2004***

REPORTING ENTITY AND SERVICES

Darke County was established by an act of the State Legislature on January 3, 1809, and was named after the Revolutionary War hero General William Darke. A three member Board of County Commissioners is elected at large in even numbered years for overlapping four year terms. The Board of County Commissioners serves as the taxing authority, the contracting body and the chief administrator of public services for the County. Other officials elected by the voters of the County who manage various segments of the County's operations are the County Auditor, County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecutor, Sheriff, a Common Pleas Court Judge, two County Court Judges, and a joint Probate/Juvenile Court Judge.

The County provides general governmental services to its citizens which include: human and social services, health and community assistance related services, law enforcement, civil and criminal justice system services, road and bridge maintenance, and other general and administrative support services. The County also operates a wastewater collection and treatment system.

The accompanying basic financial statements comply with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, in that the financial statements include all the organizations, activities, functions and component units for which the County (the reporting entity) is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing body and either (1) the County's ability to impose its will over the organization, or (2) the potential that the organization will provide a financial benefit to or impose a financial burden on the County. Based on the foregoing, the County's financial reporting entity includes all funds, agencies, boards and commissions that are part of the primary government. For Darke County, this includes the Children's Service Board, the Board of Mental Retardation and Developmental Disabilities, the Child Support Enforcement Agency, the Community Corrections Planning Board, County Home, the Darke County Veterans Services, and all departments and activities that are directly operated by the elected County Officials. The County owns and operates a wastewater treatment and collection system which is reported as an enterprise fund. In addition, Darke County (the primary government) has two component units, The Darke County Visitors Bureau, Inc. and Wayne Industries.

ECONOMIC OUTLOOK

Darke County is located in west central Ohio on the Indiana border, approximately 35 miles northwest of Dayton and 90 miles east of Indianapolis. Almost fifty percent of the nation's population is within 500 miles of the County. Access to the County is facilitated by its location 23 miles north of Interstate 70 and 26 miles west of Interstate 75. The County is primarily served by Dayton International Airport with airports in Indianapolis, Cincinnati, and Columbus each a 90 minute drive away. The Darke County Airport, located near Versailles, provides facilities for small aircraft and corporate jets. The County is served by R.J. Corman Railroad Co. and several interstate truck lines.

The County seat is located in Greenville.

DARKE COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2004

The 2000 Census sets the population of Darke County at 53,309. Based upon the 2000 Census figure, there has been approximately a .6% decrease in population over the period 1990 to 2000.

The average unemployment rate for Darke County decreased from 6.5% in 2003 to 5.6% in 2004, a 0.9% decrease. The unemployment rate for the period January through December averaged 5.6%, compared to a 6.1% rate for the State of Ohio and 5.5% for the nation. Darke County's 5.6% unemployment rate is indicative of the diversity of the County's agricultural, commercial and industrial economic base. Historically, Darke County has experienced a lower unemployment rate than that of the state or the nation.

The diversity of employers is evident when one views a sampling of the businesses that have chosen to locate in Darke County:

<u>Company</u>	<u>Industry</u>
KitchenAid/Whirlpool	Small Appliance Manufacturing
Midmark Corporation	Dental & Medical Equipment Manufacturing
Greenville Technology	Plastic Injection Molding
Wayne Hospital	Medical Hospital
Honeywell	Fram Oil Filters
Beauty Systems Group	Distribution
Magnetek	Telecommunications Systems
Neff Motivation Inc.	Award Incentive Manufacturing
Florida Production Engineering	Plastic Injection Molding
Whiteford Food Products	Ground Beef Patties/Food

MAJOR INITIATIVES

Current Year

Adult Probation

The Community Service Work Program included 365 participants in 2004 who performed over 12,201 hours of work for government and not-for-profit agencies throughout Darke County. Participants in the program serve as a resource for a countywide litter control program funded with a grant from the Ohio Department of Natural Resources.

DARKE COUNTY, OHIO

Letter of Transmittal

For the Year Ended December 31, 2004

The Darke County Geographic Information System

The DCGIS is a multi-layered computerized mapping system. Cadastral maps (also referred to by a variety of names including assessment, appraisal, property, real estate and tax maps) show the boundaries of the 28,901 parcels of land in Darke County. In addition, the maps display the size and location of each parcel relative to other properties, streams, roads and other major physical and cultural features. The DCGIS will be used in conjunction with the Auditor's existing Sabre Market Data Analysis system (SMDA) to improve the quality and accuracy of the property tax assessments, which are related to the market value appraisals and the Current Agricultural Use Valuation program. The total cost of this project is \$756,600 to be carried out over the years 2002, 2003, 2004, and 2005. The amount paid out in 2004 was \$27,441.75.

Future

Darke County Justice Center

The Darke County Board of Commissioners currently are working to expand the Darke County Justice Center. The new 2 story wing will be primarily for the Darke County Homeland Security Office and the Darke County Sheriffs Department. The base floor of the addition will house the offices of the Homeland Security Office and an Emergency Operations Center. The second floor is planned to provide housing for a maximum of 36 non-violent offenders, freeing up space in the maximum security section of the jail for violent offenders. With this addition there will also be three isolation cells added to the jail for inmates with medical or disciplinary problems.

The total amount of the project is estimated to be \$1.5 million. Construction is estimated to begin in late Spring or early Summer of 2005.

North Sewer Project

The Darke County Board of Commissioners and the City of Greenville have come to an agreement to install an infrastructure to connect the Darke County MR/DD School, Ditch Maintenance, and the County Garage to the City's sanitary sewer system. The Ohio EPA has determined that the County's existing plant will not meet testing standards. Therefore, it is more cost effective to the county to tie into the City's sewer line rather than build a new sanitation plant. The County's estimated cost is around \$300,000, and the project is scheduled to start in the Summer of 2005.

Darke County Home Project

The Darke County Commissioners are currently looking into replacing the heating and venting units at the Darke County Home. The County Home's current system dates back to 1976 and has reached its life expectancy. The estimated cost to replace this system is \$500,000.

The project is scheduled to begin as early as the Summer of 2005 but may be held off until the Spring of 2006.

DARKE COUNTY, OHIO

***Letter of Transmittal
For the Year Ended December 31, 2004***

Darke County Airport

The County has received entitlement funds from the Federal Aviation Administration to bring the airport up to current Federal guidelines. In 2005, the Commissioners will be looking at purchasing surrounding real estate (hangers). The estimated cost for the real estate purchases is \$360,000.

Bridge

Future major bridge improvement projects include the following:

<u>Project Name</u>	<u>Project Type</u>	<u>Estimated Cost</u>	<u>Estimated Completion Date</u>
Lawrence #T317-0104	Bridge Replacement	\$65,317	04/20/05
Versailles-Yorkshire #C029-0442	Bridge Replacement	57,372	06/03/05
Conover #T041-0658	Bridge Replacement	60,113	05/13/05
Zerber #T167-0201	Bridge Replacement	62,340	06/25/05
Arcanum-Bears Mill #C034-0994	Bridge Replacement	74,527	07/23/05
Beamsville-Union City #C035-0816	Bridge Replacement	59,971	08/13/05
Clark Station #T063-0341	Bridge Replacement	67,655	09/10/05
Bishop #C327-0162	Bridge Replacement	65,686	10/15/05
Hollansburg-Sampson #T023-0117	Bridge Replacement	31,942	07/15/05
Teagues-South #T116-0180	Bridge Construction	5,000	06/24/05
Yorkshire-Osgood #C101-0315	Bridge Construction	149,249	06/10/05
Hillgrove-Woodington #C37-0575	Culvert Construction	16,291	05/13/05

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*Letter of Transmittal
For the Year Ended December 31, 2004*

FINANCIAL INFORMATION

Internal Control, Budgetary Control and the Accounting System:

Development of the County's accounting system included substantial consideration of the adequacy of the internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute assurance that:

1. The County's assets are protected against loss and unauthorized use or disposition;
2. Reliable financial reports can be prepared; and
3. To provide accountability for assets maintained by the County.

The concept of reasonable assurance states that internal controls should be evaluated applying the following criteria:

1. The expense associated with providing the internal controls should not exceed the benefits likely to be derived from their implementation; and
2. The evaluation of the offsetting costs and benefits involves estimates and judgment by the County administration and members of the Auditor's office.

All internal control evaluations occur within this framework. It is the belief of the administrative and financial management personnel that the County's financial controls adequately safeguard existing assets and provide reasonable assurance of the proper recording of financial transactions. The Accounting Department of the County Auditor's Office is responsible for the auditing and analysis of all purchase orders and vouchers of the County. Accounting Department personnel review the purchase orders and vouchers to ensure the availability of monies in the proper funds and accounts prior to certification and payment of approved invoices. The County utilizes a fully automated accounting system, as well as an automated system of controls for fixed asset accounting and payroll. These systems, coupled with the review and examination performed by the County Auditor's Office, ensure that the financial information generated is both accurate and reliable.

Budgetary appropriations for the operation of the County's departments are established through the adoption of the annual appropriation resolution by the Board of County Commissioners. All disbursements and transfers of cash between funds require appropriation authority from the County Commissioners. Budgets are controlled at the object level within department, by function and fund. Purchase orders are requested by the department head and encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriations are rejected until additional appropriations are secured. A computerized system allows the Auditor's Office to ascertain the status of appropriations prior to authorizing purchases. Lower levels within each object are accounted for and reported internally. Such lower levels are referred to as line items of expenditure. Estimated amounts must be encumbered prior to final approval of purchase orders or other contracts to vendors. Unencumbered appropriations return (lapse) to the unappropriated balances in the individual funds at the end of each fiscal year which coincides with the calendar year. Appropriations, both original and supplemental, must be authorized by the Board of County Commissioners.

***Letter of Transmittal
For the Year Ended December 31, 2004***

Cash Management:

Cash management is a vital component of the County's overall financial strategy. The primary objective of the County's investment activity is the preservation of capital. Each investment transaction seeks to ensure that capital losses are avoided, whether from securities, defaults or erosion of market value. The Treasurer invests in short-term certificates of deposit. Investment income is allocated to the General Fund and other qualifying funds, as prescribed by Ohio law.

Public funds are invested to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the County's investment risk constraints and the cash flow characteristics of the portfolio.

At December 31, 2004, the County had deposits of \$15,877,017 which were collateralized by pooled and specific collateral. Ohio Law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which the County places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by the Federal Deposit Insurance Corporation (FDIC). The securities pledged as collateral are pledged to a pool for each individual financial institution in amounts equal to at least 105% of the carrying value of all public deposits held by each institution. Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of any state, county, municipal corporation or other legally constituted authority of any other state or any instrumentality of such county, municipal corporation or other authority. Based upon criteria described in GASB Statement No. 3 "*Deposits With Financial Institutions, Investments (including Repurchase Agreements) and Reverse Repurchase Agreements,*" collateral held in single financial collateral pools with securities being held by the pledging financial institutions' agent in the pool's name are classified as Category 3.

Risk Management:

In its continuing effort to maintain quality insurance coverage at a reasonable cost, the County contracted with County Risk Sharing Authority (CORSA) for the following insurance coverage:

- Property, Inland Marine
- Crime and Fidelity
- General Liability
- Law Enforcement Liability
- Public Officials Liability
- Auto Liability and Physical Damage
- Comprehensive Boiler and Machinery

The County Risk Sharing Authority was established in 1987 by the County Commissioners Association of Ohio to provide comprehensive property and liability coverage for counties in Ohio. The objectives of the program are comprehensive protection, stability, and long-term cost savings. CORSA is governed by a nine member Board of Trustees which are elected by the members of the pool. The County maintains general, automobile, law enforcement and public official's liability coverage in the amount of \$1,000,000 for each occurrence with a \$2,500 deductible.

***Letter of Transmittal
For the Year Ended December 31, 2004***

In addition, CORSA provides loss control services designed to identify and report areas of hazard that are often unique to public entities. The CORSA loss control personnel work with County personnel to control losses through loss prevention (lowering the probability of loss) and loss reduction (lowering the severity of the loss).

Workers' compensation coverage is maintained by paying premiums to the State Bureau of Workers Compensation. The premium is based on a rate per \$100 of payroll and is calculated based upon accident history and administrative costs.

The County is self-funded for employee health care benefits. The program is administered by United Medical Resources, Inc., which provides claim review and processing services. Each County fund is charged for its proportionate share of coverage. The County's liability is limited to a maximum loss of \$75,000 per employee, with the exception of two employees at \$150,000 and one employee at \$132,900, through the purchase of stop loss insurance.

OTHER INFORMATION

Independent Audit: Included in this report is an unqualified opinion rendered on the County's operations and financial position as well as its existing assets and liabilities as reported in the combined financial statements for the year ended December 31, 2004, by Auditor of State, Betty Montgomery. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related OMB Circular A-133.

Certificate of Achievement: The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Darke County, Ohio for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2003. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards in state and local government financial reporting. To be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents satisfy all program standards. The report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements respective to the reporting entity.

A Certificate of Achievement is valid for a period of one year only. I believe this current report continues to conform to the Certificate of Achievement for Excellence in Financial Reporting program requirements and am submitting it to the GFOA.

Acknowledgment: This report was made possible through the efforts of the Board of County Commissioners, other elected officials and department heads, and especially the staff of the County Auditor's Office.

Respectfully,



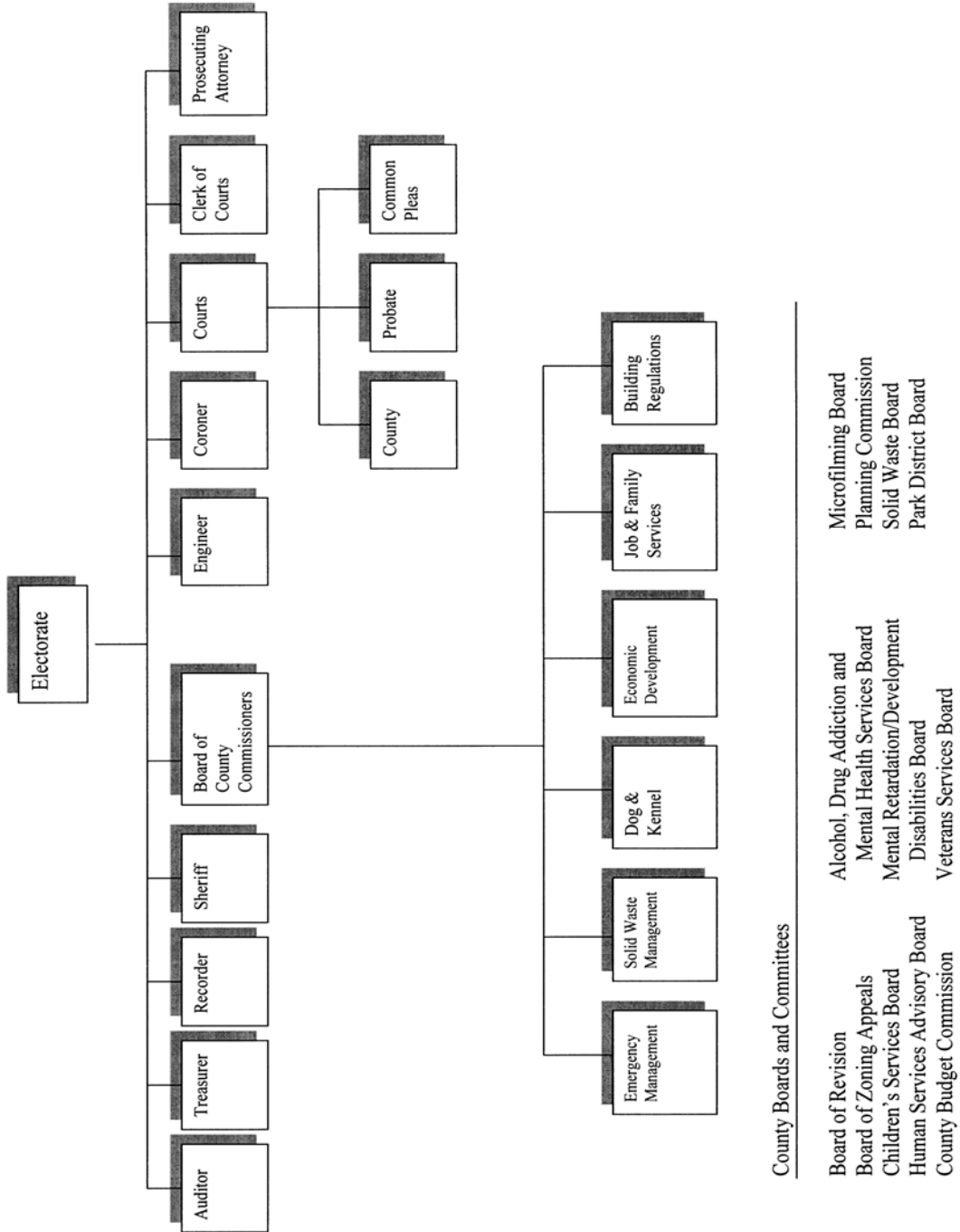
Janice P. Anderson
Darke County Auditor

DARKE COUNTY, OHIO

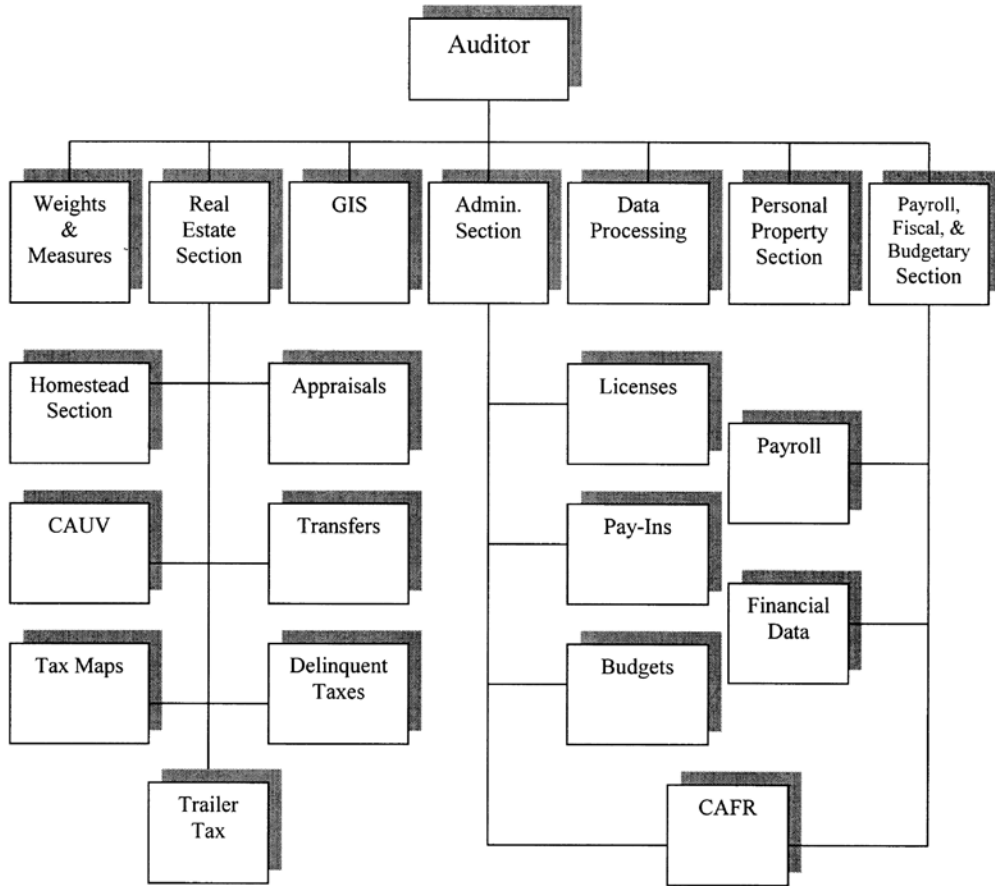
**List of Elected Officials
For the Year Ended December 31, 2004**

<u>NAME</u>	<u>OFFICE</u>	<u>TERM</u>
BOARD OF COUNTY COMMISSIONERS		
Robert L. Downing	Chairman	01/02/01 - 01/01/05
Michael W. Rhoades	Vice Chairman	01/01/91 - 12/31/06
Terry L. Haworth		01/03/01 - 01/02/05
OTHER ELECTED OFFICIALS		
Janice P. Anderson	Auditor	03/12/03 - 03/12/07
Scott J. Zumbrink	Treasurer	10/01/93 - 09/05/05
Judy Sonner	Recorder	01/08/97 - 01/07/05
James P. Surber	Engineer	04/04/77 - 01/03/05
Cindy Pike	Clerk of Courts	01/08/97 - 01/07/05
Richard M. Howell	Prosecutor	01/01/99 - 01/07/05
Dr. James O. Armacost	Coroner	03/07/94 - 01/03/05
Toby Spencer	Sheriff	01/03/93 - 01/07/05
COMMON PLEAS COURT		
Jonathan P. Hein	Judge	01/01/99 - 12/31/04
Probate Division:		
Michael D. McClurg	Judge	3/1/2003 - 3/1/09
COUNTY COURT		
	Administrative	
Roger Hurley	Judge	01/01/79 - 12/31/06
Gene Hoellrich	Judge	01/01/81 - 12/31/04

**County Organizational Chart
For the Year Ended December 31, 2004**



**Auditor's Office Organizational Chart
For the Year Ended December 31, 2004**



Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Darke County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2003

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.



Nancy L. Zjelle

President

Jeffrey R. Emer

Executive Director

FINANCIAL SECTION



Birthplace of Annie Oakley



**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

County Commissioners
County Auditor
County Treasurer
Darke County
504 South Broadway Street
Greenville, Ohio 45331

We have audited the accompanying financial statements of the governmental activities, business type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Darke County, (the County), as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Darke County, as of December 31, 2004, and the respective changes in financial position and cash flows where applicable, and the respective budgetary comparison for the General Fund, Auto License/Gas Tax Fund, MRDD Fund, and the Public Assistance Fund 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 June 27, 2005, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information the Governmental Accounting Standards Board requires. We have applied certain limited procedures, which consist principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining non-major fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining non-major fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and the statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

June 27, 2005

This discussion and analysis of Darke County's financial performance provides an overall review of the County's financial activities for the fiscal year ended December 31, 2004. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2004 are as follows:

- ❑ In total, net assets increased \$543,464. Net assets of governmental activities increased \$433,973, which represents a less than 1% increase from 2003. Net assets of business-type activities increased \$109,491 or 19% from 2003.
- ❑ General revenues accounted for \$12,656,214 in revenue or 44% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$16,034,292 or 56% of total revenues of \$28,690,506.
- ❑ The County had \$27,891,510 in expenses related to governmental activities; only \$15,669,269 of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$10,431,175 in revenues and \$9,333,356 in expenditures. The general fund's fund balance remained relatively stable, increasing \$32,086, or approximately 1%, to a balance of \$2,361,120.
- ❑ Net assets for enterprise funds increased by \$109,985. This increase is attributable to increases in amounts received for services provided, as well as decreases in amounts expensed for purchased services.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – *management's discussion and analysis*, the *basic financial statements*, and an optional section that presents *combining statements* for nonmajor governmental funds. The basic financial statements include two kinds of statements that present different views of the County.

These statements are as follows:

1. *The Government-Wide Financial Statements* – These statements provide both long-term and short-term information about the County's overall financial status.
2. *The Fund Financial Statements* – These statements focus on individual parts of the County, reporting the County's operations in more detail than the government-wide statements.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.

Government-wide Statements

The government-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets includes all of the County's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the County's net assets and how they have changed. Net-assets (the difference between the County's assets and liabilities) is one way to measure the County's financial health or position.

- Over time, increases or decreases in the County's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County you need to consider additional nonfinancial factors such as changes in the County's tax base and the condition of County capital assets also need to be evaluated.

The government-wide financial statements of the County are divided into two categories:

- *Governmental Activities* – Most of the County's programs and services are reported here including public safety, health, human services, community and economic development and public works.
- *Business-Type Activities* – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided. The County's wastewater collection and treatment, solid waste treatment and adult daycare services are reported as business-type activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the County's most significant funds, not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes.

Governmental Funds – Most of the County’s activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called modified accrual 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 government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance County programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds is reconciled in the financial statements.

Proprietary Funds – Proprietary funds use the same basis of accounting as business-type activities; therefore, these statements will essentially match.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The accounting used for fiduciary funds is much like that of the proprietary funds. We exclude these activities from the County’s other financial statements because the assets cannot be utilized by the County to finance its operations.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The following table provides a summary of the County’s net assets for 2004 compared to 2003.

	Governmental Activities		Business-type Activities		Total	
	2003	2004	2003	2004	2003	2004
Current and other assets	\$24,953,318	\$26,524,298	\$586,859	\$682,480	\$25,540,177	\$27,206,778
Capital assets, Net	82,214,982	80,831,436	53,475	52,496	82,268,457	80,883,932
Total assets	107,168,300	107,355,734	640,334	734,976	107,808,634	108,090,710
Long-term debt outstanding	10,440,393	5,404,632	52,340	41,131	10,492,733	5,445,763
Other liabilities	6,728,804	11,518,026	8,216	4,576	6,737,020	11,522,602
Total liabilities	17,169,197	16,922,658	60,556	45,707	17,229,753	16,968,365
Net assets						
Invested in capital assets, net of related debt	73,167,982	71,946,436	53,475	17,396	73,221,457	71,963,832
Restricted	13,789,590	14,803,140	0	0	13,789,590	14,803,140
Unrestricted	3,041,531	3,683,500	526,303	671,873	3,567,834	4,355,373
Total net assets	<u>\$89,999,103</u>	<u>\$90,433,076</u>	<u>\$579,778</u>	<u>\$689,269</u>	<u>\$90,578,881</u>	<u>\$91,122,345</u>

DARKE COUNTY, OHIO**Management's Discussion and Analysis
For the Year Ended December 31, 2004****Unaudited**

Changes in Net Assets – The following table shows the changes in net assets for the fiscal year 2004 compared to 2003:

	Governmental Activities		Business-type Activities		Total	
	2003	2004	2003	2004	2003	2004
Revenues						
Program Revenues:						
Charges for Services and Sales	\$3,943,973	\$4,002,455	\$313,694	\$365,023	\$4,257,667	\$4,367,478
Operating Grants and Contributions	11,054,124	11,391,568	0	0	11,054,124	11,391,568
Capital Grants and Contributions	0	275,246	0	0	0	275,246
General Revenues:						
Property Taxes	4,992,140	5,189,481	0	0	4,992,140	5,189,481
Sales Taxes	4,415,874	4,489,897	0	0	4,415,874	4,489,897
Shared Revenues	1,793,051	1,280,246	0	0	1,793,051	1,280,246
Investment Earnings	443,229	412,893	0	0	443,229	412,893
Miscellaneous	1,255,878	1,283,697	0	0	1,255,878	1,283,697
Total Revenues	<u>27,898,269</u>	<u>28,325,483</u>	<u>313,694</u>	<u>365,023</u>	<u>28,211,963</u>	<u>28,690,506</u>
Program Expenses						
Public Safety	3,764,516	3,981,502	0	0	3,764,516	3,981,502
Health	361,942	333,646	0	0	361,942	333,646
Human Services	9,959,954	10,572,478	0	0	9,959,954	10,572,478
Community and Economic Development	631,016	1,105,767	0	0	631,016	1,105,767
Public Works	2,951,810	5,329,331	0	0	2,951,810	5,329,331
General Government	7,852,541	6,285,895	0	0	7,852,541	6,285,895
Debt Service:						
Interest and Fiscal Charges	461,417	282,891	0	0	461,417	282,891
Business Type Activities	0	0	291,579	255,532	291,579	255,532
Total Expenses	<u>25,983,196</u>	<u>27,891,510</u>	<u>291,579</u>	<u>255,532</u>	<u>26,274,775</u>	<u>28,147,042</u>
Total Change in Net Assets	1,915,073	433,973	22,115	109,491	1,937,188	543,464
Beginning Net Assets	<u>88,084,030</u>	<u>89,999,103</u>	<u>557,663</u>	<u>579,778</u>	<u>88,641,693</u>	<u>90,578,881</u>
Ending Net Assets	<u>\$89,999,103</u>	<u>\$90,433,076</u>	<u>\$579,778</u>	<u>\$689,269</u>	<u>\$90,578,881</u>	<u>\$91,122,345</u>

DARKE COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2004**

Unaudited

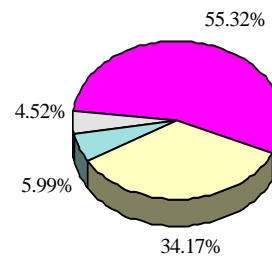
Governmental Activities

Net assets of the County's governmental activities remained very stable, increasing by \$433,973, or less than 1%.

Tax revenue accounted for \$9,679,378 of the \$28,325,483 in total revenues for governmental activities. Sales tax accounted for \$4,489,897, or approximately 46% of total tax revenue.

The County's direct charges to users of governmental services totaled \$4,002,455. This amount represents 14% of total revenues for governmental activities and 26% of program specific revenues.

Revenue Sources	2004	Percent of Total
Shared Revenues	\$1,280,246	4.52%
Program Revenues	15,669,269	55.32%
General Tax Revenues	9,679,378	34.17%
General Other	1,696,590	5.99%
Total Revenue	<u>\$28,325,483</u>	<u>100.00%</u>



Business-Type Activities

Net assets of the business-type activities increased by \$109,491. This is attributable to increases in amounts received for services provided, as well as decreases in amounts expensed for purchased services. These programs had revenues of \$365,023 and expenses of \$255,532 for fiscal year 2004. Business-type activities receive no support from tax revenues and remain self-supporting.

DARKE COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2004**

Unaudited

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's governmental funds reported a combined fund balance of \$10,178,608 which exceeds last year's total of \$9,177,567. The schedule below indicates the fund balance and the total change in fund balance by fund type as of December 31, 2004 and 2003.

	Fund Balance/(Deficit) December 31, 2004	Fund Balance/(Deficit) December 31, 2003	Increase (Decrease)
General	\$2,361,120	\$2,329,034	\$32,086
Auto License and Gas Tax	5,495,477	5,117,279	378,198
MRDD	803,618	735,414	68,204
Public Assistance	313,390	544,963	(231,573)
WAGC Permanent Improvement	(3,687,049)	(3,656,920)	(30,129)
Other Governmental	4,892,052	4,107,797	784,255
Total	<u>\$10,178,608</u>	<u>\$9,177,567</u>	<u>\$1,001,041</u>

General Fund – The County's General Fund balance increase is due to many factors. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2004 Revenues	2003 Revenues	Increase (Decrease)
Taxes	\$6,904,492	\$6,821,719	\$82,773
Intergovernmental Revenues	1,182,235	1,103,954	78,281
Charges for Services	1,425,554	1,502,318	(76,764)
Licenses and Permits	43,258	40,324	2,934
Investment Earnings	293,243	341,249	(48,006)
Fines and Forfeitures	380,396	390,878	(10,482)
All Other Revenue	201,997	277,846	(75,849)
Total	<u>\$10,431,175</u>	<u>\$10,478,288</u>	<u>(\$47,113)</u>

DARKE COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2004**

Unaudited

General Fund revenues remained relatively stable. Decreases in charges for services and investment earnings were offset by increases in tax revenues and intergovernmental revenues.

	2004 Expenditures	2003 Expenditures	Increase (Decrease)
Public Safety	\$3,495,454	\$3,235,668	\$259,786
Health	85,457	107,763	(22,306)
Human Services	274,113	261,287	12,826
Community and Economic Development	183,707	271,578	(87,871)
Public Works	123,794	115,926	7,868
General Government	5,170,831	5,253,129	(82,298)
Total	<u>\$9,333,356</u>	<u>\$9,245,351</u>	<u>\$88,005</u>

The expenditures increased by \$88,005 or about 1% from the prior year. An increase in public safety was the result the purchase of vehicles, as well as increases in salaries within the sheriff's department. A decrease in community and economic development was the result of a large decrease in salaries paid from the economic development department.

Auto License and Gas Fund – The County's Auto License and Gas Tax Fund reported increases to both revenues and overall fund balance as a result of increases in vehicle license fees, gas taxes, and investment earnings.

MRDD Fund – The County's MRDD Fund reported an increase in fund balance of approximately 9%, which was mainly the result of increases in miscellaneous receipts.

Public Assistance Fund – The County's Public Assistance Fund reported a decrease in fund balance of 43%. This was the result of decreases in grant monies received.

WAGC Permanent Improvement Fund – The WAGC Permanent Improvement fund balance remained relatively stable, decreasing by approximately 1%.

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The most significant budgeted fund is the General Fund.

During the course of fiscal year 2004 the County amended its General Fund budget several times, none significant.

For the General Fund, budget basis revenue of \$10.1 million was greater than the original budget estimates of \$9.9 million. This increase was due to increases in estimated receipts for all other revenue. Budget basis expenditures of \$10.5 million was higher than actual expenditures of \$9.9 million. This was due to lower amounts actually being expended for human services and general government. The General Fund had an adequate fund balance to cover expenditures.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2004 the County had \$80,883,932 net of accumulated depreciation invested in land, buildings, equipment, vehicles and infrastructure. Of this total, \$80,831,436 was related to governmental activities and \$52,496 to the business-type activities. The following table shows fiscal 2003 and 2004 balances:

	Governmental Activities		Increase (Decrease)
	2004	2003	
Land	\$8,822,379	\$8,822,379	\$0
Buildings and Improvements	15,704,303	15,704,303	0
Machinery and Equipment	8,311,872	8,234,288	77,584
Infrastructure	83,595,411	81,802,083	1,793,328
Less: Accumulated Depreciation	(35,602,529)	(32,348,071)	(3,254,458)
Totals	\$80,831,436	\$82,214,982	(\$1,383,546)

	Business-Type Activities		Increase (Decrease)
	2004	2003	
Land	\$8,000	\$8,000	\$0
Sewer Lines	45,865	45,865	0
Machinery and Equipment	59,891	53,691	6,200
Less: Accumulated Depreciation	(61,260)	(54,081)	(7,179)
Totals	\$52,496	\$53,475	(\$979)

The primary increases occurred in machinery and equipment and infrastructure. The purchase of computers, copiers and cubicles contributed to the increase in machinery and equipment, while the increase to infrastructure was the result of various street repaving projects. Additional information on the County's capital assets can be found in Note 9.

Debt

At December 31, 2004, the County had \$3.9 million in G.O. bonds outstanding, \$105,000 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2004:

	<u>2004</u>	<u>2003</u>
Governmental Activities:		
General Obligation Bond:		
WAGC Improvement	\$3,975,000	\$4,080,000
Special Assessment Bond:		
Coble Ditch	13,200	25,770
Compensated Absences	1,362,689	1,300,812
Capital Leases Payable	<u>53,743</u>	<u>66,811</u>
Total Governmental Activities	5,404,632	5,473,393
Business-Type Activities:		
Special Assessment Bond:		
Rolin Acres	35,100	46,800
Compensated Absences	<u>6,031</u>	<u>5,540</u>
Total Business-Type Activities	<u>41,131</u>	<u>52,340</u>
Totals	<u><u>\$5,445,763</u></u>	<u><u>\$5,525,733</u></u>

Additional information on the County's long-term debt can be found in Note 13.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The economic downturn that the County has recently experienced has certainly had an impact on all levels of state and local government. The County's budget for the general fund in 2005 is very conservative. Total revenues are projected to be almost 3% less than was actually received in fiscal year 2004. Included in these projections is a 1% decrease in sales tax as well as a 6% decrease expected for investment earnings.

Although this conservative budget is a reflection of a volatile economic climate, local business development in the County continues to grow. In 2004, the City of Greenville completed a section of the Greenville Industrial Park called Progress Street. They have all ready sold two properties on this street and anticipate construction on new commercial buildings to start in 2005. BASF, located in the City of Greenville, broke ground on a new 3.5 million dollar expansion to their existing building that will create 10 new jobs. Also in 2004, the county faced the end of an era. Our locally owned dirt race track was bought by famous Nascar Driver Tony Stewart. Though we'll miss the nostalgia of the old track, we will look forward to the future and all the changes that are to come.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information contact Janice P. Anderson, Auditor of Darke County.

DARKE COUNTY, OHIO

**Statement of Net Assets
December 31, 2004**

	Governmental Activities	Business-Type Activities	Total	Component Units	
				Visitors Bureau	Wayne Industries
Assets:					
Cash and Cash Equivalents	\$ 12,615,016	\$ 634,540	\$ 13,249,556	\$ 56,875	\$ 61,060
Cash and Cash Equivalents with Fiscal Agent	660,824	0	660,824	0	0
Investments	0	0	0	0	256,881
Investments with Fiscal Agent	10,000	0	10,000	0	0
Receivables:					
Taxes	5,896,031	0	5,896,031	0	0
Accounts	411,285	12,735	424,020	12,209	21,365
Intergovernmental	5,835,948	0	5,835,948	0	0
Interest	100,935	0	100,935	0	0
Special Assessments	3,279	34,307	37,586	0	0
Loans	568,364	0	568,364	0	0
Internal Balance	141	(141)	0	0	0
Inventory of Supplies at Cost	333,939	598	334,537	0	0
Prepaid Items	88,536	441	88,977	0	0
Non-Depreciable Capital Assets	8,822,379	8,000	8,830,379	0	0
Depreciable Capital Assets, Net	72,009,057	44,496	72,053,553	6,256	36,154
Total Assets	107,355,734	734,976	108,090,710	75,340	375,460
Liabilities:					
Accounts Payable	608,852	1,041	609,893	1,295	772
Accrued Wages and Benefits	221,075	1,543	222,618	1,192	1,771
Intergovernmental Payable	225,174	1,671	226,845	0	0
Claims Payable	368,479	0	368,479	0	0
Deferred Revenue	5,110,071	0	5,110,071	0	0
Accrued Interest Payable	74,375	321	74,696	0	0
General Obligation Notes Payable	4,910,000	0	4,910,000	0	0
Long Term Liabilities:					
Due Within One Year	861,332	17,731	879,063	0	0
Due in More Than One Year	4,543,300	23,400	4,566,700	0	0
Total Liabilities	16,922,658	45,707	16,968,365	2,487	2,543
Net Assets:					
Invested in Capital Assets, Net of Related Debt	71,946,436	17,396	71,963,832	0	0
Restricted For:					
Street Improvements	6,688,372	0	6,688,372	0	0
Job and Family Services	1,431,249	0	1,431,249	0	0
MRDD	1,341,130	0	1,341,130	0	0
Facilities Maintenance	569,358	0	569,358	0	0
Community Development	1,653,101	0	1,653,101	0	0
Other Purposes	3,119,930	0	3,119,930	0	0
Unrestricted	3,683,500	671,873	4,355,373	72,853	372,917
Total Net Assets	\$ 90,433,076	\$ 689,269	\$ 91,122,345	\$ 72,853	\$ 372,917

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO

**Statement of Activities
For the Year Ended December 31, 2004**

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
Public Safety	\$ 3,981,502	\$ 231,121	\$ 301,854	\$ 0
Health	333,646	136,269	0	0
Human Services	10,572,478	742,442	5,441,986	0
Community and Economic Development	1,105,767	147,108	744,161	0
Public Works	5,329,331	228,673	4,546,405	275,246
General Government	6,285,895	2,516,842	357,162	0
Interest and Fiscal Charges	282,891	0	0	0
Total Governmental Activities	27,891,510	4,002,455	11,391,568	275,246
Business-Type Activities:				
Sewer District #1 Fund	21,462	18,654	0	0
Stillwater Estates Fund	7,780	8,870	0	0
Solid Waste Fund	179,637	279,917	0	0
Adult Daycare Fund	46,653	57,582	0	0
Total Business-Type Activities	255,532	365,023	0	0
Totals	\$ 28,147,042	\$ 4,367,478	\$ 11,391,568	\$ 275,246
Component Units:				
Visitors Bureau	\$136,201	\$131,760	\$0	\$0
Wayne Industries	271,772	272,788	0	0
Total Component Units	\$ 407,973	\$ 404,548	\$ 0	\$ 0

General Revenues

Property Taxes Levied for:

General Purposes

MRDD

Sales Tax

Shared Revenues

Investment Earnings

Miscellaneous

Total General Revenues

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO

Net (Expense) Revenue and Changes in Net Assets			Component Units	
Governmental Activities	Business-Type Activities	Total	Visitors Bureau	Wayne Industries
\$ (3,448,527)	\$ 0	\$ (3,448,527)		
(197,377)	0	(197,377)		
(4,388,050)	0	(4,388,050)		
(214,498)	0	(214,498)		
(279,007)	0	(279,007)		
(3,411,891)	0	(3,411,891)		
(282,891)	0	(282,891)		
<u>(12,222,241)</u>	<u>0</u>	<u>(12,222,241)</u>		
0	(2,808)	(2,808)		
0	1,090	1,090		
0	100,280	100,280		
0	10,929	10,929		
<u>0</u>	<u>109,491</u>	<u>109,491</u>		
<u>(12,222,241)</u>	<u>109,491</u>	<u>(12,112,750)</u>		
			(\$4,441)	\$0
			0	1,016
			<u>\$ (4,441)</u>	<u>\$ 1,016</u>
2,503,092	0	2,503,092	0	0
2,686,389	0	2,686,389	0	0
4,489,897	0	4,489,897	0	0
1,280,246	0	1,280,246	0	0
412,893	0	412,893	569	7,254
1,283,697	0	1,283,697	0	5,909
<u>12,656,214</u>	<u>0</u>	<u>12,656,214</u>	<u>569</u>	<u>13,163</u>
433,973	109,491	543,464	(3,872)	14,179
<u>89,999,103</u>	<u>579,778</u>	<u>90,578,881</u>	<u>76,725</u>	<u>358,738</u>
<u>\$ 90,433,076</u>	<u>\$ 689,269</u>	<u>\$ 91,122,345</u>	<u>\$ 72,853</u>	<u>\$ 372,917</u>

DARKE COUNTY, OHIO**Balance Sheet
Governmental Funds
December 31, 2004**

	General	Auto License and Gas Tax	MRDD
Assets:			
Cash and Cash Equivalents	\$ 1,468,170	\$ 4,575,767	\$ 840,071
Cash and Cash Equivalents with Fiscal Agent	252,925	0	0
Investments with Fiscal Agent	0	0	0
Receivables:			
Taxes	3,197,177	0	2,698,854
Accounts	404,586	0	0
Intergovernmental	148,853	2,052,712	401,305
Interest	45,719	53,584	0
Special Assessments	0	0	0
Loans	0	0	0
Inventory of Supplies, at Cost	55,190	253,090	8,709
Prepaid Items	77,347	0	977
Total Assets	\$ 5,649,967	\$ 6,935,153	\$ 3,949,916
Liabilities:			
Accounts Payable	\$ 81,875	\$ 22,890	\$ 118,336
Accrued Wages and Benefits Payable	87,142	23,189	44,186
Intergovernmental Payable	84,806	25,123	45,457
Deferred Revenue	3,031,355	1,368,474	2,938,319
Compensated Absences Payable	3,669	0	0
Accrued Interest Payable	0	0	0
General Obligation Notes Payable	0	0	0
Total Liabilities	3,288,847	1,439,676	3,146,298
Fund Balances:			
Reserved for Encumbrances	33,266	2,425	3,996
Reserved for Prepaid Items	77,347	0	977
Reserved for Supplies Inventory	55,190	253,090	8,709
Reserved for Loans Receivable	0	0	0
Reserved for Endowments	0	0	0
Undesignated, Unreserved in:			
General Fund	2,195,317	0	0
Special Revenue Funds	0	5,239,962	789,936
Capital Projects Funds (Deficit)	0	0	0
Total Fund Balances	2,361,120	5,495,477	803,618
Total Liabilities and Fund Balances	\$ 5,649,967	\$ 6,935,153	\$ 3,949,916

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO

<u>Public Assistance</u>	<u>WAGC Permanent Improvement</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 100,566	\$ 41,423	\$ 5,587,099	\$ 12,613,096
0	0	26,047	278,972
0	0	10,000	10,000
0	0	0	5,896,031
0	0	6,335	410,921
1,147,716	0	2,085,362	5,835,948
0	0	1,632	100,935
0	0	3,279	3,279
0	0	568,364	568,364
11,303	0	5,647	333,939
675	0	9,537	88,536
<u>\$ 1,260,260</u>	<u>\$ 41,423</u>	<u>\$ 8,303,302</u>	<u>\$ 26,140,021</u>
\$ 50,519	\$ 0	\$ 335,232	\$ 608,852
34,783	0	31,775	221,075
36,852	0	32,936	225,174
816,637	0	1,770,376	9,925,161
8,079	0	0	11,748
0	46,472	12,931	59,403
0	3,682,000	1,228,000	4,910,000
<u>946,870</u>	<u>3,728,472</u>	<u>3,411,250</u>	<u>15,961,413</u>
922	0	309,627	350,236
675	0	9,537	88,536
11,303	0	5,647	333,939
0	0	568,364	568,364
0	0	121,518	121,518
0	0	0	2,195,317
300,490	0	4,409,155	10,739,543
0	(3,687,049)	(531,796)	(4,218,845)
<u>313,390</u>	<u>(3,687,049)</u>	<u>4,892,052</u>	<u>10,178,608</u>
<u>\$ 1,260,260</u>	<u>\$ 41,423</u>	<u>\$ 8,303,302</u>	<u>\$ 26,140,021</u>

DARKE COUNTY, OHIO

***Reconciliation Of Total Governmental Fund Balances
To Net Assets Of Governmental Activities
December 31, 2004***

Total Governmental Fund Balances \$ 10,178,608

***Amounts reported for governmental activities in the
statement of net assets are different because***

Capital Assets used in governmental activities are not
resources and therefore are not reported in the funds. 80,831,436

Other long-term assets are not available to pay for current-
period expenditures and therefore are deferred in the funds. 4,815,090

Internal service funds are used by management to charge
the costs of insurance to individual funds. The assets
and liabilities of the internal service funds are included in
governmental activities in the statement of net assets. 15,798

Long-term liabilities, including bonds payable, are not due
and payable in the current period and therefore are not
reported in the funds.

General Obligation Bonds	(3,975,000)	
Special Assessment Bonds Payable	(13,200)	
Compensated Absences Payable	(1,350,941)	
Capital Lease Payable	(53,743)	
Accrued Interest Payable	(14,972)	
	<hr/>	(5,407,856)

Net Assets of Governmental Activities \$ 90,433,076

See accompanying notes to the basic financial statements



Birthplace of Annie Oakley

DARKE COUNTY, OHIO**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2004**

	General	Auto License and Gas Tax	MRDD
Revenues:			
Taxes	\$ 6,904,492	\$ 0	\$ 2,591,997
Intergovernmental Revenues	1,182,235	4,188,079	1,444,151
Charges for Services	1,425,554	0	18,068
Licenses and Permits	43,258	0	0
Investment Earnings	293,243	114,189	0
Special Assessments	0	0	0
Fines and Forfeitures	380,396	0	0
All Other Revenue	201,997	79,567	150,789
Total Revenue	10,431,175	4,381,835	4,205,005
Expenditures:			
Current:			
Public Safety	3,495,454	0	0
Health	85,457	0	0
Human Services	274,113	0	4,136,427
Community and Economic Development	183,707	0	0
Public Works	123,794	4,139,649	0
General Government	5,170,831	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	9,333,356	4,139,649	4,136,427
Excess (Deficiency) of Revenues Over Expenditures	1,097,819	242,186	68,578
Other Financing Sources (Uses):			
Sale of Capital Assets	4,242	0	0
Transfers In	75,000	0	0
Transfers Out	(1,145,824)	0	0
Total Other Financing Sources (Uses)	(1,066,582)	0	0
Net Change in Fund Balances	31,237	242,186	68,578
Fund Balances (Deficit) at Beginning of Year	2,329,034	5,117,279	735,414
Increase (Decrease) in Inventory Reserve	849	136,012	(374)
Fund Balances (Deficit) End of Year	\$ 2,361,120	\$ 5,495,477	\$ 803,618

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO

<u>Public Assistance</u>	<u>WAGC Permanent Improvement</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 0	\$ 0	\$ 0	\$ 9,496,489
2,618,863	0	2,833,060	12,266,388
0	0	1,949,440	3,393,062
0	0	110,623	153,881
0	0	5,461	412,893
0	0	16,723	16,723
0	0	58,486	438,882
0	0	926,344	1,358,697
<u>2,618,863</u>	<u>0</u>	<u>5,900,137</u>	<u>27,537,015</u>
0	0	186,231	3,681,685
0	0	128,914	214,371
2,960,371	0	3,061,024	10,431,935
0	0	923,952	1,107,659
0	0	233,645	4,497,088
0	0	1,072,443	6,243,274
0	9,805	91,220	101,025
0	0	117,570	117,570
0	76,692	206,452	283,144
<u>2,960,371</u>	<u>86,497</u>	<u>6,021,451</u>	<u>26,677,751</u>
(341,508)	(86,497)	(121,314)	859,264
0	0	674	4,916
108,244	56,368	1,604,984	1,844,596
0	0	(698,772)	(1,844,596)
<u>108,244</u>	<u>56,368</u>	<u>906,886</u>	<u>4,916</u>
(233,264)	(30,129)	785,572	864,180
544,963	(3,656,920)	4,107,797	9,177,567
1,691	0	(1,317)	136,861
<u>\$ 313,390</u>	<u>\$ (3,687,049)</u>	<u>\$ 4,892,052</u>	<u>\$ 10,178,608</u>

DARKE COUNTY, OHIO

***Reconciliation Of The Statement Of Revenues, Expenditures
And Changes In Fund Balances Of Governmental Funds
To The Statement Of Activities
For The Year Ended December 31, 2004***

Net Change in Fund Balances - Total Governmental Funds \$ 864,180

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 as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.

Capital Outlay	2,279,056	
Depreciation Expense	<u>(3,625,908)</u>	(1,346,852)

Governmental Funds only report the disposal of assets to the extent proceeds are received from sale. In the statement of activities, a gain or loss is reported for each disposal.

This is the amount of the loss on the disposal of capital assets net of proceeds received.	<u>(36,694)</u>	(36,694)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 788,468

The issuance of long-term debt provides current financial resources to governmental funds, but has no effect on net assets. In addition, the payment of bond principal is an expenditure in the governmental funds, but reduces long-term liabilities in the statement of net assets.

General Obligation Bond Principal Payment	105,000	
Special Assessment Bond Principal Payment	12,570	
Capital Lease Principal Payment	<u>13,068</u>	130,638

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 253

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 the governmental funds.

Compensated Absences	(56,335)	
Change in Inventory	<u>136,861</u>	80,526

The internal service funds are used by management to charge the costs of services to individual funds is not reported in the statement of activities.

Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities. (46,546)

Change in Net Assets of Governmental Activities \$ 433,973

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2004**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 6,651,500	\$ 6,651,500	\$ 6,997,795	\$ 346,295
Intergovernmental Revenues	1,096,620	1,096,620	1,194,915	98,295
Charges for Services	1,360,617	1,360,667	1,428,685	68,018
Licenses and Permits	41,750	41,750	43,258	1,508
Investment Earnings	277,720	277,720	308,253	30,533
Fines and Forfeitures	384,100	384,100	380,396	(3,704)
All Other Revenues	110,821	257,829	202,585	(55,244)
Total Revenues	<u>9,923,128</u>	<u>10,070,186</u>	<u>10,555,887</u>	<u>485,701</u>
Expenditures:				
Public Safety	3,614,091	3,646,176	3,623,923	22,253
Health	118,473	94,088	89,490	4,598
Human Services	448,525	448,525	278,956	169,569
Community and Economic Development	183,707	183,707	183,707	0
Public Works	134,457	134,457	126,779	7,678
General Government	5,926,913	5,952,938	5,688,885	264,053
Total Expenditures	<u>10,426,166</u>	<u>10,459,891</u>	<u>9,991,740</u>	<u>468,151</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(503,038)	(389,705)	564,147	953,852
Other Financing Sources (Uses):				
Other Financing Sources	148,100	148,100	270,047	121,947
Sale of Capital Assets	46,000	46,000	4,242	(41,758)
Transfers In	52,200	52,200	75,000	22,800
Transfers Out	(1,502,897)	(1,469,170)	(1,145,824)	323,346
Advances In	0	0	20,000	20,000
Advances Out	(20,000)	(20,000)	(20,000)	0
Total Other Financing Sources (Uses)	<u>(1,276,597)</u>	<u>(1,242,870)</u>	<u>(796,535)</u>	<u>446,335</u>
Net Change in Fund Balances	(1,779,635)	(1,632,575)	(232,388)	1,400,187
Fund Balance at Beginning of Year	1,581,455	1,581,455	1,581,455	0
Prior Year Encumbrances	51,136	51,136	51,136	0
Fund Balance at End of Year	<u>\$ (147,044)</u>	<u>\$ 16</u>	<u>\$ 1,400,203</u>	<u>\$ 1,400,187</u>

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Auto License and Gas Tax Fund
For the Year Ended December 31, 2004**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 3,968,000	\$ 3,968,000	\$ 4,184,341	\$ 216,341
Investment Earnings	179,500	179,500	88,618	(90,882)
All Other Revenues	16,500	16,500	79,567	63,067
Total Revenues	<u>4,164,000</u>	<u>4,164,000</u>	<u>4,352,526</u>	<u>188,526</u>
Expenditures:				
Public Works:				
Total Expenditures	<u>5,127,337</u>	<u>5,127,337</u>	<u>4,400,691</u>	<u>726,646</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(963,337)	(963,337)	(48,165)	915,172
Other Financing Sources (Uses):				
Other Financing Sources	195,000	195,000	251,931	56,931
Other Financing Uses	<u>(3,000)</u>	<u>(3,000)</u>	<u>(25)</u>	<u>2,975</u>
Total Other Financing Sources (Uses)	<u>192,000</u>	<u>192,000</u>	<u>251,906</u>	<u>59,906</u>
Net Change in Fund Balance	(771,337)	(771,337)	203,741	975,078
Fund Balance at Beginning of Year	4,342,831	4,342,831	4,342,831	0
Prior Year Encumbrances	9,132	9,132	9,132	0
Fund Balance at End of Year	<u>\$ 3,580,626</u>	<u>\$ 3,580,626</u>	<u>\$ 4,555,704</u>	<u>\$ 975,078</u>

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – MRDD Fund
For the Year Ended December 31, 2004**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 2,543,400	\$ 2,543,400	\$ 2,591,997	\$ 48,597
Intergovernmental Revenues	1,272,130	1,272,130	1,394,994	122,864
Charges for Services	22,300	22,300	18,068	(4,232)
All Other Revenues	150,000	150,000	150,789	789
Total Revenues	<u>3,987,830</u>	<u>3,987,830</u>	<u>4,155,848</u>	<u>168,018</u>
Expenditures:				
Human Services:				
Total Expenditures	<u>4,483,097</u>	<u>4,483,097</u>	<u>4,281,275</u>	<u>201,822</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(495,267)	(495,267)	(125,427)	369,840
Other Financing Sources (Uses):				
Other Financing Sources	60,900	60,900	67,551	6,651
Other Financing Uses	(2,000)	(2,000)	(756)	1,244
Total Other Financing Sources (Uses)	<u>58,900</u>	<u>58,900</u>	<u>66,795</u>	<u>7,895</u>
Net Change in Fund Balance	(436,367)	(436,367)	(58,632)	377,735
Fund Balance at Beginning of Year	771,507	771,507	771,507	0
Prior Year Encumbrances	39,003	39,003	39,003	0
Fund Balance at End of Year	<u>\$ 374,143</u>	<u>\$ 374,143</u>	<u>\$ 751,878</u>	<u>\$ 377,735</u>

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Public Assistance Fund
For the Year Ended December 31, 2004**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 2,802,580	\$ 2,802,580	\$ 2,897,349	\$ 94,769
Total Revenues	<u>2,802,580</u>	<u>2,802,580</u>	<u>2,897,349</u>	<u>94,769</u>
Expenditures:				
Human Services:				
Total Expenditures	<u>4,238,204</u>	<u>4,238,204</u>	<u>3,976,693</u>	<u>261,511</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,435,624)	(1,435,624)	(1,079,344)	356,280
Other Financing Sources (Uses):				
Other Financing Sources	1,198,048	1,198,048	927,259	(270,789)
Transfers In	<u>108,244</u>	<u>108,244</u>	<u>108,244</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>1,306,292</u>	<u>1,306,292</u>	<u>1,035,503</u>	<u>(270,789)</u>
Net Change in Fund Balance	(129,332)	(129,332)	(43,841)	85,491
Fund Balance at Beginning of Year	<u>129,332</u>	<u>129,332</u>	<u>129,332</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 85,491</u>	<u>\$ 85,491</u>

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO

**Statement of Net Assets
Proprietary Funds
December 31, 200**

	Business Type Activities- Enterprise Funds	Governmental Activities- Internal Service Fund
Assets:		
Current Assets:		
Cash and Cash Equivalents	\$ 634,540	\$ 1,920
Cash and C/E with Fiscal Agent	0	381,852
Receivables:		
Accounts	12,735	364
Special Assessments	34,307	0
Inventory of Supplies at Cost	598	0
Prepaid Items	441	0
Total Current Assets	682,621	384,136
Noncurrent Assets:		
Non-Depreciable Capital Assets	8,000	0
Depreciable Capital Assets, Net	44,496	0
Total Noncurrent Assets	52,496	0
Total Assets	735,117	384,136
Liabilities:		
Current Liabilities:		
Accounts Payable	1,041	0
Accrued Wages and Benefits	1,543	0
Intergovernmental Payable	1,671	0
Claims Payable	0	368,479
Accrued Interest Payable	321	0
Special Assessment Bonds Payable - Current	11,700	0
Total Current Liabilities	16,276	368,479
Noncurrent Liabilities		
Compensated Absences Payable	6,031	0
Special Assessment Bonds Payable	23,400	0
Total Noncurrent Liabilities	29,431	0
Total Liabilities	45,707	368,479
Net Assets:		
Invested in Capital Assets, net of debt	17,396	0
Unrestricted	672,014	15,657
Total Net Assets	689,410	\$ 15,657
Adjustment to reflect the consolidation of internal fund activities related to the enterprise funds.	(141)	
Net Assets of Business-type Activities	\$ 689,269	

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO

**Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2004**

	Business-Type Activities- Enterprise Funds	Governmental Activities - Internal Service Funds
Operating Revenues:		
Charges for Services	\$ 346,433	\$ 2,113,430
Other Operating Revenue	759	130,727
Total Operating Revenues	<u>347,192</u>	<u>2,244,157</u>
Operating Expenses:		
Personal Services	116,054	0
Contractual Services	126,153	2,291,197
Materials and Supplies	4,049	0
Depreciation	7,179	0
Total Operating Expenses	<u>253,435</u>	<u>2,291,197</u>
Operating Income (Loss)	93,757	(47,040)
Nonoperating Revenue (Expenses):		
Investment Earnings	1,691	0
Interest Expense	(1,603)	0
Other Nonoperating Revenue	16,140	0
Total Nonoperating Revenues (Expenses)	<u>16,228</u>	<u>0</u>
Change in Net Assets	109,985	(47,040)
Net Assets Beginning of Year	<u>579,425</u>	<u>62,697</u>
Net Assets End of Year	<u>689,410</u>	<u>\$ 15,657</u>
Change in Net Assets - Total Enterprise Funds	109,985	
Adjustment to reflect the consolidation of internal fund activities related to the enterprise funds.	(494)	
Change in Net Assets - Business-type Activities	<u>\$ 109,491</u>	

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO

***Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2004***

	Business-Type Activities- Enterprise Funds	Governmental Activities - Internal Service Funds
<u>Cash Flows from Operating Activities:</u>		
Cash Received from Customers	\$368,384	\$0
Interfund Services Provided and Used	0	2,273,571
Cash Payments for Goods and Services	(131,572)	(2,315,469)
Cash Payments to Employees	(118,735)	0
Net Cash Provided (Used) by Operating Activities	<u>118,077</u>	<u>(41,898)</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>		
Acquisition and Construction of Assets	(6,200)	0
Principal Paid on Special Assessment Bond	(11,700)	0
Interest Paid on All Debt	(1,710)	0
Net Cash Used for Capital and Related Financing Activities	<u>(19,610)</u>	<u>0</u>
<u>Cash Flows from Investing Activities:</u>		
Interest Income	1,691	0
Net Cash Provided by Investing Activities	<u>1,691</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	100,158	(41,898)
Cash and Cash Equivalents at Beginning of Year	534,382	425,670
Cash and Cash Equivalents at End of Year	<u>\$634,540</u>	<u>\$383,772</u>
<u>Reconciliation of Cash and Cash Equivalents per the Statement of Net Assets:</u>		
Cash and Cash Equivalents	\$634,540	\$1,920
Cash with Fiscal Agent	0	381,852
Cash and Cash Equivalents at End of Year	<u>\$634,540</u>	<u>\$383,772</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating (Used) Activities:</u>		
Operating Income (Loss)	\$93,757	(\$47,040)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Depreciation Expense	7,179	0
Non-Operating Revenue	16,140	0
Changes in Assets and Liabilities:		
(Increase) Decrease in Accounts Receivable	(7,891)	29,414
Decrease in Special Assesment Receivable	12,943	0
Increase in Inventory	(568)	0
Increase in Prepays	(441)	0
Decrease in Accounts Payable	(361)	0
Decrease in Accrued Wages and Benefits	(2,497)	0
Decrease in Health Insurance Claims Payable	0	(24,272)
Decrease in Intergovernmental Payables	(675)	0
Increase in Compensated Absences Payable	491	0
Total Adjustments	<u>24,320</u>	<u>5,142</u>
Net Cash Provided (Used) by Operating Activities	<u>\$118,077</u>	<u>(41,898)</u>

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO

**Statement of Net Assets
Fiduciary Funds
December 31, 2004**

	<u>Agency</u>
Assets:	
Cash and Cash Equivalents	\$ 1,558,575
Cash and Cash Equivalents with Fiscal Agent	378,062
Investments with Fiscal Agent	20,000
Receivables:	
Taxes	28,363,341
Intergovernmental	4,118,674
Special Assessments	4,178
Total Assets	<u>34,442,830</u>
Liabilities:	
Intergovernmental Payable	28,367,519
Undistributed Monies	6,075,311
Total Liabilities	<u>34,442,830</u>
Total Net Assets	<u>\$ 0</u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Darke County, Ohio (The County), was created in 1809 when it detached from Miami County but was not organized until 1817. The County is governed by a board of three commissioners elected by the voters of the County. Other officials elected by the voters of the County who manage various segments of the County's operations are the County Auditor, County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecutor, Sheriff, a Common Pleas Court Judge, two County Court Judges, and a joint Probate/Juvenile Court Judge.

Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body and the chief administrators of public services for the County, including the departments of the elected officials noted above.

The accompanying basic financial statements comply with the provisions of GASB Statement No. 14, *"The Financial Reporting Entity,"* in that the financial statements include all organizations, activities, functions and component units for which the County (the primary government) is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing body and either (1) the County's ability to impose its will over the organization, or (2) the potential that the organization will provide a financial benefit to or impose a financial burden on the County. Based on the foregoing, the County's financial reporting entity includes all funds, agencies, boards and commissions that are part of the primary government. For Darke County, this includes the Children's Service Board, the Board of Mental Retardation and Developmental Disabilities, the Child Support Enforcement Agency, the Community Corrections Planning Board, County Home, the Darke County Veterans Services, and all departments and activities that are directly operated by the elected County Officials. The County owns and operates a wastewater treatment and collection system which is reported as an enterprise fund. In addition, Darke County (the primary government) has two component units, The Darke County Visitors Bureau, Inc. and Wayne Industries.

Discretely Presented Component Units – The component unit columns in the financial statements includes the financial data of the County's two component units. They are reported in separate columns to emphasize that they are legally separate from the County. The component units are being presented as a part of the County's reporting entity because the County is financially accountable for the component units and it would be misleading to exclude them.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

Darke County Visitors Bureau, Inc. – The Darke County Visitors Bureau, Inc. is a legally separate not-for-profit corporation served by a board appointed by the Darke County Board of Commissioners. The corporation was established for the purpose of the promotion of business and tourism within Darke County. The Darke County Auditor distributes bed tax funds to The Darke County Visitors Bureau, Inc. Based on the significant resources provided by the County and upon the ability of the County to impose its will upon The Darke County Visitors Bureau, Inc, the entity is reflected as a component unit of the County. Separately issued financial statements can be obtained from The Darke County Visitors Bureau, Inc. at 202 East Main Street, Greenville, Ohio 45331.

Wayne Industries – Wayne Industries is a legally separate, not-for-profit corporation served by a board appointed by the Darke County Board of MRDD. The workshop, under contractual agreement with the Darke County Board of Mental Retardation and Developmental Disabilities, provides sheltered employment for mentally retarded or handicapped individuals in Darke County. The Darke County Board of MRDD provides the workshop with personnel necessary for the operation of the habilitation services to the clients, land and buildings for the operation of the center, maintenance and repair of the buildings and professional staff to supervise and train clients of Wayne Industries. Based on the significant services and resources provided by the County to the workshop and the workshop's sole purpose of providing assistance to the retarded and handicapped adults of Darke County, the workshop is a component unit of Darke County. Separately issued financial statements may be obtained from Wayne Industries at 5844 Jaysville-St. Johns Road, Greenville, Ohio 45331.

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County treasury. In the case of the separate agencies, boards and commissions listed below, the County serves as the fiscal agent but is not financially accountable. Accordingly, the activity of the following districts and agencies are presented as agency funds within the County's financial statements:

- Darke County General Health District
- Darke County Emergency Management Agency
- Darke County Soil Conservation District
- Darke County Law Library
- Darke County Park District
- Darke County Family & Children First Council

The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organizations, and Insurance Purchasing Pools. These organizations are presented in Notes 15, 17 and 18 to the basic financial statements.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting

The accounting policies of Darke County, Ohio, conform to generally accepted accounting principles as applicable to governmental units. The accounting policies of the discretely presented component units are consistent with those of the County. The following is a summary of the more significant policies:

The accounting system is organized and operated on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures/expenses. The following fund types are used by the County:

Governmental Funds - are the funds through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. All governmental funds are accounted for using a current "financial resources" measurement focus. This measurement focus generally provides that only current assets and current liabilities are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. The following are the County's major governmental funds:

General Fund - represents the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the laws of Ohio.

Auto License and Gas Tax Fund - This fund is used to account for revenues derived from motor vehicle license tax fees and fuel taxes. Expenditures are restricted to road and bridge construction, maintenance and repairs.

MRDD Fund - This fund is used to account for funds obtained from various tax levies, grants and other sources to provide MR/DD services.

Public Assistance Fund - This fund is used to account for various federal and state grants as well as transfers from the general fund used to provide public assistance to general relief recipients and to pay their providers of medical assistance, and for certain public social services.

Wagner Avenue Government Center Permanent Improvement Fund - This fund receives and expends bond proceeds for improvements at the Complex.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

Proprietary Funds - are accounted for on an “economic resources” measurement focus. This measurement focus provides that all assets and liabilities associated with the operation of the proprietary funds are included on the balance sheet. The proprietary funds operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

Enterprise Funds - are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Internal Service Fund- is used to account for the County’s self-insurance activity. Employee medical benefits are provided by the self-insurance fund to other County departments on a cost reimbursement basis.

Fiduciary Funds - The County’s only fiduciary fund type is its agency funds. The County’s agency funds hold assets such as property and other taxes as well as other intergovernmental resources that have been collected by the County and will be distributed to other taxing districts located within the County. The County’s agency funds are custodial in nature (assets equal liabilities) and do not involve measurement or accounts of operations.

C. Basis of Presentation – Financial Statements

Government-wide Financial Statements – The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. Internal service fund activity is eliminated to avoid “doubling up” revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the County and for each function or program of the County’s governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Certain indirect costs have been included as part of the program expenses reported for the various functional activities.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

Fund Financial Statements – Fund financial statements report detailed information about the County. The focus of governmental and enterprise fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Internal service funds are combined and the totals are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by fund type.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. The financial statements for governmental funds are a balance sheet, which generally includes only current assets and current liabilities, and a statement of revenues, expenditures and changes in fund balances, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

All proprietary fund types are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

D. Basis of Accounting

Basis of accounting represents the methodology utilized in the recognition of revenues and expenditures or expenses in the accounts and reported in the financial statements, and relates to the timing of the measurements made. The accounting and reporting treatment applied to a fund is determined by its measurement focus. The financial statements of the governmental funds are prepared using the modified accrual basis of accounting. Under this basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

The term “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, which for the County is 60 days after year end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt which is recognized when due. Revenues which are measurable but not considered available, such as delinquent real and personal property taxes for which availability is indeterminate, are recorded as deferred revenue. Property taxes which are measurable at December 31, 2004 but not available, are recorded as deferred revenue.

Deferred revenues also arise when resources are received by the government before the government has a legal claim to them, such as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods when revenue recognition criteria are met or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized. Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied and the revenue is available. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, sales tax, federal and state intergovernmental grants, levied fines and forfeitures, state-levied locally shared taxes (including motor vehicle registration fees) and certain charges for current services.

Other revenues, including licenses and permits, certain charges for services and miscellaneous revenues are recorded as revenue when received in cash because generally these revenues are not measurable until received.

The accrual basis of accounting is utilized for reporting purposes by the government-wide financial statements, proprietary funds, and the agency funds. Revenues are recognized when they are earned and expenses are recognized when incurred.

Pursuant to GASB Statement No. 20, “*Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting*,” the County follows GASB guidance as applicable to proprietary funds and FASB Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins issued on or before November 30, 1989 that do not conflict with or contradict GASB pronouncements. The County has elected not to apply FASB statements and interpretations issued after November 30, 1989 to its business-type activities and enterprise funds.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriations ordinance, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year.

All funds other than agency funds are legally required to be budgeted and appropriated; however, only governmental funds are required to be reported. The primary level of budget control within a fund is at the object level by department by function. Budgetary modifications may only be made through resolution of the County Commissioners. Budgetary information has not been presented for the discretely presented component units because it is not included in the entity for which the appropriated budget is adopted nor does the entity maintain separate budgetary records.

1. Tax Budget

A budget of estimated revenue and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

2. Estimated Resources

The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Budget Commission then certifies its actions to the County by September 1 of each year. As part of the certification process, the County receives an official certificate of estimated resources stating the projected receipts by fund. Prior to December 31, the County must revise its budget so the total contemplated expenditures from any fund during the ensuing fiscal year do not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2004.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

3. Appropriations

A temporary appropriations resolution to control expenditures may be passed on or about January 1 of each year for the period January 1 through March 31. An annual appropriations resolution must be passed by April 1 of each year for the period January 1 through December 31. The appropriations resolution establishes spending controls at the fund, function, department and object level. The appropriations resolution may be amended during the year by resolution of the County Commissioners as additional information becomes available, provided that total fund appropriations do not exceed current estimated resources. Expenditures may not legally exceed budgeted appropriations at the object level. During 2004, several supplemental appropriations were necessary to budget the use of contingency funds, intergovernmental grant proceeds and capital improvement projects. Administrative control is maintained through the establishment of more detailed line-item budgets. Commissioners appropriations are made at the fund, department and object level (i.e. General Fund-Commissioners-salaries, supplies, equipment, contract repairs, travel expenses, maintenance and other expenses.)

The budgetary figures which appear in the "Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual for the General Fund and Major Special Revenue Funds" are provided on the budgetary basis to provide a comparison of actual results to the final budget, including all amendments and modifications.

4. Lapsing of Appropriations

At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriations balance is carried forward to the subsequent fiscal year and need not be reappropriated.

5. Budgetary Basis of Accounting

The County's budgetary process accounts for certain transactions on a basis other than generally accepted accounting principles (GAAP). The major difference between the budgetary basis and the GAAP basis lies in the manner in which revenues and expenditures are recorded. Under the budgetary basis, revenues and expenditures are recognized on the cash basis: revenues are recorded when received in cash and expenditures when paid. Under the GAAP basis, revenues and expenditures are recorded on the modified accrual basis of accounting.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2004**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

5. Budgetary Basis of Accounting (Continued)

A reconciliation of the results of operations for 2004 from the GAAP basis to the budgetary basis is shown below:

	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			
	General Fund	Auto License and Gas Tax Fund	MRDD Fund	Public Assistance Fund
GAAP Basis (as reported)	\$31,237	\$242,186	\$68,578	(\$233,264)
Increase (Decrease):				
Accrued Revenues at December 31, 2004 received during 2005	(764,980)	(737,822)	(161,840)	(331,079)
Accrued Revenues at December 31, 2003 received during 2004	890,299	755,338	112,955	609,817
Accrued Expenditures at December 31, 2004 paid during 2005	4,567	71,202	207,979	130,233
Accrued Expenditures at December 31, 2003 paid during 2004	(265,929)	(107,100)	(197,911)	(206,263)
2003 Prepays for 2004	17,732	0	777	2,465
2004 Prepays for 2005	(77,347)	0	(977)	(675)
Outstanding Encumbrances	(67,967)	(20,063)	(88,193)	(15,075)
Budget Basis	<u>(\$232,388)</u>	<u>\$203,741</u>	<u>(\$58,632)</u>	<u>(\$43,841)</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Cash and Cash Equivalents

The County Treasurer pools cash for investment and resource management purposes. Each fund's equity in pooled cash and investments represents the balance on hand as if each had maintained its own cash and investment account. Cash and cash equivalents that are held separately within departments of the County and not held with the County Treasurer are recorded on the balance sheet as "Cash and Cash Equivalents with Fiscal Agent." See Note 4, "Cash, Cash Equivalents and Investments."

G. Investments

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, the County records all its investments at fair value except for nonparticipating investment contracts (certificates of deposit) which are reported at cost, which approximates fair value. All investment income, including changes in the fair value of investments, are recognized as revenue in the operating statements. Fair value is determined by quoted market prices. See Note 4, "Cash, Cash Equivalents and Investments".

H. Inventory of Supplies

On the government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used.

On the fund financial statements, inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. Inventory in governmental funds consists of expendable supplies held for consumption. The cost of inventory items is recorded as an expenditure in the governmental fund types when purchased.

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2004, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

J. Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Capital Assets and Depreciation

Capital assets are defined by the County as assets with an initial, individual cost of more than \$1,000 and an estimated useful life threshold of five or more years.

1. Property, Plant and Equipment - Governmental Activities

Governmental activities capital assets are those not directly related to the business type funds. These generally are acquired or constructed for governmental activities and are recorded as expenditures in the governmental funds and are capitalized at cost (or estimated historical cost for assets not purchased in recent years). These assets are reported in the Governmental Activities column of the Government-wide Statement of Net Assets, but they are not reported in the Fund Financial Statements.

Contributed capital assets are recorded at fair market value at the date received. Capital asset values were determined by identifying historical costs when such information was available. In cases where information supporting original cost was not obtainable, estimated historical costs were developed. For certain capital assets, the estimates were arrived at by indexing current market costs back to the estimated year of acquisition.

2. Property, Plant and Equipment – Business Type Activities

Property, plant and equipment acquired by the proprietary funds are stated at cost (or estimated historical cost), including interest capitalized during construction and architectural and engineering fees where applicable. Contributed capital assets are recorded at fair market value at the date received. These assets are reported in both the Business-Type Activities column of the Government-wide Statement of Net Assets and in the respective funds.

Depreciation has been provided using the straight-line method over the following estimated useful lives:

<u>Description</u>	<u>Governmental and Business-Type Activities Estimated Lives (in years)</u>
Machinery and Equipment	5 - 6
Buildings	30
Sewer Lines	25
Office Equipment	5
Infrastructure	15 - 100

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Long-Term Obligations

Long-term liabilities are being repaid from the following funds:

<u>Obligation</u>	<u>Fund</u>
General Obligation Bond	General Obligation Bond Retirement Fund
Special Assessment Bond	Ditch Bond Retirement Fund, Sewer District
Compensated Absences	General Fund
	Auto License and Gas Tax Fund
	Dog and Kennel Fund
	Public Assistance Fund
	County Home Fund
	Ditch Maintenance Fund
	County MR/DD Fund
	Child Support Enforcement Fund
	Solid Waste Fund
	Adult Daycare Fund
	Real Estate Assessment Fund
	Prosecutor – DRETAC Fund
	Community Corrections Fund
	ODNR Grant Fund
	Visitation House Fund
	Michael’s Juvenile Center Fund
	Certificate of Title Administration Fund
	Felony Delinquent Care and Custody Fund
	Juvenile Diversion Program Fund
	Children’s Services Fund

M. Compensated Absences

In accordance with GASB Statement No. 16, “*Accounting for Compensated Absences*,” vacation and compensatory time are accrued as liabilities when an employee's right to receive compensation is attributable to services already rendered and it is probable that the employee will be compensated through paid time off or some other means, such as cash payments, at termination or retirement. Leave time that has been earned but is unavailable for use as paid time off or as some other form of compensation because an employee has not met the minimum service time requirement, is accrued to the extent that it is considered to be probable that the conditions for compensation will be met in the future.

Sick leave is accrued using the vesting method, whereby the liability is recorded on the basis of leave accumulated by employees eligible to receive termination payments as of the balance sheet date and on leave balances accumulated by other employees expected to become eligible in the future to receive such payments.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Compensated Absences (Continued)

For governmental funds, the portion of unpaid compensated absences that is expected to be paid using expendable, available resources is reported as an expenditure in the fund from which the individual earning the leave is paid, and a corresponding liability is reflected in the account "Compensated Absences Payable." In the government-wide statement of net assets, "Compensated Absences Payable" is recorded within the "Due within one year" account and the long-term portion of the liability is recorded within the "Due in more than one year" account.

Compensated absences are expensed in the proprietary funds when earned. The related liability is reported within the fund.

N. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net Assets restricted for Other Purposes include programs for street and highway improvements, federal grants for public safety and mandatory fines for various court programs.

The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

O. Pensions

The provision for pension costs is recorded when the related payroll is accrued and the obligation is incurred.

P. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as internal balances.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Reservations of Fund Balance

Reservations of fund balance indicate that a portion of the balance is not available for expenditure or is legally segregated for a specific future use. Balances are reserved for inventories of materials and supplies, prepaid items, loan receivables, and encumbered amounts not accrued at year end in the governmental funds.

R. Operating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are daycare fees, sewer and water treatment and distribution, and interfund charges for the internal service funds. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

S. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. The County had no special items to report during fiscal year 2004.

NOTE 2 – RESTATEMENT OF NET ASSETS

Certain adjustments were made to the Governmental Activities beginning net asset balance to account for the correction of errors in accounting for accrued interest payable. As a result of the restatement, the County's net assets at December 31, 2003 increased \$165,473, to a restated amount of \$89,999,103.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 3 - COMPLIANCE AND ACCOUNTABILITY

Deficit Fund Balance

At December 31, 2004 the following funds had a deficit in Fund Balance:

	<u>Fund Deficit</u>
Capital Projects Funds:	
County Permanent Improvement Fund	948,384
Wagner Avenue Government Center Permanent Improvement Fund	3,687,049

The fund deficits in the County Permanent Improvement Fund and Wagner Avenue Government Center Permanent Improvement Fund (capital projects funds) arise from the recognition of general obligation notes payable within the funds under the modified accrual basis of accounting. Under the budgetary basis of accounting, proceeds from the sale of notes are recognized as revenue and expenditures are recognized when paid, therefore, a deficit does not exist.

NOTE 4 - CASH, CASH EQUIVALENTS, AND INVESTMENTS

The County Treasurer combines a majority of cash resources of the individual funds to form a pool of cash and investments. Each fund type's portion of this pool is displayed on the combined balance sheet as "Cash and Cash Equivalents." For purposes of the statement of cash flows, the enterprise and internal service funds consider all highly liquid investments (including restricted assets) with an original maturity of three months or less when purchased to be cash equivalents. Ohio law requires the classification of funds held by the County into three categories:

Category 1 consists of "active" funds - those funds required to be kept in "cash" or "cash equivalent" status for immediate use by the County. Such funds must be maintained either as cash in the County treasury or in depository accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts.

Category 2 consists of "inactive" funds - those funds not required for use within the current five year period of designation of depositories. Inactive funds may be deposited or invested only as certificates of deposit maturing no later than the end of the current period of designation of depositories.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 4 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

Category 3 consists of “interim” funds - those funds not needed for immediate use but needed before the end of the current period of designation of depositories. Interim funds may be invested or deposited in the following securities:

- United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal or interest by the United States;
- Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
- Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
- Interim deposits in eligible institutions applying for interim funds;
- Bonds and other obligations of the State of Ohio;
- No-load money market mutual funds consisting exclusively of obligations described in the first two bullets of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions, and
- The State Treasury Asset Reserve of Ohio (STAR Ohio).

Ohio law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which the County places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by the Federal Deposit Insurance Corporation (FDIC). The securities pledged as collateral are pledged to a pool for each individual financial institution in amounts equal to at least 105% of the carrying value of all public deposits held by each institution. Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of any state, county, municipal corporation or other legally constituted authority of any other state or any instrumentality of such county, municipal corporation or other authority. Deposits collateralized by an investment pool are classified as Category 3 deposits per GASB Statement No. 3.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 4 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

The GASB has established risk categories for deposits and investments as follows:

Deposits:

- Category 1 Insured or collateralized with securities held by the County or by its agent in the County's name.
- Category 2 Collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.
- Category 3 Uncollateralized or collateralized with securities held by the pledging financial institution's trust department or agent but not in the County's name.

Investments:

- Category 1 Insured or registered, with securities held by the County or its agent in the County's name.
- Category 2 Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the County's name.
- Category 3 Uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the County's name.

A. Deposits

At year end, the carrying amount of the County's (primary government) deposits was \$15,877,017 and the bank balance \$17,524,410. Federal depository insurance covered \$1,058,863 of the bank balance, \$900,000 was classified as Category 2, and all remaining deposits were classified as Category 3. In accordance with Ohio Revised Code, the remaining balance was covered by specific and pooled collateral. Although the State statutory requirement for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC. The County had \$131,288 in undeposited cash on hand at December 31, 2004 which is included as Cash and Cash Equivalents on the balance sheet.

At year end, the carrying amount of The Darke County Visitors Bureau, Inc.'s (component unit) deposits was \$56,875 all of which was covered by federal depository insurance. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation. The County is not the fiscal agent for the corporation. At year end, the carrying amount of Wayne Industries (component unit) deposits was \$317,941, which was equal to the bank balance. All of the bank balance was covered by federal depository insurance.

Following Ohio statutes, the County has, by resolution, specified the funds to receive an allocation of interest earnings. Interest revenue credited to the General Fund, the Auto License and Gas Tax Fund, the Microenterprise Business Development Grant Fund, the Community Development Block Grant Fund, the Community Housing Improvement Fund, the Home Repayment Fund, and the Gifts and Bequest Fund (special revenue) amounted to \$293,243, \$114,189, \$232, \$1,959, \$99, \$963, and \$2,208 respectively.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2004**

NOTE 4 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

B. Reconciliation of Cash, Cash Equivalents and Investments

The classification of cash, cash equivalents and investments on the financial statements is based on criteria set forth in GASB Statement No. 9. Certificates of deposit with an original maturity of three months or less are treated as cash equivalents. The classification of cash and cash equivalents (deposits) for purposes of this note are based on criteria set forth in GASB Statement No. 3.

A reconciliation between classifications of cash and investments for the primary government on the financial statements and classifications per items A and B of this note are as follows:

	<u>Cash and Cash Equivalents *</u>	<u>Investments</u>
Per Balance Sheet	\$15,847,017	\$30,000
Certificates of Deposit (with maturities of more than 3 months)	<u>30,000</u>	<u>(30,000)</u>
Per GASB Statement No. 3	<u>\$15,877,017</u>	<u>\$0</u>

*Includes undeposited cash on hand and cash and cash equivalents with fiscal agent.

NOTE 5 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real estate and public utility property, and tangible personal property located in the County and used in business. Real property taxes (other than public utility) collected during 2004 were levied after October 1, 2003 on assessed values as of January 1, 2003, the lien date. Assessed values were established by the county auditor at 35 percent of appraised market value. All property must be reappraised every six years and equalization adjustments made in the third year following reappraisal. The last revaluation was completed in 1999. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20.

Taxes collected from tangible personal property (other than public utility) in one calendar year are levied in the prior calendar year on assessed values during and at the close of the most recent fiscal year of the taxpayer that ended on or before March 31 of that calendar year, and at the tax rates determined in the preceding year.

Tangible personal property used in business (except for public utilities) is currently assessed for ad valorem taxation purposes at 24 percent of its true value. Amounts paid by multi-county taxpayers are due September 20 of the year assessed. Single county taxpayers may pay annually or semi-annually: the first payment is due April 30; the remainder payable by September 20.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 5 – TAXES (Continued)

A. Property Taxes (Continued)

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Certain public utility tangible personal property is currently assessed at 100 percent of its true value. Public utility property taxes are payable on the same dates as real property described previously.

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically distributes to the taxing districts their portion of the taxes collected in June and December for taxes payable in the first and second halves of the year, respectively.

The full tax rate to the County for the year ended December 31, 2004, was \$6.30 per \$1,000 of assessed value. The assessed value upon which 2003 tax receipts were based was \$906,056,830. This amount constitutes \$769,831,790 in real property assessed value, \$54,972,300 in public utility assessed value and \$81,252,740 in tangible personal property assessed value.

Ohio law prohibits taxation of property from all taxing authorities in excess of 1% of assessed value without a vote of the people. Under current procedures, the County's share is .63% (6.3 mills) of assessed value.

B. Permissive Sales and Use Tax

The County Commissioners, by resolution, imposed a 1.0 percent tax on all retail sales, except sales of motor vehicles made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty five days after the end of the month. The State Auditor then has five days in which to draw the warrant payable to the County.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2004**

NOTE 6 - RECEIVABLES

Receivables at December 31, 2004, consisted of taxes, interest, special assessments, accounts receivable, loans, and intergovernmental receivables arising from shared revenues. All receivables are considered collectible in full. A summary of intergovernmental receivables follows:

Fund	
General Fund	\$148,853
Auto License and Gas Tax Fund	2,052,712
MRDD Fund	401,305
Public Assistance Fund	1,147,716
Other Governmental Funds	2,085,362
Total Governmental Funds	<u>5,835,948</u>
Agency Funds:	
Total All Agency Funds	<u>4,118,674</u>
Total All Funds	<u><u>\$9,954,622</u></u>

NOTE 7 - INTERFUND TRANSACTIONS

On the Statement of Net Assets, the Business-Type Activities reported an internal balance at December 31, 2004 of \$141 which is offset in the Governmental Activities by the same amount. This amount represents the residual balance due to the Governmental Activities as a result of the consolidation of the internal service activity within Governmental Activities.

NOTE 8 - TRANSFERS

The following balances at December 31, 2004 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
General Fund	\$75,000	\$1,145,824
Public Assistance Fund	108,244	0
WAGC Permanent Improvement Fund	56,368	0
Other Governmental Funds	1,604,984	698,772
Total All Funds	<u><u>\$1,844,596</u></u>	<u><u>\$1,844,596</u></u>

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2004**

NOTE 9 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2004:

<i>Historical Cost:</i>				
Class	December 31, 2003	Additions	Deletions	December 31, 2004
<i>Capital assets not being depreciated:</i>				
Land	\$8,822,379	\$0	\$0	\$8,822,379
	8,822,379	0	0	8,822,379
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	15,704,303	0	0	15,704,303
Machinery and Equipment	8,234,288	427,159	(349,575)	8,311,872
Infrastructure	81,802,083	1,851,896	(58,568)	83,595,411
	105,740,674	2,279,055	(408,143)	107,611,586
Total Cost	\$114,563,053	\$2,279,055	(\$408,143)	\$116,433,965
<i>Accumulated Depreciation:</i>				
Class	December 31, 2003	Additions	Deletions	December 31, 2004
Buildings and Improvements	(\$5,362,479)	(\$453,717)	\$0	(\$5,816,196)
Machinery and Equipment	(6,048,438)	(549,379)	331,586	(6,266,231)
Infrastructure	(20,937,154)	(2,614,392)	31,444	(23,520,102)
Total Depreciation	(\$32,348,071)	(\$3,617,488) *	\$363,030	(\$35,602,529)
<i>Net Value:</i>	\$82,214,982			\$80,831,436

* Depreciation expenses were charged to governmental functions as follows:

General Government	\$511,346
Community Development	2,239
Public Safety	138,752
Public Works	2,828,465
Health	21,454
Human Services	115,232
Total Depreciation Expense	\$3,617,488

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2004**

NOTE 9 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2004:

Historical Cost:

Class	December 31, 2003	Additions	Deletions	December 31, 2004
<i>Capital assets not being depreciated:</i>				
Land	\$8,000	\$0	\$0	\$8,000
<i>Capital assets being depreciated:</i>				
Sewer Lines	45,865	0	0	45,865
Machinery and Equipment	53,691	6,200	0	59,891
Total Cost	\$107,556	\$6,200	\$0	\$113,756

Accumulated Depreciation:

Class	December 31, 2003	Additions	Deletions	December 31, 2004
Sewer Lines	(\$10,733)	(\$1,651)	\$0	(\$12,384)
Machinery and Equipment	(43,348)	(5,528)	0	(48,876)
Total Depreciation	(\$54,081)	(\$7,179)	\$0	(\$61,260)
Net Value:	\$53,475	(\$979)	\$0	\$52,496

NOTE 10 – DEFINED BENEFIT PENSION PLANS

All of the County’s full-time employees participate in one of two separate retirement systems which are cost-sharing multiple employer defined benefit pension plans.

A. Ohio Public Employees Retirement System (the “Ohio PERS”)

The following information was provided by the Ohio PERS to assist the County in complying with GASB Statement No. 27, “Accounting for Pensions by State and Local Government Employers.”

All employees of the County, except teachers, participate in one of the three pension plans administered by the Ohio PERS: the Traditional Pension Plan (TP), the Member-Directed Plan (MD), and the Combined Plan (CO). The TP Plan is a cost-sharing multiple employer defined benefit pension plan. The MD Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the MD Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings thereon. The CO Plan is a cost-sharing multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan. Under the CO Plan employer contributions are invested by the retirement system to provide a formula retirement benefit similar in nature to the TP Plan. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the MD Plan.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

A. Ohio Public Employees Retirement System (the “Ohio PERS”) (Continued)

The Ohio PERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the TP Plan and CO Plan. Members of the MD Plan do not qualify for ancillary benefits. Chapter 145 of the Ohio Revised Code provides statutory authority to establish and amend benefits. The Ohio Public Employees Retirement System issues a stand-alone financial report that includes financial statements and required supplementary information for the Ohio PERS. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-6701 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for employee and employer contributions. For 2004, employee and employer contribution rates were consistent across all three plans (TP, MD and CO). The employee contribution rate is 8.5%. The 2004 employer contribution rate for local government employer units was 13.55%, of covered payroll, 9.55% to fund the pension and 4.0% to fund health care. The contribution requirements of plan members and the County are established and may be amended by the Public Employees Retirement Board. The County's contributions to the Ohio PERS for the years ending December 31, 2004, 2003 and 2002 were \$1,828,995, \$2,078,032 and \$1,772,049, respectively, which were equal to the required contributions for each year.

The Ohio PERS provides postemployment health care benefits to age and service retirants with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is also available. The health care coverage provided by the Ohio PERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to the Ohio PERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority requiring public employers to fund postemployment health care through their contributions to the Ohio PERS. The portion of the 2004 employer contribution rate (identified above) that was used to fund health care for the year 2004 was 4.0% of covered payroll which amounted to \$539,925.

The significant actuarial assumptions and calculations relating to postemployment health care benefits were based on the Ohio Public Employees Retirement System's latest actuarial review performed as of December 31, 2003. An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 2003 was 8.0%. An annual increase of 4.0% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.0% base increase, were assumed to range from 0.5% to 6.3%. Health care costs were assumed to increase 4.0% annually plus an additional factor ranging from 1% to 6% for the next 8 years. In subsequent years (9 and beyond) health care costs were assumed to increase 4% (the projected wage inflation rate).

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

A. Ohio Public Employees Retirement System (the “Ohio PERS”) (Continued)

Benefits are advanced-funded on an actuarially determined basis. The number of active contributing participants in the traditional pension and combined plans totaled was 369,885. The actuarial value of the Ohio PERS net assets available for OPEB at December 31, 2003 is \$10.5 billion. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$26.9 billion and \$16.4 billion, respectively.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures Ohio PERS’ health care coverage to improve the financial solvency of the fund in response to skyrocketing health care costs.

Under the HCPP, retirees eligible for health care coverage will receive a graded monthly allocation based on their years of service at retirement. The Plan incorporates a cafeteria approach, offering a broad range of health care options that allow benefit recipients to use their monthly allocation to purchase health care coverage customized to meet their individual needs. If the monthly allocation exceeds the cost of the options selected, the excess is deposited into a Retiree Medical Account that can be used to fund future health care expenses.

B. State Teachers Retirement System of Ohio (STRS of Ohio)

The teachers who work for the Mental Retardation and Developmental Disabilities Board participate in the State Teachers Retirement System of Ohio (the “STRS”), a cost-sharing multiple employer defined pension plan.

The STRS of Ohio provides retirement and disability benefits, annual cost-of-living adjustments and survivor benefits based on eligible service credit to plan members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. The STRS of Ohio issues a stand-alone financial report that includes financial statements and required supplementary information for the STRS of Ohio. Interested parties may obtain a copy by making a written request to STRS Ohio, 275 East Broad Street, Columbus, Ohio 43215-3371 or by calling (614) 227-4090.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member contributions and earned interest matched by STRS Ohio funds times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5% of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

B. State Teachers Retirement System of Ohio (STRS of Ohio) (Continued)

Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

The Ohio Revised Code provides statutory authority for County and employee contributions of 14% and 10%, respectively. The contribution requirements of plan members and the County are established and may be amended by the State Teachers Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. At June 30, 2003, (latest information available) 13% was allocated to fund the pension benefit and 1% to fund health care. The County's contributions to the STRS of Ohio for the years ending June 30, 2004, 2003, and 2002 were \$23,356, \$24,981, and \$35,207, respectively, which were equal to the required contributions for each year.

STRS provides postemployment health care benefits to retirees and their dependents. Coverage includes hospitalization, physician fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the Revised Code, the State Teachers Retirement Board has discretionary authority over how much, if any, of the health care cost will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium.

Benefits are funded on a pay-as-you-go basis through an allocation of employer contributions to a Health Care Reserve Fund. For the fiscal year ended June 30, 2004 the board allocated employer contributions are equal to 1% of covered payroll to the Health Care Reserve Fund, which amounted to \$1,668 for the County. The balance of the Health Care Reserve Fund was \$3.1 billion at June 30, 2004. For the fiscal year ended June 30, 2004, the net health care costs paid by STRS were \$268,739,000. There were 111,853 eligible benefit recipients.

DARKE COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2004**

NOTE 11 – COMPENSATED ABSENCES

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has acquired at least one year of service within the County. The County records a liability for accumulated unused sick leave for all employees, except employees of the MRDD Department, after five years of current service with the County. For employees of the MRDD Department, the County records a liability for accumulated unused sick leave after ten years of current service with the County.

At December 31, 2004, the County's accumulated, unpaid compensated absences amounted to \$1,368,720. The compensated absences amount is paid from numerous funds. See Note 1 M for further disclosure.

NOTE 12 - NOTES PAYABLE

The Ohio Revised Code provides that notes, including renewal notes, issued in anticipation of the issuance of general obligation bonds, may be issued and outstanding from time to time up to a maximum period of twenty years from the date of issuance of the original notes (the maximum maturity for notes anticipating general obligation bonds payable from special assessments is five years). Any period in excess of five years must be deducted from the permitted maximum maturity of the bonds anticipated, and portions of the principal amount of notes outstanding for more than five years must be retired in amounts at least equal to, and payable no later than those principal maturities that would have been required if the bonds had been issued at the expiration of the initial five year period. Bond anticipation notes may be retired at maturity from the proceeds of a sale of renewal notes or of the bonds anticipated by the notes, or from available funds of the County or a combination of these sources.

	Balance January 1, 2004	Issued	(Retired)	Balance December 31, 2004
Capital Projects General Obligation Notes:				
5.50% Wagner Avenue Government Center	\$2,200,000	\$0	(\$2,200,000)	\$0
2.27% Wagner Avenue Government Center	0	2,200,000	0	2,200,000
5.50% Wagner Avenue Government Center	1,482,000	0	(1,482,000)	0
3.39% Wagner Avenue Government Center	0	1,482,000	0	1,482,000
5.50% County Building Renovation	1,000,000	0	(1,000,000)	0
2.27% County Building Renovation	0	1,000,000	0	1,000,000
5.50% Garst Avenue	285,000	0	(285,000)	0
2.27% Garst Avenue	0	228,000	0	228,000
Total Captial Projects Notes Payable	<u>\$4,967,000</u>	<u>\$4,910,000</u>	<u>(\$4,967,000)</u>	<u>\$4,910,000</u>

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2004**

NOTE 13 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS

Details of the changes in the bonds and other long-term obligations of the County for the year ended December 31, 2004 are indicated below:

		Balance December 31, 2003	Additions	Deductions	Balance December 31, 2004	Amount Due Within One Year
Governmental Activities:						
General Obligation Bond:						
Various WACG Improvement	2002	\$4,080,000	\$0	(\$105,000)	\$3,975,000	\$105,000
Special Assessment Bond:						
(with governmental commitment)						
5.00% Coble Ditch	2000	25,770	0	(12,570)	13,200	13,200
Compensated Absences Payable		1,300,812	1,362,689	(1,300,812)	1,362,689	729,551
Capital Lease Payable		66,811	0	(13,068)	53,743	13,581
Total Governmental Activities		<u>5,473,393</u>	<u>1,362,689</u>	<u>(1,431,450)</u>	<u>5,404,632</u>	<u>861,332</u>
Business-Type Activities:						
Special Assessment Bond:						
3.65% Rolin Acres		46,800	0	(11,700)	35,100	11,700
Compensated Absences		5,540	6,031	(5,540)	6,031	6,031
Total Business-Type Activities		<u>52,340</u>	<u>6,031</u>	<u>(17,240)</u>	<u>41,131</u>	<u>17,731</u>
Total Other						
Long-Term Obligations		<u>5,525,733</u>	<u>1,368,720</u>	<u>(1,448,690)</u>	<u>5,445,763</u>	<u>879,063</u>

The principal amount of the County's special assessment debt outstanding at December 31, 2004 of \$13,200, is general obligation debt (backed by the full faith and credit of the County). This debt is being retired with the proceeds from special assessments levied against benefited property owners. The County is obligated to repay the debt irrespective of the amount of special assessments collected from property owners. The fund balance of \$0 in the Ditch Bond Retirement Debt Service Fund at December 31, 2004 is reserved for the retirement of outstanding special assessment bonds.

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt should not exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The effects of the debt limitations at December 31, 2004 are an overall debt margin of \$13,083,157, and an unvoted legal debt margin of \$175,568.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2004**

NOTE 13 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

A. Principal and Interest Requirements

A summary of the County's future debt service requirements including principal and interest at December 31, 2004 follows:

Years	General Obligation Bond		Special Assessment Bonds		Capital Lease	
	Principal	Interest	Principal	Interest	Principal	Interest
2005	\$105,000	\$178,672	\$24,900	\$1,942	\$13,581	\$1,836
2006	110,000	176,100	11,700	853	14,115	1,302
2007	115,000	173,020	11,700	428	14,669	748
2008	120,000	169,512	0	0	11,378	184
2009	120,000	165,432	0	0	0	0
2010-2014	680,000	754,740	0	0	0	0
2015-2019	850,000	595,442	0	0	0	0
2020-2024	1,080,000	372,820	0	0	0	0
2025-2027	795,000	83,026	0	0	0	0
Totals	<u>\$3,975,000</u>	<u>\$2,668,764</u>	<u>\$48,300</u>	<u>\$3,223</u>	<u>\$53,743</u>	<u>\$4,070</u>

NOTE 14 - CAPITALIZED LEASE

The County is leasing a telephone system. The cost of the leased assets is accounted for in the Governmental Activities Capital Assets and the related liability in the Governmental Activities Other Long-Term Obligations. The original cost of the assets under capital lease was \$70,000.

The following is a schedule of future minimum lease payments under the capital lease together with the present value of the net minimum lease payments as of December 31, 2004:

Year Ending December 31,	Capital Leases
2005	\$15,417
2006	15,417
2007	15,417
2008	11,562
Minimum Lease Payments	57,813
Less: Amount representing interest at the County's incremental borrowing rate of interest	(4,070)
Present value of minimum lease payments	<u>\$53,743</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 15 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; employee injuries and natural disasters.

A. Shared Risk Pools

County Risk Sharing Authority Incorporated - The County is a member of the County Risk Sharing Authority, Inc. (CORSA), which is a risk sharing pool among forty one counties in Ohio. CORSA was formed in and as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contribution necessary for the specified insurance coverage provided by CORSA.

Coverages provided by CORSA are as follows:	Amounts
General, Auto and Law	\$1,000,000
Public Officials	1,000,000
Flood and Earthquake	100,000,000
Boiler and Machinery	100,000,000
Employees Dishonesty	1,000,000
Money and Securities within premises	1,000,000
Money and Securities outside premises	1,000,000
Money Orders and Counterfeit Currency	1,000,000
Depositors Forgery	1,000,000

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of CORSA are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any one time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees.

The continued existence of CORSA is dependant upon the County's continued participation; however the County does not have an equity interest in CORSA. In 2004, the County contributed \$195,313. Complete financial statements can be obtained from the County Risk Sharing Authority, Inc. at 175 South Third Street, Suite 500, Columbus, Ohio 43215.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 15 - RISK MANAGEMENT (Continued)

A. Shared Risk Pools (Continued)

County Commissioners' Association of Ohio Worker's Compensation Group Rating Program – The County is participating in the County Commissioner's Association of Ohio Worker's Compensation Group Rating Program (CCAO) as established under Section 4123.29 of the Ohio Revised Code. The intent of the CCAO is to achieve lower worker's compensation rates while establishing safe working conditions and environments for the participants. The worker's compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all counties in the CCAO. Each participant pays its worker's compensation premium rate to the State based on the rate for the CCAO rather than its individual rate. In order to allocate the savings derived by formation of the CCAO, and to maximize the number of participants in the CCAO, annually the CCAO's executive committee calculates the total savings which accrued to the CCAO through its formation. This savings is then compared to the overall savings percentage of the CCAO. The CCAO's executive committee then collects rate contributions from or pays rate equalization rebated to the various participants. Participation in the CCAO is limited to counties that can meet the CCAO's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control, and actuarial services to the CCAO. Each year, the County pays an enrollment fee to the CCAO to cover the costs of administering the CCAO.

The County may withdraw from the CCAO if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Worker's Compensation. However, the participant is not relieved of the obligation to pay any amounts owed to the CCAO prior to withdrawal, and any participant leaving the CCAO allows representatives of CCAO to access loss experience for three years following the last year of participation.

There has been no significant reduction in insurance coverages from coverages in the prior year. In addition, settled claims resulting from these risks have not exceeded commercial insurance coverages in any of the past three fiscal years.

B. Self-Insurance

The County provides accidental death and dismemberment life insurance benefits for all employees with insurance and employees of the Sheriff's Department in the amount of \$15,000. The County has elected to provide employee medical benefits through a self insured program. The County maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. This plan provides a medical plan with a \$500 deductible for single and \$1,000 deductible for families. A third party administrator, United Medical Resources Inc. reviews all claims which are then paid by the County. The County purchases stop-loss coverage of \$75,000 - \$150,000 per employee. The County pays the self-insurance internal service fund \$410 per month for single employees and \$707 per employee per month for family plans which represents the entire premium required. This premium is paid by the fund that pays the employee's salary and is based on historic cost information.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2004**

NOTE 15 - RISK MANAGEMENT (Continued)

B. Self-Insurance (Continued)

The liability for unpaid claims of \$368,479 reported in the Internal Service fund at December 31, 2004, as estimated by an analysis of claim payments, is based on the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for unpaid claims cost be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and that the amount of the loss can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Changes in the fund's claims liability amount in 2003 and 2004 were:

Fiscal Year	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
2003	\$400,115	\$2,227,823	(\$2,235,187)	\$392,751
2004	392,751	2,291,197	(2,315,469)	368,479

NOTE 16 - SEGMENT INFORMATION

The following is segment information for the County's Sewer District #1 Fund:

Condensed Statement of Net Assets	<u>District #1</u>
Assets	
Current Assets	\$53,988
Capital Assets	41,478
Total Assets	<u>95,466</u>
Liabilities	
Current Liabilities	12,748
Noncurrent Liabilities	23,400
Total Liabilities	<u>36,148</u>
Net Assets	
Invested in Capital Assets, net of related debt	6,378
Unrestricted	52,940
Total Net Assets	<u><u>\$59,318</u></u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 16 - SEGMENT INFORMATION (Continued)

Condensed Statement of Revenues, Expenses, and Changes in Net Assets	<u>District #1</u>
Operating Revenues	\$16,963
Depreciation Expense	1,651
Other Operating Expenses	<u>17,714</u>
Operating Loss	(2,402)
Nonoperating Revenues (Expenses):	
Investment Income	1,691
Interest Expense	<u>(1,603)</u>
Total Nonoperating Revenues (Expenses)	88
Changes in Net Assets	(2,314)
Beginning Net Assets	<u>61,632</u>
Ending Net Assets	<u><u>\$59,318</u></u>

Condensed Statement of Cash Flows	<u>District #1</u>
Net Cash Provided (Used) By:	
Operating Activities	\$12,025
Capital and Related Financing Activities	(13,410)
Investing Activities	<u>1,691</u>
Net Increase	306
Beginning Cash and Cash Equivalents	<u>19,375</u>
Ending Cash and Cash Equivalents	<u><u>\$19,681</u></u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 17 – JOINT VENTURES

Darke County Emergency Management Agency (EMA) – The Darke County Emergency Management Agency (EMA) is a joint venture among Darke County, the City of Greenville, townships, and villages within the County. The degree of control exercised by any participating government is limited to its representation on the Board. The Board is composed of the following seven members: one County Commissioner representing the board of county commissioners entering into the agreement; four chief executives representing the municipal corporations and townships entering into the agreement; and two non-elected representatives. The County contributed \$59,000 for the operation of the agency. The EMA is a joint venture since it cannot continue to exist without the financial support of the County.

The County does not have an equity interest in the joint venture. The EMA is not accumulating significant financial resources and is not experiencing fiscal stress that may cause an additional financial benefit to or burden on members in the future. Complete financial statements can be obtained from the EMA located at 5185 County Home Road, Greenville, Ohio 45331.

NOTE 18 - JOINTLY GOVERNED ORGANIZATIONS

A. Tri County Board of Recovery and Mental Health Services

The Tri County Board of Recovery and Mental Health Services (Tri County Mental Health Board) is a jointly governed organization among Darke, Miami, and Shelby counties. The Tri County Mental Health Board provides leadership in planning for and supporting community-based alcohol, drug addiction and mental health services in cooperation with public and private resources with emphasis on the development of prevention and early intervention programming while respecting, protecting and advocating for the rights of persons as consumers of alcohol, drug addiction and mental health services. The ability to influence operations depends on the County's representation on the Board. The Board of Trustees consists of eighteen members: four members are appointed by the Director of the Ohio Department of Mental Health, four members are appointed by the Director of the Ohio Department of Alcohol And Drug Addiction Services and the remaining ten members are appointed by the County Commissioners of Darke, Miami and Shelby counties in the same proportion as the County's population bears to the total population of the three counties combined. During 2004, the County contributed \$490,584 by voted levy for the operations of the organization.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 18 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

B. Miami Valley Regional Planning Commission

The Miami Valley Regional Planning Commission (the Commission) is a jointly governed organization between Preble, Clark, Clinton, Darke, Greene, Miami, and Montgomery Counties, the City of Dayton, and the City of Huber Heights. The Commission prepares plans, including studies, maps, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the region. These reports show recommendations for systems of transportation, highways, parks and recreational facilities, water supply, sewage disposal, garbage disposal, civic centers, and other public improvements and land uses which affect the development of the region. The degree of control exercised by any participating government is limited to its representation on the Board. Members of the Board are as follows: the officers of the Commission (elected by member representatives), the immediate past Chair of the Commission, the Commission member representing the City of Dayton, the Commission member representing each of the respective member counties, the representatives selected by each county caucus, a nongovernmental member, and two at-large representatives. Payments to the Commission are made from the General Fund. The County contributed \$4,840 for the operation of the Commission during 2004.

C. West Central Ohio Network

The West Central Ohio Network (West Con) is a jointly governed organization among Darke, Miami, Auglaize, Mercer, Logan, Shelby, and Union counties. West Con was created to serve as the administrator and fiscal agent of Supported Living funds for the Boards of Mental Retardation and Development Disabilities (MR/DD Boards) of each of the participating counties. The degree of control exercised by any participating government is limited to its representation on the Board of Directors (the Board) of West Con. The Board consists of one delegate, who is the Superintendent, from each of the participating MR/DD Boards. Payments to West Con are limited to the Supported Living funds of each participating county. During 2004, the County contributed \$12,901 to West Con.

NOTE 19 - RELATED PARTY TRANSACTIONS

Wayne Industries has entered into a contractual agreement with the Darke County Board of Mental Retardation/Developmental Disabilities (MRDD), whereby the MRDD provides sheltered employment for mentally retarded or handicapped individuals in Darke County. The MRDD provides the workshop with personnel necessary for the operation of the habilitation services to the client, land and buildings for the operation of the center, maintenance and repair of the buildings and professional staff to supervise and train clients of Wayne Industries. During 2004, the fair value of this support was \$142,833.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 20 - CONTINGENT LIABILITIES

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

Several claims and lawsuits are pending against the County. In the opinion of the County Prosecutor, any potential liability would not have a material effect on the County's financial condition.

*COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES*

*THE FOLLOWING COMBINING STATEMENTS AND SCHEDULES INCLUDE
THE MAJOR AND NONMAJOR GOVERNMENTAL FUNDS AND FIDUCIARY
FUNDS.*



Birthplace of Annie Oakley

Nonmajor Governmental Funds

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) that are legally restricted to expenditures for specified purposes.

Real Estate Assessment Fund

Receives monies from tax settlements and related sources to defray the costs of assessing real property located in the County.

Delinquent Real Estate and Tax Collection (DRETAC) Fund

To account for monies received by the Prosecutor and Treasurer from delinquent real estate tax and assessment collections.

Wagner Avenue Government Center (WAGC) Facility Maintenance Fund

Accounts for rental receipts and expenditures for maintaining the Complex.

Recorder Supplement Equipment Fund

Accounts for County Recorder's revenues designated for acquisition and maintenance of equipment for the Recorder's office.

Common Pleas Court and Clerk Computerization Fund

To account for fees collected by the courts and expended to acquire computers and peripheral equipment, and update court computer functions.

Sex Offender Counseling Fund

To account for State grant funds received in support of counseling for convicted sex offenders.

Electrically Monitored House Arrest and Detention Fund

To account for prisoner-derived revenues collected and expended for monitoring those under house arrest and detention.

Community Corrections Program Fund

To account for an intensive Supervision Probation Program through the Darke County Common Pleas Court for selected non-violent felony offenders as an alternative community sanction.

ODNR Grant Common Pleas Court Fund

Accounts for grant funds received and expended in support of early release/community service programs.

Ohio Supreme Court Security Grant Fund

Accounts for grant and other funds received from the state for the purpose of improving court security functions.

(Continued)

Special Revenue Funds

Juvenile Indigent Drug and Alcohol Treatment Fund

Accounts for the receipt and disbursement of Juvenile Court fees used to treat drug and alcohol problems among the court population.

Visitation House Fund

Receives and expends state and county funds to provide a safe and supervised facility where divorced parents may visit their estranged children.

Michael's Juvenile Center Fund

Accounts for grant and county funds received and expended for the provision of juvenile offender treatment services.

Juvenile Court Computerization Fund

To account for funds received and expended to acquire computers and peripheral equipment, and update court computer functions.

Felony Delinquent Care and Custody Fund

To account for funds received and expended to provide custody services for juvenile delinquents.

Probate Court Computerization Fund

To account for funds received and expended to acquire computers and peripheral equipment, and update court computer functions.

Probate Court Indigent Guardianship Fund

Receives fees generated by the guardianship of indigents.

Conduct of Business Fund

Receives state fees supporting the general operations of the Court.

Certificate of Title Administration Fund

Receives revenues from titling personal property and uses such revenues to operate the fund.

Indigent Drivers Alcohol Treatment Fund

Accounts for the receipt and disbursement of county court fees used to treat alcohol problems among the court population.

County Court Computerization Fund

Accounts for funds received and expended to acquire computers and peripheral equipment, and update court computer functions.

Domestic Violence Fund

Accounts for monies received from grant funds to provide assistance to domestic crime victims.

(Continued)

Special Revenue Funds

Ditch Maintenance Labor and Equipment Fund

Accounts for transfers from the ditch assessment fund and the county, and resulting expenditures for storm ditch maintenance.

Ditch Assessment Fund

Accounts for monies collected for ditch assessments.

Road and Bridge Fund

Accounts for fines and costs collected for the purpose of road and bridge maintenance and repair.

TB Control Fund

Accounts for funds received and expended for tuberculosis control measures.

Dog and Kennel Fund

Accounts for fees collected to defray the cost of administering the animal registration program, for compensation of the county dog wardens, deputy pound keepers and staff, and for the payment of animal claims.

County Home Fund

Accounts for resident care revenue and government transfers received for the purpose of operating and maintaining the county's residential facility.

MRDD Fund Balance Reserve Fund

To account for revenue generated from excess funding from prior years. The balance can be advance to the MRDD Fund in times of need.

Children's Services Fund

Accounts for receipts from Children's Services and County funds employed in the care and treatment of children who do not receive the proper care at home.

Child Support Enforcement Administration Fund

Accounts for fees collected for the administration of support enforcement programs.

Economic Development Fund

Accounts for money from permissive conveyance fees to help cover economic development expenses in the County.

Workforce Development Fund

Accounts for money from Montgomery County to be used for clients that are attending school to further their education.

Concealed Weapons License Fund

Accounts for fees collected to offset the costs associated with the issuances of concealed carry licenses.

(Continued)

Special Revenue Funds

Microenterprise Business Development Grant Fund

Receives and accounts for state grant funds loaned to small businesses for startup and other development purposes.

Community Development Block Grant Fund

Receives and accounts for grant funds used to make economic development loans.

Community Housing Improvement Program Fund

Accounts for revenues and expenditures for home rehabilitation projects.

Home Repayment Fund

Accounts for loans and resulting repayments for home rehabilitation projects.

County Court Special Projects Fund

Accounts for fees and fines from county court operations to fund various special court projects.

County Home Resident Fund

Accounts for monies received from the county's home residents.

Juvenile Court Special Projects Fund

To account for fees and fines from juvenile court operations to fund various special court projects.

Juvenile Child Support Program Fund

To account for court ordered child support for juveniles placed on a temporary basis outside the home.

Juvenile Diversion Program Fund

To account for fees paid into the juvenile court for first time offenders entering into the juvenile diversion program.

Mediation and Diversion Grant Fund

To account for state money received by the juvenile court to handle any mediation or diversion training.

Gifts and Bequest Fund

To account for money donated to be used only for children with special needs.

Voter Registration Equipment Grant Fund

To account for federal money received to purchase new voting equipment. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

Tire Amnesty Fund

To account for state grant money received to subsidize the Darke County Solid Waste District tire collection.

(Continued)

Special Revenue Funds

Market Development Solid Waste Fund

Accounts for State grant money received by the County to be disbursed to area businesses developing products derived from recycled materials.

Federal Aviation Administration (FAA) Grant Fund

Accounts for Federal grant money to be used by the County to bring the Darke County Airport up to Federal guidelines.

Juvenile Diversion Program 2004 Fund

Accounts for Federal grant money received and expended to cover costs incurred in the treatment of status juvenile offenders and first-time non-violent juvenile offenders to prevent them from re-entering the court system at a later date.

Debt Service Funds

The Debt Service Funds are used to account for retirement of the County's general obligation and special assessment bonds other than those financed by proprietary funds.

General Obligation Bond Retirement Fund

Provides for the repayment of outstanding bonds issued for the purchase of the Garst Avenue Building. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

Wagner Avenue Government Center (WAGC) Bond Retirement Fund

Receives and expends bond proceeds for improvements at the Complex. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

Ditch Bond Retirement Fund

Provides for the repayment of outstanding ditch construction bonds. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

Capital Projects Funds

The Capital Projects Funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary funds.

County Permanent Improvement Fund

To account for various non-bond financed, general corporate purpose capital projects.

Common Pleas Court Special Projects Fund

Accounts for court fines levied, collected and expended for special court projects, particularly for financing equipment and fixed assets.

(Continued)

Capital Projects Funds

Ditch Fund

To account for special assessment revenue that is used to retire special assessment long-term bond principal, interest, and related costs for various special assessments.

MRDD Capital Improvement Fund

Accounts for transfers from MRDD's general fund made for various capital improvements.

Courthouse Security Grant Fund

Accounts for revenues collected from various sources for county courthouse security purposes.

Probate Court Special Projects Fund

To account for fees and fines from probate court operations to fund various probate court special projects.

Issue II Fund

To account for road and bridge construction projects which are partially funded by grants from the Ohio Public Works Commission, pursuant to Auditor of State specifications.

DARKE COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2004**

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:			
Cash and Cash Equivalents	\$ 4,845,477	\$ 741,622	\$ 5,587,099
Cash and Cash Equivalents with Fiscal Agent	26,047	0	26,047
Investments with Fiscal Agent	10,000	0	10,000
Receivables:			
Accounts	6,335	0	6,335
Intergovernmental	1,836,907	248,455	2,085,362
Interest	1,632	0	1,632
Special Assessments	3,279	0	3,279
Loans	568,364	0	568,364
Inventory of Supplies, at Cost	5,647	0	5,647
Prepaid Items	4,537	5,000	9,537
Total Assets	\$ 7,308,225	\$ 995,077	\$ 8,303,302
Liabilities:			
Accounts Payable	\$ 333,614	\$ 1,618	\$ 335,232
Accrued Wages and Benefits Payable	31,775	0	31,775
Intergovernmental Payable	32,936	0	32,936
Deferred Revenue	1,526,217	244,159	1,770,376
Accrued Interest Payable	0	12,931	12,931
General Obligation Notes Payable	0	1,228,000	1,228,000
Total Liabilities	1,924,542	1,486,708	3,411,250
Fund Balances:			
Reserved for Encumbrances	274,462	35,165	309,627
Reserved for Prepaid Items	4,537	5,000	9,537
Reserved for Supplies Inventory	5,647	0	5,647
Reserved for Loans Receivable	568,364	0	568,364
Reserved for Endowments	121,518	0	121,518
Undesignated/Unreserved	4,409,155	(531,796)	3,877,359
Total Fund Balances	5,383,683	(491,631)	4,892,052
Total Liabilities and Fund Balances	\$ 7,308,225	\$ 995,077	\$ 8,303,302

DARKE COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2004***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Intergovernmental Revenues	\$ 2,739,048	\$ 0	\$ 94,012	\$ 2,833,060
Charges for Services	1,904,478	0	44,962	1,949,440
Licenses and Permits	110,623	0	0	110,623
Investment Earnings	5,461	0	0	5,461
Special Assessments	0	0	16,723	16,723
Fines and Forfeitures	58,486	0	0	58,486
All Other Revenue	925,155	1,189	0	926,344
Total Revenue	<u>5,743,251</u>	<u>1,189</u>	<u>155,697</u>	<u>5,900,137</u>
Expenditures:				
Current:				
Public Safety	186,231	0	0	186,231
Health	128,914	0	0	128,914
Human Services	3,061,024	0	0	3,061,024
Community and Economic Development	923,952	0	0	923,952
Public Works	233,645	0	0	233,645
General Government	1,072,443	0	0	1,072,443
Capital Outlay	0	0	91,220	91,220
Debt Service:				
Principal Retirement	0	117,570	0	117,570
Interest and Fiscal Charges	0	184,247	22,205	206,452
Total Expenditures	<u>5,606,209</u>	<u>301,817</u>	<u>113,425</u>	<u>6,021,451</u>
Excess (Deficiency) of Revenues Over Expenditures	137,042	(300,628)	42,272	(121,314)
Other Financing Sources (Uses):				
Sale of Capital Assets	674	0	0	674
Transfers In	1,100,176	430,509	74,299	1,604,984
Transfers Out	(555,436)	(130,667)	(12,669)	(698,772)
Total Other Financing Sources (Uses)	<u>545,414</u>	<u>299,842</u>	<u>61,630</u>	<u>906,886</u>
Net Change in Fund Balances	682,456	(786)	103,902	785,572
Fund Balances (Deficit) at Beginning of Year	4,702,544	786	(595,533)	4,107,797
Decrease in Inventory Reserve	(1,317)	0	0	(1,317)
Fund Balances (Deficit) End of Year	<u>\$ 5,383,683</u>	<u>\$ 0</u>	<u>\$ (491,631)</u>	<u>\$ 4,892,052</u>

DARKE COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004**

	Real Estate Assessment	DRETAC	WAGC Facility Maintenance	Recorder Supplement Equipment	Common Pleas Court and Clerk Computerization
Assets:					
Cash and Cash Equivalents	\$ 581,349	\$ 190,767	\$ 568,085	\$ 10,576	\$ 27,189
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0	0
Investments with Fiscal Agent	0	0	0	0	0
Receivables:					
Accounts	0	0	5,515	0	0
Intergovernmental	0	0	0	0	0
Interest	0	0	0	0	0
Special Assessments	0	0	0	0	0
Loans	0	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Total Assets	\$ 581,349	\$ 190,767	\$ 573,600	\$ 10,576	\$ 27,189
Liabilities:					
Accounts Payable	\$ 14,881	\$ 0	\$ 570	\$ 4,195	\$ 11,499
Accrued Wages and Benefits Payable	2,352	0	2,692	0	0
Intergovernmental Payable	2,629	513	980	0	0
Deferred Revenue	0	0	0	0	0
Total Liabilities	19,862	513	4,242	4,195	11,499
Fund Balances:					
Reserved for Encumbrances	189,429	0	5,000	0	0
Reserved for Prepaid Items	0	0	0	0	0
Reserved for Supplies Inventory	0	0	0	0	0
Reserved for Loans Receivable	0	0	0	0	0
Reserved for Endowments	0	0	0	0	0
Undesignated/Unreserved	372,058	190,254	564,358	6,381	15,690
Total Fund Balances	561,487	190,254	569,358	6,381	15,690
Total Liabilities and Fund Balances	\$ 581,349	\$ 190,767	\$ 573,600	\$ 10,576	\$ 27,189

DARKE COUNTY, OHIO

Sex Offender Counseling	Electrically Monitored House Arrest and Detention	Community Corrections Program	ODNR Grant Common Pleas Court	Ohio Supreme Court Security Grant	Juvenile Indigent Drug and Alcohol Treatment	Visitation House
\$ 5,986	\$ 113,958	\$ 34,350	\$ 2,412	\$ 466	\$ 163	\$ 16,105
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	25,972	0	0	0	19,969
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>5,986</u>	<u>113,958</u>	<u>60,322</u>	<u>2,412</u>	<u>466</u>	<u>163</u>	<u>36,074</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,616
0	0	661	496	0	0	0
0	0	714	381	0	0	188
0	0	12,986	0	0	0	9,951
0	0	14,361	877	0	0	21,755
0	0	40	150	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
5,986	113,958	45,921	1,385	466	163	14,319
5,986	113,958	45,961	1,535	466	163	14,319
<u>5,986</u>	<u>113,958</u>	<u>60,322</u>	<u>2,412</u>	<u>466</u>	<u>163</u>	<u>36,074</u>

(Continued)

DARKE COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004**

	Michael's Juvenile Center	Juvenile Court Computerization	Felony Delinquent Care and Custody	Probate Court Computerization	Probate Court Indigent Guardianship
Assets:					
Cash and Cash Equivalents	\$ 43,198	\$ 3,286	\$ 213,346	\$ 18,685	\$ 86,486
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0	0
Investments with Fiscal Agent	0	0	0	0	0
Receivables:					
Accounts	0	0	0	0	0
Intergovernmental	0	0	81,859	0	0
Interest	0	0	0	0	0
Special Assessments	0	0	0	0	0
Loans	0	0	0	0	0
Inventory of Supplies, at Cost	70	0	0	0	0
Prepaid Items	0	0	0	0	0
Total Assets	\$ 43,268	\$ 3,286	\$ 295,205	\$ 18,685	\$ 86,486
Liabilities:					
Accounts Payable	\$ 2,910	\$ 0	\$ 12,500	\$ 0	\$ 0
Accrued Wages and Benefits Payable	4,650	0	1,262	0	0
Intergovernmental Payable	4,605	0	1,283	0	0
Deferred Revenue	0	0	35,361	0	0
Total Liabilities	12,165	0	50,406	0	0
Fund Balances:					
Reserved for Encumbrances	708	0	342	0	0
Reserved for Prepaid Items	0	0	0	0	0
Reserved for Supplies Inventory	70	0	0	0	0
Reserved for Loans Receivable	0	0	0	0	0
Reserved for Endowments	0	0	0	0	0
Undesignated/Unreserved	30,325	3,286	244,457	18,685	86,486
Total Fund Balances	31,103	3,286	244,799	18,685	86,486
Total Liabilities and Fund Balances	\$ 43,268	\$ 3,286	\$ 295,205	\$ 18,685	\$ 86,486

DARKE COUNTY, OHIO

Conduct of Business	Certificate of Title Administration	Indigent Drivers Alcohol Treatment	County Court Computerization	Domestic Violence	Ditch Maintenance Labor and Equipment	Ditch Assessment
\$ 530	\$ 171,422	\$ 24,486	\$ 73,009	\$ 6,569	\$ 60,948	\$ 102,877
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	3,279	0
0	0	0	0	0	0	0
0	0	0	0	0	3,200	0
0	0	0	0	0	0	0
<u>\$ 530</u>	<u>\$ 171,422</u>	<u>\$ 24,486</u>	<u>\$ 73,009</u>	<u>\$ 6,569</u>	<u>\$ 67,427</u>	<u>\$ 102,877</u>
\$ 0	\$ 0	\$ 2,671	\$ 11,499	\$ 6,569	\$ 332	\$ 0
0	1,674	0	0	0	1,094	0
0	1,788	0	0	0	1,859	0
0	0	0	0	0	3,279	0
0	3,462	2,671	11,499	6,569	6,564	0
205	180	0	0	0	400	0
0	0	0	0	0	0	0
0	0	0	0	0	3,200	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
325	167,780	21,815	61,510	0	57,263	102,877
530	167,960	21,815	61,510	0	60,863	102,877
<u>\$ 530</u>	<u>\$ 171,422</u>	<u>\$ 24,486</u>	<u>\$ 73,009</u>	<u>\$ 6,569</u>	<u>\$ 67,427</u>	<u>\$ 102,877</u>

(Continued)

DARKE COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004**

	Road and Bridge	TB Control	Dog and Kennel	County Home	MRDD Fund Balance Reserve
Assets:					
Cash and Cash Equivalents	\$ 223,131	\$ 2,526	\$ 60,811	\$ 42,440	\$ 475,000
Cash and Cash Equivalents with Fiscal Agent	0	0	0	19,288	0
Investments with Fiscal Agent	0	0	0	0	0
Receivables:					
Accounts	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Interest	0	0	0	0	0
Special Assessments	0	0	0	0	0
Loans	0	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	2,377	0
Prepaid Items	0	0	0	150	0
Total Assets	\$ 223,131	\$ 2,526	\$ 60,811	\$ 64,255	\$ 475,000
Liabilities:					
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 15,793	\$ 0
Accrued Wages and Benefits Payable	0	0	2,017	8,343	0
Intergovernmental Payable	0	0	1,819	8,830	0
Deferred Revenue	0	0	0	0	0
Total Liabilities	0	0	3,836	32,966	0
Fund Balances:					
Reserved for Encumbrances	1,833	0	847	1,495	0
Reserved for Prepaid Items	0	0	0	150	0
Reserved for Supplies Inventory	0	0	0	2,377	0
Reserved for Loans Receivable	0	0	0	0	0
Reserved for Endowments	0	0	0	0	0
Undesignated/Unreserved	221,298	2,526	56,128	27,267	475,000
Total Fund Balances	223,131	2,526	56,975	31,289	475,000
Total Liabilities and Fund Balances	\$ 223,131	\$ 2,526	\$ 60,811	\$ 64,255	\$ 475,000

DARKE COUNTY, OHIO

Children's Services	Child Support Enforcement Administration	Economic Development	Workforce Development	Concealed Weapons License	Microenterprise Business Development Grant	Community Development Block Grant
\$ 181,506	\$ 415,983	\$ 61,477	\$ 15,453	\$ 4,270	\$ 6,464	\$ 209,743
6,759	0	0	0	0	0	0
10,000	0	0	0	0	0	0
0	0	0	0	420	400	0
197,294	39,707	10,706	579,348	0	0	680,400
0	0	0	0	0	31	653
0	0	0	0	0	0	0
0	0	0	0	0	32,227	187,580
0	0	0	0	0	0	0
1,327	2,166	425	0	0	0	469
<u>\$ 396,886</u>	<u>\$ 457,856</u>	<u>\$ 72,608</u>	<u>\$ 594,801</u>	<u>\$ 4,690</u>	<u>\$ 39,122</u>	<u>\$ 1,078,845</u>
\$ 61,722	\$ 67,832	\$ 300	\$ 72,302	\$ 0	\$ 0	\$ 0
0	4,851	1,233	0	0	0	0
0	5,064	1,452	0	0	0	0
124,239	0	0	475,912	0	0	680,400
<u>185,961</u>	<u>77,747</u>	<u>2,985</u>	<u>548,214</u>	<u>0</u>	<u>0</u>	<u>680,400</u>
409	3,351	0	0	0	0	17,000
1,327	2,166	425	0	0	0	469
0	0	0	0	0	0	0
0	0	0	0	0	32,227	187,580
0	0	0	0	0	0	0
209,189	374,592	69,198	46,587	4,690	6,895	193,396
<u>210,925</u>	<u>380,109</u>	<u>69,623</u>	<u>46,587</u>	<u>4,690</u>	<u>39,122</u>	<u>398,445</u>
<u>\$ 396,886</u>	<u>\$ 457,856</u>	<u>\$ 72,608</u>	<u>\$ 594,801</u>	<u>\$ 4,690</u>	<u>\$ 39,122</u>	<u>\$ 1,078,845</u>

(Continued)

DARKE COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004**

	Community Housing Improvement Program	Home Repayment	County Court Special Projects	County Home Resident	Juvenile Court Special Projects
Assets:					
Cash and Cash Equivalents	\$ 170,303	\$ 55,587	\$ 258,745	\$ 11,812	\$ 11,052
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0	0
Investments with Fiscal Agent	0	0	0	0	0
Receivables:					
Accounts	0	0	0	0	0
Intergovernmental	74,400	0	0	0	0
Interest	36	286	0	0	0
Special Assessments	0	0	0	0	0
Loans	348,557	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Total Assets	\$ 593,296	\$ 55,873	\$ 258,745	\$ 11,812	\$ 11,052
Liabilities:					
Accounts Payable	\$ 19,040	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	0	196	0	24
Intergovernmental Payable	0	0	633	0	0
Deferred Revenue	74,400	0	0	0	0
Total Liabilities	93,440	0	829	0	24
Fund Balances:					
Reserved for Encumbrances	51,566	910	350	0	45
Reserved for Prepaid Items	0	0	0	0	0
Reserved for Supplies Inventory	0	0	0	0	0
Reserved for Loans Receivable	348,557	0	0	0	0
Reserved for Endowments	0	0	0	0	0
Undesignated/Unreserved	99,733	54,963	257,566	11,812	10,983
Total Fund Balances	499,856	55,873	257,916	11,812	11,028
Total Liabilities and Fund Balances	\$ 593,296	\$ 55,873	\$ 258,745	\$ 11,812	\$ 11,052

DARKE COUNTY, OHIO

<u>Juvenile Child Support Program</u>	<u>Juvenile Diversion Program</u>	<u>Mediation and Diversion Grant</u>	<u>Gifts and Bequest</u>	<u>Tire Amnesty Grant</u>	<u>Market Development Solid Waste</u>
\$ 161	\$ 28,432	\$ 114	\$ 120,892	\$ 8,000	\$ 120,000
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	2,000	30,000
0	0	0	626	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>161</u>	<u>28,432</u>	<u>114</u>	<u>121,518</u>	<u>10,000</u>	<u>150,000</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	230	0	0	0	0
0	198	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>30,000</u>
<u>0</u>	<u>428</u>	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>30,000</u>
0	89	113	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	121,518	0	0
<u>161</u>	<u>27,915</u>	<u>1</u>	<u>0</u>	<u>8,000</u>	<u>120,000</u>
<u>161</u>	<u>28,004</u>	<u>114</u>	<u>121,518</u>	<u>8,000</u>	<u>120,000</u>
<u>\$ 161</u>	<u>\$ 28,432</u>	<u>\$ 114</u>	<u>\$ 121,518</u>	<u>\$ 10,000</u>	<u>\$ 150,000</u>

(Continued)

DARKE COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004**

	<u>FAA Grant</u>	<u>Juvenile Diversion Program 2004</u>	<u>Total Nonmajor Special Revenue Funds</u>
Assets:			
Cash and Cash Equivalents	\$ 5,014	\$ 313	\$ 4,845,477
Cash and Cash Equivalents with Fiscal Agent	0	0	26,047
Investments with Fiscal Agent	0	0	10,000
Receivables:			
Accounts	0	0	6,335
Intergovernmental	95,252	0	1,836,907
Interest	0	0	1,632
Special Assessments	0	0	3,279
Loans	0	0	568,364
Inventory of Supplies, at Cost	0	0	5,647
Prepaid Items	0	0	4,537
Total Assets	<u>\$ 100,266</u>	<u>\$ 313</u>	<u>\$ 7,308,225</u>
Liabilities:			
Accounts Payable	\$ 17,070	\$ 313	\$ 333,614
Accrued Wages and Benefits Payable	0	0	31,775
Intergovernmental Payable	0	0	32,936
Deferred Revenue	77,689	0	1,526,217
Total Liabilities	<u>94,759</u>	<u>313</u>	<u>1,924,542</u>
Fund Balances:			
Reserved for Encumbrances	0	0	274,462
Reserved for Prepaid Items	0	0	4,537
Reserved for Supplies Inventory	0	0	5,647
Reserved for Loans Receivable	0	0	568,364
Reserved for Endowments	0	0	121,518
Undesignated/Unreserved	5,507	0	4,409,155
Total Fund Balances	<u>5,507</u>	<u>0</u>	<u>5,383,683</u>
Total Liabilities and Fund Balances	<u>\$ 100,266</u>	<u>\$ 313</u>	<u>\$ 7,308,225</u>



Birthplace of Annie Oakley

DARKE COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

	Real Estate Assessment	DRETAC	WAGC Facility Maintenance	Recorder Supplement Equipment	Common Pleas Court and Clerk Computerization
Revenues:					
Intergovernmental Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Charges for Services	388,684	56,074	0	54,388	0
Licenses and Permits	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
All Other Revenue	0	0	640,916	0	15,639
Total Revenue	388,684	56,074	640,916	54,388	15,639
Expenditures:					
Current:					
Public Safety	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Community and Economic Development	0	0	0	0	0
Public Works	0	0	0	0	0
General Government	439,175	52,695	132,339	47,434	12,521
Total Expenditures	439,175	52,695	132,339	47,434	12,521
Excess (Deficiency) of Revenues Over Expenditures	(50,491)	3,379	508,577	6,954	3,118
Other Financing Sources (Uses):					
Sale of Capital Assets	0	0	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	0	0	(342,140)	0	0
Total Other Financing Sources (Uses)	0	0	(342,140)	0	0
Net Change in Fund Balances	(50,491)	3,379	166,437	6,954	3,118
Fund Balance (Deficit) at Beginning of Year	611,978	186,875	402,921	(573)	12,572
Increase (Decrease) in Inventory Reserve	0	0	0	0	0
Fund Balances End of Year	\$ 561,487	\$ 190,254	\$ 569,358	\$ 6,381	\$ 15,690

DARKE COUNTY, OHIO

Sex Offender Counseling	Electrically Monitored House Arrest and Detention	Community Corrections Program	ODNR Grant Common Pleas Court	Ohio Supreme Court Security Grant	Juvenile Indigent Drug and Alcohol Treatment	Visitation House
\$ 0	\$ 0	\$ 51,780	\$ 55,939	\$ 0	\$ 0	\$ 47,320
0	13,830	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	6,428	0	0	0	0	5,542
<u>0</u>	<u>20,258</u>	<u>51,780</u>	<u>55,939</u>	<u>0</u>	<u>0</u>	<u>52,862</u>
0	5,832	46,487	0	4,759	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	45,089
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	64,884	0	0	0
<u>0</u>	<u>5,832</u>	<u>46,487</u>	<u>64,884</u>	<u>4,759</u>	<u>0</u>	<u>45,089</u>
0	14,426	5,293	(8,945)	(4,759)	0	7,773
0	0	0	0	0	0	0
0	0	0	11,320	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>11,320</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	14,426	5,293	2,375	(4,759)	0	7,773
5,986	99,532	40,668	(840)	5,225	163	6,546
0	0	0	0	0	0	0
<u>\$ 5,986</u>	<u>\$ 113,958</u>	<u>\$ 45,961</u>	<u>\$ 1,535</u>	<u>\$ 466</u>	<u>\$ 163</u>	<u>\$ 14,319</u>

(Continued)

DARKE COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Michael's Juvenile Center	Juvenile Court Computerization	Felony Delinquent Care and Custody	Probate Court Computerization	Probate Court Indigent Guardianship
Revenues:					
Intergovernmental Revenues	\$ 52,123	\$ 0	\$ 239,961	\$ 0	\$ 0
Charges for Services	1,991	0	0	0	15,900
Licenses and Permits	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
All Other Revenue	2,256	7,007	14,227	13,894	0
Total Revenue	56,370	7,007	254,188	13,894	15,900
Expenditures:					
Current:					
Public Safety	0	0	129,153	0	0
Health	0	0	0	0	0
Human Services	307,856	0	0	0	0
Community and Economic Development	0	0	0	0	0
Public Works	0	0	0	0	0
General Government	0	6,163	0	4,275	4,466
Total Expenditures	307,856	6,163	129,153	4,275	4,466
Excess (Deficiency) of Revenues Over Expenditures	(251,486)	844	125,035	9,619	11,434
Other Financing Sources (Uses):					
Sale of Capital Assets	0	0	0	0	0
Transfers In	256,667	0	0	0	0
Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	256,667	0	0	0	0
Net Change in Fund Balances	5,181	844	125,035	9,619	11,434
Fund Balance (Deficit) at Beginning of Year	27,236	2,442	119,764	9,066	75,052
Increase (Decrease) in Inventory Reserve	(1,314)	0	0	0	0
Fund Balances End of Year	\$ 31,103	\$ 3,286	\$ 244,799	\$ 18,685	\$ 86,486

DARKE COUNTY, OHIO

Conduct of Business	Certificate of Title Administration	Indigent Drivers Alcohol Treatment	County Court Computerization	Domestic Violence	Ditch Maintenance Labor and Equipment	Ditch Assessment
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
121	210,371	0	0	0	1,146	169,294
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	11,527	0	0	0	0
45	0	0	16,978	14,417	1,354	0
166	210,371	11,527	16,978	14,417	2,500	169,294
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	177,689	0
205	147,201	20,381	23,677	21,385	0	0
205	147,201	20,381	23,677	21,385	177,689	0
(39)	63,170	(8,854)	(6,699)	(6,968)	(175,189)	169,294
0	0	0	0	0	674	0
0	0	0	0	0	138,296	0
0	(75,000)	0	0	0	0	(138,296)
0	(75,000)	0	0	0	138,970	(138,296)
(39)	(11,830)	(8,854)	(6,699)	(6,968)	(36,219)	30,998
569	179,790	30,669	68,209	6,968	96,134	71,879
0	0	0	0	0	948	0
\$ 530	\$ 167,960	\$ 21,815	\$ 61,510	\$ 0	\$ 60,863	\$ 102,877

(Continued)

DARKE COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	<u>Road and Bridge</u>	<u>TB Control</u>	<u>Dog and Kennel</u>	<u>County Home</u>	<u>MRDD Fund Balance Reserve</u>
Revenues:					
Intergovernmental Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Charges for Services	0	0	29,215	577,671	0
Licenses and Permits	0	0	101,698	0	0
Investment Earnings	0	0	0	0	0
Fines and Forfeitures	41,603	0	5,356	0	0
All Other Revenue	0	0	1,585	860	0
Total Revenue	<u>41,603</u>	<u>0</u>	<u>137,854</u>	<u>578,531</u>	<u>0</u>
Expenditures:					
Current:					
Public Safety	0	0	0	0	0
Health	0	820	128,094	0	0
Human Services	0	0	0	814,413	0
Community and Economic Development	0	0	0	0	0
Public Works	55,956	0	0	0	0
General Government	0	0	0	0	0
Total Expenditures	<u>55,956</u>	<u>820</u>	<u>128,094</u>	<u>814,413</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures	(14,353)	(820)	9,760	(235,882)	0
Other Financing Sources (Uses):					
Sale of Capital Assets	0	0	0	0	0
Transfers In	0	0	0	233,254	0
Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>233,254</u>	<u>0</u>
Net Change in Fund Balances	(14,353)	(820)	9,760	(2,628)	0
Fund Balance (Deficit) at Beginning of Year	237,484	3,346	47,215	34,868	475,000
Increase (Decrease) in Inventory Reserve	0	0	0	(951)	0
Fund Balances End of Year	<u>\$ 223,131</u>	<u>\$ 2,526</u>	<u>\$ 56,975</u>	<u>\$ 31,289</u>	<u>\$ 475,000</u>

DARKE COUNTY, OHIO

<u>Children's Services</u>	<u>Child Support Enforcement Administration</u>	<u>Economic Development</u>	<u>Workforce Development</u>	<u>Concealed Weapons License</u>	<u>Microenterprise Business Development Grant</u>	<u>Community Development Block Grant</u>
\$ 609,040	\$ 477,918	\$ 33,633	\$ 239,148	\$ 0	\$ 0	\$ 459,228
0	134,832	147,108	0	0	0	0
0	0	0	0	8,925	0	0
0	0	0	0	0	232	1,959
0	0	0	0	0	0	0
54,459	51,756	0	0	0	8,431	50,883
<u>663,499</u>	<u>664,506</u>	<u>180,741</u>	<u>239,148</u>	<u>8,925</u>	<u>8,663</u>	<u>512,070</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
1,080,155	599,098	0	192,561	0	0	0
0	0	111,118	0	0	12,256	475,151
0	0	0	0	0	0	0
0	0	0	0	4,235	0	0
<u>1,080,155</u>	<u>599,098</u>	<u>111,118</u>	<u>192,561</u>	<u>4,235</u>	<u>12,256</u>	<u>475,151</u>
(416,656)	65,408	69,623	46,587	4,690	(3,593)	36,919
0	0	0	0	0	0	0
455,625	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>455,625</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
38,969	65,408	69,623	46,587	4,690	(3,593)	36,919
171,956	314,701	0	0	0	42,715	361,526
0	0	0	0	0	0	0
<u>\$ 210,925</u>	<u>\$ 380,109</u>	<u>\$ 69,623</u>	<u>\$ 46,587</u>	<u>\$ 4,690</u>	<u>\$ 39,122</u>	<u>\$ 398,445</u>

(Continued)

DARKE COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Community Housing Improvement Program	Home Repayment	County Court Special Projects	County Home Resident	Juvenile Court Special Projects
Revenues:					
Intergovernmental Revenues	\$ 317,395	\$ 0	\$ 0	\$ 0	\$ 0
Charges for Services	0	0	54,905	0	16,181
Licenses and Permits	0	0	0	0	0
Investment Earnings	99	963	0	0	0
Fines and Forfeitures	0	0	0	0	0
All Other Revenue	12,262	4,746	0	0	1,470
Total Revenue	329,756	5,709	54,905	0	17,651
Expenditures:					
Current:					
Public Safety	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Community and Economic Development	325,427	0	0	0	0
Public Works	0	0	0	0	0
General Government	0	0	33,136	0	14,691
Total Expenditures	325,427	0	33,136	0	14,691
Excess (Deficiency) of Revenues Over Expenditures	4,329	5,709	21,769	0	2,960
Other Financing Sources (Uses):					
Sale of Capital Assets	0	0	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0	0
Net Change in Fund Balances	4,329	5,709	21,769	0	2,960
Fund Balance (Deficit) at Beginning of Year	495,527	50,164	236,147	11,812	8,068
Increase (Decrease) in Inventory Reserve	0	0	0	0	0
Fund Balances End of Year	\$ 499,856	\$ 55,873	\$ 257,916	\$ 11,812	\$ 11,028

DARKE COUNTY, OHIO

Juvenile Child Support Program	Juvenile Diversion Program	Mediation and Diversion Grant	Gifts and Bequest Fund	Voter Registration Equipment Grant	Tire Amnesty Grant	Market Development Solid Waste
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,000	\$ 120,000
9,880	22,887	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	2,208	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>9,880</u>	<u>22,887</u>	<u>0</u>	<u>2,208</u>	<u>0</u>	<u>8,000</u>	<u>120,000</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
15,424	0	0	6,428	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	3,773	3,693	0	9,044	0	0
<u>15,424</u>	<u>3,773</u>	<u>3,693</u>	<u>6,428</u>	<u>9,044</u>	<u>0</u>	<u>0</u>
(5,544)	19,114	(3,693)	(4,220)	(9,044)	8,000	120,000
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(5,544)	19,114	(3,693)	(4,220)	(9,044)	8,000	120,000
5,705	8,890	3,807	125,738	9,044	0	0
0	0	0	0	0	0	0
<u>\$ 161</u>	<u>\$ 28,004</u>	<u>\$ 114</u>	<u>\$ 121,518</u>	<u>\$ 0</u>	<u>\$ 8,000</u>	<u>\$ 120,000</u>

(Continued)

DARKE COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	<u>FAA Grant</u>	<u>Juvenile Diversion Program 2004</u>	<u>Total Nonmajor Special Revenue Funds</u>
Revenues:			
Intergovernmental Revenues	\$ 17,563	\$ 10,000	\$ 2,739,048
Charges for Services	0	0	1,904,478
Licenses and Permits	0	0	110,623
Investment Earnings	0	0	5,461
Fines and Forfeitures	0	0	58,486
All Other Revenue	0	0	925,155
Total Revenue	<u>17,563</u>	<u>10,000</u>	<u>5,743,251</u>
Expenditures:			
Current:			
Public Safety	0	0	186,231
Health	0	0	128,914
Human Services	0	0	3,061,024
Community and Economic Development	0	0	923,952
Public Works	0	0	233,645
General Government	17,070	10,000	1,072,443
Total Expenditures	<u>17,070</u>	<u>10,000</u>	<u>5,606,209</u>
Excess (Deficiency) of Revenues Over Expenditures	493	0	137,042
Other Financing Sources (Uses):			
Sale of Capital Assets	0	0	674
Transfers In	5,014	0	1,100,176
Transfers Out	0	0	(555,436)
Total Other Financing Sources (Uses)	<u>5,014</u>	<u>0</u>	<u>545,414</u>
Net Change in Fund Balances	5,507	0	682,456
Fund Balance (Deficit) at Beginning of Year	0	0	4,702,544
Increase (Decrease) in Inventory Reserve	0	0	(1,317)
Fund Balances End of Year	<u>\$ 5,507</u>	<u>\$ 0</u>	<u>\$ 5,383,683</u>

DARKE COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2004***

	General Obligation Bond Retirement	WAGC Bond Retirement	Ditch Bond Retirement	Total Nonmajor Debt Service Funds
Revenues:				
All Other Revenue	\$ 0	\$ 0	\$ 1,189	\$ 1,189
Total Revenue	<u>0</u>	<u>0</u>	<u>1,189</u>	<u>1,189</u>
Expenditures:				
Debt Service:				
Principal Retirement	0	105,000	12,570	117,570
Interest and Fiscal Charges	2,187	180,772	1,288	184,247
Total Expenditures	<u>2,187</u>	<u>285,772</u>	<u>13,858</u>	<u>301,817</u>
Excess (Deficiency) of Revenues Over Expenditures	(2,187)	(285,772)	(12,669)	(300,628)
Other Financing Sources (Uses):				
Transfers In	75,700	342,140	12,669	430,509
Transfers Out	(74,299)	(56,368)	0	(130,667)
Total Other Financing Sources (Uses)	<u>1,401</u>	<u>285,772</u>	<u>12,669</u>	<u>299,842</u>
Net Change in Fund Balances	(786)	0	0	(786)
Fund Balances at Beginning of Year	<u>786</u>	<u>0</u>	<u>0</u>	<u>786</u>
Fund Balances End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

DARKE COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2004**

	County Permanent Improvement	Common Pleas Court Special Projects	Ditch	MRDD Capital Improvement
Assets:				
Cash and Cash Equivalents	\$ 294,165	\$ 69,374	\$ 21,134	\$ 338,075
Receivables:				
Intergovernmental	0	0	0	0
Prepaid Items	0	0	0	5,000
Total Assets	<u>\$ 294,165</u>	<u>\$ 69,374</u>	<u>\$ 21,134</u>	<u>\$ 343,075</u>
Liabilities:				
Accounts Payable	\$ 1,618	\$ 0	\$ 0	\$ 0
Deferred Revenue	0	0	0	0
Accrued Interest Payable	12,931	0	0	0
General Obligation Notes Payable	1,228,000	0	0	0
Total Liabilities	<u>1,242,549</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Reserved for Encumbrances	30,774	198	0	4,178
Reserved for Prepaid Items	0	0	0	5,000
Undesignated/Unreserved	(979,158)	69,176	21,134	333,897
Total Fund Balances	<u>(948,384)</u>	<u>69,374</u>	<u>21,134</u>	<u>343,075</u>
Total Liabilities and Fund Balances	<u>\$ 294,165</u>	<u>\$ 69,374</u>	<u>\$ 21,134</u>	<u>\$ 343,075</u>

DARKE COUNTY, OHIO

<u>Courthouse Security Grant</u>	<u>Probate Court Special Projects</u>	<u>Issue II</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ 740	\$ 18,134	\$ 0	\$ 741,622
0	0	248,455	248,455
<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>
<u>\$ 740</u>	<u>\$ 18,134</u>	<u>\$ 248,455</u>	<u>\$ 995,077</u>
\$ 0	\$ 0	\$ 0	\$ 1,618
0	0	244,159	244,159
0	0	0	12,931
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,228,000</u>
<u>0</u>	<u>0</u>	<u>244,159</u>	<u>1,486,708</u>
0	15	0	35,165
0	0	0	5,000
<u>740</u>	<u>18,119</u>	<u>4,296</u>	<u>(531,796)</u>
<u>740</u>	<u>18,134</u>	<u>4,296</u>	<u>(491,631)</u>
<u>\$ 740</u>	<u>\$ 18,134</u>	<u>\$ 248,455</u>	<u>\$ 995,077</u>

DARKE COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2004***

	County Permanent Improvement	Common Pleas Court Special Projects	Ditch	MRDD Capital Improvement
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 0	\$ 0	\$ 62,925
Charges for Services	0	29,987	0	0
Special Assessments	0	0	16,723	0
Total Revenue	0	29,987	16,723	62,925
Expenditures:				
Capital Outlay	36,553	7,384	0	15,501
Debt Service:				
Interest and Fiscal Charges	22,205	0	0	0
Total Expenditures	58,758	7,384	0	15,501
Excess (Deficiency) of Revenues Over Expenditures	(58,758)	22,603	16,723	47,424
Other Financing Sources (Uses):				
Transfers In	74,299	0	0	0
Transfers Out	0	0	(12,669)	0
Total Other Financing Sources (Uses)	74,299	0	(12,669)	0
Net Change in Fund Balances	15,541	22,603	4,054	47,424
Fund Balances (Deficit) at Beginning of Year	(963,925)	46,771	17,080	295,651
Fund Balances (Deficit) End of Year	\$ (948,384)	\$ 69,374	\$ 21,134	\$ 343,075

DARKE COUNTY, OHIO

<u>Courthouse Security Grant</u>	<u>Probate Court Special Projects</u>	<u>Issue II</u>	<u>Total Nonmajor Capital Project Funds</u>
\$ 0	\$ 0	\$ 31,087	\$ 94,012
0	14,975	0	44,962
0	0	0	16,723
<u>0</u>	<u>14,975</u>	<u>31,087</u>	<u>155,697</u>
1,225	3,766	26,791	91,220
0	0	0	22,205
<u>1,225</u>	<u>3,766</u>	<u>26,791</u>	<u>113,425</u>
(1,225)	11,209	4,296	42,272
0	0	0	74,299
0	0	0	(12,669)
0	0	0	61,630
(1,225)	11,209	4,296	103,902
1,965	6,925	0	(595,533)
<u>\$ 740</u>	<u>\$ 18,134</u>	<u>\$ 4,296</u>	<u>\$ (491,631)</u>

DARKE COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2004**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 6,651,500	\$ 6,651,500	\$ 6,997,795	\$ 346,295
Intergovernmental Revenues	1,096,620	1,096,620	1,194,915	98,295
Charges for Services	1,360,617	1,360,667	1,428,685	68,018
Licenses and Permits	41,750	41,750	43,258	1,508
Investment Earnings	277,720	277,720	308,253	30,533
Fines and Forfeitures	384,100	384,100	380,396	(3,704)
All Other Revenues	110,821	257,829	202,585	(55,244)
Total Revenues	<u>9,923,128</u>	<u>10,070,186</u>	<u>10,555,887</u>	<u>485,701</u>
Expenditures:				
Public Safety:				
Coroner:				
Personal Services	53,779	52,999	49,425	3,574
Materials and Supplies	750	820	737	83
Contractual Services	54,150	74,860	72,141	2,719
Total Coroner	<u>108,679</u>	<u>128,679</u>	<u>122,303</u>	<u>6,376</u>
Sheriff:				
Personal Services	2,495,235	2,648,054	2,642,263	5,791
Materials and Supplies	167,564	155,624	154,539	1,085
Contractual Services	466,057	394,088	389,255	4,833
Capital Outlay	66,667	37,756	37,558	198
Total Sheriff	<u>3,195,523</u>	<u>3,235,522</u>	<u>3,223,615</u>	<u>11,907</u>
Adult Probation:				
Personal Services	164,538	146,437	146,437	0
Materials and Supplies	8,000	6,762	6,526	236
Contractual Services	13,318	11,052	10,254	798
Capital Outlay	0	1,409	1,409	0
Total Adult Probation	<u>185,856</u>	<u>165,660</u>	<u>164,626</u>	<u>1,034</u>
Juvenile Probation:				
Personal Services	112,783	104,765	104,765	0
Materials and Supplies	1,500	1,430	669	761
Contractual Services	9,750	10,120	7,945	2,175
Total Juvenile Probation	<u>124,033</u>	<u>116,315</u>	<u>113,379</u>	<u>2,936</u>
Total Public Safety	<u>3,614,091</u>	<u>3,646,176</u>	<u>3,623,923</u>	<u>22,253</u>

(Continued)

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2004**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Health:				
Health and Welfare:				
Personal Services	833	833	833	0
Contractual Services	117,640	93,255	88,657	4,598
Total Health and Welfare	118,473	94,088	89,490	4,598
Total Health	118,473	94,088	89,490	4,598
Human Services:				
Veterans' Services:				
Personal Services	130,798	130,798	99,699	31,099
Materials and Supplies	10,500	14,500	9,990	4,510
Contractual Services	295,899	287,899	160,661	127,238
Capital Outlay	11,328	15,328	8,606	6,722
Total Veterans' Services	448,525	448,525	278,956	169,569
Total Human Services	448,525	448,525	278,956	169,569
Community and Economic Development:				
Agriculture:				
Contractual Services	183,707	183,707	183,707	0
Total Agriculture	183,707	183,707	183,707	0
Total Community and Economic Development	183,707	183,707	183,707	0
Public Works:				
County Farm:				
Personal Services	21,804	21,994	21,992	2
Materials and Supplies	54,000	51,810	49,410	2,400
Contractual Services	8,500	10,500	9,415	1,085
Total County Farm	84,304	84,304	80,817	3,487
Sanitation and Drainage:				
Contractual Services	2,750	2,750	2,400	350
Total Sanitation and Drainage	2,750	2,750	2,400	350
Engineer:				
Personal Services	39,655	39,655	39,032	623
Materials and Supplies	7,748	7,748	4,530	3,218
Total Engineer	47,403	47,403	43,562	3,841
Total Public Works	134,457	134,457	126,779	7,678

(Continued)

DARKE COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2004**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
General Government:				
Commissioners:				
Personal Services	213,363	213,416	212,469	947
Materials and Supplies	50	50	0	50
Contractual Services	11,859	11,859	10,460	1,399
Capital Outlay	19,366	19,366	13,886	5,480
Total Commissioners	<u>244,638</u>	<u>244,691</u>	<u>236,815</u>	<u>7,876</u>
Auditor:				
Personal Services	354,009	314,009	303,574	10,435
Materials and Supplies	22,733	20,749	13,788	6,961
Contractual Services	22,700	24,684	13,597	11,087
Capital Outlay	0	40,000	37,555	2,445
Total Auditor	<u>399,442</u>	<u>399,442</u>	<u>368,514</u>	<u>30,928</u>
Treasurer:				
Personal Services	100,406	100,406	96,539	3,867
Materials and Supplies	3,150	3,150	2,181	969
Contractual Services	15,464	15,464	9,670	5,794
Total Treasurer	<u>119,020</u>	<u>119,020</u>	<u>108,390</u>	<u>10,630</u>
Prosecuting Attorney:				
Personal Services	391,254	391,254	390,382	872
Materials and Supplies	8,405	9,810	8,926	884
Contractual Services	31,089	29,684	25,077	4,607
Total Prosecuting Attorney	<u>430,748</u>	<u>430,748</u>	<u>424,385</u>	<u>6,363</u>
Budget Commission:				
Personal Services	1,000	1,000	0	1,000
Materials and Supplies	200	200	0	200
Contractual Services	800	800	35	765
Total Budget Commission	<u>2,000</u>	<u>2,000</u>	<u>35</u>	<u>1,965</u>
County Planning Commission:				
Contractual Services	5,000	5,000	4,840	160
Total County Planning Commission	<u>5,000</u>	<u>5,000</u>	<u>4,840</u>	<u>160</u>

(Continued)

DARKE COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2004**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Board of Elections:				
Personal Services	124,080	134,169	133,939	230
Materials and Supplies	9,667	10,967	10,890	77
Contractual Services	74,650	78,959	78,618	341
Capital Outlay	3,500	24	0	24
Total Board of Elections	<u>211,897</u>	<u>224,119</u>	<u>223,447</u>	<u>672</u>
Recorder:				
Personal Services	102,190	100,190	94,108	6,082
Materials and Supplies	1,500	2,000	1,509	491
Contractual Services	6,750	7,030	6,600	430
Capital Outlay	0	1,220	1,216	4
Total Recorder	<u>110,440</u>	<u>110,440</u>	<u>103,433</u>	<u>7,007</u>
Bureau of Inspection:				
Contractual Services	<u>65,000</u>	<u>65,000</u>	<u>56,610</u>	<u>8,390</u>
Total Bureau of Inspection	65,000	65,000	56,610	8,390
Building Regulations and Zoning:				
Personal Services	42,651	44,261	44,144	117
Materials and Supplies	1,000	1,603	1,259	344
Contractual Services	<u>2,725</u>	<u>3,062</u>	<u>2,577</u>	<u>485</u>
Total Building Regulations and Zoning	46,376	48,926	47,980	946
Buildings and Grounds:				
Personal Services	136,990	149,490	146,536	2,954
Materials and Supplies	17,000	35,740	26,128	9,612
Contractual Services	462,700	424,600	383,390	41,210
Capital Outlay	<u>148,000</u>	<u>156,500</u>	<u>130,356</u>	<u>26,144</u>
Total Buildings and Grounds	764,690	766,330	686,410	79,920
Clerk of Courts:				
Personal Services	130,585	130,585	128,061	2,524
Materials and Supplies	7,000	7,000	6,346	654
Contractual Services	<u>672</u>	<u>672</u>	<u>115</u>	<u>557</u>
Total Clerk of Courts	<u>138,257</u>	<u>138,257</u>	<u>134,522</u>	<u>3,735</u>

(Continued)

DARKE COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2004**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Common Pleas Court:				
Personal Services	257,263	257,263	257,208	55
Materials and Supplies	5,098	5,098	5,078	20
Contractual Services	41,876	41,876	41,295	581
Total Common Pleas Court	<u>304,237</u>	<u>304,237</u>	<u>303,581</u>	<u>656</u>
Court of Appeals:				
Personal Services	0	1,308	1,308	0
Contractual Services	16,100	16,100	14,135	1,965
Total Court of Appeals	<u>16,100</u>	<u>17,408</u>	<u>15,443</u>	<u>1,965</u>
County Court:				
Personal Services	244,092	244,092	233,663	10,429
Materials and Supplies	12,500	12,500	12,310	190
Contractual Services	6,900	6,900	6,624	276
Total County Court	<u>263,492</u>	<u>263,492</u>	<u>252,597</u>	<u>10,895</u>
Juvenile and Domestic Relations Court:				
Personal Services	36,290	36,290	35,681	609
Materials and Supplies	4,050	4,050	3,568	482
Contractual Services	167,168	167,168	157,557	9,611
Total Juvenile and Domestic Relations Court	<u>207,508</u>	<u>207,508</u>	<u>196,806</u>	<u>10,702</u>
Probate Court:				
Personal Services	57,916	57,916	54,483	3,433
Materials and Supplies	5,000	5,000	3,747	1,253
Contractual Services	4,600	4,600	589	4,011
Total Probate Court	<u>67,516</u>	<u>67,516</u>	<u>58,819</u>	<u>8,697</u>
Law Library:				
Personal Services	8,629	8,629	8,203	426
Contractual Services	100	100	0	100
Total Law Library	<u>8,729</u>	<u>8,729</u>	<u>8,203</u>	<u>526</u>
Microfilming:				
Personal Services	21,609	21,609	21,598	11
Materials and Supplies	5,800	5,800	1,129	4,671
Contractual Services	4,200	4,200	2,349	1,851
Capital Outlay	1,000	1,000	0	1,000
Total Microfilming	<u>32,609</u>	<u>32,609</u>	<u>25,076</u>	<u>7,533</u>

(Continued)

DARKE COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2004**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Insurance/Pension/Taxes:				
Personal Services	1,682,043	1,682,043	1,657,680	24,363
Contractual Services	209,499	209,499	196,403	13,096
Total Insurance/Pension/Taxes	<u>1,891,542</u>	<u>1,891,542</u>	<u>1,854,083</u>	<u>37,459</u>
General Administration:				
Personal Services	24,124	24,124	16,897	7,227
Materials and Supplies	3,880	3,380	1,684	1,696
Contractual Services	567,168	575,920	558,633	17,287
Capital Outlay	2,500	2,500	1,682	818
Total General Administration	<u>597,672</u>	<u>605,924</u>	<u>578,896</u>	<u>27,028</u>
Total General Government	<u>5,926,913</u>	<u>5,952,938</u>	<u>5,688,885</u>	<u>264,053</u>
Total Expenditures	<u>10,426,166</u>	<u>10,459,891</u>	<u>9,991,740</u>	<u>468,151</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(503,038)	(389,705)	564,147	953,852
Other Financing Sources (Uses):				
Other Financing Sources	148,100	148,100	270,047	121,947
Sale of Capital Assets	46,000	46,000	4,242	(41,758)
Transfers In	52,200	52,200	75,000	22,800
Transfers Out	(1,502,897)	(1,469,170)	(1,145,824)	323,346
Advances In	0	0	20,000	20,000
Advances Out	(20,000)	(20,000)	(20,000)	0
Total Other Financing Sources (Uses)	<u>(1,276,597)</u>	<u>(1,242,870)</u>	<u>(796,535)</u>	<u>446,335</u>
Net Change in Fund Balances	(1,779,635)	(1,632,575)	(232,388)	1,400,187
Fund Balance at Beginning of Year	1,581,455	1,581,455	1,581,455	0
Prior Year Encumbrances	51,136	51,136	51,136	0
Fund Balance at End of Year	<u>\$ (147,044)</u>	<u>\$ 16</u>	<u>\$ 1,400,203</u>	<u>\$ 1,400,187</u>

DARKE COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2004**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 3,968,000	\$ 3,968,000	\$ 4,184,341	\$ 216,341
Investment Earnings	179,500	179,500	88,618	(90,882)
All Other Revenues	16,500	16,500	79,567	63,067
Total Revenues	4,164,000	4,164,000	4,352,526	188,526
Expenditures:				
Public Works:				
Personal Services	1,884,405	1,884,405	1,564,653	319,752
Materials and Supplies	844,075	889,075	872,931	16,144
Contractual Services	2,091,857	2,046,857	1,734,978	311,879
Capital Outlay	307,000	307,000	228,129	78,871
Total Expenditures	5,127,337	5,127,337	4,400,691	726,646
Excess (Deficiency) of Revenues Over (Under) Expenditures	(963,337)	(963,337)	(48,165)	915,172
Other Financing Sources (Uses):				
Other Financing Sources	195,000	195,000	251,931	56,931
Other Financing Uses	(3,000)	(3,000)	(25)	2,975
Total Other Financing Sources (Uses)	192,000	192,000	251,906	59,906
Net Change in Fund Balance	(771,337)	(771,337)	203,741	975,078
Fund Balance at Beginning of Year	4,342,831	4,342,831	4,342,831	0
Prior Year Encumbrances	9,132	9,132	9,132	0
Fund Balance at End of Year	\$ 3,580,626	\$ 3,580,626	\$ 4,555,704	\$ 975,078

DARKE COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2004**

	COUNTY MRDD FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Taxes	\$ 2,543,400	\$ 2,543,400	\$ 2,591,997	\$ 48,597
Intergovernmental Revenues	1,272,130	1,272,130	1,394,994	122,864
Charges for Services	22,300	22,300	18,068	(4,232)
All Other Revenues	150,000	150,000	150,789	789
Total Revenues	<u>3,987,830</u>	<u>3,987,830</u>	<u>4,155,848</u>	<u>168,018</u>
Expenditures:				
Human Services:				
Personal Services	3,224,000	3,199,200	3,136,211	62,989
Materials and Supplies	107,696	118,196	100,235	17,961
Contractual Services	1,136,401	1,150,701	1,038,803	111,898
Capital Outlay	15,000	15,000	6,026	8,974
Total Expenditures	<u>4,483,097</u>	<u>4,483,097</u>	<u>4,281,275</u>	<u>201,822</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(495,267)	(495,267)	(125,427)	369,840
Other Financing Sources (Uses):				
Other Financing Sources	60,900	60,900	67,551	6,651
Other Financing Uses	(2,000)	(2,000)	(756)	1,244
Total Other Financing Sources (Uses)	<u>58,900</u>	<u>58,900</u>	<u>66,795</u>	<u>7,895</u>
Net Change in Fund Balance	(436,367)	(436,367)	(58,632)	377,735
Fund Balance at Beginning of Year	771,507	771,507	771,507	0
Prior Year Encumbrances	39,003	39,003	39,003	0
Fund Balance at End of Year	<u>\$ 374,143</u>	<u>\$ 374,143</u>	<u>\$ 751,878</u>	<u>\$ 377,735</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2004**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
PUBLIC ASSISTANCE FUND				
Revenues:				
Intergovernmental Revenues	\$ 2,802,580	\$ 2,802,580	\$ 2,897,349	\$ 94,769
Total Revenues	<u>2,802,580</u>	<u>2,802,580</u>	<u>2,897,349</u>	<u>94,769</u>
Expenditures:				
Human Services:				
Personal Services	2,424,356	2,424,356	2,368,163	56,193
Materials and Supplies	21,500	37,000	30,554	6,446
Contractual Services	1,792,348	1,775,848	1,577,976	197,872
Capital Outlay	0	1,000	0	1,000
Total Expenditures	<u>4,238,204</u>	<u>4,238,204</u>	<u>3,976,693</u>	<u>261,511</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,435,624)	(1,435,624)	(1,079,344)	356,280
Other Financing Sources (Uses):				
Other Financing Sources	1,198,048	1,198,048	927,259	(270,789)
Transfers In	108,244	108,244	108,244	0
Total Other Financing Sources (Uses)	<u>1,306,292</u>	<u>1,306,292</u>	<u>1,035,503</u>	<u>(270,789)</u>
Net Change in Fund Balance	(129,332)	(129,332)	(43,841)	85,491
Fund Balance at Beginning of Year	129,332	129,332	129,332	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 85,491</u>	<u>\$ 85,491</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Capital Projects Fund
For the Year Ended December 31, 2004**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Capital Outlay	<u>54,586</u>	<u>58,808</u>	<u>17,385</u>	<u>41,423</u>
Total Expenditures	<u>54,586</u>	<u>58,808</u>	<u>17,385</u>	<u>41,423</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(54,586)	(58,808)	(17,385)	41,423
Fund Balance at Beginning of Year	47,728	47,728	47,728	0
Prior Year Encumbrances	<u>11,080</u>	<u>11,080</u>	<u>11,080</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,222</u>	<u>\$ 0</u>	<u>\$ 41,423</u>	<u>\$ 41,423</u>

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REAL ESTATE ASSESSMENT FUND			
Revenues:			
Charges for Services	\$ 350,000	\$ 388,684	\$ 38,684
Total Revenues	<u>350,000</u>	<u>388,684</u>	<u>38,684</u>
Expenditures:			
General Government:			
Personal Services	187,000	175,151	11,849
Materials and Supplies	9,000	1,764	7,236
Contractual Services	464,978	434,573	30,405
Capital Outlay	21,500	19,331	2,169
Total Expenditures	<u>682,478</u>	<u>630,819</u>	<u>51,659</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(332,478)	(242,135)	90,343
Other Financing Sources (Uses):			
Other Financing Sources	<u>0</u>	<u>300</u>	<u>300</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>300</u>	<u>300</u>
Net Change in Fund Balance	(332,478)	(241,835)	90,643
Fund Balance at Beginning of Year	522,396	522,396	0
Prior Year Encumbrances	97,478	97,478	0
Fund Balance at End of Year	<u>\$ 287,396</u>	<u>\$ 378,039</u>	<u>\$ 90,643</u>

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 36,000	\$ 56,074	\$ 20,074
Total Revenues	<u>36,000</u>	<u>56,074</u>	<u>20,074</u>
Expenditures:			
General Government:			
Personal Services	79,250	41,569	37,681
Materials and Supplies	3,000	0	3,000
Contractual Services	44,093	9,314	34,779
Capital Outlay	12,000	3,100	8,900
Total Expenditures	<u>138,343</u>	<u>53,983</u>	<u>84,360</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(102,343)	2,091	104,434
Other Financing Sources (Uses):			
Other Financing Sources	<u>0</u>	<u>360</u>	<u>360</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>360</u>	<u>360</u>
Net Change in Fund Balance	(102,343)	2,451	104,794
Fund Balance at Beginning of Year	187,828	187,828	0
Prior Year Encumbrances	488	488	0
Fund Balance at End of Year	<u>\$ 85,973</u>	<u>\$ 190,767</u>	<u>\$ 104,794</u>

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

WAGNER AVENUE GOVERNMENT CENTER FACILITY MAINTENANCE FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 651,157	\$ 640,260	\$ (10,897)
Total Revenues	<u>651,157</u>	<u>640,260</u>	<u>(10,897)</u>
Expenditures:			
General Government:			
Personal Services	78,684	35,317	43,367
Contractual Services	493,584	112,319	381,265
Total Expenditures	<u>572,268</u>	<u>147,636</u>	<u>424,632</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	78,889	492,624	413,735
Other Financing Sources (Uses):			
Transfers Out	(449,032)	(342,140)	106,892
Total Other Financing Sources (Uses)	<u>(449,032)</u>	<u>(342,140)</u>	<u>106,892</u>
Net Change in Fund Balance	(370,143)	150,484	520,627
Fund Balance at Beginning of Year	411,231	411,231	0
Prior Year Encumbrances	800	800	0
Fund Balance at End of Year	<u>\$ 41,888</u>	<u>\$ 562,515</u>	<u>\$ 520,627</u>

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 54,388	\$ 54,388	\$ 0
Total Revenues	<u>54,388</u>	<u>54,388</u>	<u>0</u>
Expenditures:			
General Government:			
Contractual Services	<u>62,725</u>	<u>52,148</u>	<u>10,577</u>
Total Expenditures	<u>62,725</u>	<u>52,148</u>	<u>10,577</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,337)	2,240	10,577
Fund Balance at Beginning of Year	<u>8,336</u>	<u>8,336</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ (1)</u>	<u>\$ 10,576</u>	<u>\$ 10,577</u>

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 15,000	\$ 15,639	\$ 639
Total Revenues	<u>15,000</u>	<u>15,639</u>	<u>639</u>
Expenditures:			
General Government:			
Contractual Services	5,000	0	5,000
Capital Outlay	<u>15,000</u>	<u>12,154</u>	<u>2,846</u>
Total Expenditures	<u>20,000</u>	<u>12,154</u>	<u>7,846</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	3,485	8,485
Fund Balance at Beginning of Year	<u>23,704</u>	<u>23,704</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 18,704</u>	<u>\$ 27,189</u>	<u>\$ 8,485</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Public Safety:			
Contractual Services	<u> 5,986</u>	<u> 0</u>	<u> 5,986</u>
Total Expenditures	<u> 5,986</u>	<u> 0</u>	<u> 5,986</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,986)	0	5,986
Fund Balance at Beginning of Year	<u> 5,986</u>	<u> 5,986</u>	<u> 0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 5,986</u>	<u>\$ 5,986</u>

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

ELECTRICALLY MONITORED HOUSE ARREST AND DETENTION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 18,000	\$ 13,830	\$ (4,170)
All Other Revenues	0	6,428	6,428
Total Revenues	<u>18,000</u>	<u>20,258</u>	<u>2,258</u>
Expenditures:			
Public Safety:			
Contractual Services	<u>108,215</u>	<u>5,832</u>	<u>102,383</u>
Total Expenditures	<u>108,215</u>	<u>5,832</u>	<u>102,383</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(90,215)	14,426	104,641
Fund Balance at Beginning of Year	99,317	99,317	0
Prior Year Encumbrances	<u>215</u>	<u>215</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 9,317</u>	<u>\$ 113,958</u>	<u>\$ 104,641</u>

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 51,297	\$ 51,618	\$ 321
Total Revenues	<u>51,297</u>	<u>51,618</u>	<u>321</u>
Expenditures:			
Public Safety:			
Personal Services	46,088	41,218	4,870
Materials and Supplies	4,782	2,214	2,568
Contractual Services	28,675	3,251	25,424
Capital Outlay	1,215	1,212	3
Total Expenditures	<u>80,760</u>	<u>47,895</u>	<u>32,865</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,463)	3,723	33,186
Other Financing Sources (Uses):			
Other Financing Sources	<u>424</u>	<u>101</u>	<u>(323)</u>
Total Other Financing Sources (Uses)	<u>424</u>	<u>101</u>	<u>(323)</u>
Net Change in Fund Balance	(29,039)	3,824	32,863
Fund Balance at Beginning of Year	30,451	30,451	0
Prior Year Encumbrances	<u>35</u>	<u>35</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,447</u>	<u>\$ 34,310</u>	<u>\$ 32,863</u>

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 56,600	\$ 55,939	\$ (661)
Total Revenues	<u>56,600</u>	<u>55,939</u>	<u>(661)</u>
Expenditures:			
General Government:			
Personal Services	35,423	35,199	224
Materials and Supplies	6,651	5,347	1,304
Contractual Services	25,912	25,645	267
Total Expenditures	<u>67,986</u>	<u>66,191</u>	<u>1,795</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,386)	(10,252)	1,134
Other Financing Sources (Uses):			
Other Financing Sources	0	76	76
Transfers In	11,320	11,320	0
Total Other Financing Sources (Uses)	<u>11,320</u>	<u>11,396</u>	<u>76</u>
Net Change in Fund Balance	(66)	1,144	1,210
Fund Balance at Beginning of Year	998	998	0
Prior Year Encumbrances	120	120	0
Fund Balance at End of Year	<u>\$ 1,052</u>	<u>\$ 2,262</u>	<u>\$ 1,210</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
General Government:			
Contractual Services	<u> 5,225</u>	<u> 4,759</u>	<u> 466</u>
Total Expenditures	<u> 5,225</u>	<u> 4,759</u>	<u> 466</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,225)	(4,759)	466
Fund Balance at Beginning of Year	<u> 5,225</u>	<u> 5,225</u>	<u> 0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 466</u>	<u>\$ 466</u>

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
General Government:			
Contractual Services	100	0	100
Total Expenditures	<u>100</u>	<u>0</u>	<u>100</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(100)	0	100
Fund Balance at Beginning of Year	163	163	0
Fund Balance at End of Year	<u>\$ 63</u>	<u>\$ 163</u>	<u>\$ 100</u>

DARKE COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 40,000	\$ 37,302	\$ (2,698)
All Other Revenues	6,476	5,542	(934)
Total Revenues	<u>46,476</u>	<u>42,844</u>	<u>(3,632)</u>
Expenditures:			
Human Services:			
Personal Services	39,800	32,670	7,130
Materials and Supplies	1,999	146	1,853
Contractual Services	9,100	2,979	6,121
Capital Outlay	1,000	0	1,000
Total Expenditures	<u>51,899</u>	<u>35,795</u>	<u>16,104</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,423)	7,049	12,472
Other Financing Sources (Uses):			
Other Financing Sources	0	133	133
Advances In	0	3,500	3,500
Advances Out	(3,500)	(3,500)	0
Total Other Financing Sources (Uses)	<u>(3,500)</u>	<u>133</u>	<u>3,633</u>
Net Change in Fund Balance	(8,923)	7,182	16,105
Fund Balance at Beginning of Year	8,923	8,923	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 16,105</u>	<u>\$ 16,105</u>

DARKE COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
MICHAEL'S JUVENILE CENTER FUND			
Revenues:			
Intergovernmental Revenues	\$ 45,500	\$ 52,123	\$ 6,623
Charges for Services	0	5,684	5,684
All Other Revenues	3,000	2,256	(744)
Total Revenues	48,500	60,063	11,563
Expenditures:			
Human Services:			
Personal Services	296,073	282,907	13,166
Materials and Supplies	23,218	16,416	6,802
Contractual Services	21,281	14,424	6,857
Total Expenditures	340,572	313,747	26,825
Excess (Deficiency) of Revenues Over (Under) Expenditures	(292,072)	(253,684)	38,388
Other Financing Sources (Uses):			
Other Financing Sources	0	618	618
Transfers In	280,000	256,667	(23,333)
Total Other Financing Sources (Uses)	280,000	257,285	(22,715)
Net Change in Fund Balance	(12,072)	3,601	15,673
Fund Balance at Beginning of Year	37,005	37,005	0
Prior Year Encumbrances	999	999	0
Fund Balance at End of Year	\$ 25,932	\$ 41,605	\$ 15,673

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 5,000	\$ 7,007	\$ 2,007
Total Revenues	<u>5,000</u>	<u>7,007</u>	<u>2,007</u>
Expenditures:			
General Government:			
Contractual Services	5,292	5,066	226
Capital Outlay	<u>1,150</u>	<u>1,097</u>	<u>53</u>
Total Expenditures	<u>6,442</u>	<u>6,163</u>	<u>279</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,442)	844	2,286
Fund Balance at Beginning of Year	<u>2,442</u>	<u>2,442</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,000</u>	<u>\$ 3,286</u>	<u>\$ 2,286</u>

DARKE COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
FELONY DELINQUENT CARE AND CUSTODY FUND			
Revenues:			
Intergovernmental Revenues	\$ 120,000	\$ 193,463	\$ 73,463
All Other Revenues	0	14,227	14,227
Total Revenues	<u>120,000</u>	<u>207,690</u>	<u>87,690</u>
Expenditures:			
Public Safety:			
Personal Services	102,222	76,962	25,260
Materials and Supplies	5,675	2,941	2,734
Contractual Services	74,250	46,059	28,191
Capital Outlay	1,275	0	1,275
Total Expenditures	<u>183,422</u>	<u>125,962</u>	<u>57,460</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(63,422)	81,728	145,150
Other Financing Sources (Uses):			
Other Financing Sources	0	81	81
Total Other Financing Sources (Uses)	<u>0</u>	<u>81</u>	<u>81</u>
Net Change in Fund Balance	(63,422)	81,809	145,231
Fund Balance at Beginning of Year	124,187	124,187	0
Prior Year Encumbrances	250	250	0
Fund Balance at End of Year	<u>\$ 61,015</u>	<u>\$ 206,246</u>	<u>\$ 145,231</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 3,000	\$ 13,894	\$ 10,894
Total Revenues	<u>3,000</u>	<u>13,894</u>	<u>10,894</u>
Expenditures:			
General Government:			
Contractual Services	<u>12,000</u>	<u>4,275</u>	<u>7,725</u>
Total Expenditures	<u>12,000</u>	<u>4,275</u>	<u>7,725</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,000)	9,619	18,619
Fund Balance at Beginning of Year	<u>9,066</u>	<u>9,066</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 66</u>	<u>\$ 18,685</u>	<u>\$ 18,619</u>

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 15,000	\$ 15,900	\$ 900
Total Revenues	<u>15,000</u>	<u>15,900</u>	<u>900</u>
Expenditures:			
General Government:			
Contractual Services	22,000	3,816	18,184
Capital Outlay	<u>15,000</u>	<u>650</u>	<u>14,350</u>
Total Expenditures	<u>37,000</u>	<u>4,466</u>	<u>32,534</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,000)	11,434	33,434
Fund Balance at Beginning of Year	<u>75,052</u>	<u>75,052</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 53,052</u>	<u>\$ 86,486</u>	<u>\$ 33,434</u>

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

	CONDUCT OF BUSINESS FUND		Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Charges for Services	\$ 294	\$ 121	\$ (173)
All Other Revenues	0	173	173
Total Revenues	<u>294</u>	<u>294</u>	<u>0</u>
Expenditures:			
General Government:			
Contractual Services	<u>735</u>	<u>410</u>	<u>325</u>
Total Expenditures	<u>735</u>	<u>410</u>	<u>325</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(441)	(116)	325
Fund Balance at Beginning of Year	<u>441</u>	<u>441</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 325</u>	<u>\$ 325</u>

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

CERTIFICATE OF TITLE ADMINISTRATION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 180,000	\$ 210,371	\$ 30,371
Total Revenues	<u>180,000</u>	<u>210,371</u>	<u>30,371</u>
Expenditures:			
General Government:			
Personal Services	129,230	125,316	3,914
Materials and Supplies	4,500	2,068	2,432
Contractual Services	132,930	23,545	109,385
Capital Outlay	5,400	400	5,000
Total Expenditures	<u>272,060</u>	<u>151,329</u>	<u>120,731</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(92,060)	59,042	151,102
Other Financing Sources (Uses):			
Other Financing Sources	0	257	257
Transfers Out	<u>(75,000)</u>	<u>(75,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(75,000)</u>	<u>(74,743)</u>	<u>257</u>
Net Change in Fund Balance	(167,060)	(15,701)	151,359
Fund Balance at Beginning of Year	186,063	186,063	0
Prior Year Encumbrances	880	880	0
Fund Balance at End of Year	<u>\$ 19,883</u>	<u>\$ 171,242</u>	<u>\$ 151,359</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 10,000	\$ 11,527	\$ 1,527
Total Revenues	<u>10,000</u>	<u>11,527</u>	<u>1,527</u>
Expenditures:			
General Government:			
Contractual Services	<u>30,000</u>	<u>17,710</u>	<u>12,290</u>
Total Expenditures	<u>30,000</u>	<u>17,710</u>	<u>12,290</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,000)	(6,183)	13,817
Fund Balance at Beginning of Year	<u>30,669</u>	<u>30,669</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 10,669</u>	<u>\$ 24,486</u>	<u>\$ 13,817</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 16,977	\$ 16,978	\$ 1
Total Revenues	<u>16,977</u>	<u>16,978</u>	<u>1</u>
Expenditures:			
General Government:			
Contractual Services	<u>85,186</u>	<u>12,178</u>	<u>73,008</u>
Total Expenditures	<u>85,186</u>	<u>12,178</u>	<u>73,008</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(68,209)	4,800	73,009
Fund Balance at Beginning of Year	<u>68,209</u>	<u>68,209</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 73,009</u>	<u>\$ 73,009</u>

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 14,000	\$ 14,417	\$ 417
Total Revenues	<u>14,000</u>	<u>14,417</u>	<u>417</u>
Expenditures:			
General Government:			
Contractual Services	<u>20,000</u>	<u>14,816</u>	<u>5,184</u>
Total Expenditures	<u>20,000</u>	<u>14,816</u>	<u>5,184</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,000)	(399)	5,601
Fund Balance at Beginning of Year	<u>6,968</u>	<u>6,968</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 968</u>	<u>\$ 6,569</u>	<u>\$ 5,601</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 0	\$ 1,146	\$ 1,146
All Other Revenues	0	1,354	1,354
Total Revenues	0	2,500	2,500
Expenditures:			
Public Works:			
Personal Services	139,473	134,796	4,677
Materials and Supplies	38,929	26,459	12,470
Contractual Services	20,439	17,445	2,994
Capital Outlay	13,021	5,150	7,871
Total Expenditures	211,862	183,850	28,012
Excess (Deficiency) of Revenues Over (Under) Expenditures	(211,862)	(181,350)	30,512
Other Financing Sources (Uses):			
Other Financing Sources	0	268	268
Sale of Capital Assets	0	674	674
Transfers In	141,736	138,296	(3,440)
Total Other Financing Sources (Uses)	141,736	139,238	(2,498)
Net Change in Fund Balance	(70,126)	(42,112)	28,014
Fund Balance at Beginning of Year	102,660	102,660	0
Fund Balance at End of Year	\$ 32,534	\$ 60,548	\$ 28,014

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 169,294	\$ 169,294	\$ 0
Total Revenues	<u>169,294</u>	<u>169,294</u>	<u>0</u>
Expenditures:			
Public Works:			
Contractual Services	<u>55,113</u>	<u>0</u>	<u>55,113</u>
Total Expenditures	<u>55,113</u>	<u>0</u>	<u>55,113</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	114,181	169,294	55,113
Other Financing Sources (Uses):			
Transfers Out	<u>(186,060)</u>	<u>(138,296)</u>	<u>47,764</u>
Total Other Financing Sources (Uses)	<u>(186,060)</u>	<u>(138,296)</u>	<u>47,764</u>
Net Change in Fund Balance	(71,879)	30,998	102,877
Fund Balance at Beginning of Year	<u>71,879</u>	<u>71,879</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 102,877</u>	<u>\$ 102,877</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 41,603	\$ 41,603	\$ 0
Total Revenues	<u>41,603</u>	<u>41,603</u>	<u>0</u>
Expenditures:			
Public Works:			
Materials and Supplies	98,950	29,310	69,640
Contractual Services	<u>35,000</u>	<u>29,979</u>	<u>5,021</u>
Total Expenditures	<u>133,950</u>	<u>59,289</u>	<u>74,661</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(92,347)	(17,686)	74,661
Fund Balance at Beginning of Year	<u>238,984</u>	<u>238,984</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 146,637</u>	<u>\$ 221,298</u>	<u>\$ 74,661</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	TB CONTROL FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Health:			
Contractual Services	<u> 3,346</u>	<u> 820</u>	<u> 2,526</u>
Total Expenditures	<u> 3,346</u>	<u> 820</u>	<u> 2,526</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,346)	(820)	2,526
Fund Balance at Beginning of Year	<u> 3,346</u>	<u> 3,346</u>	<u> 0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 2,526</u>	<u>\$ 2,526</u>

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
DOG AND KENNEL FUND			
Revenues:			
Charges for Services	\$ 29,930	\$ 29,215	\$ (715)
Licenses and Permits	98,000	101,698	3,698
Fines and Forfeitures	6,000	5,356	(644)
All Other Revenues	1,100	1,585	485
Total Revenues	<u>135,030</u>	<u>137,854</u>	<u>2,824</u>
Expenditures:			
Health:			
Personal Services	104,404	98,173	6,231
Materials and Supplies	10,789	4,618	6,171
Contractual Services	29,993	22,495	7,498
Capital Outlay	30,774	7,284	23,490
Total Expenditures	<u>175,960</u>	<u>132,570</u>	<u>43,390</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(40,930)	5,284	46,214
Other Financing Sources (Uses):			
Other Financing Sources	<u>0</u>	<u>197</u>	<u>197</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>197</u>	<u>197</u>
Net Change in Fund Balance	(40,930)	5,481	46,411
Fund Balance at Beginning of Year	46,943	46,943	0
Prior Year Encumbrances	7,540	7,540	0
Fund Balance at End of Year	<u>\$ 13,553</u>	<u>\$ 59,964</u>	<u>\$ 46,411</u>

DARKE COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	COUNTY HOME FUND		Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Charges for Services	\$ 550,000	\$ 577,671	\$ 27,671
All Other Revenues	500	860	360
Total Revenues	<u>550,500</u>	<u>578,531</u>	<u>28,031</u>
Expenditures:			
Human Services:			
Personal Services	606,890	601,891	4,999
Materials and Supplies	123,993	116,020	7,973
Contractual Services	142,830	120,876	21,954
Capital Outlay	2,000	2,000	0
Total Expenditures	<u>875,713</u>	<u>840,787</u>	<u>34,926</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(325,213)	(262,256)	62,957
Other Financing Sources (Uses):			
Other Financing Sources	0	1,239	1,239
Transfers In	262,524	233,254	(29,270)
Total Other Financing Sources (Uses)	<u>262,524</u>	<u>234,493</u>	<u>(28,031)</u>
Net Change in Fund Balance	(62,689)	(27,763)	34,926
Fund Balance at Beginning of Year	54,520	54,520	0
Prior Year Encumbrances	8,170	8,170	0
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 34,927</u>	<u>\$ 34,926</u>

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances Out	(475,000)	0	475,000
Total Other Financing Sources (Uses)	(475,000)	0	475,000
Net Change in Fund Balance	(475,000)	0	475,000
Fund Balance at Beginning of Year	475,000	475,000	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 475,000</u>	<u>\$ 475,000</u>

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CHILDRENS' SERVICES FUND			
Revenues:			
Intergovernmental Revenues	\$ 391,090	\$ 537,822	\$ 146,732
All Other Revenues	54,459	54,459	0
Total Revenues	<u>445,549</u>	<u>592,281</u>	<u>146,732</u>
Expenditures:			
Human Services:			
Contractual Services	<u>1,251,429</u>	<u>1,116,473</u>	<u>134,956</u>
Total Expenditures	<u>1,251,429</u>	<u>1,116,473</u>	<u>134,956</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(805,880)	(524,192)	281,688
Other Financing Sources (Uses):			
Transfers In	<u>602,358</u>	<u>455,625</u>	<u>(146,733)</u>
Total Other Financing Sources (Uses)	<u>602,358</u>	<u>455,625</u>	<u>(146,733)</u>
Net Change in Fund Balance	(203,522)	(68,567)	134,955
Fund Balance at Beginning of Year	148,034	148,034	0
Prior Year Encumbrances	<u>55,489</u>	<u>55,489</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 134,956</u>	<u>\$ 134,955</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CHILD SUPPORT ENFORCEMENT ADMINISTRATION FUND			
Revenues:			
Intergovernmental Revenues	\$ 565,978	\$ 505,066	\$ (60,912)
Charges for Services	126,562	134,832	8,270
All Other Revenues	0	51,756	51,756
Total Revenues	<u>692,540</u>	<u>691,654</u>	<u>(886)</u>
Expenditures:			
Human Services:			
Personal Services	365,869	314,924	50,945
Materials and Supplies	1,000	0	1,000
Contractual Services	440,673	329,300	111,373
Total Expenditures	<u>807,542</u>	<u>644,224</u>	<u>163,318</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(115,002)	47,430	162,432
Other Financing Sources (Uses):			
Other Financing Sources	0	885	885
Total Other Financing Sources (Uses)	<u>0</u>	<u>885</u>	<u>885</u>
Net Change in Fund Balance	(115,002)	48,315	163,317
Fund Balance at Beginning of Year	313,440	313,440	0
Fund Balance at End of Year	<u>\$ 198,438</u>	<u>\$ 361,755</u>	<u>\$ 163,317</u>

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
ECONOMIC DEVELOPMENT FUND			
Revenues:			
Intergovernmental Revenues	\$ 40,000	\$ 22,927	\$ (17,073)
Charges for Services	120,000	147,108	27,108
Total Revenues	<u>160,000</u>	<u>170,035</u>	<u>10,035</u>
Expenditures:			
Community and Economic Development:			
Personal Services	102,456	90,947	11,509
Materials and Supplies	2,000	667	1,333
Contractual Services	55,544	16,944	38,600
Total Expenditures	<u>160,000</u>	<u>108,558</u>	<u>51,442</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	61,477	61,477
Other Financing Sources (Uses):			
Advances In	20,000	20,000	0
Advances Out	<u>(20,000)</u>	<u>(20,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	61,477	61,477
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 61,477</u>	<u>\$ 61,477</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 135,711	\$ 135,712	\$ 1
Total Revenues	<u>135,711</u>	<u>135,712</u>	<u>1</u>
Expenditures:			
Human Services:			
Materials and Supplies	14,472	4,395	10,077
Contractual Services	107,238	103,766	3,472
Capital Outlay	14,000	12,098	1,902
Total Expenditures	<u>135,710</u>	<u>120,259</u>	<u>15,451</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1	15,453	15,452
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 15,453</u>	<u>\$ 15,452</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses and Permits	\$ 9,000	\$ 8,505	\$ (495)
Total Revenues	<u>9,000</u>	<u>8,505</u>	<u>(495)</u>
Expenditures:			
General Government:			
Contractual Services	8,000	3,605	4,395
Capital Outlay	<u>1,000</u>	<u>630</u>	<u>370</u>
Total Expenditures	<u>9,000</u>	<u>4,235</u>	<u>4,765</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	4,270	4,270
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 4,270</u>	<u>\$ 4,270</u>

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Investment Earnings	\$ 327	\$ 327	\$ 0
All Other Revenues	8,031	8,031	0
Total Revenues	<u>8,358</u>	<u>8,358</u>	<u>0</u>
Expenditures:			
Community and Economic Development:			
Contractual Services	26,824	22,794	4,030
Total Expenditures	<u>26,824</u>	<u>22,794</u>	<u>4,030</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,466)	(14,436)	4,030
Fund Balance at Beginning of Year	20,900	20,900	0
Fund Balance at End of Year	<u>\$ 2,434</u>	<u>\$ 6,464</u>	<u>\$ 4,030</u>

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 472,228	\$ 472,228	\$ 0
Investment Earnings	1,825	1,825	0
All Other Revenues	50,882	50,883	1
Total Revenues	<u>524,935</u>	<u>524,936</u>	<u>1</u>
Expenditures:			
Community and Economic Development:			
Contractual Services	251,684	105,323	146,361
Capital Outlay	391,451	346,897	44,554
Total Expenditures	<u>643,135</u>	<u>452,220</u>	<u>190,915</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(118,200)	72,716	190,916
Fund Balance at Beginning of Year	<u>120,027</u>	<u>120,027</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,827</u>	<u>\$ 192,743</u>	<u>\$ 190,916</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 384,600	\$ 384,600	\$ 0
Investment Earnings	109	109	0
All Other Revenues	12,262	12,262	0
Total Revenues	<u>396,971</u>	<u>396,971</u>	<u>0</u>
Expenditures:			
Community and Economic Development:			
Contractual Services	<u>424,557</u>	<u>336,131</u>	<u>88,426</u>
Total Expenditures	<u>424,557</u>	<u>336,131</u>	<u>88,426</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,586)	60,840	88,426
Fund Balance at Beginning of Year	<u>38,857</u>	<u>38,857</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 11,271</u>	<u>\$ 99,697</u>	<u>\$ 88,426</u>

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

	HOME REPAYMENT FUND		Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Investment Earnings	\$ 992	\$ 992	\$ 0
All Other Revenues	4,746	4,746	0
Total Revenues	<u>5,738</u>	<u>5,738</u>	<u>0</u>
Expenditures:			
Community and Economic Development:			
Contractual Services	49,849	910	48,939
Total Expenditures	<u>49,849</u>	<u>910</u>	<u>48,939</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(44,111)	4,828	48,939
Fund Balance at Beginning of Year	49,849	49,849	0
Fund Balance at End of Year	<u>\$ 5,738</u>	<u>\$ 54,677</u>	<u>\$ 48,939</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 54,957	\$ 54,905	\$ (52)
Total Revenues	<u>54,957</u>	<u>54,905</u>	<u>(52)</u>
Expenditures:			
General Government:			
Personal Services	43,550	30,438	13,112
Materials and Supplies	5,000	1,237	3,763
Contractual Services	9,590	2,020	7,570
Capital Outlay	233,950	0	233,950
Total Expenditures	<u>292,090</u>	<u>33,695</u>	<u>258,395</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(237,133)	21,210	258,343
Other Financing Sources (Uses):			
Other Financing Sources	<u>0</u>	<u>52</u>	<u>52</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>52</u>	<u>52</u>
Net Change in Fund Balance	(237,133)	21,262	258,395
Fund Balance at Beginning of Year	<u>237,133</u>	<u>237,133</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 258,395</u>	<u>\$ 258,395</u>

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Human Services:			
Contractual Services	<u> 11,812</u>	<u> 0</u>	<u> 11,812</u>
Total Expenditures	<u> 11,812</u>	<u> 0</u>	<u> 11,812</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,812)	0	11,812
Fund Balance at Beginning of Year	10,812	10,812	0
Prior Year Encumbrances	<u> 1,000</u>	<u> 1,000</u>	<u> 0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 11,812</u>	<u>\$ 11,812</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 12,000	\$ 16,181	\$ 4,181
All Other Revenues	1,100	1,470	370
Total Revenues	<u>13,100</u>	<u>17,651</u>	<u>4,551</u>
Expenditures:			
General Government:			
Personal Services	3,300	3,297	3
Materials and Supplies	5,560	5,509	51
Contractual Services	4,950	4,116	834
Capital Outlay	1,790	1,790	0
Total Expenditures	<u>15,600</u>	<u>14,712</u>	<u>888</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,500)	2,939	5,439
Other Financing Sources (Uses):			
Advances In	0	3,500	3,500
Advances Out	<u>(3,500)</u>	<u>(3,500)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(3,500)</u>	<u>0</u>	<u>3,500</u>
Net Change in Fund Balance	(6,000)	2,939	8,939
Fund Balance at Beginning of Year	<u>8,068</u>	<u>8,068</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,068</u>	<u>\$ 11,007</u>	<u>\$ 8,939</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 9,719	\$ 9,880	\$ 161
Total Revenues	<u>9,719</u>	<u>9,880</u>	<u>161</u>
Expenditures:			
Human Services:			
Contractual Services	<u>15,424</u>	<u>15,424</u>	<u>0</u>
Total Expenditures	<u>15,424</u>	<u>15,424</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,705)	(5,544)	161
Fund Balance at Beginning of Year	<u>5,705</u>	<u>5,705</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 161</u>	<u>\$ 161</u>

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 10,000	\$ 22,887	\$ 12,887
Total Revenues	<u>10,000</u>	<u>22,887</u>	<u>12,887</u>
Expenditures:			
Human Services:			
Personal Services	11,500	3,155	8,345
Materials and Supplies	500	143	357
Contractual Services	<u>3,000</u>	<u>136</u>	<u>2,864</u>
Total Expenditures	<u>15,000</u>	<u>3,434</u>	<u>11,566</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	19,453	24,453
Fund Balance at Beginning of Year	<u>8,890</u>	<u>8,890</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 3,890</u>	<u>\$ 28,343</u>	<u>\$ 24,453</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Human Services:			
Personal Services	46	46	0
Materials and Supplies	1,435	1,435	0
Contractual Services	<u>2,337</u>	<u>2,337</u>	<u>0</u>
Total Expenditures	<u>3,818</u>	<u>3,818</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,818)	(3,818)	0
Other Financing Sources (Uses):			
Other Financing Sources	<u>11</u>	<u>12</u>	<u>1</u>
Total Other Financing Sources (Uses)	<u>11</u>	<u>12</u>	<u>1</u>
Net Change in Fund Balance	(3,807)	(3,806)	1
Fund Balance at Beginning of Year	<u>3,807</u>	<u>3,807</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 1</u>	<u>\$ 1</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	GIFTS AND BEQUEST FUND		Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Investment Earnings	\$ 1,000	\$ 2,372	\$ 1,372
Total Revenues	1,000	2,372	1,372
Expenditures:			
Human Services:			
Contractual Services	124,948	6,428	118,520
Total Expenditures	124,948	6,428	118,520
Excess (Deficiency) of Revenues Over (Under) Expenditures	(123,948)	(4,056)	119,892
Fund Balance at Beginning of Year	124,948	124,948	0
Fund Balance at End of Year	\$ 1,000	\$ 120,892	\$ 119,892

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
General Government:			
Capital Outlay	9,044	9,044	0
Total Expenditures	9,044	9,044	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,044)	(9,044)	0
Fund Balance at Beginning of Year	9,044	9,044	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 8,000	\$ 8,000	\$ 0
Total Revenues	<u>8,000</u>	<u>8,000</u>	<u>0</u>
Expenditures:			
General Government:			
Contractual Services	<u>8,000</u>	<u>0</u>	<u>8,000</u>
Total Expenditures	<u>8,000</u>	<u>0</u>	<u>8,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	8,000	8,000
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 120,000	\$ 120,000	\$ 0
Total Revenues	<u>120,000</u>	<u>120,000</u>	<u>0</u>
Expenditures:			
General Government:			
Capital Outlay	<u>120,000</u>	<u>0</u>	<u>120,000</u>
Total Expenditures	<u>120,000</u>	<u>0</u>	<u>120,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	120,000	120,000
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 120,000</u>	<u>\$ 120,000</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 5,014	\$ 0	\$ (5,014)
Total Revenues	<u>5,014</u>	<u>0</u>	<u>(5,014)</u>
Expenditures:			
General Government:			
Contractual Services	1,814	0	1,814
Capital Outlay	<u>3,200</u>	<u>0</u>	<u>3,200</u>
Total Expenditures	<u>5,014</u>	<u>0</u>	<u>5,014</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Transfers In	<u>0</u>	<u>5,014</u>	<u>5,014</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>5,014</u>	<u>5,014</u>
Net Change in Fund Balance	0	5,014	5,014
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 5,014</u>	<u>\$ 5,014</u>

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

JUVENILE DIVERSION PROGRAM 2004 FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 10,000	\$ 10,000	\$ 0
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>0</u>
Expenditures:			
Human Services:			
Personal Services	3,263	3,263	0
Materials and Supplies	1,301	1,301	0
Contractual Services	314	314	0
Capital Outlay	5,123	5,123	0
Total Expenditures	<u>10,001</u>	<u>10,001</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1)	(1)	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ 0</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	1,285,000	1,285,000	0
Interest and Fiscal Charges	19,486	19,486	0
Total Expenditures	1,304,486	1,304,486	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,304,486)	(1,304,486)	0
Other Financing Sources (Uses):			
General Obligation Notes Issued	17,299	1,228,000	1,210,701
Transfers In	1,286,401	75,700	(1,210,701)
Total Other Financing Sources (Uses)	1,303,700	1,303,700	0
Net Change in Fund Balance	(786)	(786)	0
Fund Balance at Beginning of Year	786	786	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 0

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	3,787,000	3,787,000	0
Interest and Fiscal Charges	243,140	237,140	6,000
Total Expenditures	4,030,140	4,024,140	6,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,030,140)	(4,024,140)	6,000
Other Financing Sources (Uses):			
General Obligation Notes Issued	3,782,000	3,682,000	(100,000)
Transfers In	348,140	342,140	(6,000)
Total Other Financing Sources (Uses)	4,130,140	4,024,140	(106,000)
Net Change in Fund Balance	100,000	0	(100,000)
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$ 100,000	\$ 0	\$ (100,000)

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 1,189	\$ 1,189	\$ 0
Total Revenues	<u>1,189</u>	<u>1,189</u>	<u>0</u>
Expenditures:			
Debt Service:			
Principal Retirement	12,570	12,570	0
Interest and Fiscal Charges	<u>1,288</u>	<u>1,288</u>	<u>0</u>
Total Expenditures	<u>13,858</u>	<u>13,858</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,669)	(12,669)	0
Other Financing Sources (Uses):			
Transfers In	<u>12,669</u>	<u>12,669</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>12,669</u>	<u>12,669</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Capital Outlay	329,100	67,327	261,773
Total Expenditures	329,100	67,327	261,773
Excess (Deficiency) of Revenues Over (Under) Expenditures	(329,100)	(67,327)	261,773
Fund Balance at Beginning of Year	302,461	302,461	0
Prior Year Encumbrances	26,639	26,639	0
Fund Balance at End of Year	\$ 0	\$ 261,773	\$ 261,773

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2004***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 15,000	\$ 29,987	\$ 14,987
Total Revenues	<u>15,000</u>	<u>29,987</u>	<u>14,987</u>
Expenditures:			
Capital Outlay	<u>34,000</u>	<u>8,039</u>	<u>25,961</u>
Total Expenditures	<u>34,000</u>	<u>8,039</u>	<u>25,961</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,000)	21,948	40,948
Fund Balance at Beginning of Year	<u>47,228</u>	<u>47,228</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 28,228</u>	<u>\$ 69,176</u>	<u>\$ 40,948</u>

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2004***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 12,000	\$ 14,975	\$ 2,975
Total Revenues	<u>12,000</u>	<u>14,975</u>	<u>2,975</u>
Expenditures:			
Capital Outlay	<u>15,000</u>	<u>3,781</u>	<u>11,219</u>
Total Expenditures	<u>15,000</u>	<u>3,781</u>	<u>11,219</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,000)	11,194	14,194
Fund Balance at Beginning of Year	<u>6,925</u>	<u>6,925</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 3,925</u>	<u>\$ 18,119</u>	<u>\$ 14,194</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2004**

	DITCH FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
Revenues:			
Special Assessments	\$ 16,723	\$ 16,723	\$ 0
Total Revenues	<u>16,723</u>	<u>16,723</u>	<u>0</u>
Expenditures:			
Capital Outlay	<u>4,411</u>	<u>0</u>	<u>4,411</u>
Total Expenditures	<u>4,411</u>	<u>0</u>	<u>4,411</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	12,312	16,723	4,411
Other Financing Sources (Uses):			
Transfers Out	<u>(12,669)</u>	<u>(12,669)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(12,669)</u>	<u>(12,669)</u>	<u>0</u>
Net Change in Fund Balance	(357)	4,054	4,411
Fund Balance at Beginning of Year	<u>17,080</u>	<u>17,080</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 16,723</u>	<u>\$ 21,134</u>	<u>\$ 4,411</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 62,925	\$ 62,925	\$ 0
Total Revenues	<u>62,925</u>	<u>62,925</u>	<u>0</u>
Expenditures:			
Capital Outlay	<u>297,781</u>	<u>26,809</u>	<u>270,972</u>
Total Expenditures	<u>297,781</u>	<u>26,809</u>	<u>270,972</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(234,856)	36,116	270,972
Fund Balance at Beginning of Year	297,151	297,151	0
Prior Year Encumbrances	<u>630</u>	<u>630</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 62,925</u>	<u>\$ 333,897</u>	<u>\$ 270,972</u>

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2004***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Capital Outlay	<u> 1,965</u>	<u> 1,225</u>	<u> 740</u>
Total Expenditures	<u> 1,965</u>	<u> 1,225</u>	<u> 740</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,965)	(1,225)	740
Fund Balance at Beginning of Year	<u> 1,965</u>	<u> 1,965</u>	<u> 0</u>
Fund Balance at End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 740</u></u>	<u><u>\$ 740</u></u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2004**

	ISSUE II FUND		Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 26,791	\$ 26,791
Total Revenues	<u>0</u>	<u>26,791</u>	<u>26,791</u>
Expenditures:			
Capital Outlay	0	26,791	(26,791)
Total Expenditures	<u>0</u>	<u>26,791</u>	<u>(26,791)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Nonmajor Proprietary Funds

Enterprise Funds

The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise – where the intent of the County is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the County has decided that periodic determination of net income is appropriate for accountability purposes.

Sewer District #1 Fund

Accounts for the operations of sewage facilities serving a portion of the County.

Stillwater Estates Fund

Accounts for the operations of sewage facilities serving a portion of the County.

Solid Waste Fund

Processes solid waste delivered to County facilities for which the County receives tipping fee revenue.

Adult Daycare Fund

Accounts for client revenue and other revenue sources received for providing services to the County's elderly and others in need.

DARKE COUNTY, OHIO

**Combining Statement of Net Assets
Nonmajor Enterprise Funds
December 31, 2004**

	Sewer District #1	Stillwater Estates	Solid Waste	Adult Daycare	Totals
Assets:					
Current Assets:					
Cash and Cash Equivalents	\$ 19,681	\$ 2,429	\$ 570,893	\$ 41,537	\$ 634,540
Receivables:					
Accounts	0	0	9,958	2,777	12,735
Special Assessments	34,307	0	0	0	34,307
Inventory of Supplies at Cost	0	0	598	0	598
Prepaid Items	0	0	441	0	441
Total Current Assets	53,988	2,429	581,890	44,314	682,621
Noncurrent Assets:					
Non-Depreciable Capital Assets	8,000	0	0	0	8,000
Depreciable Capital Assets, Net	33,478	0	10,706	312	44,496
Total Noncurrent Assets	41,478	0	10,706	312	52,496
Total Assets	95,466	2,429	592,596	44,626	735,117
Liabilities:					
Current Liabilities:					
Accounts Payable	727	0	0	314	1,041
Accrued Wages and Benefits	0	0	1,115	428	1,543
Intergovernmental Payable	0	0	1,190	481	1,671
Accrued Interest Payable	321	0	0	0	321
Special Assessment Bonds Payable - Current	11,700	0	0	0	11,700
Total Current Liabilities	12,748	0	2,305	1,223	16,276
Noncurrent Liabilities					
Compensated Absences Payable	0	0	5,568	463	6,031
Special Assessment Bonds Payable	23,400	0	0	0	23,400
Total Noncurrent Liabilities	23,400	0	5,568	463	29,431
Total Liabilities	36,148	0	7,873	1,686	45,707
Net Assets:					
Invested in Capital Assets, net of debt	6,378	0	10,706	312	17,396
Unrestricted	52,940	2,429	574,017	42,628	672,014
Total Net Assets	\$ 59,318	\$ 2,429	584,723	\$ 42,940	689,410
Adjustment to reflect the consolidation of internal fund activities related to the enterprise funds.			(141)		(141)
Net Assets of Business-type Activities			<u>\$ 584,582</u>		<u>\$ 689,269</u>

DARKE COUNTY, OHIO**Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the Year Ended December 31, 2004**

	Sewer District #1	Stillwater Estates	Solid Waste	Adult Daycare	Totals
Operating Revenues:					
Charges for Services	\$ 16,963	\$ 8,870	\$ 279,269	\$ 41,331	\$ 346,433
Other Operating Revenues	0	0	648	111	759
Total Operating Revenues	16,963	8,870	279,917	41,442	347,192
Operating Expenses:					
Personal Services	0	0	78,904	37,150	116,054
Contractual Services	17,157	7,760	93,197	8,039	126,153
Materials and Supplies	557	20	2,302	1,170	4,049
Depreciation	1,651	0	5,234	294	7,179
Total Operating Expenses	19,365	7,780	179,637	46,653	253,435
Operating Income (Loss)	(2,402)	1,090	100,280	(5,211)	93,757
Non-Operating Revenues (Expenses):					
Interest Income	1,691	0	0	0	1,691
Interest and Fiscal Charges	(1,603)	0	0	0	(1,603)
Other Nonoperating Revenue	0	0	0	16,140	16,140
Total Non-Operating Revenues (Expenses)	88	0	0	16,140	16,228
Change in Net Assets	(2,314)	1,090	100,280	10,929	109,985
Net Assets Beginning of Year	61,632	1,339	484,443	32,011	579,425
Net Assets End of Year	<u>\$ 59,318</u>	<u>\$ 2,429</u>	<u>584,723</u>	<u>\$ 42,940</u>	<u>689,410</u>
Change in Net Assets - Total Enterprise Funds			100,280		109,985
Adjustment to reflect the consolidation of internal fund activities related to the enterprise funds.			(494)		(494)
Change in Net Assets - Business-type Activities			<u>\$ 99,786</u>		<u>\$ 109,491</u>

DARKE COUNTY, OHIO

**Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2004**

	Sewer District #1	Stillwater Estates	Solid Waste	Adult Day Care	Totals
Cash Flows from Operating Activities:					
Cash Received from Customers	\$29,906	\$8,870	\$272,636	\$56,972	\$368,384
Cash Payments for Goods and Services	(17,881)	(8,288)	(96,538)	(8,865)	(131,572)
Cash Payments to Employees	0	0	(80,081)	(38,654)	(118,735)
Net Cash Provided by Operating Activities	12,025	582	96,017	9,453	118,077
Cash Flows from Capital and Related Financing Activities:					
Acquisition and Construction of Assets	0	0	(6,200)	0	(6,200)
Principal Paid on Special Assessment Bond	(11,700)	0	0	0	(11,700)
Interest Paid on All Debt	(1,710)	0	0	0	(1,710)
Net Cash Used for Capital and Related Financing Activities	(13,410)	0	(6,200)	0	(19,610)
Cash Flows from Investing Activities:					
Interest Income	1,691	0	0	0	1,691
Net Cash Provided by Investing Activities	1,691	0	0	0	1,691
Net Increase in Cash and Cash Equivalents	306	582	89,817	9,453	100,158
Cash and Cash Equivalents at Beginning of Year	19,375	1,847	481,076	32,084	534,382
Cash and Cash Equivalents at End of Year	\$19,681	\$2,429	\$570,893	\$41,537	\$634,540
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:					
Operating Income (Loss)	(\$2,402)	\$1,090	\$100,280	(\$5,211)	\$93,757
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:					
Depreciation Expense	1,651	0	5,234	294	7,179
Non-Operating Revenue	0	0	0	16,140	16,140
Changes in Assets and Liabilities:					
Increase in Accounts Receivable	0	0	(7,281)	(610)	(7,891)
Decrease in Special Assessment Receivable	12,943	0	0	0	12,943
(Increase) Decrease in Inventory	0	0	(598)	30	(568)
Increase in Prepaids	0	0	(441)	0	(441)
Increase (Decrease) in Accounts Payable	(167)	(508)	0	314	(361)
Decrease in Accrued Wages and Benefits	0	0	(1,719)	(778)	(2,497)
Decrease in Intergovernmental Payables	0	0	(404)	(271)	(675)
Increase (Decrease) in Compensated Absences Payable	0	0	946	(455)	491
Total Adjustments	14,427	(508)	(4,263)	14,664	24,320
Net Cash Provided by Operating Activities	\$12,025	\$582	\$96,017	\$9,453	\$118,077

Fiduciary Funds

Fiduciary fund types are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

Agency Funds

Local Funds Family and Children First Fund

To account for local funds received and expended for various programs targeting family and children's issues.

Park District Fund

To account for revenue and grants received for the operation of the Darke County Parks Department.

Park Special Projects Fund

To account for revenue and grants received for Darke County Parks special projects.

Park District Replacement Fund

To account for replacement of equipment and capital projects for the park district.

Local Government Revenue Fund

To account for revenue received monthly from the State and then distributed to all County subdivisions.

Soil Conservation District Fund

To account for the revenues and expenditures of the Soil Conservation District.

Food Service Fund

To account for revenues generated from permits and inspections of food service establishments.

Health Fund

To account for the activity of the Board of Health, for which the County Auditor is fiscal agent.

Trailer Court Camps Fund

To account for revenue generated from permits on trailer courts and camping sites.

Private Water Systems Fund

To account for revenue generated from permits for wells and well water sample tests.

(Continued)

Agency Funds

Solid Waste Fund

To account for the revenues and expenditures of the Solid Waste District.

Health/Help Me Grow Fund

Accounts for grant money received for wellness baby visits and the assessment of pregnant women.

Public Health Infrastructure Fund

To account for grant money received for the use of bio-terrorism prevention and the development of an emergency response system.

Immunization Action Grant Fund

To account for grant money received from the Ohio Department of Health for the education of immunizations.

Swimming Pools Fund

To account for permits and licenses of beaches and swimming pools.

Family and Children First Initiative Fund

To account for local funds received and expended for various programs targeting family and children's issues.

Emergency Management Agency Fund

To account for revenue generated from grants to use for emergency management and homeland security functions in the County.

Special Emergency Planning Fund

To maintain and account for the accumulation and disbursement of reimbursements from the state for expenses incurred for emergency planning.

Undivided General Tax Fund

To account for the various revenues to be disbursed by settlement to the County subdivisions and various County funds.

Tangible Tax Fund

To account for various taxes and revenues to be disbursed to County subdivisions and various County funds.

Undivided Mobile Home Tax Fund

To account for revenue generated from taxes charged on mobile homes to be later disbursed to the individual taxing districts at settlement time.

Estimated Estate Tax Fund

To account for the collection of first and second half estate taxes which are distributed to the state and to certain local governments according to applicable state laws.

(Continued)

Agency Funds

Cigarette License Fund

To maintain and account for the accumulation and disbursement of cigarette tax collections.

Library and Local Government Support Fund

To account for a portion of state income taxes which are returned to the County for use by district libraries.

Township Gas Tax Fund

To maintain and account for the accumulation and disbursement of gasoline tax collections.

Motor Vehicle License Fund

To account for money collected from the sale of auto license plates that is reimbursed by the state and then transferred to municipalities and townships.

Darke County Visitors Bureau Fund

Accounts for revenue generated from lodging tax received and disbursed to the Visitor's Bureau.

Law Library Fund

To account for fine money that the law library is entitled to receive.

Juvenile Incentive Block Grant Fund

To account for federal money received to be disbursed to Michaels Resource Treatment Center.

Alimony and Child Support Fund

To account for the activity of the Child Support Enforcement Agency.

Sheriff Fund

To account for the activity of the county sheriff's civil account.

County Court Fund

To account for clerk of courts auto title fees, probate court receipts, and juvenile court receipts.

Homeland Security Grant Fund

To account for federal and state monies to be used for equipment, planning and training for emergency responders.

Fair Housing Trust Fund

To account for money collected by the recorder to send to the state to fund low income housing projects.

DARKE COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2004**

	Balance December 31, 2003	Additions	Deductions	Balance December 31, 2004
Local Funds Family and Children First				
Assets:				
Cash and Cash Equivalents	\$57,965	\$63,004	(\$59,250)	\$61,719
Total Assets	\$57,965	\$63,004	(\$59,250)	\$61,719
Liabilities:				
Undistributed Monies	\$57,965	\$63,004	(\$59,250)	\$61,719
Total Liabilities	\$57,965	\$63,004	(\$59,250)	\$61,719
Park District				
Assets:				
Cash and Cash Equivalents	\$47,601	\$497,781	(\$523,198)	\$22,184
Receivables:				
Taxes	808,738	811,126	(808,738)	811,126
Total Assets	\$856,339	\$1,308,907	(\$1,331,936)	\$833,310
Liabilities:				
Intergovernmental Payables	\$808,738	\$811,126	(\$808,738)	\$811,126
Undistributed Monies	47,601	497,781	(523,198)	22,184
Total Liabilities	\$856,339	\$1,308,907	(\$1,331,936)	\$833,310
Park Special Projects				
Assets:				
Cash and Cash Equivalents	\$30,916	\$14,543	(\$41,705)	\$3,754
Total Assets	\$30,916	\$14,543	(\$41,705)	\$3,754
Liabilities:				
Undistributed Monies	\$30,916	\$14,543	(\$41,705)	\$3,754
Total Liabilities	\$30,916	\$14,543	(\$41,705)	\$3,754
Park District Replacement				
Assets:				
Cash and Cash Equivalents	\$43,102	\$28,810	(\$71,912)	\$0
Total Assets	\$43,102	\$28,810	(\$71,912)	\$0
Liabilities:				
Undistributed Monies	\$43,102	\$28,810	(\$71,912)	\$0
Total Liabilities	\$43,102	\$28,810	(\$71,912)	\$0

(Continued)

DARKE COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2004**

	Balance December 31, 2003	Additions	Deductions	Balance December 31, 2004
Local Government Revenue Fund				
Assets:				
Intergovernmental Receivable	\$1,990,113	\$1,662,084	(\$1,990,113)	\$1,662,084
Total Assets	\$1,990,113	\$1,662,084	(\$1,990,113)	\$1,662,084
Liabilities:				
Undistributed Monies	\$1,990,113	\$1,662,084	(\$1,990,113)	\$1,662,084
Total Liabilities	\$1,990,113	\$1,662,084	(\$1,990,113)	\$1,662,084
Soil Conservation District				
Assets:				
Cash and Cash Equivalents	\$18,483	\$392,649	(\$382,462)	\$28,670
Total Assets	\$18,483	\$392,649	(\$382,462)	\$28,670
Liabilities:				
Undistributed Monies	\$18,483	\$392,649	(\$382,462)	\$28,670
Total Liabilities	\$18,483	\$392,649	(\$382,462)	\$28,670
Food Service				
Assets:				
Cash and Cash Equivalents	\$26,893	\$114,641	(\$97,002)	\$44,532
Total Assets	\$26,893	\$114,641	(\$97,002)	\$44,532
Liabilities:				
Undistributed Monies	\$26,893	\$114,641	(\$97,002)	\$44,532
Total Liabilities	\$26,893	\$114,641	(\$97,002)	\$44,532
Health				
Assets:				
Cash and Cash Equivalents	\$76,073	\$812,865	(\$738,211)	\$150,727
Total Assets	\$76,073	\$812,865	(\$738,211)	\$150,727
Liabilities:				
Undistributed Monies	\$76,073	\$812,865	(\$738,211)	\$150,727
Total Liabilities	\$76,073	\$812,865	(\$738,211)	\$150,727

(Continued)

DARKE COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2004**

	Balance December 31, 2003	Additions	Deductions	Balance December 31, 2004
<u>Trailer Court Camps</u>				
Assets:				
Cash and Cash Equivalents	\$10,825	\$7,425	(\$11,576)	\$6,674
Total Assets	10,825	7,425	(11,576)	6,674
Liabilities:				
Undistributed Monies	\$10,825	\$7,425	(\$11,576)	\$6,674
Total Liabilities	\$10,825	\$7,425	(\$11,576)	\$6,674
<u>Private Water Systems</u>				
Assets:				
Cash and Cash Equivalents	\$25,322	\$39,207	(\$50,097)	\$14,432
Total Assets	\$25,322	\$39,207	(\$50,097)	\$14,432
Liabilities:				
Undistributed Monies	\$25,322	\$39,207	(\$50,097)	\$14,432
Total Liabilities	\$25,322	\$39,207	(\$50,097)	\$14,432
<u>Solid Waste</u>				
Assets:				
Cash and Cash Equivalents	\$14,921	\$33,406	(\$31,260)	\$17,067
Total Assets	\$14,921	\$33,406	(\$31,260)	\$17,067
Liabilities:				
Undistributed Monies	\$14,921	\$33,406	(\$31,260)	\$17,067
Total Liabilities	\$14,921	\$33,406	(\$31,260)	\$17,067
<u>Health/Help Me Grow</u>				
Assets:				
Cash and Cash Equivalents	\$75,789	\$356,335	(\$352,299)	\$79,825
Total Assets	\$75,789	\$356,335	(\$352,299)	\$79,825
Liabilities:				
Undistributed Monies	\$75,789	\$356,335	(\$352,299)	\$79,825
Total Liabilities	\$75,789	\$356,335	(\$352,299)	\$79,825

(Continued)

DARKE COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2004**

	Balance December 31, 2003	Additions	Deductions	Balance December 31, 2004
Public Health Infrastructure				
Assets:				
Cash and Cash Equivalents	\$85,818	\$104,774	(\$119,304)	\$71,288
Total Assets	\$85,818	\$104,774	(\$119,304)	\$71,288
Liabilities:				
Undistributed Monies	\$85,818	\$104,774	(\$119,304)	\$71,288
Total Liabilities	\$85,818	\$104,774	(\$119,304)	\$71,288
Immunization Action Grant				
Assets:				
Cash and Cash Equivalents	\$2,503	\$15,028	(\$11,543)	\$5,988
Total Assets	\$2,503	\$15,028	(\$11,543)	\$5,988
Liabilities:				
Undistributed Monies	\$2,503	\$15,028	(\$11,543)	\$5,988
Total Liabilities	\$2,503	\$15,028	(\$11,543)	\$5,988
Swimming Pools				
Assets:				
Cash and Cash Equivalents	\$6,870	\$4,751	(\$5,985)	\$5,636
Total Assets	\$6,870	\$4,751	(\$5,985)	\$5,636
Liabilities:				
Undistributed Monies	\$6,870	\$4,751	(\$5,985)	\$5,636
Total Liabilities	\$6,870	\$4,751	(\$5,985)	\$5,636
Family and Children First Initiative				
Assets:				
Cash and Cash Equivalents	\$8,283	\$15,672	(\$13,672)	\$10,283
Total Assets	\$8,283	\$15,672	(\$13,672)	\$10,283
Liabilities:				
Undistributed Monies	\$8,283	\$15,672	(\$13,672)	\$10,283
Total Liabilities	\$8,283	\$15,672	(\$13,672)	\$10,283

(Continued)

DARKE COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2004**

	Balance December 31, 2003	Additions	Deductions	Balance December 31, 2004
Emergency Management Agency				
Assets:				
Cash and Cash Equivalents	\$15,039	\$145,133	(\$141,138)	\$19,034
Total Assets	\$15,039	\$145,133	(\$141,138)	\$19,034
Liabilities:				
Undistributed Monies	\$15,039	\$145,133	(\$141,138)	\$19,034
Total Liabilities	\$15,039	\$145,133	(\$141,138)	\$19,034
Special Emergency Planning				
Assets:				
Cash and Cash Equivalents	\$29,649	\$42,035	(\$31,148)	\$40,536
Total Assets	\$29,649	\$42,035	(\$31,148)	\$40,536
Liabilities:				
Undistributed Monies	\$29,649	\$42,035	(\$31,148)	\$40,536
Total Liabilities	\$29,649	\$42,035	(\$31,148)	\$40,536
Undivided General Tax				
Assets:				
Cash and Cash Equivalents	\$546,128	\$28,748,912	(\$28,726,357)	\$568,683
Receivables:				
Taxes	26,812,881	27,552,215	(26,812,881)	27,552,215
Special Assessments	3,700	4,178	(3,700)	4,178
Total Assets	\$27,362,709	\$56,305,305	(\$55,542,938)	\$28,125,076
Liabilities:				
Intergovernmental Payable	\$26,816,581	\$27,552,215	(\$26,812,881)	\$27,555,915
Undistributed Monies	546,128	28,753,090	(28,730,057)	569,161
Total Liabilities	\$27,362,709	\$56,305,305	(\$55,542,938)	\$28,125,076
Tangible Tax				
Assets:				
Cash and Cash Equivalents	\$47,691	\$4,937,496	(\$4,954,404)	\$30,783
Total Assets	\$47,691	\$4,937,496	(\$4,954,404)	\$30,783
Liabilities:				
Undistributed Monies	\$47,691	\$4,937,496	(\$4,954,404)	\$30,783
Total Liabilities	\$47,691	\$4,937,496	(\$4,954,404)	\$30,783

(Continued)

DARKE COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2004**

	Balance December 31, 2003	Additions	Deductions	Balance December 31, 2004
<u>Undivided Mobile Home Tax</u>				
Assets:				
Cash and Cash Equivalents	\$10,838	\$97,944	(\$99,691)	\$9,091
Total Assets	<u>\$10,838</u>	<u>\$97,944</u>	<u>(\$99,691)</u>	<u>\$9,091</u>
Liabilities:				
Undistributed Monies	\$10,838	\$97,944	(\$99,691)	\$9,091
Total Liabilities	<u>\$10,838</u>	<u>\$97,944</u>	<u>(\$99,691)</u>	<u>\$9,091</u>
<u>Estimated Estate Tax</u>				
Assets:				
Cash and Cash Equivalents	\$452,072	\$1,050,584	(\$1,232,828)	\$269,828
Total Assets	<u>\$452,072</u>	<u>\$1,050,584</u>	<u>(\$1,232,828)</u>	<u>\$269,828</u>
Liabilities:				
Undistributed Monies	\$452,072	\$1,050,584	(\$1,232,828)	\$269,828
Total Liabilities	<u>\$452,072</u>	<u>\$1,050,584</u>	<u>(\$1,232,828)</u>	<u>\$269,828</u>
<u>Cigarette License</u>				
Assets:				
Cash and Cash Equivalents	\$270	\$2,618	(\$2,706)	\$182
Total Assets	<u>\$270</u>	<u>\$2,618</u>	<u>(\$2,706)</u>	<u>\$182</u>
Liabilities:				
Undistributed Monies	\$270	\$2,618	(\$2,706)	\$182
Total Liabilities	<u>\$270</u>	<u>\$2,618</u>	<u>(\$2,706)</u>	<u>\$182</u>
<u>Library and Local Government Support</u>				
Assets:				
Intergovernmental Receivable	\$1,769,976	\$1,376,836	(\$1,769,976)	\$1,376,836
Total Assets	<u>\$1,769,976</u>	<u>\$1,376,836</u>	<u>(\$1,769,976)</u>	<u>\$1,376,836</u>
Liabilities:				
Undistributed Monies	\$1,769,976	\$1,376,836	(\$1,769,976)	\$1,376,836
Total Liabilities	<u>\$1,769,976</u>	<u>\$1,376,836</u>	<u>(\$1,769,976)</u>	<u>\$1,376,836</u>

(Continued)

DARKE COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2004**

	Balance December 31, 2003	Additions	Deductions	Balance December 31, 2004
<u>Township Gas Tax</u>				
Assets:				
Intergovernmental Receivable	\$618,240	\$734,654	(\$618,240)	\$734,654
Total Assets	<u>\$618,240</u>	<u>\$734,654</u>	<u>(\$618,240)</u>	<u>\$734,654</u>
Liabilities:				
Undistributed Monies	\$618,240	\$734,654	(\$618,240)	\$734,654
Total Liabilities	<u>\$618,240</u>	<u>\$734,654</u>	<u>(\$618,240)</u>	<u>\$734,654</u>
<u>Motor Vehicle License</u>				
Assets:				
Intergovernmental Receivable	\$212,388	\$345,100	(\$212,388)	\$345,100
Total Assets	<u>\$212,388</u>	<u>\$345,100</u>	<u>(\$212,388)</u>	<u>\$345,100</u>
Liabilities:				
Undistributed Monies	\$212,388	\$345,100	(\$212,388)	\$345,100
Total Liabilities	<u>\$212,388</u>	<u>\$345,100</u>	<u>(\$212,388)</u>	<u>\$345,100</u>
<u>Darke County Visitors Bureau</u>				
Assets:				
Cash and Cash Equivalents	\$3,307	\$61,596	(\$61,033)	\$3,870
Total Assets	<u>\$3,307</u>	<u>\$61,596</u>	<u>(\$61,033)</u>	<u>\$3,870</u>
Liabilities:				
Undistributed Monies	\$3,307	\$61,596	(\$61,033)	\$3,870
Total Liabilities	<u>\$3,307</u>	<u>\$61,596</u>	<u>(\$61,033)</u>	<u>\$3,870</u>
<u>Law Library</u>				
Assets:				
Cash and Cash Equivalents	\$6,336	\$97,564	(\$97,537)	\$6,363
Total Assets	<u>\$6,336</u>	<u>\$97,564</u>	<u>(\$97,537)</u>	<u>\$6,363</u>
Liabilities:				
Undistributed Monies	\$6,336	\$97,564	(\$97,537)	\$6,363
Total Liabilities	<u>\$6,336</u>	<u>\$97,564</u>	<u>(\$97,537)</u>	<u>\$6,363</u>

(Continued)

DARKE COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2004**

	Balance December 31, 2003	Additions	Deductions	Balance December 31, 2004
<u>Juvenile Incentive Block Grant</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$8,241	(\$6,867)	\$1,374
Total Assets	\$0	\$8,241	(\$6,867)	\$1,374
Liabilities:				
Undistributed Monies	\$0	\$8,241	(\$6,867)	\$1,374
Total Liabilities	\$0	\$8,241	(\$6,867)	\$1,374
<u>Alimony and Child Support</u>				
Assets:				
Restricted Assets:				
Cash with Fiscal Agent	\$480	\$404	(\$480)	\$404
Total Assets	\$480	\$404	(\$480)	\$404
Liabilities:				
Undistributed Monies	\$480	\$404	(\$480)	\$404
Total Liabilities	\$480	\$404	(\$480)	\$404
<u>Sheriff</u>				
Assets:				
Restricted Assets:				
Cash with Fiscal Agent	\$18,957	\$20,011	(\$18,957)	\$20,011
Total Assets	\$18,957	\$20,011	(\$18,957)	\$20,011
Liabilities:				
Undistributed Monies	\$18,957	\$20,011	(\$18,957)	\$20,011
Total Liabilities	\$18,957	\$20,011	(\$18,957)	\$20,011
<u>County Court</u>				
Assets:				
Restricted Assets:				
Cash with Fiscal Agent	\$259,051	\$357,647	(\$259,051)	\$357,647
Investments with Fiscal Agent	20,000	20,000	(20,000)	20,000
Total Assets	\$279,051	\$377,647	(\$279,051)	\$377,647
Liabilities:				
Undistributed Monies	\$279,051	\$377,647	(\$279,051)	\$377,647
Total Liabilities	\$279,051	\$377,647	(\$279,051)	\$377,647

(Continued)

DARKE COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2004**

	Balance December 31, 2003	Additions	Deductions	Balance December 31, 2004
Homeland Security Grant				
Assets:				
Cash and Cash Equivalents	\$11,920	\$458,531	(\$454,767)	\$15,684
Total Assets	<u>\$11,920</u>	<u>\$458,531</u>	<u>(\$454,767)</u>	<u>\$15,684</u>
Liabilities:				
Undistributed Monies	\$11,920	\$458,531	(\$454,767)	\$15,684
Total Liabilities	<u>\$11,920</u>	<u>\$458,531</u>	<u>(\$454,767)</u>	<u>\$15,684</u>
Fair Housing Trust				
Assets:				
Cash and Cash Equivalents	\$81,461	\$321,010	(\$332,103)	\$70,368
Total Assets	<u>\$81,461</u>	<u>\$321,010</u>	<u>(\$332,103)</u>	<u>\$70,368</u>
Liabilities:				
Undistributed Monies	\$81,461	\$321,010	(\$332,103)	\$70,368
Total Liabilities	<u>\$81,461</u>	<u>\$321,010</u>	<u>(\$332,103)</u>	<u>\$70,368</u>
Total - All Agency Funds				
Assets:				
Cash and Cash Equivalents	\$1,736,075	\$38,472,555	(\$38,650,055)	\$1,558,575
Cash with Fiscal Agent	278,488	378,062	(278,488)	378,062
Investments with Fiscal Agent	20,000	20,000	(20,000)	20,000
Receivables (net of allowance for doubtful accounts):				
Taxes	27,621,619	28,363,341	(27,621,619)	28,363,341
Special Assessments	3,700	4,178	(3,700)	4,178
Intergovernmental Receivables	4,590,717	4,118,674	(4,590,717)	4,118,674
Total Assets	<u>\$34,250,599</u>	<u>\$71,356,810</u>	<u>(\$71,164,579)</u>	<u>\$34,442,830</u>
Liabilities:				
Intergovernmental Payables	\$27,625,319	\$28,363,341	(\$27,621,619)	\$28,367,041
Undistributed Monies	6,625,280	42,993,469	(43,542,960)	6,075,789
Total Liabilities	<u>\$34,250,599</u>	<u>\$71,356,810</u>	<u>(\$71,164,579)</u>	<u>\$34,442,830</u>

*CAPITAL ASSETS USED IN THE
OPERATION OF GOVERNMENTAL FUNDS*

DARKE COUNTY, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule by Source
December 31, 2004***

<u>Capital Assets</u>	
Land	\$8,822,379
Buildings and Improvements	15,704,303
Machinery and Equipment	8,311,872
Infrastructure	<u>83,595,411</u>
Total Capital Assets	<u><u>\$116,433,965</u></u>
<u>Investment in Governmental Funds Capital Assets by Source</u>	
General Fund	\$18,247,135
Special Revenue Funds	<u>98,186,830</u>
Total Investment in Capital Assets	<u><u>\$116,433,965</u></u>

DARKE COUNTY, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
December 31, 2004***

<u>Function and Category</u>	<u>Land</u>	<u>Buildings</u>	<u>Machinery and Equipment</u>	<u>Infrastructure</u>	<u>Total</u>
General Government	\$1,354,989	\$15,199,874	\$1,093,129	\$0	\$17,647,992
Community Development	0	10,000	74,669	0	84,669
Public Safety	0	17,650	1,868,769	0	1,886,419
Public Works	7,467,390	0	3,972,513	83,595,411	95,035,314
Health	0	362,804	626,729	0	989,533
Human Services	0	113,975	676,063	0	790,038
Total Capital Assets	<u>\$8,822,379</u>	<u>\$15,704,303</u>	<u>\$8,311,872</u>	<u>\$83,595,411</u>	<u>\$116,433,965</u>

DARKE COUNTY, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule Changes by Function and Activity
For Year Ended December 31, 2004***

<u>Function</u>	<u>December 31, 2003</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2004</u>
General Government	\$17,628,542	\$59,079	(\$39,629)	\$17,647,992
Community Development	78,717	5,952	0	84,669
Public Safety	1,865,689	99,211	(78,481)	1,886,419
Public Works	93,106,974	2,079,293	(150,953)	95,035,314
Health	980,031	19,382	(9,880)	989,533
Human Services	<u>903,100</u>	<u>16,138</u>	<u>(129,200)</u>	<u>790,038</u>
Total Capital Assets	<u>\$114,563,053</u>	<u>\$2,279,055</u>	<u>(\$408,143)</u>	<u>\$116,433,965</u>



Birthplace of Annie Oakley

STATISTICAL SECTION



Birthplace of Annie Oakley

STATISTICAL TABLES

***T**HE FOLLOWING UNAUDITED STATISTICAL TABLES REFLECT SOCIAL AND ECONOMIC DATA, FINANCIAL TRENDS AND FISCAL CAPACITY OF THE COUNTY.*

DARKE COUNTY, OHIO

**GENERAL GOVERNMENT EXPENDITURES BY FUNCTION (1)
LAST TEN YEARS**

Year	Public Safety	Health	Human Services	Conservation and Recreation	Public Works	General Government	Capital Outlay	Debt Service	Total
1995	\$2,151,124	\$137,401	\$7,507,938	\$0	\$4,006,126	\$4,087,597	\$627,282	\$216,746	\$18,734,214
1996	2,403,341	145,527	8,448,042	64,584	4,099,554	5,448,335	827,261	213,272	21,649,916
1997	2,407,763	166,449	8,907,731	100	3,848,395	4,839,160	974,238	208,499	21,352,335
1998	2,832,139	158,093	8,853,016	1,000	3,734,592	4,934,127	394,012	811,525	21,718,504
1999	3,112,654	3,421,043	7,587,931	140,249	4,345,653	5,566,634	603,506	70,365	24,848,035
2000	3,379,209	4,399,659	6,898,902	183,729	4,276,359	5,557,558	4,057,826	62,985	28,816,227
2001	3,824,978	244,658	12,664,497	422,840	4,143,494	6,067,450	3,685,049	461,471	31,514,437
2002	4,101,559	165,019	11,592,729	705,625	3,864,389	6,554,947	1,605,144	672,300	29,261,712
2003	3,455,059	228,698	9,871,547	626,129	4,034,679	6,644,245	242,208	576,573	25,679,138
2004	3,681,685	214,371	10,431,935	1,107,659	4,497,088	6,243,274	101,025	400,714	26,677,751

(1) Includes General, Special Revenue, Debt Service and Capital Projects Funds.

DARKE COUNTY, OHIO

GENERAL GOVERNMENT REVENUES BY SOURCE (1) LAST TEN YEARS

Year	Taxes	Inter- Governmental Revenues	Charges for Services	Licenses and Permits	Investment Earnings	Special Assessments	Fines and Forfeitures	All Other	Total
1995	\$6,956,001	\$7,044,208	\$2,691,784	\$71,099	\$754,481	\$131,252	\$388,700	\$2,063,559	\$20,101,084
1996	6,934,700	8,351,655	2,932,430	69,922	853,333	121,354	464,306	910,437	20,638,137
1997	7,266,911	8,802,516	2,579,409	73,623	845,528	134,327	476,561	1,602,739	21,781,614
1998	7,587,091	9,675,154	2,778,501	72,472	846,963	160,252	237,568	1,147,668	22,505,669
1999	7,652,591	10,617,731	2,741,035	79,992	868,798	147,941	167,996	1,156,511	23,432,595
2000	9,184,980	11,985,417	3,108,077	93,715	1,028,307	136,073	263,336	1,111,482	26,911,387
2001	8,886,222	12,799,410	2,843,189	97,501	1,141,063	152,544	479,491	1,101,915	27,501,335
2002	8,669,252	12,088,193	2,763,369	150,071	696,552	167,255	458,806	1,136,813	26,130,311
2003	9,403,681	11,696,001	3,143,276	151,445	443,229	185,093	460,787	1,330,878	26,814,390
2004	9,496,489	12,266,388	3,393,062	153,881	412,893	16,723	438,882	1,358,697	27,537,015

(1) Includes General, Special Revenue, Debt Service and Capital Projects Funds.

DARKE COUNTY, OHIO

PROPERTY TAX LEVIES AND COLLECTIONS (1) LAST TEN YEARS

<u>Collection Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Percent of Total Tax Collections to Tax Levy</u>	<u>Accumulated Outstanding Delinquent Taxes</u>	<u>Percentage of Accumulated Delinquent Taxes to Total Tax Levy</u>
1995	\$1,397,642	\$1,362,995	\$47,064	\$1,410,059	100.89%	\$61,484	4.40%
1996	1,440,591	1,406,591	39,055	1,445,646	100.35%	58,814	4.08%
1997	1,883,724	1,764,665	64,193	1,828,858	97.09%	56,512	3.00%
1998	1,919,814	1,808,680	65,794	1,874,474	97.64%	45,340	2.36%
1999	1,946,418	1,832,064	66,645	1,898,709	97.55%	47,709	2.45%
2000	2,269,625	2,216,650	80,635	2,297,285	101.22%	52,975	2.33%
2001	2,308,170	2,253,130	81,962	2,335,092	101.17%	55,050	2.39%
2002	2,341,949	2,281,418	55,257	2,336,675	99.77%	49,585	2.12%
2003	2,438,278	2,372,629	54,220	2,426,849	99.53%	94,971	3.90%
2004	2,502,856	2,408,871	64,483	2,473,354	98.82%	97,137	3.88%

(1) Includes General Fund and Special Revenue Funds

Source: Darke County Auditor

DARKE COUNTY, OHIO

**ASSESSED VALUATIONS AND ESTIMATED TRUE VALUES
OF TAXABLE PROPERTY
LAST TEN YEARS
(in Thousands)**

Tax Year	Real Property		Public Utility Personal		Tangible Personal Property		Total		Assessed Value as a Percent of Actual Value
	Assessed	Actual	Assessed	Actual	Assessed	Actual	Assessed	Actual	
1995	\$479,363	\$1,369,608	\$55,696	\$159,130	\$83,707	\$239,162	\$618,766	\$1,767,900	35.00%
1996	490,338	1,400,967	62,382	178,233	99,593	284,551	652,313	1,863,751	35.00%
1997	545,561	1,558,747	62,744	179,267	96,941	276,973	705,246	2,014,987	35.00%
1998	560,053	1,600,153	61,038	174,394	103,726	296,360	724,817	2,070,907	35.00%
1999	572,381	1,635,376	61,305	175,156	110,145	314,701	743,831	2,125,233	35.00%
2000	703,097	2,008,849	64,417	184,049	113,158	323,310	880,673	2,516,208	35.00%
2001	715,759	2,045,025	52,356	149,590	102,369	292,484	870,485	2,487,099	35.00%
2002	727,232	2,077,805	53,412	152,606	104,616	298,902	885,260	2,529,313	35.00%
2003	758,594	2,167,412	54,165	154,757	97,223	277,781	909,982	2,599,950	35.00%
2004	769,832	2,199,520	54,972	157,063	81,253	232,151	906,057	2,588,734	35.00%

Source: Darke County Auditor

DARKE COUNTY, OHIO

**PROPERTY TAX RATES ALL DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUATIONS)
LAST TEN YEARS**

	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
COUNTY ENTITY										
General Fund	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
MR/DD	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Total County Entity	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
OTHER ENTITIES										
Park Levy	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Tri-County Mental Health	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Total Other Entites	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
Total County Rate	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
SCHOOL DISTRICTS										
Ansonia L.S.D.	34.30	34.30	34.30	34.30	39.40	38.02	38.09	38.02	39.05	38.01
Arcanum-Butler L.S.D.	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60
Franklin Monroe L.S.D.	32.15	32.15	32.15	32.15	32.15	32.15	32.15	32.15	32.15	32.15
Greenville C.S.D.	27.90	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40
Mississinawa Valley L.S.D.	29.90	28.40	28.40	28.40	32.40	33.01	32.00	32.06	32.96	32.02
Tri-Village L.S.D.	30.10	29.25	29.25	29.25	29.17	32.57	32.54	32.51	32.45	32.33
Versailles E.V.S.D.	41.50	41.50	41.50	41.50	41.50	41.50	41.50	41.50	41.50	37.60
Bradford E.V.S.D.	25.30	25.30	25.30	30.50	29.51	29.60	29.49	29.42	29.42	29.27
National Trails L.S.D.	33.80	34.80	34.30	34.10	33.70	32.80	32.80	32.80	32.40	32.40
Fort Loramie L.S.D.	39.20	39.20	38.20	45.80	45.60	45.10	44.10	44.10	44.10	43.10
Marion L.S.D.	42.69	42.69	38.19	38.21	37.96	36.71	36.71	37.65	40.52	40.52
Minster L.S.D.	39.12	38.77	36.77	39.17	39.17	47.07	47.07	46.87	53.47	53.47
Newton Township L.S.D.	37.34	35.00	37.56	37.00	37.00	37.00	37.00	38.80	38.80	38.80
Northmont C.S.D.	57.98	57.92	57.83	57.73	57.65	57.63	57.60	57.15	62.95	62.95
Russia L.S.D.	32.40	32.40	32.40	32.40	32.40	38.65	38.65	38.65	38.65	41.65
Fort Recovery L.S.D.	30.30	30.30	35.55	35.55	35.55	33.60	33.10	33.20	33.20	33.20
St. Henry L.S.D.	39.70	38.70	38.10	38.55	38.80	37.90	37.35	37.35	29.51	39.63
Tri-County North L.S.D.	42.70	41.95	41.17	40.85	40.55	40.05	39.75	38.95	37.95	42.85

(Continued)

DARKE COUNTY, OHIO

DARKE COUNTY, OHIO
PROPERTY TAX RATES ALL DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUATIONS)
LAST TEN YEARS

	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
JOINT VOCATIONAL SCHOOL DISTRICTS										
Miami Valley Career Tech Center	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58
Upper Valley Joint Vocational School	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	5.46	5.45
CORPORATIONS										
Bradford	12.75	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50
Gettysburg	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10
Burkettsville	7.65	7.65	7.65	2.75	2.75	0.00	3.90	3.90	3.90	3.90
New Weston	4.35	7.10	7.10	7.10	7.70	7.70	7.70	7.10	7.10	7.10
Rossburg	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80
Ansonia	8.00	8.00	8.00	8.00	7.60	7.10	7.10	7.10	7.10	7.10
Castine	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
New Madison	10.80	16.08	16.87	17.60	17.40	19.63	14.36	11.50	13.96	14.99
Greenville	8.15	8.15	8.15	8.15	8.15	8.15	8.15	8.15	8.15	8.15
Hollansburg	22.10	22.10	22.10	22.10	22.10	22.10	21.30	19.30	19.30	19.30
Union City	18.10	18.10	18.10	18.10	18.10	18.10	18.10	18.10	18.10	18.10
Palestine	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70
Pitsburg	12.90	12.90	12.90	12.90	12.90	12.90	12.90	12.90	12.90	12.90
Wayne Lakes	15.30	15.30	15.30	15.30	14.69	14.58	14.91	14.19	14.00	8.80
Osgood	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Yorkshire	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Arcanum	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Gordon	11.60	11.60	11.60	11.60	11.60	11.60	11.60	11.60	11.60	11.60
Ithaca	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
North Star	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
Versailles	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10

(Continued)

DARKE COUNTY, OHIO

**PROPERTY TAX RATES ALL DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUATIONS)
LAST TEN YEARS**

TOWNSHIPS	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Adams	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Allen	2.20	2.20	2.20	2.20	2.20	4.95	4.95	4.95	2.20	2.20
Brown	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.00	3.00	3.00
Butler	3.40	3.80	3.80	3.80	3.80	4.50	4.50	4.50	4.50	4.50
Franklin	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60
Greenville	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Harrison	3.70	3.70	3.70	3.70	3.70	4.40	4.40	6.38	6.38	6.38
Jackson	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Liberty	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
Mississinawa	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	4.20
Monroe	3.80	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Neave	4.20	4.40	4.40	4.40	4.40	5.10	5.10	5.10	5.10	5.10
Patterson	4.70	4.70	4.70	5.85	5.85	5.85	5.85	5.85	5.85	5.85
Richland	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70
Twin	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70
Van Buren	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90
Wabash	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Washington	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Wayne	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
York	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
AMBULANCE DISTRICTS										
Arcanum Joint Ambulance Dist	1.50	1.50	1.50	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Tri-Village Joint Ambulance Dist	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Ansonia Area Jt Ambulance District	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00	2.00

Source: Darke County Auditor

DARKE COUNTY, OHIO

SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS LAST TEN YEARS

<u>Collection Year</u>	<u>Amount Billed</u>	<u>Amount Collected</u>	<u>Percent Collected</u>
1995	\$134,934	\$131,252	97.27%
1996	124,333	121,354	97.60%
1997	135,412	134,327	99.20%
1998	168,704	160,252	94.99%
1999	155,847	147,941	94.93%
2000	135,820	136,073	100.19%
2001	145,392	152,544	104.92%
2002	171,783	167,255	97.36%
2003	181,425	184,659	101.78%
2004	190,476	183,253	96.21%

Source: Darke County Auditor

DARKE COUNTY, OHIO

**COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 2004**

	<u>Total Debt</u>	<u>Unvoted Debt</u>
Net Assessed Valuation	\$906,056,830	\$906,056,830
Legal Debt Limitation (%) (1)	2.42%	1.00%
Legal Debt Limitation (\$) (1)	21,968,157	9,060,568
Applicable County Debt Outstanding (2)	8,885,000	8,885,000
Less Applicable Debt Service Fund Amounts	<u>0</u>	<u>0</u>
Net Indebtedness Subject To Limitation	<u>8,885,000</u>	<u>8,885,000</u>
Legal Debt Margin	<u><u>\$13,083,157</u></u>	<u><u>\$175,568</u></u>

(1) Direct Debt Limitation Based Upon Section 133, The Uniform Bond Act of the Ohio Revised Code.

(2) County Debt Outstanding Does Not Include Self-Supporting General Obligation Bonds.

DARKE COUNTY, OHIO

**RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE
AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA
LAST TEN YEARS**

<u>Year</u>	<u>Population (1)</u>	<u>Assessed Value (2)</u>	<u>Gross Bonded Debt (3)</u>	<u>Debt Service Funds Available</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Valuation</u>	<u>Net Bonded Debt Per Capita</u>
1995	53,619	\$618,765,140	\$615,000	\$0	\$615,000	0.10%	\$11.47
1996	53,619	652,312,890	575,000	0	575,000	0.09%	10.72
1997	53,619	705,245,660	540,000	0	540,000	0.08%	10.07
1998	53,600	724,817,320	500,000	21,014	478,986	0.07%	8.94
1999	53,600	743,831,440	460,000	4,774	455,226	0.06%	8.49
2000	53,309	884,650,300	425,000	1,631	423,369	0.05%	7.94
2001	53,309	881,404,120	385,000	(31,252)	416,252	0.05%	7.81
2002	53,309	885,259,510	4,115,000	0	4,115,000	0.46%	77.19
2003	53,309	909,982,428	4,080,000	786	4,079,214	0.45%	76.52
2004	53,309	906,056,830	3,975,000	0	3,975,000	0.44%	74.57

(1) Source: U.S. Bureau of Census

(2) Source: Darke County Auditor

(3) Does not include Self-Supporting General Obligation Debt, or \$4,910,000 of General Obligation Notes

DARKE COUNTY, OHIO

*RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL OBLIGATION
BONDED DEBT TO TOTAL GENERAL GOVERNMENT EXPENDITURES
LAST TEN YEARS*

<u>Year</u>	<u>Debt Principal</u>	<u>Debt Interest</u>	<u>Total Debt Service</u>	<u>Total General Government Expenditures (1)</u>	<u>Ratio of Total Debt Service To Total General Government Expenditures</u>
1995	\$40,000	\$39,588	\$79,588	\$18,734,214	0.42%
1996	35,000	37,208	72,208	21,649,916	0.33%
1997	40,000	35,126	75,126	21,352,335	0.35%
1998	40,000	32,746	72,746	21,718,504	0.33%
1999	40,000	30,365	70,365	24,848,035	0.28%
2000	35,000	27,985	62,985	28,816,227	0.22%
2001	40,000	25,885	65,885	31,514,437	0.21%
2002	385,000	14,743	399,743	29,261,712	1.37%
2003	35,000	257,086	292,086	25,679,138	1.14%
2004	105,000	180,772	285,772	26,677,751	1.07%

(1) Includes General, Special Revenue, Debt Service and Capital Projects Funds.

DARKE COUNTY, OHIO

COMPUTATION OF ALL DIRECT AND OVERLAPPING GENERAL OBLIGATION DEBT DECEMBER 31, 2004

	Debt Outstanding (1)	Percent Applicable to County	Amount Applicable to County
Direct Debt: County	\$8,885,000	100.00%	\$8,885,000
Cities wholly within County	2,750,000	100.00%	2,750,000
Villages wholly within County	6,688,449	100.00%	6,688,449
School Districts wholly within County	11,063,074	100.00%	11,063,074
Overlapping Subdivisions:			
<i>Villages:</i>			
Village of Burkettsville	74,000	27.65%	20,461
<i>School Districts:</i>			
Bradford Exempted Village School Distr	1,236,912	46.46%	574,669
St Henry Local School District	3,971,000	4.30%	170,753
Ft Recovery Local School District	2,650,864	7.47%	198,020
Newton Township Local School District	1,625,000	0.74%	12,025
National Trail Local School District	3,253,167	0.34%	11,061
Tri County North Local School District	1,505,000	4.09%	61,555
Northmont Local School District	3,989,974	0.04%	1,596
Minster Local School District	12,844,664	1.35%	173,403
Ft Loramie Local School District	5,189,946	0.23%	11,937
Marion Local School District	3,321,055	14.94%	496,166
Russia Local School District	4,175,000	1.80%	75,150
Upper Valley JVS	6,163,300	1.45%	89,368
Total Direct and Overlapping General Obligation Debt			\$31,282,687

DARKE COUNTY, OHIO

DEMOGRAPHIC STATISTICS LAST TEN YEARS

<u>Year</u>	<u>Population (1)</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate Metropolitan Area (3)</u>
1995	53,619	10,339	4.3%
1996	53,619	10,216	5.0%
1997	53,600	9,124	5.4%
1998	53,600	9,063	4.7%
1999	53,600	9,425	4.9%
2000	53,309	9,303	4.1%
2001	53,309	9,148	4.2%
2002	53,309	9,069	6.2%
2003	53,309	8,961	6.5%
2004	53,309	8,882	5.6%

(1) Source: U.S. Bureau of Census of Population - Federal 1990/2000 Census

(2) Source: Ohio Department of Education, Division of Computer Services and Statistical Reports.

(3) Source: Ohio Bureau of Employment Services

DARKE COUNTY, OHIO

PROPERTY VALUE AND CONSTRUCTION PERMITS LAST TEN YEARS

Year	Residential (1)		Commercial (1)	
	Number of Permits	Property Value	Number of Permits	Property Value
1995	663	\$6,984,340	58	\$3,798,410
1996	627	5,854,880	77	2,563,610
1997	609	10,183,610	63	3,214,310
1998	868	10,617,350	95	3,451,330
1999	808	10,067,410	94	3,803,890
2000	720	10,026,710	103	3,597,230
2001	773	8,282,090	69	3,469,850
2002	779	9,648,530	78	2,095,290
2003	551	11,097,120	62	1,449,720
2004	662	8,369,030	67	1,224,010

(1) Source: Darke County Auditor's Office and State Board of Building Standards.

DARKE COUNTY, OHIO

PRINCIPAL TAXPAYERS (PROPERTY TAX) DECEMBER 31, 2004

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2004 Assessed Valuation (Tax Duplicate)</u>	<u>Total Assessed Valuation</u>
1. D P & L	Utilities	16,531,730	1.82%
2. Texas Eastern	Utilities	10,884,090	1.20%
3. United Telephone	Utilities	6,859,620	0.76%
4. Panhandle Eastern	Utilities	6,644,400	0.73%
5. ANR Pipeline	Utilities	4,513,600	0.50%
6. Wal-Mart	Retail Sales	3,176,120	0.35%
7. Brethren Retirement	Retirement Home	3,029,300	0.33%
8. Greenville Technology	Factory	3,014,420	0.33%
9. BASF	Factory	2,747,680	0.30%
10. Darke Rural Electric	Utilities	2,533,200	0.28%
Sub-Total		59,934,160	6.60%
All Others		846,122,670	93.40%
Total		\$906,056,830	100.00%

Source: Darke County Auditor

DARKE COUNTY, OHIO

PRINCIPAL EMPLOYERS DECEMBER 31, 2004

<u>Employer</u>	<u>Number of Employees</u>
1. KitchenAid/Whirlpool	1,000
2. Midmark Corporation	700
3. Greenville Technology Inc.	700
4. Wayne Hospital	555
5. Brethen Home	360
6. Honeywell	350
7. Neff Motivation Inc.	200
8. Beauty Systems Group	200
9. Dick Lavy Trucking, Inc.	175
10. Norcold	170

Source: Darke County Auditor

DARKE COUNTY, OHIO

MISCELLANEOUS STATISTICS DECEMBER 31, 2004

Form of Government:		Population:	53,309
Board of County Commissioners		Area (square miles):	600
	County Seat:	Greenville, Ohio	
Higher Education Facilities:		Recreational Facilities:	
Colleges within 25 mile radius of County Seat:	Transportation:	<u>Number</u>	
Edison State Community College	Highways:		County Parks: 4
	U.S. Routes	2	Municipal Park Systems: 4
	State Routes	16	Water Recreation Areas: 3
	Railroad Lines	2	Nature Center: 1
	Airport:	1	Fairgrounds: 1
	Darke County Airport		
	Industry:	<u>Employees</u>	
	Construction:	1,979	Income:
Public Libraries:	Manufacturing:	7,680	Number of Households: 20,200
	Transportation/Utilities:	1,321	Median Household Income: \$39,307
Medical Facilities:	Wholesale:	992	
Hospitals:	Retail:	2,750	Communications:
Beds: 92	Financial/Insurance:	887	Radio Stations: 2
Nursing Homes: 6	Public Administration:	712	Daily Newspapers: 1
Beds: 574	Agricultural/Mining:	1,177	Television Reception: 6 Stations
Physicians: 57	Information:	358	Cable Television: 76 Stations
	Professional Management/Administration:	1,167	
	Education, Health, Social Service:	3,864	
	Arts/Recreation:	1,592	
Source: Darke County Auditor	Other Services:	1,329	
Darke County Chamber of Commerce			



**Auditor of State
Betty Montgomery**

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800-282-0370

Facsimile 614-466-4490

FINANCIAL CONDITION

DARKE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 4, 2005**